

**“Tajikistan Preparedness and Resilience
to Disasters Project”
Grant No. D9780-TJ,**

**The project special purpose financial
statements**

for the year ended December 31, 2024

and independent auditors’ report

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STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE PROJECT SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

The following statement, which should be read in conjunction with the independent auditors' responsibilities is made with a view to distinguish the respective responsibilities of management and those of the independent auditors in relation to the project special purpose financial statements of the Project "Tajikistan Preparedness and Resilience to Disasters Project", Grant No. D9780-TJ (the "Project").

Management is responsible for the preparation of the project special purpose financial statements that present fairly, in all material respects, the summary of funds received and expenditures paid and the summary of expenditures paid by components for the year ended December 31, 2024 in accordance with International Public Sector Accounting Standard "Financial Reporting Under the Cash Basis of Accounting" (the "IPSAS") issued by the International Public Accounting Standards Board of the International Federation of Accountants and the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines").

In preparing the project special purpose financial statements, management is responsible for:

- selecting suitable accounting policies and applying them consistently.
- making judgments and estimates that are reasonable and prudent.
- stating whether IPSAS and WB Guidelines have been followed, subject to any material departures disclosed and explained in the project special purpose financial statements; and
- preparing the project special purpose financial statements on a going concern basis, unless it is inappropriate to presume that the Project will be implemented in accordance with the established period.

Management is also responsible for:

- designing, implementing and maintaining effective and sound system of internal control and for revealing risks in system of internal control;
- maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Project, and which enable them to ensure that the project special purpose financial statements of the Project comply with IPSAS and WB Guidelines;
- compliance with laws and regulations of the Republic of Tajikistan, accounting system of the Project and the requirements of the World Bank;
- taking such steps as are reasonably available to them to safeguard the assets of the Project; and
- detecting and preventing fraud and other irregularities.

The project special purpose financial statements for the year ended December 31, 2024 were approved and authorized for issue on June 17, 2025 by the management of the Project.

On behalf of the Management of the Project:

Sattorzoda J. Gafforov B.
Acting Director of PIU MOF Chief Accountant of PIU MOF

Nematzoda F. Director of PIG under MOT
Chief Financial Management Specialist of PIG under MOT

Rajabali R. Saivalizoda F.
Chairman of the CoESCD under the Government of the RT, colonel-general Coordinator PIG CoESCD

June 17, 2025 June 17, 2025

Dushanbe, the Republic of Tajikistan Dushanbe, the Republic of Tajikistan

INDEPENDENT AUDITORS' REPORT

To the Management of Project “Tajikistan Preparedness and Resilience to Disasters Project” the Project Implementation Unit under the Ministry of Finance of the Republic of Tajikistan, the Project Implementation Group under the Ministry of Transport of the Republic of Tajikistan and the Project Implementation Group under the Committee for Emergency Situations and Civil Defense of the Republic of Tajikistan and to the Management of State Committee on Investments and State Property Management of the Republic of Tajikistan

Opinion

We have audited the Special Purpose Financial Statements prepared by the Management of Project Implementation Unit under the Ministry of Finance of the Republic of Tajikistan (hereinafter- PIU MoF), by the Management of Project Implementation Group under the Ministry of Transport of the Republic of Tajikistan (hereinafter- PIG MoT) and by the Management of Project Implementation Group under the Committee for Emergency Situations and Civil Defense of the Republic of Tajikistan (hereinafter-PIG CoESCD) of the “Tajikistan Preparedness and Resilience to Disasters Project” (hereinafter-Project) financed against the financial proceeds of the International Development Association (hereinafter-IDA) according to the Grant Agreement No D9780-TJ (hereinafter-Financing Agreement) for the year ended December 31, 2024.

The Special Purpose Financial Statements comprise Summary of Funds received and Expenditures paid, Summary of Expenditures paid by Components, Notes to the special purpose financial statements includes: (i) Statement of Expenditure (SOE); (ii) Statement of the Designated Account (iii) Statement of Financial Position; and the principal accounting policies and other explanatory information.

In our opinion,

- The Special Purpose Financial Statements of the Project fairly present in all material respects the financial position of the Project as at December 31, 2024 and the results of its operations for the year ended December 31, 2024, in conformity with the international Public Sector Accounting Standards (hereinafter - IPSAS);
- The PIU MoF, PIG MoT and PIG CoESCD has utilized all proceeds of the Financing Agreements withdrawn from IDA only for purposes of the Project in accordance with the Financing Agreements; and no proceeds of the Financing Agreements have been utilized for other purposes;
- Statement of Designated Account on Project for the year ended December 31, 2024 give a true and fair view of the financial position of the Designated Account of the Project as at December 31, 2024 and of the cash flows for the year ended December 31, 2024 and complies with the World Bank’s guidelines; moreover
- With respect to SOEs, adequate supporting documentation has been maintained to support claims to the IDA for reimbursement of expenditures incurred and the expenditures comply with objectives stipulated in the Financing Agreements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Project PIU MoF, PIG MoT and PIG CoESCD in accordance with the ethical requirements that are relevant to our audit of the statements in with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Basis of Accounting

Without modifying our opinion, we draw attention to Note 3 to the Special Purpose Financial Statements, which describes the basis of accounting. The Special Purpose Financial Statements are prepared to assist the Project to comply with the financial reporting provisions on the requirements conditions of the Financing Agreements and IPSAS. As a result, the Special Purpose Financial Statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Special Purpose Financial Statements based on the cash flow basis in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Project PIU MoF, PIG MoT and PIG CoESCD ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project PIU MoF, PIG MoT and PIG CoESCD financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ✓ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ✓ Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project PIU MoF, PIG MoT and PIG CoESCD internal control.

- ✓ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ✓ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the PIU MoF, PIG MoT and PIG CoESCD ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the PIU MoF, PIG MoT and PIG CoESCD to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Auditor:
KRESTON TASHKENT LLC

Uzbekistan, Tashkent region, 100007,
Makhtumkuli Street, 99A

Tashkent, June 17, 2025



“TAJIKISTAN PREPAREDNESS AND RESILIENCE TO DISASTERS PROJECT”
GRANT No. D9780-TJ

**SUMMARY OF FUNDS RECEIVED AND EXPENDITURES PAID
FOR THE YEAR ENDED DECEMBER 31, 2024**
(in US dollars)

	Notes	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
		MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Opening balance	4	427,737	140,144	5,071	572,952	-	-	-	-	-
Funds received										
Grant No. D9780-TJ	5	1,295,750	1,546,130	1,907,694	4,749,574	500,000	1,000,000	500,000	2,000,000	6,749,574
Total funds received		1,295,750	1,546,130	1,907,694	4,749,574	500,000	1,000,000	500,000	2,000,000	6,749,574
Other inflows	11	250,000	-	-	250,000	-	-	-	-	250,000
Total receipts		1,545,750	1,546,130	1,907,694	4,999,574	500,000	1,000,000	500,000	2,000,000	6,999,574
Project expenses										
(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project	6	1,079,180	238,226	1,564,446	2,881,852	68,065	704,985	494,926	1,267,976	4,149,828
(2) Consulting Services	6	265,481	999,637	346,891	1,612,009	4,200	154,798	-	158,998	1,771,007
(3) Emergency Expenditures	6	-	-	-	-	-	-	-	-	-
Total expenses		1,344,661	1,237,863	1,911,337	4,493,861	72,265	859,783	494,926	1,426,974	5,920,835
Foreign exchange loss / (gain)		(13)	25	13	25	(2)	73	3	74	99
Other outflows	11	250,000	-	-	250,000	-	-	-	-	250,000
Closing balance	4	378,839	448,386	1,415	828,640	427,737	140,144	5,071	572,952	828,640

On behalf of the Management of the Project:

Sattorzoda J.

Gafforov B.

Acting Director
of PIU MOF

Chief Accountant of
PIU MOF

June 17, 2025

Dushanbe, the
Republic of Tajikistan

Nematzoda F.

Director
of PIG under MOT

June 17, 2025

Dushanbe, the
Republic of Tajikistan

Juraeva S.

Chief Financial
Management
Specialist of PIG
under MOT

June 17, 2025

Dushanbe, the
Republic of Tajikistan

Rajabali R.

Chairman of the CoESCD
under the Government of
the RT, colonel-general

June 17, 2025

Dushanbe, the
Republic of Tajikistan

Saivalizoda F.

Coordinator
PIG CoESCD

June 17, 2025

Dushanbe, the
Republic of Tajikistan

The notes on pages 9-26 form an integral part of the project special purpose financial statements.
The independent auditors' report is on pages 4-6

“TAJIKISTAN PREPAREDNESS AND RESILIENCE TO DISASTERS PROJECT”
GRANT No. D9780-TJ

SUMMARY OF EXPENDITURES PAID BY COMPONENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in US dollars)

	Notes	For the year ended December 31, 2024				For the year ended December 31, 2023				Total	Cumulative
		MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total		
Part 1: Building Road Resilience	6	-	1,076,719	-	1,076,719	-	693,418	-	693,418	1,770,137	
Part 2: Strengthening Disaster Risk Management Capacity	6	1,136,102	-	1,816,127	2,952,229	4,200	-	256,084	260,284	3,212,513	
Part 3: Project Management	6	208,559	161,144	95,210	464,913	68,065	166,365	238,842	473,272	938,185	
Part 4: Contingent Emergency Response	6	-	-	-	-	-	-	-	-	-	
		<u>1,344,661</u>	<u>1,237,863</u>	<u>1,911,337</u>	<u>4,493,861</u>	<u>72,265</u>	<u>859,783</u>	<u>494,926</u>	<u>1,426,974</u>	<u>5,920,835</u>	

On behalf of the Management of the Project:

Sattorzoda J.

Gafforov B.

Acting Director
of PIU MOF

Chief Accountant of
PIU MOF

June 17, 2025

Dushanbe, the
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NOTES TO THE PROJECT SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in US dollars)

1. GENERAL INFORMATION

On June 29, 2022 there was signed the Financing Agreement for the Project “Tajikistan Preparedness and Resilience to Disasters Project” (the “Project”) between the Republic of Tajikistan and International Development Association (the “IDA”, “World Bank”). According to this Agreement World Bank provides Grant No. D9780-TJ in the amount of 35,800,000 Special Drawing Rights (the “Grant”).

The Financing Agreement for the Project “Tajikistan Preparedness and Resilience to Disasters Project” came into the force on October 19, 2022.

Project purpose

The objectives of the Project are: (a) to support disaster recovery, strengthen the resilience of critical roads, and enhance disaster risk management capacity; and (b) in the case of an Eligible Crisis or Emergency, respond promptly and effectively to it.

The Project consist of the following parts:

Part 1: Building Road Resilience

1.1. Rehabilitating Roads Damaged by the 2021 Floods

Rehabilitation of Priority Roads and associated infrastructure damaged by the 2021 Floods.

1.2. Protection and reinforcement of Priority Roads

- a) Reinforcement and protection of one or more segments of Priority Roads at significant risk of natural hazards, including reconstruction, repair and new installation of measures; and
- b) procurement of heavy specialized machinery for MOT to prepare for emergency response and maintenance of its infrastructure assets; and carrying out of training and capacity building to enhance MOT's and its regional and local road maintenance departments' abilities to design, implement, and maintain structural and non-structural resilience measures.

Part 2. Strengthening Disaster Risk Management Capacity

2.1. Strengthening regional crisis management centers and systems

- a) Carrying out necessary works to build or renovate facilities to host CoESCD's regional crisis management centers ("RCMCs") in Khujand, Khorog and Bokhtar;
- b) purchasing of required information and communication technology equipment to be installed within the RCMCs, integrated with the national systems being installed in the NCMC;
- c) purchasing of additional mobile command and communication vehicles for the improved crisis management systems at the regional/local levels, as needed, to perform as RCMCs;
- d) hiring of consultancy services for expanding the national operations manual for the RCMCs; and
- e) capacity building for relevant staff and operators of the RCMC and users of mobile command and communication vehicles, as needed.

2.2. Modernizing disaster communication and information systems

- a) Enhancement of existing radio communication networks across the country and setting up new radio communication networks at least in large cities and population centers to improve disaster risk management;
- b) enhancement of other ICT networks such as microwave, satellite, and fiber optics used for disaster risk management;
- c) enhancement and/or development of umbrella disaster management software integrated for current and future early warning systems and current emergency management software platforms;
- d) enhancement and/or development of an interagency platform for data exchange to facilitate real-time data sharing between disaster monitoring, forecasting, and management agencies;
- e) support for policy development, populating a geo-node/website for consolidated access to existing and new disaster-related geospatial data and information;
- f) development of dissemination channels (website, SMS services, smartphone app, etc.) to facilitate real time public access to forecasts and warnings; and
- g) support for access and use of real time products from the new CoESCD weather radar in Hissar.

2.3. Capacity building for emergency response

- a) Provision of international community certification trainings for professional search and rescue ("SAR") teams;
- b) carrying out public trainings for disaster preparedness;
- c) preparation of disaster preparedness modules for different stakeholders (e.g., public agencies, vulnerable citizens, industrial zones, small and medium enterprises, health workers);
- d) construction, provision of equipment, and capacity building for a water rescue training center at the Recipient's Nurek Reservoir; and
- e) reinforcement and/or additional capacity building for the existing response training center in Karatog.

2.4. Strengthening the basis for structural and seismic resilience

- a) Establishment of a seismic response monitoring system for Priority Structures and natural ground locations in Dushanbe;
- b) continued updating of building standards;
- c) carrying out relevant trainings and workshops in the application of updated building codes and standards, including energy efficiency considerations; and
- d) building monitoring and enforcement capacities of the Recipient's Institute of Geology, Earthquake Engineering and Seismology ("IGEES").

2.5. Disaster Risk Financing

- a) Assessing the requirements, fiscal realities, needed legislation, and regulations, and subsequently designing priority mechanisms for disaster risk financing; and
- b) carrying out technical capacity building activities of the relevant MOF and other involved government agencies of the Recipient for disaster risk financing.

Part 3: Project Management

Financing of incremental operating costs for the PIU MOF, PIG MOT and PIG CoESCD for Project execution, including overall Project administration and management, prioritization of activities under the Project, management of social and environmental issues, financial management, procurement, contract administration, Project reporting, and monitoring and evaluation.

Part 4: Contingent Emergency Response

Provision of immediate response to an Eligible Crisis or Emergency, as needed.

Duration of the Project is from June 29, 2022 to March 31, 2027.

2. PRESENTATION OF THE PROJECT SPECIAL PURPOSE FINANCIAL STATEMENTS

Basis of preparation

These project financial statements have been prepared in accordance with the International Public Sector Accounting Standard (the "IPSAS") "Financial Reporting under the Cash Basis of Accounting" issued by the Public Sector Committee of the International Federation of Accountants, and incorporate the following principal accounting policies, which have been consistently followed in all material respects and comply with the World Bank's Financial Management Sector Board's "Guidelines: Annual Financial Reporting and Auditing for World Bank Financed Activities" (the "WB Guidelines").

Under the cash basis system income (or expenditure) is recognized when cash is received (or paid) irrespective of when goods or services are received or provided.

The Project's approved budget disclosed by categories of expenses is not publicly available and as such comparison of budget and actual amounts is not presented.

These project special purpose financial statements consist of:

- * Summary of funds received and expenditures paid.
- * Summary of expenditures paid by components.
- * Notes to the project special purpose financial statements, including short description of main statements of accounting policy and other descriptive notes.

The reporting currency of these project special purpose financial statements is US dollars (the "USD").

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash basis of accounting

The project special purpose financial statements are prepared on a cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the Project. The project special purpose financial statements prepared under the cash basis provide information on the sources of funds, the purpose of uses of funds, and cash balances at the reporting date. The measurement focus in the project special purpose financial statements is balances of cash and changes therein.

Foreign currency

Operations in foreign currency initially are counted in functional currency by the official currency exchange rate settled by the National Bank of Tajikistan (the "NBT") on a date of operation.

Funds received are translated into US dollars at official exchange rate of Special Drawing Rights (the "SDR") at the date of funds receipt. All payments made in local currency are translated into US dollars at the official exchange rate defined by the NBT, at the date of transaction.

All foreign exchange differences resulted from maturity or recounting are included in the summary of funds received and expenditures paid.

Non-monetary items are valued according to their historic cost in foreign currency, which are recalculated on rates of the initial operation date.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and due from banks, which can be converted to the corresponding amount of cash in the short term. Balances of advances paid to employees at the end of the period are also part of closing cash position.

Taxes

Calculation and payment of personal income tax and social security contributions from income of local staff and consultants is made in accordance with the requirements and rates of the Tax Code of the Republic of Tajikistan and relevant legislation of the Republic of Tajikistan.

Project expenses

The expenses are recorded in the period when they were actually paid.

Sources of funds

The funds were provided by the World Bank to the Project by direct payments and advances.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as at December 31, 2024:

	Currency	MOF	December 31, 2024			MOF	December 31, 2023			Total
			MOT	CoESCD	Total		MOT	CoESCD	Total	
Designated account	USD	378,452	448,383	1,369	828,204	427,673	140,088	4,703	572,464	
Transit Account	TJS	387	3	46	436	13	56	368	437	
Advances to employees	TJS	-	-	-	-	51	-	-	51	
		<u>378,839</u>	<u>448,386</u>	<u>1,415</u>	<u>828,640</u>	<u>427,737</u>	<u>140,144</u>	<u>5,071</u>	<u>572,952</u>	

5. FUNDS RECEIVED

The funds received are presented by the following financing methods:

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Advances	1,295,750	866,375	1,907,694	4,069,819	500,000	1,000,000	500,000	2,000,000	6,069,819
Direct Payments	-	679,755	-	679,755	-	-	-	-	679,755
	<u>1,295,750</u>	<u>1,546,130</u>	<u>1,907,694</u>	<u>4,749,574</u>	<u>500,000</u>	<u>1,000,000</u>	<u>500,000</u>	<u>2,000,000</u>	<u>6,749,574</u>

6. EXPENSES

The Project expenses by parts are presented in the summary of expenditures paid by project parts. The Project expenses on major categories are presented in the summary of funds received and expenditures paid.

Breakdown of project expenses by categories and natures is presented as follows:

(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Procurement of equipment and simulators for the training center Karatag.	-	-	879,734	879,734	-	-	-	-	879,734
Equipment for creating a seismic impact response monitoring system for priority and representative s	870,621	-	-	870,621	-	-	-	-	870,621
Purchase of heavy machinery	-	77,082	-	77,082	-	693,418	-	693,418	770,500
Payroll and related taxes	157,015	90,853	83,663	331,531	37,614	11,567	24,604	73,785	405,316
Buying an SUV	-	49,819	-	49,819	-	-	85,621	85,621	135,440
Repair of classrooms of the department of anti-hail service in the city of Gissar	-	-	31,446	31,446	-	-	88,990	88,990	120,436
Procurement of virtual reality systems, multifunctional automated simulators and training modules fo	-	-	117,520	117,520	-	-	-	-	117,520
Procurement of medical equipment for the medical center of the training center in Karatag.	-	-	109,722	109,722	-	-	-	-	109,722
Construction of a diving training center on the basis of the rescue training center in Karatag	-	-	101,000	101,000	-	-	-	-	101,000
Procurement of Unmanned Aerial Vehicles for mapping high-risk areas.	-	-	87,107	87,107	-	-	-	-	87,107
Office renovation	-	-	-	-	-	-	73,776	73,776	73,776
Disaster preparedness training at the community level, including awareness-raising	-	-	61,267	61,267	-	-	-	-	61,267
Purchase of necessary equipment for regional educational and methodological centers	-	-	-	-	-	-	57,089	57,089	57,089
Office furniture and equipment	851	-	-	851	23,886	-	30,524	54,410	55,261
Development of a mobile application to increase public awareness of existing disasters	-	-	45,103	45,103	-	-	5,000	5,000	50,103

(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project (CONTINUED)

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Preparation of a digital map of the entire communication network of the Ministry of Emergency Situations and Civil Defense	-	-	-	-	-	-	-	47,772	47,772
Drilling a well and constructing a drinking water supply line for the anti-hail service department i	-	36,338	36,338	36,338	-	-	-	-	36,338
Fuel and spare parts	20,611	4,931	3,874	29,416	2,186	-	2,740	4,926	34,342
Seminars, Trainings	9,659	10,637	2,727	23,023	-	-	3,141	3,141	26,164
Stationery	7,393	1,997	2,264	11,654	1,538	-	4,538	6,076	17,730
Development of hazard, risk and vulnerability maps for the entire territory of Tajikistan	-	-	-	-	-	-	17,614	17,614	17,614
Procurement of office equipment for educational buildings of the anti-hail service in Gissar	-	-	-	-	-	-	17,366	17,366	17,366
Purchase of furniture for educational buildings of the anti-hail service in Gissar	-	-	-	-	-	-	16,947	16,947	16,947
Software	-	-	-	-	-	-	10,018	10,018	10,018
Communication (phone, internet, international mail, newspaper advertisement)	2,418	2,163	1,649	6,230	2,081	-	1,129	3,210	9,440
Audit	5,700	-	-	5,700	-	-	-	-	5,700
Ministry of Emergency Situations	-	-	-	-	-	-	5,306	5,306	5,306
Bank charges	1,037	744	958	2,739	205	-	138	343	3,082
Purchase of household appliances	-	-	-	-	-	-	2,613	2,613	2,613
Insurance	1,453	-	-	1,453	-	-	-	-	1,453
Business trips	1,890	-	-	1,890	201	-	-	201	2,091
Utilities	532	-	-	532	354	-	-	354	886
Other administrative expenses	-	-	74	74	-	-	-	-	74
	1,079,180	238,226	1,564,446	2,881,852	68,065	704,985	494,926	1,267,976	4,149,828

(2) Consulting Services

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Feasibility study	-	999,637	-	999,637	-	-	-	-	999,637
Development of design estimates, cost estimates, bills of quantities for NCMC in Khujand, Khorog and	221,225	-	-	221,225	-	-	-	-	221,225
Development of design and estimate documentations (costs, BoQs, etc), as well as E&S assessments/r	-	-	157,074	157,074	-	-	-	-	157,074
Improvements to the OpenStreetMap database also support timely access to special satellite imagery.	-	-	90,698	90,698	-	-	-	-	90,698
Payroll and related taxes	-	-	-	-	-	60,068	-	60,068	60,068
Provide support to the CoES leadership in making decisions regarding GIS tasks and activities	-	-	57,639	57,639	-	-	-	-	57,639
Buying an SUV	-	-	-	-	-	49,763	-	49,763	49,763
Development of hazard, risk and vulnerability maps for the entire territory of Tajikistan	-	-	38,446	38,446	-	-	-	-	38,446
Revision of technical specifications for the purchase of MCCS	29,056	-	-	29,056	-	-	-	-	29,056
Office furniture and equipment	-	-	-	-	-	28,422	-	28,422	28,422
Office renovation	-	-	-	-	-	10,469	-	10,469	10,469
Consulting services on needs assessment, fiscal realities, necessary regulatory framework and furthe	10,400	-	-	10,400	-	-	-	-	10,400
Preparation of documents for the implementation of the Strategy of Financial Protection against Natural Disasters in the Republic of Tajikistan for the period up to 2037	4,800	-	-	4,800	4,200	-	-	4,200	9,000
Design of drilling an artesian water well in anti-hail service in Gissar	-	-	3,034	3,034	-	-	-	-	3,034
Stationery	-	-	-	-	-	2,346	-	2,346	2,346
Seminars, Trainings	-	-	-	-	-	1,410	-	1,410	1,410
Software	-	-	-	-	-	913	-	913	913
Communication (phone, internet, international mail, newspaper advertisement)	-	-	-	-	-	730	-	730	730
Business trips	-	-	-	-	-	385	-	385	385
Bank charges	-	-	-	-	-	292	-	292	292
	<u>265,481</u>	<u>999,637</u>	<u>346,891</u>	<u>1,612,009</u>	<u>4,200</u>	<u>154,798</u>	<u>-</u>	<u>158,998</u>	<u>1,771,007</u>
	<u>1,344,661</u>	<u>1,237,863</u>	<u>1,911,337</u>	<u>4,493,861</u>	<u>72,265</u>	<u>859,783</u>	<u>494,926</u>	<u>1,426,974</u>	<u>5,920,835</u>

Breakdown of project expenses by components (parts) is presented as follows:

Part 1: Building Road Resilience

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Feasibility study	-	999,637	-	999,637	-	-	-	-	999,637
Purchase of heavy machinery	-	77,082	-	77,082	-	693,418	-	693,418	770,500
	<u><u>-</u></u>	<u><u>1,076,719</u></u>	<u><u>-</u></u>	<u><u>1,076,719</u></u>	<u><u>-</u></u>	<u><u>693,418</u></u>	<u><u>-</u></u>	<u><u>693,418</u></u>	<u><u>1,770,137</u></u>

Part 2. Strengthening Disaster Risk Management Capacity

	For the year ended December 31, 2024				For the year ended December 31, 2023				Cumulative
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	
Procurement of equipment and simulators for the training center Karatag.	-	-	879,734	879,734	-	-	-	-	879,734
Equipment for creating a seismic impact response monitoring system for priority and representative s	870,621	-	-	870,621	-	-	-	-	870,621
Development of design estimates, cost estimates, bills of quantities for NCMC in Khujand, Khorog and	221,225	-	-	221,225	-	-	-	-	221,225
Development of design and estimate documentations (costs, BoQs, etc), as well as E&S assessments/r	-	-	157,074	157,074	-	-	-	-	157,074
Repair of classrooms of the department of anti-hail service in the city of Gissar	-	-	31,446	31,446	-	-	88,990	88,990	120,436
Procurement of virtual reality systems, multifunctional automated simulators and training modules fo	-	-	117,520	117,520	-	-	-	-	117,520
Procurement of medical equipment for the medical center of the training center in Karatag.	-	-	109,721	109,721	-	-	-	-	109,721
Construction of a diving training center on the basis of the rescue training center in Karatag	-	-	101,000	101,000	-	-	-	-	101,000
Improvements to the OpenStreetMap database also support timely access to special satellite imagery.	-	-	90,698	90,698	-	-	-	-	90,698
Procurement of Unmanned Aerial Vehicles for mapping high-risk areas.	-	-	87,107	87,107	-	-	-	-	87,107

Part 2. Strengthening Disaster Risk Management Capacity (CONTINUED)

	For the year ended December 31, 2024				For the year ended December 31, 2023				
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	Cumulative
Disaster preparedness training at the community level, including awareness-raising	-	-	61,267	61,267	-	-	-	-	61,267
Provide support to the CoES leadership in making decisions regarding GIS tasks and activities	-	-	57,639	57,639	-	-	-	-	57,639
Purchase of necessary equipment for regional educational and methodological centers	-	-	-	-	-	-	57,089	57,089	57,089
Development of hazard, risk and vulnerability maps for the entire territory of Tajikistan	-	-	38,446	38,446	-	-	17,614	17,614	56,060
Development of a mobile application to increase public awareness of existing disasters	-	-	45,103	45,103	-	-	5,000	5,000	50,103
Preparation of a digital map of the entire communication network of the Ministry of Emergency Situations and Civil Defense	-	-	-	-	-	-	47,772	47,772	47,772
Drilling a well and constructing a drinking water supply line for the anti-hail service department i	-	-	36,338	36,338	-	-	-	-	36,338
Revision of technical specifications for the purchase of MCCS	29,056	-	-	29,056	-	-	-	-	29,056
Procurement of office equipment for educational buildings of the anti-hail service in Gissar	-	-	-	-	-	-	17,366	17,366	17,366
Purchase of furniture for educational buildings of the anti-hail service in Gissar	-	-	-	-	-	-	16,947	16,947	16,947
Consulting services on needs assessment, fiscal realities, necessary regulatory framework and furthe	10,400	-	-	10,400	-	-	-	-	10,400
Preparation of documents for the implementation of the Strategy of Financial Protection against Natural Disasters in the Republic of Tajikistan for the period up to 2037	4,800	-	-	4,800	4,200	-	-	4,200	9,000
Ministry of Emergency Situations	-	-	-	-	-	-	5,306	5,306	5,306
Design of drilling an artesian water well in anti-hail service in Gissar	-	-	3,034	3,034	-	-	-	-	3,034
	<u>1,136,102</u>	<u>-</u>	<u>1,816,127</u>	<u>2,952,229</u>	<u>4,200</u>	<u>-</u>	<u>256,084</u>	<u>260,284</u>	<u>3,212,513</u>

Part 3: Project Management

	For the year ended December 31, 2024				For the year ended December 31, 2023				
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total	Cumulative
Payroll and related taxes	157,015	90,853	83,663	331,531	37,614	71,635	24,604	133,853	465,384
Buying an SUV	-	49,819	-	49,819	-	49,763	85,621	135,384	185,203
Office renovation	-	-	-	-	-	10,468	73,776	84,244	84,244
Office furniture and equipment	850	-	-	850	23,885	28,422	30,524	82,831	83,681
Fuel and spare parts	20,611	4,931	3,874	29,416	2,186	-	2,740	4,926	34,342
Seminars, Trainings	9,659	10,637	2,727	23,023	-	1,410	3,141	4,551	27,574
Stationery	7,393	1,997	2,264	11,654	1,538	2,346	4,538	8,422	20,076
Software	-	-	-	-	-	913	10,018	10,931	10,931
Communication (phone, internet, international mail, newspaper advertisement)	2,418	2,163	1,649	6,230	2,081	730	1,129	3,940	10,170
Audit	5,700	-	-	5,700	-	-	-	-	5,700
Bank charges	1,037	744	959	2,740	205	293	138	636	3,376
Purchase of household appliances	-	-	-	-	-	-	2,613	2,613	2,613
Business trips	1,891	-	-	1,891	201	385	-	586	2,477
Insurance	1,453	-	-	1,453	-	-	-	-	1,453
Utilities	532	-	-	532	355	-	-	355	887
Other administrative expenses	-	-	74	74	-	-	-	-	74
	208,559	161,144	95,210	464,913	68,065	166,365	238,842	473,272	938,185
	1,344,661	1,237,863	1,911,337	4,493,861	72,265	859,783	494,926	1,426,974	5,920,835

7. DIRECT PAYMENTS PROCEDURES

Direct payments made by the IDA from Grant account during the period from January 1, 2024 to December 31, 2024 are stated in the following table:

Sources of financing	No. of Withdrawal application	Dated	Payment	Amount in payment currency	Paid Amount by category (in USD)			Total amount in USD
					Currency	(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project	(2) Consulting Services	
PIG MoT								
Grant №D9780-TJ MOT 3		07 October 2024	USD	169,939		-	169,939	- 169,939
Grant №D9780-TJ MOT 4		07 October 2024	USD	254,908		-	254,908	- 254,908
Grant №D9780-TJ MOT 5		07 October 2024	USD	254,908		-	254,908	- 254,908
Total				679,755		-	679,755	- 679,755

Below is the summary of IDA-financed total under the Direct Payment Procedure (from the beginning of the Project):

Grant	Reporting Year	Paid Amount by category (in USD)			Total Amount in USD
		(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project	(2) Consulting Services	(3) Emergency Expenditures	
PIU MoF					
Grant №D9780-TJ	2023	-	-	-	-
Grant №D9780-TJ	2024	-	679,755	-	679,755
Total		-	679,755	-	679,755

8. STATEMENT OF EXPENDITURE (SOE) PROCEDURES

SOE procedure used by the Project to replenish funds to the Designated Account in accordance with the conditions of the Financing Agreement and World Bank Guidelines' requirements.

Summary data on funds reimbursed through SOE procedures for the period from January 1, 2024 to December 31, 2024 is stated in the following table:

	MOF	MOT	CoESCD	Total
Total Amount reported under SOEs	1,344,661	558,312	1,911,337	3,814,310
Less: expenditures not submitted to IDA on 31 December 2024 Application TPRDPMOF007	(121,177)	-	-	(121,177)
Less: expenditures not submitted to IDA on 31 December 2024 Application MOT-6	-	(551,372)	-	(551,372)
Less: expenditures not submitted to IDA on 31 December 2024 Application COESCD-07	-	-	(491,476)	(491,476)
Less: expenditures not submitted to IDA on 31 December 2024 Application COESCD-08			(7,082)	(7,082)
Subtotal	1,223,484	6,940	1,412,779	2,643,203
Of which: replenished to Designated account	1,295,750	866,375	1,907,694	4,069,819
Expenses for 2023 reimbursed according to the Application TPRDPMOF003 *	(72,266)	-	-	(72,266)
Expenses for 2023 reimbursed according to the Application MOT 2 *	-	(859,435)	-	(859,435)
Expenses for 2023 reimbursed according to the Application COESCD-02 *	-	-	(494,915)	(494,915)
Subtotal	1,223,484	6,940	1,412,779	2,643,203
Difference	-	-	-	-

Below is the summary of IDA-financed total under the SOE Procedure:

No. WA	Period of expenses (year)	(1) Goods, works, non-consulting services, Training and Operating Costs, for the Project	Expenses category (2) Consulting Services	(3) Emergency Expenditures	Total amount to be replenished	Total amount of advances received on a Designated Account*	Offset from advances / Unreimbursed expenses
PIU MOF							
TPRDPMOF003 * ¹	2024	142,361	3,900	-	146,261	218,527	-
TPRDPMOF004	2024	367,555	125,168	-	492,723	492,723	-
TPRDPMOF005	2024	335,145	1,800	-	336,945	336,945	-
TPRDPMOF006	2024	215,199	32,356	-	247,555	247,555	-
TPRDPMOF007	2024	18,920	102,257	-	121,177	-	-
<i>Total in 2024:</i>		1,079,180	265,481	-	1,344,661	1,295,750	-
PIG MOT							
MOT 2 * ²	2024	6,940	-	-	6,940	866,375	-
MOT 6	2024	231,490	319,882	-	551,372	-	-
<i>Total in 2024:</i>		238,430	319,882	-	558,312	866,375	-
PIG CoESCD							
COESCD-02 * ³	2023	424,223	70,692	-	494,915	494,915	-
COESCD-03	2024	357,697	133,310	-	491,007	491,007	-
COESCD-04	2024	265,988	155,942	-	421,930	421,930	-
COESCD-05	2024	61,417	57,639	-	119,056	119,056	-
COESCD-06	2024	380,786	-	-	380,786	380,786	-
COESCD-07	2024	491,476	-	-	491,476	-	-
COESCD-08	2024	7,082	-	-	7,082	-	-
<i>Total in 2024:</i>		1,564,446	346,891	-	1,911,337	1,907,694	-

*1 The application "TPRDPMOF003" for the amount of 218,527 USD, which was actually replenished in 2024, contains SOE 2023 for the amount of 72,266 USD.

*2 The application "MoT 2" for 866,375 USD, which was actually replenished in 2024, includes 6,490 USD related to SOE 2024, while the remaining amount of 859,435 USD pertains to SOE 2023.

*3 The application "COESCD-02" for 494,915 USD, which was actually replenished in 2024, contains the complete SOE 2023

9. STATEMENT OF FINANCIAL POSITION

Financial position as at December 31, 2024 comprises:

	For the year ended December 31, 2024				For the year ended December 31, 2023			
	MOF	MOT	CoESCD	Total	MOF	MOT	CoESCD	Total
ASSETS AND EXPENDITURES								
Cash and cash equivalents	378,839	448,386	1,415	828,640	427,737	140,144	5,071	572,952
Cumulative project expenditures	1,416,926	2,097,646	2,406,263	5,920,835	72,265	859,783	494,926	1,426,974
Other outflows	250,000	-	-	250,000	-	-	-	-
Foreign exchange loss	-	98	16	114	-	73	3	76
TOTAL ASSETS AND EXPENDITURES	2,045,765	2,546,130	2,407,694	6,999,589	500,002	1,000,000	500,000	2,000,002
FINANCING								
Funds received	1,795,750	2,546,130	2,407,694	6,749,574	500,000	1,000,000	500,000	2,000,000
Other inflows	250,000	-	-	250,000	-	-	-	-
Foreign exchange gain	15	-	-	15	2	-	-	2
TOTAL FINANCING	2,045,765	2,546,130	2,407,694	6,999,589	500,002	1,000,000	500,000	2,000,002

10. WITHDRAWAL APPLICATIONS

Withdrawal applications for the year ended December 31, 2024 comprise:
Grant No. D9780-TJ

Implementation unit	Application	Date value	Advances	Direct Payments	Total
MOF	TPRDPMOF003	24.05.2024	218,527	-	218,527
	TPRDPMOF004	19.09.2024	492,723	-	492,723
	TPRDPMOF005	11.10.2024	336,945	-	336,945
	TPRDPMOF006	13.12.2024	247,555	-	247,555
			1,295,750	-	1,295,750
MOT	MOT 2	10.04.2024	866,375	-	866,375
	MOT 3	07.10.2024	-	169,939	169,939
	MOT 4	07.10.2024	-	254,908	254,908
	MOT 5	07.10.2024	-	254,908	254,908
			866,375	679,755	1,546,130
CoESCD	COESCD-02	30.01.2024	494,915	-	494,915
	COESCD-03	01.10.2024	491,007	-	491,007
	COESCD-04	06.12.2024	421,930	-	421,930
	COESCD-05	17.12.2024	119,056	-	119,056
	COESCD-06	20.12.2024	380,786	-	380,786
				1,907,694	-
			4,069,819	679,755	4,749,574

11. STATEMENT OF DESIGNATED ACCOUNT

Statement of designated account for the year ended December 31, 2024 comprise:

Designated account	Grant No. D9780-TJ	Grant No. D9780-TJ	Grant No. D9780-TJ
Currency	US Dollars	US Dollars	US Dollars
Bank account	20206840800020100755	20206840200020101118	20206840200020101150
Bank	Bank Eskhata	Bank Eskhata	Bank Eskhata
Bank's location	Dushanbe, Tajikistan	Dushanbe, Tajikistan	Dushanbe, Tajikistan
	PIU MOF	PIG MOT	PIG CoESCD
Balance as at January 1, 2024	427,673	140,088	4,703
Advances	1,295,750	866,375	1,907,694
Other inflows *	250,000	-	-
Total receipts	1,545,750	866,375	1,907,694
Transfers between accounts	1,339,133	388,129	1,730,351
Expenditures paid	5,790	169,939	180,617
Other outflows *	250,000	-	-
Bank services	48	12	60
Balance as at December 31, 2024	378,452	448,383	1,369
			828,204

* The Project received temporary financial assistance from the "Financial and Private Sector Development" Project (Grant No. E2040-TJ) to cover salary payments. On September 19, 2024, an amount of 10,000 USD was transferred to the Project's Designated Account. This amount was fully reimbursed on September 23, 2024, thereby restoring the account balance to its original state. Additionally, the Project temporarily provided financial support to the "Rural Economy Development" Project (Grant No. D4980-TJ) to cover operating expenses. This transaction involved a transfer of 240,000 USD from the Project's Designated Account on October 30, 2024. These funds were returned in full on November 21, 2024, also restoring the account balance to its original level. As a result, the total inflows and outflows not related to the World Bank financing of this Project through the Designated Account amounted to 250,000 USD.

12. UNDRAWN FUNDS

As at December 31, 2024 undrawn funds are presented as follows:

UNDRAWN FUNDS	Grant No. D9780-TJ SDR	Grant No. D9780-TJ in USD
Approved grant amount	35,800,000	50,000,000
Disbursed from the period from the beginning of the project to December 31, 2024.	5,055,071	6,749,574
Undrawn financing amount	30,744,929	43,250,426
Financing received as at January 1, 2024	1,486,390	2,000,000
Disbursed in 2024	3,568,681	4,749,574
Finance received as at December 31, 2024	5,055,071	6,749,574

13. COMMITMENTS

In the normal course of activities, the Project concludes agreements with suppliers of goods and services in accordance with the established budget and procurement plan.

As of December 31, 2024, there was no obligation under the contract

Counterparty	Contract No.	CCY	Remaining Contract Value in USD
PIU MOF			
LLC "Sozanda 2012"	MOF/TPRDP/QCBS-01	USD	181,003
Khamrakulova Gulmira Abdulloevna	MOF/TPRDP/IC-11	USD	9,600
190,603			
PIG MOT			
ISAN CORPORATION	PREPAPED-MOT-QBS-01	USD	215,467
215,467			
PIG CoESCD			
LLC "Khamsafar"	W-RFQ-04_04,12,2024	TJS	161,412
LLC "Peshsaf"	CQS-12_26,11,2024	TJS	142,440
LLC "DATUM"	CQS-11_25,09,2024	USD	134,441
Denzay International Inc	QCBS-02_22,06,2024	USD	126,714
LLC "Rebus"	G-RFQ-16_08,11,2024	TJS	120,741
JV LLC "Complex"	G-RFB-01_18,09,2024	USD	97,593
LLC "Stroygarant"	W-RFQ-03_04,11,2024	TJS	16,848
800,188			

14. LEGAL CASES

There were no any legal cases related to the Project.

15. EVENTS AFTER THE REPORTING DATE

Project Financing

From January 1, 2025, to the date of issuance of these project special purpose financial statements, the World Bank provided financing to the Project as follows:

Grant No. D9780-TJ						
Financing method	Implementation unit	Application	Currency	Value Date	Amount in SDR	Amount in USD
Advance	MoT	MOT 6	USD	04.06.2025	899,645	661,912
Advance	MoF	TPRDPMOF007	USD	16.05.2025	256,978	190,456
Advance	PIG CoESCD	COESCD-08	USD	25.04.2025	440,103	324,806
Advance	PIG CoESCD	COESCD-07	USD	23.01.2025	491,476	377,118
					<u>2,088,202</u>	<u>1,554,292</u>

As at the date of issue of the project special purpose financial statements no other significant events or transactions occurred, except for the events or transactions described above.