

**MINISTRY OF FINANCE OF UKRAINE**

**PUBLIC EXPENDITURES FOR ADMINISTRATIVE CAPACITY ENDURANCE IN  
UKRAINE PROJECT**

**SPECIAL PURPOSE FINANCIAL STATEMENTS**

**AS AT JUNE 30, 2023 AND FOR THE PERIOD FROM JUNE 18, 2022 TO JUNE  
30, 2023**

**Together with Independent Auditor's Report**

**SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

**CONTENTS:**

INDEPENDENT AUDITOR'S REPORT	I-IV
STATEMENT OF MINFIN MANAGEMENT'S RESPONSIBILITY FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS	1
SUMMARY SOURCES AND USES OF FUNDS	2
REIMBURSEMENT OF EXPENSES FOR COMPONENTS OF LOANS AND GRANTS	3
STATEMENT OF CASH WITHDRAWALS FROM LOAN ACCOUNT	4
STATEMENT OF CASH WITHDRAWALS FROM DESIGNATED ACCOUNTS	5
STATEMENT OF DESIGNATED ACCOUNTS	9
STATEMENT OF ACTUAL EXPENSES IN NATIONAL CURRENCY	10
RECONCILIATION BETWEEN RECORDS OF THE INTERNATIONAL FINANCIAL PROJECTS DEPARTMENT OF MINFIN AND THE BANK	11
NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS	12
1. PROJECT DESCRIPTION	12
2. PROJECT MANAGEMENT ARRANGEMENT	15
MAIN PARTICIPANTS OF THE MANAGEMENT SYSTEM	15
SUPPORT FOR THE PAYROLL FUND OF EMPLOYEES OF STATE BODIES, SCHOOL EMPLOYEES AND EMPLOYEES OF HIGHER EDUCATIONAL INSTITUTIONS	16
SOCIAL ASSISTANCE AND PENSIONS	18
SUPPORT FOR THE PAYROLL FUND OF EMPLOYEES OF HEALTH CARE PROVIDERS AND CIVIL PROTECTION WORKERS	19
3. ECONOMIC ENVIRONMENT	20
4. BASIC ACCOUNTING POLICIES	21
BASIS OF PREPARATION	21
BASIC ASSUMPTIONS	21
REPORTING PERIOD	21
REPORTING CURRENCY	22
REVALUATION OF EXPENSES IN NATIONAL CURRENCY	22
CONVERSION OF BALANCES TO THE REPORTING CURRENCY	22
DESIGNATED BANK ACCOUNTS	22
RECOGNITION OF INCOME AND EXPENSES	22
5. BUDGET	27
6. LOAN REPAYMENT SCHEDULE	28
7. ACTUAL EXPENDITURES INCURRED BEFORE THE START OF THE PROJECT	29
8. APPLICATIONS, SUBMITTED AND REIMBURSED BY THE WORLD BANK	29
9. EXPENSES SUBMITTED FOR REIMBURSEMENT	30
10. REIMBURSED EXPENSES	32
11. EXPENSES BY SUBCATEGORIES	33
EXPENSES BY SUBCATEGORY "SALARIES OF EMPLOYEES OF GOVERNMENTAL BODIES" (CATEGORY 1)	34
EXPENSES BY SUBCATEGORY "SALARIES OF SCHOOL EMPLOYEES" (CATEGORY 1)	37
EXPENSES BY SUBCATEGORY "PENSIONS" (CATEGORY 3)	38
EXPENSES BY CATEGORY "ASSISTANCE TO LOW-INCOME FAMILIES" (CATEGORY 3)	39
EXPENSES BY CATEGORY "ASSISTANCE TO PERSONS WITH DISABILITIES" (CATEGORY 3)	40
EXPENSES BY CATEGORY "SUBSIDIES" (CATEGORY 3)	41
EXPENSES BY SUBCATEGORY "INTERNALLY DISPLACED PERSONS PAYMENTS" (CATEGORY 3)	42
EXPENSES BY SUBCATEGORY "MEDICAL EMPLOYEES' SALARIES" (CATEGORY 3)	43
EXPENSES BY CATEGORY "FIRST RESPONDERS' SALARIES" (CATEGORY 3)	44
EXPENSES BY CATEGORY "SALARIES OF HIGHER EDUCATION EMPLOYEES" (CATEGORY 4)	45
EXPENSES BY CATEGORY "ASSISTANCE AT CHILD BIRTH" (CATEGORY 4)	59
EXPENSES BY CATEGORY "ASSISTANCE WITH CHILD ADOPTION" (CATEGORY 4)	60
EXPENSES BY CATEGORY "ASSISTANCE TO SINGLE MOTHERS" (CATEGORY 4)	61
EXPENSES BY CATEGORY "MATERNITY ASSISTANCE" (CATEGORY 4)	62
EXPENSES INCURRED IN 2022 BY PCCEC CODES SUBMITTED FOR REIMBURSEMENT IN THE PERIOD FROM JUNE 18, 2022 TO JUNE 30, 2023	63
EXPENSES INCURRED IN 2023 BY PCCEC CODES SUBMITTED FOR REIMBURSEMENT IN THE PERIOD FROM JUNE 18, 2022 TO JUNE 30, 2023	73
12. EVENTS AFTER THE REPORTING DATE	79
CHECKLIST OF THE BANK'S AUDIT DOCUMENTATION	83



## SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

---

### STATEMENT OF MINFIN MANAGEMENT'S RESPONSIBILITY FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

The following statement, which should be read in conjunction with the independent auditors' responsibilities stated in the Independent Auditors' Report set out on pages I-V, is made with a view to distinguishing the respective responsibilities of Ministry of Finance of Ukraine (further – the MinFin) and those of the independent auditors in relation to the special purpose financial statements of the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project (PEACE in Ukraine), financed from the proceeds of the loans and grants from the International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA), a list of which is provided in note 1, as at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023.

The MinFin is responsible for the implementation of the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project (PEACE in Ukraine) in accordance with the Project documents and the Technical Operational Manual for Project management.

The MinFin is responsible for the preparation of regular reports on eligible expenditures and monitoring of the Project implementation based on data received from the Treasury and respective bodies, of the financial statements that present fairly, in all material respects, the financial position of the Project as at June 30, 2023 and resources and expenditures for the period from June 18, 2022 to June 30, 2023, performs general management of financial resources of the Project.

In preparing the special purpose financial statements, the MinFin, within the limits of the information known to it on the basis of the data received, is responsible for:

- Regulating the methodology of accounting and reporting on budget execution (*accounting of all transactions related to the execution of the State Budget of Ukraine is carried out by the Treasury bodies in accordance with the procedure established by the MinFin*);
- Providing information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- Providing additional disclosures in the notes and annexes when compliance with the accounting policies is insufficient to understand the effect of specific transactions, other events and conditions on the special purpose financial statements of the Project; and
- Assessing the ability of the MinFin and the Project to continue as a going concern.

The MinFin is also responsible for:

- Designing, implementing and maintaining an effective and sound system of internal controls, throughout the Project;
- 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 special purpose financial statements of the Project comply with accounting policies; and
- Preventing and detecting fraud and other irregularities.

Special purpose financial statements As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023, as presented in this independent auditor's report, is approved on December 28, 2023.

Signed on behalf of the MinFin:

Deputy Minister of Finance of Ukraine

R. V. Yermolychev

---

**SUMMARY SOURCES AND USES OF FUNDS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

	Actual	
	For period	Total
<b>Opening balance</b>		
Designated account UA183223130000025135780055000 EUR/USD	-	-
Designated account UA743000010000000035139300150 EUR	-	-
Designated account UA743000010000000035139300150 USD	-	-
Designated account UA393000010000035139300101027 USD	-	-
Designated account UA503000010000035138300102027 USD	-	-
Designated account UA613000010000035137300103027 USD	-	-
Designated account UA833000010000035135300105027 USD	-	-
Designated account UA943000010000035134300106027 USD	-	-
Designated account UA193000010000035132300108027 USD	-	-
Designated account UA303000010000035131300109027 USD	-	-
Designated account UA933000010000035131300110027 USD	-	-
Designated account UA973000010000000035138300151 EUR (Parallel financing from Germany)	-	-
Designated account UA563223130000025133012855000 EUR (Parallel financing from Lithuania)	-	-
<b>Total available funds at the beginning of period:</b>	-	-
<b>Sources of funds:</b>		
Loans and grants from IBRD and IDA	19,205,897	19,205,897
Parallel financing from Germany	207,470	207,470
Parallel financing from Lithuania	3,112	3,112
Parallel financing from Italy	194,605	194,605
Payments by Ukraine for Project servicing	28,004	28,004
<b>Total financing:</b>	<b>19,639,088</b>	<b>19,639,088</b>
<b>Project costs:</b>		
Category 1 Salaries of eligible employees under Part 1. (a)	4,314,649	4,314,649
Category 2 Consulting services under Part 1. (b) of the Project	-	-
Category 3 Payments under Part 2(except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	14,334,449	14,334,449
Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	955,687	955,687
Front-end Fee	6,299	6,299
Project servicing payments	28,004	28,004
<b>Total project costs:</b>	<b>19,639,088</b>	<b>19,639,088</b>
<b>Project expenditures for which amount of reimbursement was not converted into national currency of Ukraine (hryvnia):</b>		
Category 1 Salaries of eligible employees under Part 1. (a)	(913,567)	(913,567)
Category 2 Consulting services under Part 1. (b) of the Project	-	-
Category 3 Payments under Part 2(except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	(1,207,056)	(1,207,056)
Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	(750)	(750)
<b>Project expenditures for which amount of reimbursement was not converted into national currency of Ukraine (hryvnia):</b>	<b>(2,121,373)</b>	<b>(2,121,373)</b>
<b>Closing balance</b>		
Designated account UA183223130000025135780055000 EUR/USD		
Designated account UA743000010000000035139300150 EUR	281,320	281,320
Designated account UA743000010000000035139300150 USD	-	-
Designated account UA393000010000035139300101027 USD	-	-
Designated account UA503000010000035138300102027 USD	-	-
Designated account UA613000010000035137300103027 USD	-	-
Designated account UA723000010000035136300104027 EUR	-	-
Designated account UA833000010000035135300105027 USD	750	750
Designated account UA943000010000035134300106027 USD	-	-
Designated account UA193000010000035132300108027 USD	621,500	621,500
Designated account UA303000010000035131300109027 USD	1,199,691	1,199,691
Designated account UA933000010000035131300110027 USD	15,000	15,000
Designated account UA973000010000000035138300151 EUR (Parallel financing from Germany)	-	-
Designated account UA563223130000025133012855000 EUR (Parallel financing from Lithuania)	3,112	3,112
	<b>2,121,373</b>	<b>2,121,373</b>

Signed on behalf of the Ministry of Finance of Ukraine:

Deputy Minister of Finance of Ukraine

R. V. Yermolychev

Notes on pages 12-82 are an integral part of these special purpose financial statements.

**REIMBURSEMENT OF EXPENSES FOR COMPONENTS OF LOANS AND GRANTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

	<b>Actual</b>	
	<b>For period</b>	<b>Total</b>
<b>Cover expenses using funds of the IBRD and IDA</b>		
Category 1 Salaries of eligible employees under Part 1.(a)	4,120,044	4,120,044
Category 2 Consulting services under Part 1. (b) of the Project	-	-
Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	14,123,867	14,123,867
Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	955,687	955,687
Front-end Fee	6,299	6,299
	<b>19,205,897</b>	<b>19,205,897</b>
<b>Cover expenses using funds of the parallel financing from Germany</b>		
Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	207,470	207,470
	<b>207,470</b>	<b>207,470</b>
<b>Cover expenses using funds of the parallel financing from Lithuania</b>		
Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	3,112	3,112
	<b>3,112</b>	<b>3,112</b>
<b>Cover expenses using funds of the parallel financing from Italy</b>		
Category 1 Salaries of eligible employees under Part 1.(a)	194,605	194,605
	<b>194,605</b>	<b>194,605</b>
<b>Payments for maintenance under the Project</b>		
Payments for maintenance under the Project	28,004	28,004
	<b>28,004</b>	<b>28,004</b>
<b>Total project costs:</b>	<b>19,639,088</b>	<b>19,639,088</b>

Notes on pages 12-82 are an integral part of these special purpose financial statements.

## STATEMENT OF CASH WITHDRAWALS FROM LOAN ACCOUNT

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

<i>Request number</i>	<i>Category</i>	<i>Date of withdrawal</i>	<i>Currency</i>	<i>Payment Amount</i>	<i>Equivalent amount, thousand USD</i>
LOAN A	(1)	28.06.2022	EUR	424,636	449,201
FRONT END FEE		21.06.2022	EUR	1,064	1,121
LOAN B	(1)	01.08.2022	EUR	20,199	20,707
FRONT END FEE		21.06.2022	EUR	51	53
LOAN C	(1)	01.08.2022	EUR	9,975	10,226
FRONT END FEE		21.06.2022	EUR	25	26
LOAN D	(1)	21.11.2022	EUR	9,975	10,209
FRONT END FEE		21.06.2022	EUR	25	27
FRONT END FEE		21.10.2022	USD	1,250	1,250
1	(3)	21.10.2022	USD	498,750	498,750
FRONT END FEE		21.10.2022	USD	75	75
1	(3)	01.12.2022	EUR	28,982	30,250
3	(4)	30.05.2023	USD	750	750
2	(4)	17.02.2023	USD	203,000	203,000
1	(4)	09.02.2023	USD	295,000	295,000
FRONT END FEE		07.02.2023	USD	1,250	1,250
10	(1)	16.06.2023	EUR	63,000	68,954
9	(1)	05.05.2023	EUR	189,320	208,725
8	(1)	30.03.2023	EUR	2,000	2,176
7	(1)	09.02.2023	EUR	150,000	161,453
6	(1)	29.12.2022	EUR	278,640	296,417
5	(1)	06.12.2022	EUR	100,000	105,160
4	(1)	21.11.2022	EUR	49,092	50,243
3	(1)	09.11.2022	EUR	3,622	3,641
2	(1)	01.08.2022	EUR	85,455	87,604
FRONT END FEE		22.06.2022	EUR	2,367	2,497
1	(1)	28.06.2022	EUR	22,159	23,442
2	(1)	29.06.2022	USD	341,488	341,488
1	DA-A	29.06.2022	USD	958,512	958,512
2	(3)	15.09.2022	USD	1,404,662	1,404,662
3	(3)	16.09.2022	USD	95,338	95,338
1	(3)	24.08.2022	USD	3,000,000	3,000,000
4	(3)	19.01.2023	USD	324,437	324,437
3	Multiple	10.01.2023	USD	675,563	675,562
2	(3)	19.12.2022	USD	2,000,000	2,000,000
1	(3)	30.11.2022	USD	1,500,000	1,500,000
2	Multiple	28.03.2023	USD	1,253,096	1,253,096
1	(3)	23.02.2023	USD	1,246,904	1,246,904
1	(1)	23.02.2023	USD	159,000	159,000
3	Multiple	30.05.2023	USD	1,250,000	1,250,000
1	(3)	27.04.2023	USD	1,250,000	1,250,000
1	Multiple	28.06.2023	USD	1,199,691	1,199,691
1	(3)	28.06.2023	USD	15,000	15,000
<b>Total:</b>					<b>19,205,897</b>
<b>Summary statement by category:</b>					
Category 1					1,998,646
Category 2					-
Category 3					11,365,341
Category 4					,498,750
Multiple (Cover expenses in several categories)					4,378,349
DA-A (Advance)					958,512
FRONT END FEE					6,299
<b>Total:</b>					<b>19,205,897</b>

Notes on pages 12-82 are an integral part of these special purpose financial statements.

## STATEMENT OF CASH WITHDRAWALS FROM DESIGNATED ACCOUNTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

Acc. No. UA743000010000000035139300150

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
9403-UA	29.06.2022	EUR	424,636	449,201
9404-UA	02.08.2022	EUR	20,199	20,708
9405-UA	02.08.2022	EUR	9,975	10,226
9406-UA	22.11.2022	EUR	9,975	10,209
IDA 7153-UA	29.06.2022	EUR	22,159	23,441
IDA 7153-UA	02.08.2022	EUR	85,455	87,604
IDA 7153-UA	22.11.2022	EUR	49,092	50,243
IDA 7153-UA	07.12.2022	EUR	100,000	105,160
IDA 7153-UA	10.01.2023	EUR	80,000	85,104
IDA 7153-UA	17.01.2023	EUR	116,000	123,401
IDA 7153-UA	18.01.2023	EUR	82,640	87,912
IDA 7153-UA	20.02.2023	EUR	3,200	3,444
IDA 7153-UA	21.02.2023	EUR	3,000	3,229
IDA 7153-UA	22.02.2023	EUR	4,500	4,844
IDA 7153-UA	23.02.2023	EUR	9,000	9,687
IDA 7153-UA	24.02.2023	EUR	100,000	107,635
IDA 7153-UA	14.04.2023	EUR	30,300	32,614
IDA 7153-UA	14.04.2023	EUR	2,000	2,176
TF 0B9038	30.06.2022	USD	341,488	341,488
Parallel financing from Italy	19.08.2022	EUR	200,000	194,605
Total:				1,752,931

Acc. No. UA503000010000035138300102027

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
9447-UA	04.11.2022	USD	283,360	283,360
9447-UA	07.11.2022	USD	140,000	140,000
9447-UA	08.11.2022	USD	75,390	75,390
Total:				498,750

Total:

Acc. No. UA833000010000035135300105027

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
9466-UA	28.02.2023	USD	197,000	197,000
9466-UA	02.03.2023	USD	106,000	106,000
9466-UA	03.03.2023	USD	195,000	195,000
Total:				498,000



## PUBLIC EXPENDITURES FOR ADMINISTRATIVE CAPACITY ENDURANCE IN UKRAINE PROJECT

## STATEMENT OF CASH WITHDRAWALS FROM DESIGNATED ACCOUNTS (CONTINUED)

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

Acc. No. UA393000010000035139300101027

<i>Agreement</i>	<i>Date of withdrawal</i>	<i>Payment</i>		<i>Equivalent amount, thousand USD</i>
		<i>Currency</i>	<i>Amount</i>	
TF 0B9348	01.09.2022	USD	500,000	500,000
TF 0B9348	06.09.2022	USD	500,000	500,000
TF 0B9348	09.09.2022	USD	200,000	200,000
TF 0B9348	15.09.2022	USD	300,000	300,000
TF 0B9348	16.09.2022	USD	250,000	250,000
TF 0B9348	19.09.2022	USD	61,400	61,400
TF 0B9348	21.09.2022	USD	61,900	61,900
TF 0B9348	23.09.2022	USD	100,000	100,000
TF 0B9348	28.09.2022	USD	182,380	182,380
TF 0B9348	28.09.2022	USD	150,000	150,000
TF 0B9348	30.09.2022	USD	150,000	150,000
TF 0B9348	04.10.2022	USD	500,000	500,000
TF 0B9348	07.10.2022	USD	500,000	500,000
TF 0B9348	11.10.2022	USD	600,000	600,000
TF 0B9348	27.10.2022	USD	100,000	100,000
TF 0B9348	28.10.2022	USD	100,000	100,000
TF 0B9348	31.10.2022	USD	134,197	134,197
TF 0B9348	02.11.2022	USD	110,123	110,123

Total:

4,500,000

Acc. No. UA613000010000035137300103027

<i>Agreement</i>	<i>Date of withdrawal</i>	<i>Payment</i>		<i>Equivalent amount, thousand USD</i>
		<i>Currency</i>	<i>Amount</i>	
TF 0C0133	01.12.2022	USD	300,000	300,000
TF 0C0133	05.12.2022	USD	400,000	400,000
TF 0C0133	06.12.2022	USD	30,000	30,000
TF 0C0133	07.12.2022	USD	50,000	50,000
TF 0C0133	08.12.2022	USD	185,000	185,000
TF 0C0133	09.12.2022	USD	185,000	185,000
TF 0C0133	12.12.2022	USD	200,000	200,000
TF 0C0133	13.12.2022	USD	55,000	55,000
TF 0C0133	14.12.2022	USD	95,000	95,000
TF 0C0133	20.12.2022	USD	53,000	53,000
TF 0C0133	21.12.2022	USD	100,000	100,000
TF 0C0133	22.12.2022	USD	185,000	185,000
TF 0C0133	23.12.2022	USD	350,000	350,000
TF 0C0133	28.12.2022	USD	712,000	712,000
TF 0C0133	30.12.2022	USD	200,000	200,000
TF 0C0133	05.01.2023	USD	360,000	360,000
TF 0C0133	10.01.2023	USD	40,000	40,000
TF 0C0133	13.01.2023	USD	300,000	300,000
TF 0C0133	16.01.2023	USD	45,000	45,000
TF 0C0133	10.02.2023	USD	280,000	280,000
TF 0C0133	13.02.2023	USD	90,000	90,000
TF 0C0133	14.02.2023	USD	125,000	125,000
TF 0C0133	15.02.2023	USD	136,000	136,000
TF 0C0133	28.02.2023	USD	24,000	24,000

Total:

4,500,000

## PUBLIC EXPENDITURES FOR ADMINISTRATIVE CAPACITY ENDURANCE IN UKRAINE PROJECT

## STATEMENT OF CASH WITHDRAWALS FROM DESIGNATED ACCOUNTS (CONTINUED)

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Acc. No. UA183223130000025135780055000

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
TF 0B9038	30.06.2022	USD	150,000	150,000
TF 0B9038	14.07.2022	USD	400,000	400,000
TF 0B9038	25.07.2022	USD	267,000	267,000
TF 0B9038	15.08.2022	USD	141,512	141,512
				<b>958,512</b>

Total:

Acc. № UA723000010000035136300104027

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
9448-UA	05.12.2022	Євро	28,982	30,250

Total:

30,250

Acc. No. UA943000010000035134300106027

Agreement	Date of withdrawal	Payment		Equivalent amount, thousand USD
		Currency	Amount	
TF 0C0846	03.03.2023	USD	141,000	141,000
TF 0C0846	06.03.2023	USD	17,000	17,000
TF 0C0846	07.03.2023	USD	127,000	127,000
TF 0C0846	08.03.2023	USD	247,000	247,000
TF 0C0846	09.03.2023	USD	239,000	239,000
TF 0C0846	10.03.2023	USD	39,000	39,000
TF 0C0846	13.03.2023	USD	35,000	35,000
TF 0C0846	06.04.2023	USD	175,000	175,000
TF 0C0846	07.04.2023	USD	352,000	352,000
TF 0C0846	10.04.2023	USD	155,000	155,000
TF 0C0846	11.04.2023	USD	64,000	64,000
TF 0C0846	12.04.2023	USD	62,000	62,000
TF 0C0846	13.04.2023	USD	4,000	4,000
TF 0C0846	14.03.2023	USD	47,000	47,000
TF 0C0846	15.03.2023	USD	44,000	44,000
TF 0C0846	16.03.2023	USD	12,000	12,000
TF 0C0846	17.03.2023	USD	80,000	80,000
TF 0C0846	20.03.2023	USD	28,000	28,000
TF 0C0846	22.03.2023	USD	37,000	37,000
TF 0C0846	24.03.2023	USD	40,000	40,000
TF 0C0846	29.03.2023	USD	23,000	23,000
TF 0C0846	30.03.2023	USD	24,000	24,000
TF 0C0846	31.03.2023	USD	10,000	10,000
TF 0C0846	03.04.2023	USD	32,000	32,000
TF 0C0846	04.04.2023	USD	33,000	33,000
TF 0C0846	05.04.2023	USD	433,000	433,000
TF 0C0847	03.03.2023	USD	159,000	159,000

Total:

2,659,000

## PUBLIC EXPENDITURES FOR ADMINISTRATIVE CAPACITY ENDURANCE IN UKRAINE PROJECT

## STATEMENT OF CASH WITHDRAWALS FROM DESIGNATED ACCOUNTS (CONTINUED)

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Acc. No. UA193000010000035132300108027

<i>Agreement</i>	<i>Date of withdrawal</i>	<i>Payment</i>		<i>Equivalent amount, thousand USD</i>
		<i>Currency</i>	<i>Amount</i>	
TF OC1223	11.05.2023	USD	63,000	63,000
TF OC1223	12.05.2023	USD	28,000	28,000
TF OC1223	15.05.2023	USD	65,000	65,000
TF OC1223	16.05.2023	USD	29,000	29,000
TF OC1223	17.05.2023	USD	15,000	15,000
TF OC1223	18.05.2023	USD	32,000	32,000
TF OC1223	19.05.2023	USD	24,000	24,000
TF OC1223	22.05.2023	USD	20,000	20,000
TF OC1223	23.05.2023	USD	1,500	1,500
TF OC1223	24.05.2023	USD	3,000	3,000
TF OC1223	25.05.2023	USD	15,000	15,000
TF OC1223	26.05.2023	USD	24,000	24,000
TF OC1223	29.05.2023	USD	112,000	112,000
TF OC1223	30.05.2023	USD	28,000	28,000
TF OC1223	31.05.2023	USD	19,000	19,000
TF OC1223	05.06.2023	USD	278,000	278,000
TF OC1223	06.06.2023	USD	121,000	121,000
TF OC1223	07.06.2023	USD	292,000	292,000
TF OC1223	09.06.2023	USD	80,500	80,500
TF OC1223	09.06.2023	USD	45,500	45,500
TF OC1223	12.06.2023	USD	21,000	21,000
TF OC1223	13.06.2023	USD	31,000	31,000
TF OC1223	14.06.2023	USD	61,000	61,000
TF OC1223	15.06.2023	USD	69,000	69,000
TF OC1223	16.06.2023	USD	39,000	39,000
TF OC1223	19.06.2023	USD	54,000	54,000
TF OC1223	20.06.2023	USD	106,000	106,000
TF OC1223	21.06.2023	USD	36,000	36,000
TF OC1223	22.06.2023	USD	14,000	14,000
TF OC1223	23.06.2023	USD	16,000	16,000
TF OC1223	26.06.2023	USD	20,000	20,000
TF OC1223	27.06.2023	USD	17,000	17,000
TF OC1223	28.06.2023	USD	33,000	33,000
TF OC1223	29.06.2023	USD	46,000	46,000
TF OC1223	30.06.2023	USD	20,000	20,000

Total: 1,878,500

Acc. No. UA97300001000000035138300151

<i>Agreement</i>	<i>Date of withdrawal</i>	<i>Payment</i>		<i>Equivalent amount, thousand USD</i>
		<i>Currency</i>	<i>Amount in thousand</i>	
Parallel financing from Germany	14.12.2022	EUR	60,000	62,241
Parallel financing from Germany	15.12.2022	EUR	140,000	145,229

Total: 207,470

Notes on pages 12-82 are an integral part of these special purpose financial statements.

## STATEMENT OF DESIGNATED ACCOUNTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Depository bank	Account No.	Loan No.	Currency	Opening balance	Receipt of loan/grant funds	Withdrawal of loan/grant funds (conversion to UAH)	Closing balance
JSC "The State Export-Import Bank of Ukraine"	UA183223130000025135780055000	TF 0B9038	USD	-	958,512	958,512	-
National bank of Ukraine	UA193000010000035132300108027	TF 0C1223	USD	-	2,500,000	1,878,500	621,500
National bank of Ukraine	UA303000010000035131300109027	TF 0C1885	USD	-	1,199,691	-	1,199,691
National bank of Ukraine	UA393000010000035139300101027	TF 0B9348	USD	-	4,500,000	4,500,000	-
National bank of Ukraine	UA503000010000035138300102027	9447-UA	USD	-	498,750	498,750	-
National bank of Ukraine	UA723000010000035136300104027	9448-UA	EUR	-	30,250	30,250	-
National bank of Ukraine	UA613000010000035137300103027	TF 0C0133	USD	-	4,500,000	4,500,000	-
		9403-UA, 9404-UA, 9405-UA, 9406-UA, IDA 7153-UA, TF 0B9038, Parallel financing from Italy	USD/EUR	-	2,034,251	1,752,931	281,320
National bank of Ukraine	UA743000010000000035139300150	9466-UA	USD	-	498,750	498,000	750
National bank of Ukraine	UA833000010000035135300105027	TF 0C1955	USD	-	15,000	-	15,000
National bank of Ukraine	UA943000010000035134300106027	TF 0C0846, TF 0C0847	USD	-	2,659,000	2,659,000	-
		Parallel financing from Germany	EUR	-	207,470	207,470	-
National bank of Ukraine	UA973000010000000035138300151	Parallel financing from Lithuania	EUR	-	3,112	-	3,112
JSC "The State Export-Import Bank of Ukraine"	UA563223130000025133012855000			-	19,604,786	17,483,413	2,121,373

Notes on pages 12-82 are an integral part of these special purpose financial statements.

## STATEMENT OF ACTUAL EXPENSES IN NATIONAL CURRENCY

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

	<i>Currency</i>	<i>----- Payment----- Amount, thousand hryvnia</i>	<i>Equivalent amount, thousand USD</i>
<b>EXPENSES REIMBURSED FROM THE FUNDS OF IBRD AND MAP</b>			
(1) Category 1 Salaries of eligible employees under Part 1.(a)	Hryvnia	139,619,025	4,120,044
(2) Category 2 Consulting services under Part 1. (b) of the Project	Hryvnia	-	-
(3) Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	Hryvnia	490,049,476	14,123,867
(4) Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	Hryvnia	32,087,193	955,687
<b>Total expenses reimbursed by IBRD and MAP:</b>		<b>661,755,694</b>	<b>19,199,598</b>
<b>EXPENSES REIMBURSED FROM PARALLEL FINANCING</b>			
(1) Category 1 Salaries of eligible employees under Part 1.(a)	Hryvnia	7,116,426	194,605
(2) Category 2 Consulting services under Part 1. (b) of the Project	Hryvnia	-	-
(3) Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and of Part 3 of the Project	Hryvnia	7,700,683	210,582
(4) Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	Hryvnia	-	-
<b>Total expenses reimbursed from parallel financing:</b>		<b>14,817,109</b>	<b>405,187</b>
<b>TOTAL EXPENSES REIMBURSED UNDER THE PROJECT</b>			
(1) Category 1 Salaries of eligible employees under Part 1.(a)	Hryvnia	146,735,450	4,314,649
(2) Category 2 Consulting services under Part 1. (b) of the Project	Hryvnia	-	-
(3) Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and of Part 3 of the Project	Hryvnia	497,750,160	14,334,449
(4) Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	Hryvnia	32,087,193	955,687
<b>Total expenses reimbursed for period in total:</b>		<b>676,572,803</b>	<b>19,604,785</b>

Notes on pages 12-82 are an integral part of these special purpose financial statements.

**RECONCILIATION BETWEEN RECORDS OF THE INTERNATIONAL FINANCIAL PROJECTS DEPARTMENT OF MINFIN AND THE BANK**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

<b>Loan, grant, and financing agreements</b>	<b>Amount</b>	
9403-UA	450,322	
9404-UA	20,760	
9405-UA	10,252	
9406-UA	10,235	
IDA 7153-UA	1,011,346	
TF 0B9038	1,300,000	
TF 0B9348	4,500,000	
9447-UA	500,000	
9448-UA	30,325	
TF 0C0133	4,500,000	
9466-UA	500,000	
TF 0C1223	2,500,000	
TF 0C0846	2,500,000	
TF 0C0847	159,000	
TF 0C1885	1,250,000	
TF 0C1955	15,000	
9573-UA	500,000	
		<b>19,757,240</b>
<b>Total amount of loans, grants, financing agreements</b>	<b>,</b>	
<b>Less:</b>		
<b>Project expenditures:</b>		
Category 1 Salaries of eligible employees under Part 1.(a)	4,120,044	
Category 2 Consulting services under Part 1. (b) of the Project	-	
Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and Part 3 of the Project	14,123,867	
Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	955,687	
Fee for loan granting	6,299	
		<b>(19,205,897)</b>
<b>Project expenditures for which the amount of reimbursement was not converted into the national currency of Ukraine (UAH):</b>		
<b>Project expenditures for which the amount of reimbursement was not converted into national currency of Ukraine (UAH):</b>		
Category 1 Salaries of eligible employees under Part 1.(a)	(913,567)	
Category 2 Consulting services under Part 1. (b) of the Project	-	
Category 3 Payments under Part 2 (except for paragraph (v) of Part 2. (b)) and of Part 3 of the Project	(1,203,944)	
Category 4 Payments under paragraph (ii) of Part 1. (a) of the Project, p. (v) of Part 2. (b)	(750)	
		<b>2,118,261</b>
<b>Project expenditures for which the amount of reimbursement was not converted into the national currency of Ukraine (UAH):</b>		
Designated account UA743000010000000035139300150 EUR	281,320	
Designated account UA8330000100000035135300105027 USD	750	
Designated account UA1930000100000035132300108027 USD	621,500	
Designated account UA3030000100000035131300109027 USD	1,199,691	
Designated account UA9330000100000035131300110027 USD	15,000	
<b>Total available funds</b>		<b>(2,118,261)</b>
<b>Total withdrawal:</b>		<b>(19,205,897)</b>
<b>Balance as at June 30, 2023</b>	<b>,</b>	<b>551,343</b>
<b>Agreements</b>	<b>Amount</b>	
IDA 7153-UA	1,034*	
TF 0C1885	50,309	
9573-UA	500,000	

\* Unused balance of the limit is reflected at the cross rate as at June 30, 2023

Notes on pages 12-82 are an integral part of these special purpose financial statements.

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

**1. PROJECT DESCRIPTION**

Russia's invasion into Ukraine on February 24, 2022, had devastating economic consequences. Ukraine's public finances are still under severe pressure, and external donor financial assistance only partially covers the financing needs.

The Public Expenditures for Administrative Capacity Endurance in Ukraine Project (PEACE in Ukraine) (further – the Project) was prepared as a response to the emergency situation during the war. The Project is aimed at supporting the ability of the Government to perform its core functions and provide services. The Project reimburses the costs incurred by the State Budget of Ukraine to pay salaries to government employees, school employees, medical employees under the Medical Guarantee Program (MGP) and employees of the State Emergency Service (first responders); and the costs of several state programs to support vulnerable groups of the population, such as pensions and social assistance. The expected outcome of the Project is the uninterrupted fulfillment of the core functions by the Government, namely the provision of educational and healthcare services, and poverty reduction through the financing of pensions and social assistance programs.

**Parent Project**

Parent Project is an Investment Project Financing (IPF) in the amount of EUR 1,412,550 thousand, financed by a non-concessional loan from the International Development Association (IDA) in the amount of EUR 946,600 thousand and a loan from the International Bank for Reconstruction and Development (IBRD) in the amount of EUR 465,950 thousand, guaranteed by the Kingdom of the Netherlands, the Republic of Latvia, the Republic of Lithuania and the United Kingdom. The Project was approved by the Executive Directors of the World Bank on June 07, 2022 with the closing date of the Project on March 31, 2023. The Loan Agreement (Public Expenditures for Administrative Capacity Endurance in Ukraine Project) between Ukraine and IBRD No. 9403-UA, No. 9404-UA, No. 9405-UA, No. 9406-UA and Financing Agreement (Public Expenditures for Administrative Capacity Endurance in Ukraine Project) between Ukraine and IDA No. 7153-UA were signed on June 09, 2022. The Project became effective on June 18, 2022. Parent Project reimbursed the expenses of the State Budget of Ukraine for the salaries of employees of state bodies of different levels and school employees. The loan has been fully disbursed and the IDA loan has been partially disbursed.

**First Additional Financing**

First Additional Financing (First AF) in the amount of USD 1,300,000 thousand of Grant Financing from the United States was approved by the World Bank Board of Directors on June 26, 2022 (Grant Agreement of Multi-Donor Trust Fund (Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated June 29, 2022 No. TF0B9038). Grant funds have been fully used.

**Second Additional Financing**

Second Additional Financing (Second AF) was approved on August 02, 2022 (Grant Agreement of Multi-Donor Trust Fund (Second of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated August 09, 2022 No. TF0B9348) in the amount of USD 4,500,000 thousand of Grant Financing from the United States. The Second AF introduced additional categories of eligible costs, including costs incurred by the Government of Ukraine for the payment of pensions, certain types of state social assistance, salaries to employees of First Responders and the payroll of healthcare workers under the medical guarantee program, and updated the Project Appraisal Document (PAD) and the Project Performance Matrix to fully reflect the impact of the new categories on the Project implementation. Grant funds have been fully used.

**Third Additional Financing**

Loan Agreement (Third Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the IBRD No. 9447-UA, No. 9448-UA in the amount of USD 530,325 thousand (Third AF) was signed on October 04, 2022. The Third AF is financed by the IBRD loan, guaranteed by the United Kingdom and the Kingdom of Denmark.

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

Third AF expanded the scope of the Project by providing additional financing for reimbursement of eligible state budget expenditures made during August-October 2022, and postponed the closing date by three months – to June 30, 2023, with related update of the Project Appraisal Document (PAD). Loan funds have been fully used.

Additional grant financing of Third Additional Financing (AF of Third AF) for the Project was secured by the United States under the Grant Agreement of Multi-Donor Trust Fund (Third Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated November 24, 2022 No. TF0C0133 in the amount of USD 4,500,000 thousand. Grant funds have been fully used.

**Fourth Additional Financing**

Fourth Additional Financing (Fourth AF) for the Project was attracted under the Loan Agreement (Fourth Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and International Bank for Reconstruction and Development dated December 23, 2022 No. 9466-UA. Financing was provided by an IBRD loan in the amount of USD 500,000 thousand, guaranteed by the United Kingdom. The PAD has been updated in the context of allocating the funds of this loan to new eligible categories of the Project (Assistance at child birth, Assistance at child adoption, Assistance to single mothers, Maternity assistance). Loan funds have been fully used.

Additional grant financing for Fourth Additional Financing (AF Fourth AF) for the Project in the amount of USD 2,659,000 thousand was secured under Grant Agreement of Multi-Donor Trust Fund (Fourth Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated February 22, 2023, No. TF0C0846 and No. TF0C0847, at the expense of the United States and other donors (Germany, Spain, Finland, Ireland, Belgium, Switzerland, Iceland). Grant funds have been fully used.

Second grant of additional financing for Fourth Additional Financing (2AF Fourth AF) for the Project in the amount of USD 2,500,000 thousand was secured under the Grant Agreement of Multi-Donor Trust Fund (Fourth Additional Financing of the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the International Bank for Reconstruction and Development and the International Development Association (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated April 05, 2023 No. TF0C1223. Grant funds have been fully used.

**Fifth Additional Financing**

Fifth Additional Financing (Fifth AF) for the Project was attracted under the Loan Agreement (Fifth Additional Financing for the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the International Bank for Reconstruction and Development dated June 21, 2023 No. 9573-UA. Financing was provided by the IBRD loan in the amount of USD 500,000 thousand, guaranteed by the United Kingdom.

Additional grant financing for Fifth Additional Financing (AF Fifth AF) for the Project in the amount of USD 1,265,000 thousand was secured under the Grant Agreement of Multi-Donor Trust Fund (Fifth Additional Financing for the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated June 26, 2023 No. TF0C1885 and No. TF0C1955. The funds of the grant TF 0C1955 have been fully used. As of June 30, 2023, under the grant agreement No. TF 0C1885, USD 1,199,691 thousand was used.

As the financing needs are still significant, additional grant and/or loan financing (through guarantees of development partners) is planned for the Project implementation.

Also, as part of the Project, parallel financing in the amount of EUR 403,000 thousand was attracted: Grant from Germany (EUR 200,000 thousand), humanitarian aid from Lithuania (EUR 3,000 thousand) and loan from Italy (EUR 200,000 thousand).

The objective of the Project is to contribute to sustaining the Borrower's administrative and service delivery capacity to exercise core government functions at the national and regional levels.



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

The Project consist of the following Parts:

Part 1. Supporting the Borrower in (a) maintaining core government functions through i) the payment of Salaries of Eligible Employees (government officials and other employees of government bodies; school staff employed in non-security sectors who meet the criteria set out in the Technical Operational Manual for the management of the Project); ii) payment of Salaries of Eligible Higher Education Institutions Employees; and (b) provision of Project audits.

Part 2. Supporting the Borrower in (a) financing monthly pension payments subsidized by the central government; and (b) maintaining its social assistance systems and programs through financing of:

- (i) Guaranteed minimum income programs (GMI), which provide monthly benefits to low-income families;
- (ii) Programs of housing and utilities subsidy (HUS), which provide financial support for the payment of housing and utilities bills;
- (iii) the Disability Program, which provides financial support to eligible persons with disabilities;
- (iv) Assistance programs for internally displaced persons (IDPs), which provide monthly cash allowances to eligible IDPs;
- (v) the Family with Children Programs, which provide support to Eligible Families with Children.

Part 3. Supporting the Borrower in maintaining: (a) health care services delivery under the Medical Guarantee Program (MGP) through the financing of PMG Payments to Eligible Health Service Providers in order to pay salaries of healthcare workers; and (b) emergency service delivery through the payment of Salaries of Eligible First Responders.

To achieve the goal of the Project, a number of agreements were signed.

Agreement			Amount under agreements		Amount of equivalent, USD
Agreement	date	Agreement type	EUR	USD	
Financing at the expense of funds from IBRD and IDA					
9403-UA	09.06.2022	Loan A	425,700,000	-	450,321,796
9404-UA	09.06.2022	Loan B	20,250,000	-	20,760,707
9405-UA	09.06.2022	Loan C	10,000,000	-	10,252,201
9406-UA	09.06.2022	Loan D	10,000,000	-	10,235,244
IDA 7153-UA	09.06.2022	Financing Agreement	946,600,000	-	1,011,345,867
TF 0B9038	29.06.2022	Grant	-	1,300,000,000	1,300,000,000
TF 0B9348	09.08.2022	Grant	-	4,500,000,000	4,500,000,000
9447-UA	04.10.2022	Loan A	-	500,000,000	500,000,000
9448-UA	04.10.2022	Loan B	-	30,324,585	30,324,585
TF 0C0133	24.11.2022	Grant	-	4,500,000,000	4,500,000,000
9466-UA	23.12.2022	Loan	-	500,000,000	500,000,000
TF 0C1223	05.04.2023	Grant	-	2,500,000,000	2,500,000,000
TF 0C0846	22.02.2023	Grant	-	2,500,000,000	2,500,000,000
TF 0C0847	22.02.2023	Grant	-	159,000,000	159,000,000
TF 0C1885	26.06.2023	Grant	-	1,250,000,000	1,250,000,000
TF 0C1955	26.06.2023	Grant	-	15,000,000	15,000,000
9573-UA	21.06.2023	Loan	-	500,000,000	500,000,000
Total financing from IBRD and IDA:			1,412,550,000	18,254,324,585	19,757,240,400
Parallel financing					
2022.6804.3	06.12.2022	Parallel financing from Germany	200,000,000	-	207,469,796
	15.12.2022	Parallel financing from Lithuania	3,000,000	-	3,112,047
	05.08.2022	Parallel financing from Italy	200,000,000	-	194,604,814
Total parallel financing:			403,000,000	-	405,186,657
Total under the Project:			1,815,550,000	18,254,324,585	20,162,427,057

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

## 2. PROJECT MANAGEMENT ARRANGEMENT

To achieve the goal of the Project, the Ministry of Finance of Ukraine has developed the Technical Operational Manual for management of the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project (POM), which was approved by the Order of the Ministry of Finance of Ukraine on June 14, 2022 No. 169 (as amended by the Order of the Ministry of Finance of Ukraine on May 05, 2023 No. 235).

This POM defines the organizational aspects of Project management and is of an organizational, technical nature.

The purpose of this POM is to define the organizational aspects of Project management, and the technology and order of its implementation. The POM should promote the efficiency and continuity of transactions, ensure compliance with quality standards for transactions, ensure uniformity and transparency of transactions, promote training and assist in the decision-making process.

**Main participants of the management system**

The main participants in the Project management system and their responsibilities include:

**Ministry of Finance of Ukraine** is responsible for the Project implementation: ensures compliance with the Project implementation deadlines, ensures meeting the indicators of achieving the Project goal, ensures the fulfillment of the obligations undertaken under the Loan Agreement and the Financing Agreement, as well as compliance with the procedures defined by the Procedure for the preparation, implementation, monitoring and completion of economic and social development projects of Ukraine supported by international financial institutions, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 70 dated January 27, 2016, and IBRD and IDA documents referred to in the Loan Agreement and the Financing Agreement.

**Project Coordinator** at the level of Deputy of Minister of Finance of Ukraine – organizes, supervises and controls the implementation of the Project, ensures timely provision of information and reporting on the achievement of the Project's performance indicators, as well as signing documents related to its implementation. The Coordinator acts as a contact person for interaction with the Lender's team on issues related to the Project, and communicates with the Ministry of Education and Science of Ukraine (MES), the Ministry of Health (MoH), the Ministry of Social Policy (MinSocPolicy), the Pension Fund of Ukraine (PFU), the Treasury and other government agencies to ensure the implementation of the Project.

**Department of International Financial Projects of MinFin** provides support to the Project Coordinator on all issues of the Project implementation, coordinates between the structural units of the MinFin within the Project implementation, ensures the collection of information from the eligible structural units of the MinFin and the preparation of regular reports on eligible costs and on the monitoring of the Project implementation, financial reports and the audit report of the Project, carries out the overall management of the financial resources of the Project, environmental and social management, as well as coordinates the functioning of mechanism for receiving and reviewing complaints.

**Department of Government Budget Expenditure of MinFin** monitors monthly salary payments to employees of state bodies on the basis of data received from the Treasury and the main managers of budget funds, prepares relevant information for inclusion in reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**Department of Expenditures of MinFin Humanitarian Sector** monitors the monthly payment of salaries to school employees at the expense of the educational subvention on the basis of data received from the Treasury and the Ministry of Education and Science, monthly expenditures on the remuneration of eligible employees of higher education institutions based on data received from the Treasury and the Main Managers of the Budget (MMB), the management of which includes the relevant institutions, and monthly expenditures on payment for MGP services and payroll costs within the PMG based on the data received from the National Health Service of Ukraine (NHSU) and the Treasury, prepares relevant information for inclusion in the reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**Department of Social Sector Budget Expenditures of MinFin** monitors monthly payments of assistance to low-income families, housing subsidies, assistance to persons with disabilities, assistance to IDP, assistance to families with children and pension payments based on data received from the Ministry of Social Policy, the Pension Fund of Ukraine and the Treasury, prepares relevant information for inclusion in reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**Department of Defense Finance, Law Enforcement and State Security of MinFin** monitors monthly payments for the remuneration of civil protection employees based on data received from the Treasury and

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

the State Emergency Service of Ukraine (SES), prepares relevant information for inclusion in reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**The Treasury** exercises control over the compliance of salary payments with the undertaken budget obligations and the relevant budget allocations, makes such payments on behalf of administrators (recipients) of budget funds, prepares reports on the implementation of the general fund of the state budget on expenditures, including expenditures on wages, social assistance, pensions and payment for services under PMG in accordance with the provisions of the Budget Code of Ukraine, Regulations on the State Treasury Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 15, 2015 No. 215.

**Support for the payroll fund of employees of state bodies, school employees and employees of higher educational institutions**

***Procedures for the payment of salaries to employees of state bodies and school employees***

Payment of salaries to employees of state bodies and school employees is carried out on the basis of estimates of ministries and departments (administrators of budget funds) in accordance with the Law on the State Budget of Ukraine for the relevant year. According to the Budget Code of Ukraine, the remuneration of employees of budgetary institutions is classified as a protected item.

On a monthly basis, on the basis of payment orders of managers of budget funds, the Treasury transfers funds for the remuneration of employees of state bodies to accounts in authorized commercial banks, checking the compliance of such orders with open budget allocations and the availability of funds. At the same time, fund managers submit payslips to authorized commercial banks to transfer wages to employees' bank accounts. The Treasury monthly reports on cash expenditures of the general fund of the state budget on the basis of information by funds managers.

The payment of salaries to school employees is carried out by local self-government bodies that are responsible for the quality and accessibility of education. For this purpose, local budgets are provided with an educational subvention from the state budget, the entire amount of which is directed to remuneration with accruals of school employees of educational institutions that provide complete general secondary education. The amount of this transfer for each local budget is determined by the formula, approved by the Resolution of the Cabinet of Ministers of Ukraine dated December 27, 2017 No. 1088, which considers the number of students, type of school, class size and other variables based on the data that educational institutions enter into the software and hardware complex "Automated Information Complex of Educational Management" (AICEM) of the MES. The funds of the educational subvention are transferred by the Treasury on a monthly basis to the account of the local self-government body opened in the Treasury. Payment of salaries to school employees is carried out on the basis of payment orders from treasury accounts of local education authorities or educational institutions to accounts in authorized commercial banks. Crediting to employees' personal bank accounts is based on payroll, as in the case of employees of public authorities.

To ensure control over the targeted allocation of budget funds regarding fulfillment of the state budget and local budgets by expenditures, the Treasury, in accordance with the Budget Code of Ukraine and the Regulation on the State Treasury Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 15, 2015 No. 215, controls the payment of bills of budget entities.

***Procedures for payment of salaries to employees of higher education institutions***

Expenditures on professional pre-higher and higher education are carried out from the state budget under the budget programs of the main administrators of budget funds, the governance area of which includes the relevant institutions, in particular:

- for institutions within the Ministry of Education and Science of Ukraine governance under the budget programs of the Program Classification Codes of Expenditures and Crediting of the State Budget (PCCEC) 2201420 – "Training of personnel by institutions of professional pre-higher education", PCCEC 2201160 – "Training of personnel by higher education institutions and ensuring their practical bases", PCCEC 2201280 – "Training of personnel by Taras Shevchenko National University of Kyiv";
- for institutions within the Ministry of Culture and Information Policy of Ukraine (MCIP) governance under the budget program PCCEC 3801160 – "Training of personnel culture and art sector by institutions of professional pre-higher and higher education";
- for institutions within the Ministry of Health of Ukraine governance under the budget program PCCEC

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

2301070 – “Training and advanced training of personnel in health care sector, training of scientific and scientific-pedagogical personnel by institutions of professional pre-higher and higher education”;

- for institutions within the Ministry of Finance of Ukraine governance under the budget program PCCEC 3501520 – “Training of personnel in financial policy sector by higher education institutions”;
- for institutions within the Secretariat of the Cabinet of Ministers of Ukraine (SCMU) governance under the budget program PCCEC 0414090 – “Training of personnel in statistics sector by a higher education institution and ensuring their practical bases”;
- for institutions within the National Academy of Sciences of Ukraine (NAS) governance under the budget program of PCCEC 6541080 – “Training of personnel in priority areas of science”.

In the reporting of the Treasury, expenditures on the functioning of institutions of professional pre-higher education are reported under the Code of functional classification of expenditures and budgetary lending under the CFCEC 0941 “Institutions of professional pre-higher education”, and higher education institutions under the CFCEC 0942 “Institutions of higher education”, which are part of the CFCEC 0940 “Professional pre-higher and higher education”.

Institutions of professional pre-higher and higher education are administrators of state budget funds of a lower level and are included in the network of the relevant main administrator of funds. Planning of expenditures for the training of specialists is carried out by institutions of professional pre-higher and higher education under the CECE 2282 “Certain development measures for the implementation of state (regional) programs not classified as development measures”. At the same time, institutions of professional pre-higher and higher education as budgetary institutions draw up annual and monthly plans for the use of budget funds, which regulate the budget obligations and the payments during the budget period, including labor costs with accruals for remuneration, in accordance with the obligations of these institutions and are integral parts of the budget in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2002 No. 228 “On Approval of the preparation, consideration, approval procedure and basic requirements for the fulfillment of state-funded institutions' budgets”.

Payment of salaries to the eligible employees of higher education institutions is carried out on the basis of payment orders from the treasury accounts of educational institutions to accounts in authorized banks. Crediting to employees' personal bank accounts is based on payslips.

***Verification of salary payments to eligible employees within the framework of the Project***

Verification of the payment of salaries and accruals to the eligible employees is based on monthly reports separately for each category of employees.

The obligation of enterprises, institutions and organizations to keep military records of conscripts, persons liable for military service and reservists from among employees and to submit reports on these issues to the eligible state authorities, other state bodies and local self-government bodies is established by Article 21 of the Law of Ukraine “On mobilization campaign and mobilization”. According to Article 119 of the Labor Code of Ukraine, employees called up for military service during mobilization, for a special period or accepted for military service under a contract, for a period until its expiration or until the day of actual dismissal, the place of work, position and average earnings at the place of work are retained. On July 19, 2022, the Law of Ukraine dated July 01, 2022 No. 2352-IX “On Amendments to Certain Legislative Acts of Ukraine on Optimization of Labor Relations” became effective, according to which the average salary is not retained. At the same time, such employees are relieved of their duties under the employment contract, and the letter code “ON” (“other unworked time provided for by the legislative acts (performance of state and public duties, pre-conscription training, military training, donor, time off, etc.)”) is put in the timesheet).

***A. Employees of state bodies***

The fact of remuneration of labor is confirmed by the monthly data of the Treasury on making cash expenditures under the eligible programs of administrator of budget funds under the codes of economic classification of expenditures 2111 (salaries) and 2120 (accruals for salaries), which are provided to the MinFin. The MinFin receives information from salary records on the actual number of eligible employees and the total amount of payments made to them on a monthly basis from the main administrators of budget funds in accordance with the report form developed by the MinFin. Judicial authorities provide reporting data on CECE 2120 (accruals for salaries) in terms of accruals made on CECE 2111 (salaries). The Department

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

of Budget Expenditures of the authorities checks the amount of payments specified in the report of the main administrator of the state budget funds, comparing it with the data of the Treasury. The exclusion of persons, who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine, is carried out independently by each state body on the basis of HR records when drafting a monthly report. At the same time, the Department of Budget Expenditures of the authorities checks the availability of information on the implementation of such an exception in the submitted reports of the main administrators of budget funds.

***B. School employees***

The fact of remuneration is confirmed by the monthly data of the Treasury on the implementation of eligible cash expenditures under the budget programs of local budgets for the provision of general secondary education at the expense of educational subvention (codes of the typical program classification of expenditures and crediting of the local budget 1030, 1040, 1060, 1090, 1150, 1100 according to the codes of economic classification of expenditures 2111 (salaries), 2120 (accruals for salaries)), which are provided to the MinFin. The MinFin receives information on the actual number of eligible school employees and the total amount of payments made to them on a monthly basis from the MES in accordance with the report form developed by the MinFin, which includes data from territorial communities. The Department of Expenditures of the Humanitarian Budget checks the amount of payments specified in the report of the MES, comparing it with the data of the Treasury. The exclusion of persons who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine is carried out independently by each institution on the basis of HR records when drafting a monthly report. At the same time, the Department of Expenditures of the Humanitarian Sector checks the availability of information on the implementation of such an exception in the submitted reports of the MES.

***Verification of salary payments to eligible employees of higher education institutions within the Project***

The fact of expenditures from the state budget for the provision of professional pre-higher and higher education is confirmed by the monthly data of the Treasury on the implementation of cash expenditures (aggregated) under budget programs for PCCEC 2201420 "Training of personnel by institutions of professional pre-higher education", PCCEC 2201160 "Training of personnel by higher education institutions and ensuring their practical bases", 2201280 "Training of personnel by Taras Shevchenko National University of Kyiv", 2301070 "Training and advanced training of personnel in health care sector, training of scientific and scientific-pedagogical personnel by institutions of professional pre-higher and higher education", 3801160 "Training of personnel culture and art sector by institutions of professional pre-higher and higher education", 3501520 "Training of personnel in financial policy sector by higher education institutions", 0414090 "Training of personnel in statistics sector by a higher education institution and ensuring their practical bases", 6541080 "Training of personnel in priority areas of science", which are provided to the MinFin. The MinFin receives information on the actual number of eligible employees of higher education institutions and the expenditures of their remuneration with accruals on a monthly basis from the MES, the MCIP, the MoH, the MinFin (as MAF), the SCMU and the NAS based on data from institutions in accordance with the report form developed by the MinFin by individual institutions. The Department of Expenditures of the Humanitarian Sector Budget checks the amount of expenditures specified in the reports of the MES, the MCIP, the MoH, the MinFin, the SCMU and the NAS, comparing it with the total amounts of expenditures under the above budget programs in relation to the planned indicators of the budget plan and cash expenditures of the Treasury. The Treasury monitors the compliance of payments with budget allocations and the availability of funds. The exclusion of persons, who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine, is carried out independently by each institution on the basis of HR records during the preparation of a monthly report. At the same time, the Department of Expenditures of the Humanitarian Budget checks the availability of information on the implementation of such an exception in the submitted reports of the main administrators.

**Social Assistance and Pensions*****Verification of social assistance and pension payments covered by the Project***

The fact of expenditures from the state budget for the payment of benefits to low-income families, persons with disabilities and families with children and housing subsidies is confirmed by the monthly data of the Treasury on the implementation of cash expenditures (aggregated) under budget programs for PCCEC 2501540 "Support for low-income families", PCCEC 2501530 "Social protection of citizens in difficult life circumstances" and PCCEC 2501400 "Social protection of children and families", respectively (in 2022 – PCCEC 2501030 "Payment of Certain Types of Benefits, Compensations, Financial Support and Payment for

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Services to Certain Categories of the Population" and PCCEC 2501230 "Payment of Benefits and Housing Subsidies to Citizens for Payment of housing and utilities services, Purchase of Solid and Liquid Heating Fuel and Liquefied Gas in Cash"), which are provided to the MinFin. The MinFin receives information on the amount of payments accrued by the department of social protection and the Pension Fund and actually made through the institutions of authorized banks and the actual number of their recipients on a monthly basis from the MSP under the report form developed by the MinFin by oblasts. The Department of Social Sector Budget Expenditures checks the amount of payments specified in the report of the MSP, comparing it with the data of the Treasury on the planned indicators of the budget plan and cash expenditures. The Treasury monitors the compliance of payments with budget allocations and the availability of funds.

The fact of expenditures from the state budget for the payment of assistance to IDP is confirmed by the monthly data of the Treasury on the implementation of cash expenditures (aggregated) under the budget program under the PCCEC 2501530 "Social Protection of Citizens in Difficult Life Circumstances" (in 2022 – PCCEC 2501480 "Provision of monthly targeted assistance to internally displaced persons to cover living expenses, including housing and utilities services"), which are provided to the MinFin. The MinFin receives information on the amount of payments actually made through JSC "Oschadbank" and the actual number of their recipients on a monthly basis from the MSP under the report form developed by the MinFin by oblasts. The Department of Social Sector Budget Expenditures checks the amount of payments specified in the report of the MSP, comparing it with the data of the Treasury on the planned indicators of the budget plan and cash expenditures. The Treasury monitors the compliance of payments with budget allocations and the availability of funds.

The fact of expenditures from the state budget for pension payments is confirmed by the monthly data of the Treasury on the implementation of cash expenditures (aggregated) under the budget program under the PCCEC 2506080 "Financial support for the payment of pensions, allowances and increases to pensions assigned under pension programs, and the deficit of the Pension Fund", which are provided to the MinFin. The MinFin receives information on the total amount of all pension payments accrued and actually made through the institutions of authorized banks and Ukrposhta, and the actual number of their recipients on a monthly basis from the PFU in accordance with the report form developed by the MinFin by oblasts and types of pension payments. The Department of Social Sector Budget Expenditures checks the amount of payments specified in the PFU report, comparing it with the data on the planned indicators of the budget plan and cash expenditures of the Treasury. The Treasury monitors the compliance of payments with budget allocations and the availability of funds.

**Support for the payroll fund of employees of health care providers and civil protection workers*****Verification of salary payment within the MGP and eligible employees of civil protection******A. Salary payment within the MGP***

The fact of expenditures from the state budget for the payment of medical services within the MGP is confirmed by the monthly data of the Treasury on the implementation of cash expenditures (aggregated) under the budget program under the PCCEC 2308060 "Implementation of the program of state guarantees of health care for the population", which are provided to the MinFin. Information on the actual number of eligible employees of medical service providers and labor costs under the MGP is received by the MinFin on a monthly basis from NHSU (based on data from health care providers) in accordance with the report form developed by the MinFin by oblasts and types of medical care. The Department of Expenditures of the Humanitarian Sector Budget verifies the amount of expenditures specified in the report of the NHSU, comparing it with the total amount of expenditures for payment of services under the MGP in relation to the planned indicators of the budget plan and cash expenditures of the Treasury, as well as the data provided by the NHSU on the payments under contracts for health care of the population by the periods for which these payments were made. The Treasury monitors the compliance of payments with budget allocations and the availability of funds. The exclusion of persons, who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine, is carried out independently by each medical institution on the basis of HR records during the preparation of a monthly report. At the same time, the Department of Expenditures of the Humanitarian Budget checks the availability of information on the implementation of such an exception in the submitted reports of the NHSU.

***B. Eligible Civil Protection Officers***

The fact of remuneration is confirmed by the monthly data of the Treasury on the cash expenditures made under the eligible programs of administrators of budget funds of the SES of Ukraine under the codes of economic classification of expenditures 2110 (salary) and 2120 (accruals for salaries), which are provided

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

by the MinFin. The MinFin receives information from salary records on the actual number of eligible employees of civil protection and the total amount of payments made to them on a monthly basis from the SES under the report form developed by the MinFin. The Department of Defense Finance, Law Enforcement and State Security verifies the amount of payments specified in the report of the SES, comparing it with the data of the Treasury on the planned indicators of the budget plan and cash expenditures. The Treasury monitors the compliance of payments with budget allocations and the availability of funds. The exclusion of persons who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine is carried out independently by each administrator of budget funds on the basis of HR records when preparing a monthly report. At the same time, the Department of Defense Finance, Law Enforcement and State Security checks the availability of information on such an exception in the submitted reports of the SES.

**3. ECONOMIC ENVIRONMENT**

In 2022, Ukraine experienced its most challenging year since gaining independence. The full-scale war initiated by Russia had an unprecedented impact on the life of every Ukrainian, businesses, and the country's economy.

On February 24, by the Decree of the President of Ukraine, based on the proposal of the National Security and Defense Council of Ukraine, in accordance with the Constitution of Ukraine and the Law of Ukraine "On the legal regime of martial law," martial law was imposed. Having been extended, the martial law remains in effect as of the date of approval of these special-purpose financial statements.

The business environment in Ukraine remains challenging as the war drags on and Russia continues to use terrorist tactics. Large-scale shelling of populated areas and the destruction of infrastructure increase risks to the economy and financial stability.

In 2022, the Ukrainian Defense Forces fully liberated Mykolaiv oblast, almost all of Kharkiv and a large part of Kherson oblasts, including the regional center, the only one captured since February 24. Fierce fighting continues in Donetsk and Luhansk oblasts. The enemy was forced to declare a partial mobilization to counter the advances of the Ukrainian army. In addition, Russia is intensifying terrorist attacks on critical infrastructure, particularly in the energy sector. Russia is also attempting to use the scarcity of energy resources and food as weapons on certain global markets. However, these actions even strengthen the international coalition of states against the aggressor.

The large-scale military invasion into Ukraine has led to significant infrastructure damage, mass displacement of people, and disruptions to economic activities in Ukraine. Until August 2022, all ports in the Black Sea were non-operational, leading to a complete halt of export-import operations conducted through maritime ports. Airports, numerous automobile roads, and bridges were closed, damaged, or destroyed, further impeding transportation and logistics processes. Goods transportation to and from Ukraine relied on railways and freight vehicles, with the involvement of European transportation companies. This allowed the majority of companies in Ukraine to resume and streamline the transportation and logistics of their products from May to June 2022. On July 22, 2022, in Istanbul city, representatives of Ukraine signed an agreement with Turkey and the United Nations to unblock ports and resume grain exports from August 01, 2022. This export had been blocked in the Black Sea ports due to the war. Russia also signed a similar agreement with Turkey and the UN. During the period of the Grain Agreement from August 01, 2022, to July 16, 2023, 32.9 million tons of agricultural products were shipped from Ukrainian ports. On July 17, 2023, Russia officially informed Turkey and the UN Secretariat about the termination of the Grain Agreement on the export of domestic agricultural products through Ukrainian seaports.

At the end of April 2022, Ukraine faced a significant fuel shortage due to the need to create new logistics routes for supplies from Europe; the problem was resolved in May-June 2022. In October-December 2022, there were massive power outages for households and businesses due to significant damage to power grids as a result of shelling by the Russian Federation, which also caused problems with water and heat supply. The government has introduced a number of emergency measures to address these issues and stabilize the impact on the country's economy. Since February 2023, the situation in Ukraine's energy system has improved and stabilized.

As a result of the armed invasion of the Russian Federation and the outbreak of the full-scale war, Ukraine's economy has suffered serious consequences. In 2022, Ukraine's GDP fell by 30.3% (in 2021, real GDP grew by 3.2%). Starting from February 2022, the inflation rate increased year-on-year and reached 26.6% at the year-end (2021: 10.0%) due to disruption of supply chains and production processes, uneven demand, increased business costs, rising global prices, limited supply of certain goods, as well as physical destruction of assets of a number of companies caused by the military attack of the Russian Federation on Ukraine. The

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

national currency devalued at official exchange rates at the end of 2022 by 34% against the US dollar and 26% against the euro compared to the end of 2021.

Since the outbreak of the full-scale war, the National Bank of Ukraine (NBU) has introduced a number of temporary measures, such as restrictions on international payments in foreign currency and fixing the official exchange rate for major currencies (on July 21, 2022, the NBU adjusted the official hryvnia/US dollar exchange rate by 25% to UAH 36.5686/USD). Despite the increase in the official US dollar exchange rate, the disparity between the official and market exchange rates remains. Since the start of the war, the NBU has kept the key policy rate at 10% due to the introduction of mandatory administrative restrictions, but later raised it to 25% in June 2022. In 2023, the NBU further increased the required reserve requirements for banks. The NBU will return to the regime of inflation targeting with a floating exchange rate as the economy and financial system normalize.

In doing so, thanks to assistance from partners, the international reserves of the NBU exceeded the pre-war level, reaching USD 28.5 billion by the end of 2022. In August 2022, the Ministry of Finance of Ukraine deferred payments on sovereign eurobonds for two years and made changes to the terms of issuing state derivatives, reducing the need for financing. By and large, the Ukrainian government continues to service external debt obligations, and the banking system remains operational, maintaining its stability.

The approved state budget of Ukraine for the year 2023 anticipates that budget revenues will be half of the expenditures, resulting in a deficit of approximately 21% of GDP (or USD 35.5 billion). It is expected that the budget deficit will be financed through financial assistance from foreign partners in the form of grants and concessional long-term interest-free loans.

The scale and protracted nature of the war in Ukraine further increase risks to the global economy. War-fueled global inflation and corresponding monetary policy tightening are slowing economies and threatening Ukraine's key partners with recession. However, financial, military and humanitarian aid to Ukraine is only increasing, as is the sanctions pressure on Russia.

The war between Ukraine and the Russian Federation continues, leading to significant destruction of property and assets in Ukraine and causing other substantial consequences. The consequences of the war are evolving daily, and their long-term impact remains uncertain. The further impact on the Ukrainian economy will depend on how the full-scale war ends, the successful implementation of new reforms by the Ukrainian government, the strategy for recovery and transformation of the country towards EU membership, and cooperation with international funds and development partners.

When preparing this special-purpose financial statement, known and reasonably estimable results of the impact of the specified factors on the special-purpose financial statements of the Project during the reporting period were taken into account.

Management of the Ministry of Finance of Ukraine and the Project cannot predict all developments in the wider economic environment and what effect they might have on the special-purpose financial statements of the Project and the Ministry of Finance of Ukraine in the future. The management of the Ministry of Finance of Ukraine and the Project believes it is taking all the possible measures to support the sustainability of the business. However, a further unstable environment caused by the war in Ukraine may have a negative impact on the financial capacity of the Government of Ukraine and the financial position of the Project, the nature and consequences of which cannot be currently determined. As at the date of authorization for issue of this special-purpose financial statement of the Project, there is a material uncertainty related to going concern of the Project in connection with the above.

**4. BASIC ACCOUNTING POLICIES****Basis of preparation**

The special-purpose financial statements have been prepared using the cash basis of accounting. The accounting policies have been consistently applied during the use of the funds.

**Basic assumptions**

The Project funds are recognized as funds of the General Fund of the State Budget from the moment they are credited to the foreign currency accounts of the State Treasury Service of Ukraine.

**Reporting period**

This report covers the period from June 18, 2022 to June 30, 2023. The Project also provides retroactive reimbursement of eligible expenditures incurred between March 01, 2022 and the date of signing of the loan agreements, financing agreements and grant agreements.



**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

**Reporting currency**

The reporting currency is the US dollar.

**Revaluation of expenses in national currency**

Expenses that were actually incurred/accrued in the national currency – Ukrainian hryvnia were converted to the currency of compensation (Euros, USD) and recognized in the special-purpose financial statements as follows:

- for withdrawal applications filed with the World Bank in June – July 2022, the exchange rate to report eligible reimbursable expenses shall be the official foreign currency exchange rate (EUR, USD) of the NBU as of the date of filing such reports.
- for withdrawal applications filed with the World Bank starting from August 2022, the exchange rate to report eligible reimbursable expenses shall be the official foreign currency exchange rate (EUR, USD) of the NBU as of the last day of the reporting month.

**Conversion of balances to the reporting currency**

The balances of the unused limit under the Project agreements are reflected at the cross rate as of June 30, 2023.

**Designated bank accounts**

In accordance with the requirements of the Resolution of the Cabinet of Ministers No. 1090 dated September 5, 2007 “Some Issues Regarding Implementation of the Budget Programs for Realization of Economic and Social Development Projects supported by the International Bank for Reconstruction and Development”: a **designated account** is a foreign currency account opened in an authorized bank in the name of the State Treasury Service for the duration of the loan agreement.

No designated accounts were opened for the Parent Project (contracts 9403-UA, 9404-UA, 9405-UA, 9406-UA and IDA 7153-UA), and funds were transferred to foreign currency accounts opened by the State Treasury Service of Ukraine at the National Bank of Ukraine at the request of the Ministry of Finance of Ukraine in 2000.

Funds for the first additional financing (grant TF 0B9038) were transferred to two accounts:

- a foreign currency account in US dollars, which was opened by the State Treasury Service of Ukraine in the National Bank of Ukraine at the request of the Ministry of Finance of Ukraine in 2000 .
- a designated account in US dollars with the Public Joint Stock Company “The State Export-Import Bank of Ukraine” (Ukreximbank).

Subsequently, to achieve the Project goals, the State Treasury Service of Ukraine, at the request of the Ministry of Finance of Ukraine, opened and maintains separate Designated accounts in US dollars to implement the Project in the National Bank of Ukraine.

Foreign currency is sold from designated accounts and the hryvnia equivalent is credited to the general fund of the state budget of Ukraine as and when necessary. For the sale of foreign currency and subsequent crediting of the hryvnia equivalent of foreign currency to the accounts of the general fund of the state budget, the Ministry of Finance of Ukraine prepares and files a written permit (approval) with the State Treasury Service of Ukraine.

**Recognition of income and expenses**

Funds received from the Project are recognized when funds are credited to the special bank accounts. Funds are transferred from the loan accounts to the designated accounts only upon submission and approval of withdrawal applications by the World Bank and related monthly reports on eligible government expenditures by subcategory and are considered to be Project costs.

Receipt of parallel financing funds is reflected at the cross rate as of the last day of the month for which the expenses were reimbursed.

The formation of expenditures of the State Budget of Ukraine is based on the subcategories:

- Salaries of employees of governmental bodies;
- Salaries of school employees;

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

- Salaries of higher education employees;
- Assistance to low-income families;
- Assistance to persons with disabilities;
- Subsidies;
- Internally Displaced Persons (IDPs) payments;
- Assistance at child birth;
- Assistance at child adoption;
- Assistance to single mothers;
- Maternity assistance;
- Pensions;
- Medical employees' salaries;
- First responders' salaries.

**Subcategory "Salaries of employees of government bodies"** includes employees of those government bodies that are not part of the security and defense sector, as defined by Article 1 of the Law of Ukraine No. 2469-VIII "On National Security of Ukraine" dated June 21, 2018, except for persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine. Employees of government bodies include both civil and non-civil servants.

The list of relevant government bodies includes the following categories:

- I. State bodies that ensure the functioning of the President of Ukraine, the Verkhovna Rada of Ukraine and the Cabinet of Ministers of Ukraine;
- II. Ministries (central office and territorial subdivisions), except for the Ministry of Defense of Ukraine and the Ministry of Internal Affairs of Ukraine and their subordinate bodies;
- III. Other central executive authorities (central office and territorial subdivisions), except for the Economic Security Bureau of Ukraine;
- IV. Central executive authorities with a special status (central office and territorial subdivisions), except for the National Anti-Corruption Bureau of Ukraine, the State Service of Special Communications and Information Protection of Ukraine; the National Agency on Corruption Prevention and the National Agency of Ukraine for finding, tracing and management of assets derived from corruption and other crimes;
- V. Collegial bodies (central office and territorial bodies);
- VI. Judicial authorities (central apparatus and territorial bodies), except for the Judicial Protection Service, courts;
- VII. Regional and district state administrations;
- VIII. Other government bodies, except for the State Bureau of Investigation, the Security Service of Ukraine, the Prosecutor General's Office of Ukraine.

**Subcategory "Salaries of school employees"** includes school employees of educational institutions of state and municipal ownership, except for military educational institutions and institutions with enhanced military and physical training, whose salaries are financed by the educational subvention in accordance with Article 103<sup>2</sup> of the Budget Code of Ukraine, except for persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine.

The list of educational institutions covered by the Project is as follows:

- Primary schools, gymnasiums (except for pre-school units in such institutions), lyceums;
- Special schools;
- Specialized education institutions (art, sports, scientific lyceums), except for military institutions (naval, military sports) and lyceums with enhanced military and physical training;

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

- Orphanages, educational and rehabilitation centers, inclusive resource centers;
- Vocational (vocational-technical) education institutions of state and municipal ownership in terms of covering costs of obtaining a complete general secondary education;
- Institutions of professional higher education and colleges of state and municipal ownership in terms of covering costs of obtaining a complete general secondary education.

School employees include school principals, other school administration staff, school employees, psychologists and other pedagogical employees, as defined by the Resolution of the Cabinet of Ministers of Ukraine dated June 14, 2000, No. 963 “On Approval of the List of Positions of Pedagogical and Scientific and Pedagogical Employees”.

**Subcategory “Salaries of higher education employees”** includes teaching and administrative staff of state-owned professional higher education institutions, except for military institutions and military training units (military training departments) and except for persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine. The list of educational institutions covered by the Project includes vocational colleges, universities, academies, institutes, colleges.

**The subcategory “Assistance to low-income families”** is a monthly state social assistance established by the Law of Ukraine “On State Social Assistance to Low-Income Families”, which is assigned and paid in cash to low-income families permanently residing in Ukraine and, for reasons that are valid or beyond their control, have an average monthly total income below the subsistence level for the family. Social assistance is granted and paid by the structural unit of social protection of the population at the registered place of residence or the place of residence of the authorized representative of a low-income family. Such assistance is granted for six months from the month of application, while the payment of assistance is not suspended during the period of martial law and for one month after its termination, even if the recipient missed the deadline for its review.

**Subcategory “Assistance to persons with disabilities”** is a monthly state social assistance established by the Law of Ukraine “On State Social Assistance to Persons with Disabilities from Childhood and Children with Disabilities”, which is assigned and paid to persons with disabilities from childhood and children with disabilities under the age of 18. State social assistance to persons with disabilities from childhood is granted for the entire period of disability established by medical and social expertise. For children with disabilities, state social assistance is granted for the period specified in the medical report, but not more than one month before the child with a disability reaches the age of 18. The payment of social assistance to children with disabilities who turned 18 in February 2022 and in other months during the legal regime of martial law and who did not have time to undergo an examination and receive a medical and social examination report to establish the status of a person with a disability is extended for the period of martial law and for one month after the date of its cancellation. The payment of assistance to persons with disabilities who are fully supported by the state in social protection institutions is not subject to the Project.

**Subcategory “Subsidies”** is a state social assistance provided to vulnerable consumers of housing and utilities services – residents of households living in residential premises (houses) and unable to pay for housing and communal services, pay for the management of an apartment building, housing and utilities costs, costs of purchasing liquefied gas, solid and liquid household stove fuel in such a building, in accordance with the Resolution of the Cabinet of Ministers of Ukraine dated October 21, 1995, No. 848 “On Simplification of the Procedure for Providing Subsidies to the Population”.

**Subcategory “Internally Displaced Persons (IDPs) payments”** is a public assistance provided in accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 332 dated March 20, 2022 “Some issues of payment of housing allowance to internally displaced persons” to persons who have moved from the territory of Ukraine temporarily occupied by the Russian Federation, as well as the territory of administrative-territorial units where hostilities are taking place and which are included in the list of administrative-territorial units in the territory of which payers of the single contribution to the obligatory state social insurance registered in the respective territory may be provided with assistance under the ePidtrymka Program. The assistance is provided on a monthly basis for each internally displaced person whose information is included in the Unified IDP Information Database. Starting from May 2022, assistance is provided to internally displaced persons who have moved from the territory of Ukraine temporarily occupied by the Russian Federation, the territory of territorial communities located in the area of military (combat) operations or under temporary occupation, encirclement (blockade), as well as to internally displaced persons whose housing is destroyed or uninhabitable as a result of damage and who have applied for compensation for the relevant losses by May 20, 2022, in particular through the Unified State Web Portal of

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

Electronic Services, or upon submission of documentary evidence from local governments of damage/destruction of real estate as a result of hostilities, terrorist acts, sabotage caused by the military aggression of the Russian Federation.

**Subcategory “Assistance at child birth”** is provided to one of the child’s parents (guardian) who permanently resides with the child. The allowance for the birth of the first and each subsequent child is UAH 41,280. The allowance is paid as a one-time payment in the amount of UAH 10,320, and the remaining amount is paid over the next 36 months in equal installments (UAH 860) in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

**Subcategory “Assistance at child adoption”**. A person who is a citizen of Ukraine, permanently resides on its territory and has adopted a child from among orphans, children deprived of parental care, or a child whose parents have consented to his/her adoption, other than adoption by one of the spouses of the other spouse’s child (if the adoptive parents are spouses, one of them at their discretion), is entitled to the assistance. Assistance at child adoption is provided in the amount established for the assistance at childbirth;

**Subcategory “Assistance to single mothers”**. Single mothers (who are not married) and single adoptive parents are entitled to the allowance if the child’s birth certificate does not contain an entry about the father (mother) or the entry about the father (mother) was made in accordance with the established procedure by the state civil registration authority at the direction of the child’s mother (father, adoptive parent). Child assistance for single mothers is provided in the amount equal to the difference between 100 percent of the subsistence minimum for a child of the corresponding age and the average monthly total family income per person for the previous six months;

**Subcategory “Maternity assistance”**. Pregnant women (including minors) who are not insured in the system of compulsory state social insurance are entitled to the assistance. Such assistance is paid to women throughout the period of maternity, which lasts 70 calendar days before childbirth and 56 (or 70 in case of complicated childbirth or the birth of two or more children) calendar days after childbirth. Women in categories 1-4 of persons affected by the Chernobyl disaster are paid the allowance for 180 calendar days of the period of maternity (90 days before childbirth and 90 days after childbirth). Maternity benefits are provided in the amount of 100 percent of the woman’s average monthly income (scholarships, cash cover, unemployment benefits, etc.), but not less than 25 percent of the statutory minimum subsistence level for an able-bodied person per month.

Childbirth assistance, child adoption assistance, child assistance to single mothers, and maternity assistance are provided to families with children in accordance with the Law of Ukraine “On State Assistance to Families with Children” and the Procedure for the Assignment and Payment of State Assistance to Families with Children, approved by the Cabinet of Ministers of Ukraine dated December 27, 2001, No. 1751.

**Subcategory “Pensions”**. Citizens of Ukraine are entitled to state retirement, disability, survivors’ and other pensions provided for by the Law of Ukraine “On Pensions”. The mechanisms for assignment, reassessment and payment of pensions are set out in the Law of Ukraine “On Mandatory State Pension Insurance”. The retirement age and the right to receive an old-age pension are determined depending on the relevant insurance period acquired by the person and are 60, 63 and 65 years. The amount of the old-age pension is determined individually for each pensioner depending on the insurance period and the salary received from which insurance contributions were paid. Disability pension is granted in case of disability that caused full or partial loss of ability to work, subject to the insurance period, and its amount depends on the disability group (from 50% to 100% of the old-age pension). The survivor’s pension is granted to disabled family members of the deceased breadwinner who were dependent on him/her, if the breadwinner had the insurance record as of the date of death that would have been required for a pension for disability of group III, and in the event of the death of a person who performed the function of a donor of human anatomical materials, a pensioner, or in the event of the death of a person as a result of participation in the Revolution of Dignity, regardless of the length of the insurance record.

**Subcategory “Medical employees’ salaries”**. Pursuant to the Law of Ukraine “On State Financial Guarantees of Medical Care for the Population”, the program of state guarantees of public health care defines the list and scope of medical services, medical devices and medicines, the full payment for which is guaranteed by the state at the expense of the State Budget of Ukraine in accordance with the tariff for prevention, diagnosis, treatment and rehabilitation in connection with diseases, injuries, poisoning and pathological conditions, as well as in connection with maternity. Every year, the Ministry of Health determines the areas in which contracts for healthcare services will be concluded and medical services will be provided. The National Health Service of Ukraine (NHSU), together with experts, develops procurement

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

conditions and specifications for each area of healthcare services, as well as calculates the cost of services within the available budget resources, after which the Cabinet of Ministers of Ukraine approves the program of medical guarantees for the respective year, and the NHSU procures services and concludes contracts with medical institutions.

The Project applies to employees of the relevant healthcare providers whose remuneration is paid at the expense of funds paid to such NHSU providers for medical services provided under the Healthcare Guarantee Program (HGP) in accordance with the contracts for public healthcare services concluded in accordance with the established procedure, except for persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine. Employees include both medical and non-medical personnel. The requirements for specialists and the number of specialists working in the positions are determined by the terms of procurement of healthcare services for each group of healthcare services provided by the HGP, which are approved by the NHSU. According to the contracts, information on healthcare providers, including the specialization and position of each employee, is entered into the Electronic Healthcare System by the healthcare provider, including the beginning and end of the employment relationship, for further verification in accordance with the Algorithm for calculating the system of compliance of the healthcare provider with the requirements for specialization and number of specialists included in the terms of procurement of healthcare services under contracts for public healthcare services under the medical guarantees program, approved by the Order of NHSU dated February 21, 2022, No. 77.

**Subcategory “First responders’ salaries”** includes persons holding the rank and file and command staff of the civil protection service, civil servants and employees of the State Emergency Service of Ukraine (SES), except for persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine. The general system of the SES ensures protection of the population and territories from emergencies and prevention of their occurrence, elimination of emergencies, rescue, firefighting, fire and industrial safety, activities of emergency services and hydrometeorological activities and includes:

- The SES’s staff;
- Territorial bodies of the SES and subordinate units;
- Units of central subordination of the SES;
- Educational and research institutions in the field of civil protection and fire safety;
- Organizational structures of the Ukrainian Hydrometeorological Center.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## 5. BUDGET

From the proceeds of funds received as part of the implementation of the Agreements, financing agreements and grants were used to partially reimburse the general fund expenditures of the State Budget of Ukraine made from March 2022 for the payment of salaries and accruals to the eligible employees (government institutions and teachers), including higher education institutions, pension payments from the state budget, assistance to low-income families, assistance to persons with disabilities, housing subsidies, assistance to IDP, assistance to families with children, salaries under the MGP and employees of civil defense upon the results of the performed verification of the specified salaries by mentioned categories:

Agreement	Date of signing the agreement	Agreement type	Closing date	The amount of the equivalent, USD	Category 1	Category 2	Category 3	Category 4	Front-end Fee
<b>Financing at the expense of IBRD and MAP</b>									
9403-UA	09.06.2022	Loan A	31.03.2023	450,321,796	449,200,928	-	-	-	1,120,868
9404-UA	09.06.2022	Loan B	31.03.2023	20,760,707	20,707,389	-	-	-	53,318
9405-UA	09.06.2022	Loan C	31.03.2023	10,252,201	10,225,871	-	-	-	26,330
9406-UA	09.06.2022	Loan D	31.03.2023	10,235,244	10,208,914	-	-	-	26,330
IDA 7153-UA	09.06.2022	Financing Agreement	30.06.2024	1,011,345,867	1,008,640,786	207,832	-	-	2,497,249
TF 0B9038	29.06.2022	Grant	31.03.2023	1,300,000,000	1,300,000,000	-	-	-	-
TF 0B9348	09.08.2022	Grant	31.03.2023	4,500,000,000	-	-	4,500,000,000	-	-
9447-UA	04.10.2022	Loan A	30.06.2023	500,000,000	-	-	498,750,000	-	1,250,000
9448-UA	04.10.2022	Loan B	30.06.2023	30,324,585	-	-	30,249,835	-	74,750
TF 0C0133	24.11.2022	Grant	30.06.2023	4,500,000,000	200,000,000	-	4,300,000,000	-	-
9466-UA	23.12.2022	Loan	30.06.2023	500,000,000	-	-	-	498,750,000	1,250,000
TF 0C1223	05.04.2023	Grant	30.06.2023	2,500,000,000	200,000,000	-	2,100,000,000	200,000,000	-
TF 0C0846	22.02.2023	Grant	30.06.2023	2,500,000,000	430,000,000	-	1,615,000,000	455,000,000	-
TF 0C0847	22.02.2023	Grant	30.06.2023	159,000,000	159,000,000	-	-	-	-
TF 0C1885	26.06.2023	Grant	30.06.2024	1,250,000,000	500,000,000	-	650,000,000	100,000,000	-
TF 0C1955	26.06.2023	Grant	30.06.2024	15,000,000	-	-	15,000,000	-	-
9573-UA	21.06.2023	Loan	30.06.2024	500,000,000	-	-	498,750,000	-	1,250,000
<b>Total financing of IBRD and MAP:</b>				<b>19,757,240,400</b>	<b>4,287,983,888</b>	<b>207,832</b>	<b>14,207,749,835</b>	<b>1,253,750,000</b>	<b>7,548,845</b>
<b>Parallel financing</b>									
2022.6804.3	06.12.2022	Grant from Germany	15.12.2022	207,469,796	-	-	207,469,796	-	-
		Humanitarian aid from	28.12.2022						
	15.12.2022	Lithuania		3,112,047	-	-	3,112,047	-	-
	05.08.2022	Loan from Italy	04.10.2022	194,604,814	194,604,814	-	-	-	-
<b>Total parallel financing:</b>				<b>405,186,657</b>	<b>194,604,814</b>	<b>-</b>	<b>210,581,843</b>	<b>-</b>	<b>-</b>
<b>Total for the Project:</b>				<b>20,162,427,057</b>	<b>4,482,588,702</b>	<b>207,832</b>	<b>14,418,331,678</b>	<b>1,253,750,000</b>	<b>7,548,845</b>

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

**6. LOAN REPAYMENT SCHEDULE**

The loan repayment schedule under the Agreements 9403-UA, 9404-UA, 9405-UA and 9406-UA is as follows:

Principal repayment date	Contribution share
February 15 and August 15 of each year	
From August 15, 2026 to February 15, 2032	2,57%
From August 15, 2032 to February 15, 2040	4,07%
August 15, 2040	4,04%

The loan repayment schedule under IDA Agreement 7153-UA is as follows:

Principal repayment date	Contribution share
February 15 and August 15 of each year	
From August 15, 2026 to August 15, 2031	8,33%
As of February 15, 2032	8,37%

The loan repayment schedule under the Agreements 9447-UA and 9448-UA is as follows:

Principal repayment date	Contribution share
April 15 and October 15 of each year	
From October 15, 2027 to October 15, 2040	3,57%
April 15, 2041	3,61%

The loan repayment schedule under the Agreement 9466-UA is as follows:

Principal repayment date	Contribution share
April 15 and October 15 of each year	
From October 15, 2029 to April 15, 2051	2,22%
October 15, 2051	2,32%

The loan repayment schedule under the Agreement 9573-UA is as follows:

Principal repayment date	Contribution share
February 15 and August 15 of each year	
From August 15, 2028 to August 15, 2041	3,57%
As of February 15, 2042	3,61%

The loan repayment schedule under the loan from Italy (parallel financing) is as follows:

Principal repayment date	Contribution share
January 31 and July 31 of each year	
From January 31, 2030 to July 31, 2037	6,25%

The Company paid a one-time fee in the amount of USD 6 299 thousand using the loan proceeds.

The interest rate is the Reference Rate plus the Variable Spread or such rate as may be applicable after the Conversion; subject to Section 3.02(e) of the General Conditions.

The Loan from Italy is interest-free.

Under the terms of the signed agreements, the Borrower pays a booking fee equal to one-fourth of one percent (0.25%) per annum of the undrawn loan balance. During the reporting period, the fee (Project servicing payments) in the amount of USD 28 004 was paid. Information by agreements is presented in the table below.

Agreement	Commitment charge, USD
IDA 7153-UA	4,751
9403-UA, 9404-UA, 9405, -UA, 9406-UA	5,365
9466-UA	4,209
9447-UA, 9448-UA	13,679
<b>Total:</b>	<b>28,004</b>

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

**7. ACTUAL EXPENDITURES INCURRED BEFORE THE START OF THE PROJECT**

Expenditures actually incurred before June 18, 2023 and reimbursed by the World Bank during the period June 18, 2022 to June 30, 2023:

<i>Application number</i>	<i>Agreement</i>	<i>Category 1</i>	<i>Category 2</i>	<i>Category 3</i>	<i>Category 4</i>	<i>Front-end Fee</i>	<i>Total</i>
1	9466-UA	-	-	-	111,011	-	111,011
1	IDA 7153-UA	23,441	-	-	-	-	23,441
1	TF 0B9348	-	-	2,134,914	-	-	2,134,914
2	9466-UA	-	-	-	133,897	-	133,897
2	TF 0B9038	341,488	-	-	-	-	341,488
2	TF 0B9348	-	-	306,112	-	-	306,112
2	TF 0C0846	(174)	-	-	-	-	(174)
3	IDA 7153-UA	(730)	-	-	-	-	(730)
LOAN A	9403-UA	449,201	-	-	-	-	449,201
<b>Total, thousand USD</b>		<b>813,226</b>	<b>-</b>	<b>2,441,026</b>	<b>244,908</b>	<b>-</b>	<b>3,499,160</b>

**8. APPLICATIONS, SUBMITTED AND REIMBURSED BY THE WORLD BANK**

Applications submitted to the World Bank and reimbursed in the period from June 18, 2022 to June 30, 2023:

<i>Application number</i>	<i>Agreement</i>	<i>Category 1</i>	<i>Category 2</i>	<i>Category 3</i>	<i>Category 4</i>	<i>Front-end Fee</i>	<i>Total</i>
FRONT END FEE	9403-UA	-	-	-	-	1,121	1,121
FRONT END FEE	9404-UA	-	-	-	-	53	53
FRONT END FEE	9405-UA	-	-	-	-	26	26
FRONT END FEE	9406-UA	-	-	-	-	27	27
FRONT END FEE	9447-UA	-	-	-	-	1,250	1,250
FRONT END FEE	9448-UA	-	-	-	-	75	75
FRONT END FEE	9466-UA	-	-	-	-	1,250	1,250
FRONT END FEE	IDA 7153-UA	-	-	-	-	2,497	2,497
1	9447-UA	-	-	498,750	-	-	498,750
1	9448-UA	-	-	30,250	-	-	30,250
1	9466-UA	-	-	-	183,989	-	183,989
1	TF 0B9348	-	-	865,086	-	-	865,086
1	TF 0C0133	-	-	1,500,000	-	-	1,500,000
1	TF 0C0846	-	-	1,246,904	-	-	1,246,904
1	TF 0C0847	159,000	-	-	-	-	159,000
1	TF 0C1223	-	-	1,250,000	-	-	1,250,000
1	TF 0C1885	449,941	-	749,750	-	-	1,199,691
1	TF 0C1955	-	-	15,000	-	-	15,000
2	9466-UA	-	-	-	69,103	-	69,103
2	IDA 7153-UA	87,604	-	-	-	-	87,604
2	TF 0B9348	-	-	1,098,550	-	-	1,098,550
2	TF 0C0133	-	-	2,000,000	-	-	2,000,000
2	TF 0C0846	327,337	-	573,409	352,523	-	1,253,269
3	9466-UA	-	-	-	750	-	750
3	IDA 7153-UA	4,372	-	-	-	-	4,372
3	TF 0B9038	413,875	-	-	-	-	413,875
3	TF 0B9348	-	-	95,338	-	-	95,338
3	TF 0C0133	203,476	-	472,087	-	-	675,563
3	TF 0C1223	182,306	-	963,280	104,414	-	1,250,000
4	IDA 7153-UA	50,243	-	-	-	-	50,243
4	TF 0B9038	300,650	-	-	-	-	300,650
4	TF 0C0133	-	-	324,437	-	-	324,437
5	IDA 7153-UA	105,160	-	-	-	-	105,160
5	TF 0B9038	206,212	-	-	-	-	206,212
6	IDA 7153-UA	296,417	-	-	-	-	296,417
6	TF 0B9038	37,775	-	-	-	-	37,775
7	IDA 7153-UA	161,453	-	-	-	-	161,453
8	IDA 7153-UA	2,176	-	-	-	-	2,176
9	IDA 7153-UA	208,725	-	-	-	-	208,725
10	IDA 7153-UA	68,954	-	-	-	-	68,954
LOAN B	9404-UA	20,707	-	-	-	-	20,707
LOAN C	9405-UA	10,226	-	-	-	-	10,226
LOAN D	9406-UA	10,209	-	-	-	-	10,209
<b>Total</b>		<b>3,306,818</b>	<b>-</b>	<b>11,682,841</b>	<b>710,779</b>	<b>6,299</b>	<b>15,706,737</b>



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## 9. EXPENSES SUBMITTED FOR REIMBURSEMENT

Expenses submitted for reimbursement during the period from June 18, 2022 to June 30, 2023, thousand UAH:

Category	1	1	3	3	3	3	3	3	3	4	4	4	4	4	
Details	Salaries of employees of governmental bodies	Salaries of pedagogical employees	Pensions	Assistance to low-income families	Assistance to persons with disabilities	Subsidies	Internally Displaced Persons (IDPs) payments	Medical employees' salaries	First responders' salaries	Salaries of higher education employees	Assistance at child birth	Assistance at child adoption	Assistance to single mothers	Maternity assistance	Total:
Month															
March 2022	3,029,740	7,350,000	16,719,268	1,019,551	1,358,692	4,624,586	-	-	3,029,827	1,993,335	924,781	3,246	138,030	8,926	40,199,982
April 2022	2,938,162	7,300,000	16,719,267	1,481,556	1,475,972	2,120,790	-	-	3,073,315	1,923,817	907,290	3,229	186,489	8,663	38,138,550
May 2022	3,056,631	-	14,211,377	1,297,447	1,428,186	-	-	-	2,852,134	-	884,098	2,937	172,138	7,786	23,912,734
June 2022	3,446,845	12,201,046	20,899,084	1,239,850	1,395,538	337,327	7,073,751	-	3,229,928	3,252,165	902,851	2,912	166,021	8,580	54,155,898
July 2022	3,461,150	7,531,123	20,899,084	1,280,628	1,371,316	313,959	5,299,871	-	1,602,883	1,791,995	896,885	2,947	179,434	8,886	44,640,161
August 2022	3,780,187	3,941,612	21,834,860	1,256,781	1,396,291	268,064	5,261,791	8,785,002	3,486,382	1,130,107	903,958	2,943	176,631	9,981	52,234,590
September 2022	3,480,386	6,935,940	21,366,972	1,251,764	1,379,651	346,232	5,722,573	8,618,638	3,470,971	1,909,202	901,274	2,834	177,386	14,224	55,578,047
October 2022	3,516,004	7,289,827	22,097,947	1,315,558	1,397,518	1,484,031	5,819,015	8,951,952	3,195,442	1,916,579	893,860	3,599	185,162	17,959	58,084,453
November 2022	3,623,014	7,254,633	22,097,948	1,301,936	1,404,690	3,331,983	5,337,461	8,767,152	3,671,661	1,965,058	809,804	2,602	176,838	12,000	59,756,780
December 2022	5,001,025	10,106,287	22,651,000	1,322,372	1,424,697	3,092,234	6,011,169	10,078,387	5,074,699	2,652,068	868,207	2,621	184,909	17,250	68,486,925
January 2023	2,337,728	6,274,549	22,654,952	-	-	-	-	8,436,273	1,589,038	-	753,372	2,484	83,544	13,178	42,145,118
February 2023	2,438,487	6,748,321	22,654,952	817,333	1,511,309	3,290,755	6,303,303	8,532,862	3,412,898	-	808,814	2,713	97,610	15,758	56,635,115
March 2023	2,585,653	6,666,687	22,654,952	1,110,238	1,440,897	3,186,373	6,091,551	-	3,017,312	-	837,566	2,733	137,360	17,564	47,748,886
April 2023	-	6,668,561	22,654,952	-	-	-	-	-	-	-	-	-	-	-	29,323,513
May 2023	-	7,771,852	-	-	-	-	-	-	-	-	-	-	-	-	7,771,852
June 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	42,695,012	104,040,438	290,116,615	14,695,014	16,984,757	22,396,334	52,920,485	62,170,266	40,706,490	18,534,326	11,292,760	37,800	2,061,552	160,755	678,812,604

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Expenses submitted for reimbursement during the period from June 18, 2022 to June 30, 2023, thousand USD

Category	1	1	3	3	3	3	3	3	3	4	4	4	4	4	
Subcategory	Salaries of employees of governmental bodies	Salaries of pedagogical employees	Pensions	Assistance to low-income families	Assistance to persons with disabilities	Subsidies	Internally Displaced Persons (IDPs) payments	Medical employees' salaries	First responders' salaries	Salaries of higher education employees	Assistance at child birth	Assistance at child adoption	Assistance to single mothers	Maternity assistance	Total:
Month															
March 2022	104,447	253,355	571,503	34,851	46,443	158,079	-	-	103,566	68,137	31,611	111	4,718	305	1,377,126
April 2022	101,076	249,855	571,503	50,643	50,452	72,493	-	-	105,053	65,761	31,013	110	6,375	296	1,304,630
May 2022	104,495	-	485,778	44,350	48,819	-	-	-	97,493	-	30,220	100	5,884	266	817,405
June 2022	117,809	413,875	714,379	42,381	47,703	11,531	241,797	-	110,406	111,166	30,862	100	5,675	293	1,847,977
July 2022	94,648	205,945	571,504	35,019	37,500	8,585	144,929	-	43,832	49,000	24,526	82	4,907	243	1,220,720
August 2022	103,382	107,787	598,292	34,368	38,182	7,330	143,888	240,234	95,338	30,900	24,720	80	4,830	273	1,429,604
September 2022	98,182	189,669	584,298	34,231	37,728	9,468	156,489	235,684	94,917	52,210	24,646	77	4,851	389	1,522,839
October 2022	96,148	211,434	604,288	35,975	38,216	40,582	159,126	244,799	87,382	52,410	24,443	98	5,063	492	1,600,456
November 2022	99,074	203,235	604,287	35,603	38,412	91,116	145,957	239,746	100,405	53,377	22,145	71	4,836	328	1,638,592
December 2022	136,757	278,045	619,411	36,161	38,960	84,560	164,381	275,602	138,772	72,523	23,742	72	5,056	472	1,874,514
January 2023	63,927	171,577	619,519	-	-	-	-	230,697	43,454	-	20,602	68	2,285	360	1,152,489
February 2023	69,240	192,692	619,519	22,351	41,328	89,989	172,369	233,338	93,329	-	22,118	74	2,669	431	1,559,447
March 2023	70,803	182,306	619,519	30,360	39,403	87,134	166,579	-	82,511	-	22,904	75	3,756	480	1,305,830
April 2023	-	182,358	619,519	-	-	-	-	-	-	-	-	-	-	-	801,877
May 2023	-	212,528	-	-	-	-	-	-	-	-	-	-	-	-	212,528
June 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,259,988</b>	<b>3,054,661</b>	<b>8,403,319</b>	<b>436,293</b>	<b>503,146</b>	<b>660,867</b>	<b>1,495,515</b>	<b>1,700,100</b>	<b>1,196,458</b>	<b>555,484</b>	<b>333,552</b>	<b>1,118</b>	<b>60,905</b>	<b>4,628</b>	<b>19,666,034</b>

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## 10. REIMBURSED EXPENSES

Expenses reimbursed during the period from June 18, 2022 to June 30, 2023, thousand USD

Category	1	1	3	3	3	3	3	3	3	4	4	4	4	4	
Month	Salaries of employees of governmental bodies	Salaries of pedagogical employees	Pensions	Assistance to low-income families	Assistance to persons with disabilities	Subsidies	Internally Displaced Persons (IDPs) payments	Medical employees' salaries	First responders' salaries	Salaries of higher education employees	Assistance at child birth	Assistance at child adoption	Assistance to single mothers	Maternity assistance	Total:
March 2022	104,447	253,355	571,503	34,851	46,443	158,079	-	-	103,566	68,137	31,611	111	4,718	305	1,377,126
April 2022	101,076	249,855	571,503	50,643	50,452	72,493	-	-	105,053	65,761	31,013	110	6,375	296	1,304,630
May 2022	104,495	-	485,778	44,350	48,819	-	-	-	97,493	-	30,220	100	5,884	266	817,405
June 2022	117,809	413,875	714,379	42,381	47,703	11,531	241,797	-	110,406	111,166	30,862	100	5,675	293	1,847,977
July 2022	94,648	205,945	571,504	35,019	37,500	8,585	98,998	-	43,832	49,000	24,526	82	4,907	243	1,174,789
August 2022	103,382	107,787	598,292	34,368	38,182	7,330	143,888	240,234	95,338	30,900	24,720	80	4,830	273	1,429,604
September 2022	98,182	189,669	584,298	34,231	37,728	9,468	156,489	235,684	94,917	52,210	24,646	77	4,851	389	1,522,839
October 2022	96,148	211,434	604,288	35,975	38,216	40,582	159,126	244,799	87,382	52,410	24,443	98	5,063	492	1,600,456
November 2022	99,074	203,235	604,287	35,603	38,412	91,116	145,957	239,746	100,405	53,377	22,145	71	4,836	328	1,638,592
December 2022	136,757	278,045	619,411	36,161	38,960	84,560	164,381	275,602	138,772	72,523	23,742	72	5,056	472	1,874,514
January 2023	63,927	171,577	619,519	-	-	-	-	230,697	43,454	-	20,602	68	2,285	360	1,152,489
February 2023	69,240	192,692	619,519	22,351	41,328	89,989	172,369	233,338	93,329	-	22,118	74	2,669	431	1,559,447
March 2023	70,803	182,306	619,519	30,360	39,403	87,134	161,542	-	72,230	-	22,904	75	3,756	480	1,290,512
April 2023	-	182,358	619,519	-	-	-	-	-	-	-	-	-	-	-	801,877
May 2023	-	212,528	-	-	-	-	-	-	-	-	-	-	-	-	212,528
June 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1, thousand USD</b>	<b>1,259,988</b>	<b>2,860,056</b>	<b>8,403,319</b>	<b>436,293</b>	<b>503,146</b>	<b>660,867</b>	<b>1,233,965</b>	<b>1,700,100</b>	<b>1,186,177</b>	<b>555,484</b>	<b>333,552</b>	<b>1,118</b>	<b>60,905</b>	<b>4,628</b>	<b>19,199,598</b>
<b>Total 2, thousand USD</b>	<b>-</b>	<b>194,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405,187</b>
<b>Total 3, thousand USD</b>	<b>1,259,988</b>	<b>3,054,661</b>	<b>8,403,319</b>	<b>436,293</b>	<b>503,146</b>	<b>660,867</b>	<b>1,444,547</b>	<b>1,700,100</b>	<b>1,186,177</b>	<b>555,484</b>	<b>333,552</b>	<b>1,118</b>	<b>60,905</b>	<b>4,628</b>	<b>19,604,785</b>

Total 1 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 2 – Reimbursed from parallel financing, thousand USD

Total 3 – Reimbursed under the Project, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## 11. EXPENSES BY SUBCATEGORIES

Summary of expenses by categories and subcategories:

Category	Subcategory	Submitted to reimbursement, thousand USD	Reimbursed from IBRD and IDA funds, thousand USD	Reimbursed from parallel financing, thousand USD	Not reimbursed as at 30.06.2023, thousand USD
Category 1	Salaries of employees of governmental bodies	1,259,988	1,259,988	-	-
	Salaries of school employees	3,054,661	2,860,056	194,605	-
<b>Total in Category 1</b>		<b>4,314,649</b>	<b>4,120,044</b>	<b>194,605</b>	<b>-</b>
Category 2	Consulting services	-	-	-	-
<b>Total in Category 2</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Category 3	Pensions	8,403,319	8,403,319	-	-
	Assistance to low-income families	436,293	436,293	-	-
	Subsidies	660,867	660,867	-	-
	Assistance to persons with disabilities	503,146	503,146	-	-
	Internally Displaced Persons (IDPs) payments	1,495,515	1,233,965	210,582	50,968*
	Medical employees' salaries (Program of Medical Guarantees, or PMG)	1,700,100	1,700,100	-	-
	First responders' salaries	1,196,458	1,186,177	-	10,281**
<b>Total in Category 3</b>		<b>14 395 698</b>	<b>14,123,867</b>	<b>210,582</b>	<b>61,249</b>
Category 4	Salaries of higher education employee	555,484	555,484	-	-
	Assistance at child birth	333,552	333,552	-	-
	Assistance at child adoption	1,118	1,118	-	-
	Assistance to single mothers	60,905	60,905	-	-
	Maternity assistance	4,628	4,628	-	-
<b>Total in Category 4</b>		<b>955 687</b>	<b>955,687</b>	<b>-</b>	<b>-</b>
<b>Total in Project</b>		<b>19 666 034</b>	<b>19,199,598</b>	<b>405,187</b>	<b>61,249</b>

\* partially reimbursed after the reporting period at the expense of IBRD and IDA funds (in the amount of USD 5,037 thousand)

\*\* reimbursed by IBRD and IDA after the reporting period

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by subcategory “Salaries of employees of governmental bodies” (Category 1)

	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
<b>Governmental bodies that are not part of the security and defense sector</b>														
Secretariat of the Verkhovna Rada of Ukraine	35,967	43,939	42,770	53,230	69,986	54,866	66,502	76,604	101,164	103,008	47,466	48,959	49,753	794,214
State management of affairs	31,102	28,840	28,590	32,755	35,428	38,438	32,058	31,804	34,740	37,332	27,697	27,846	27,981	414,611
Secretariat of Cabinet of Ministers of Ukraine	33,827	33,613	31,156	57,463	43,104	43,044	37,382	36,123	36,416	46,027	37,959	35,906	38,544	510,564
Ministry of Economy	35,085	35,602	32,001	37,469	37,761	37,499	35,615	37,386	41,656	47,472	25,695	29,956	29,022	462,219
Ministry of Foreign Affairs	19,336	17,207	19,270	18,614	22,749	26,431	23,707	22,986	22,505	27,056	15,664	15,884	16,395	267,804
Ministry of Veterans Affairs	7,569	7,418	7,608	8,403	6,819	6,651	8,324	8,524	7,872	9,643	7,627	6,135	6,739	99,332
Ministry of Education and Science	11,417	11,512	12,176	14,234	13,784	11,962	11,064	10,845	11,003	23,565	8,221	10,601	9,701	160,085
Ministry of Health	7,850	7,241	7,209	9,169	8,870	8,667	14,950	10,709	3,920	21,648	7,406	7,743	7,971	123,353
Ministry of Energy	14,738	10,963	10,453	13,977	12,722	12,473	12,535	11,785	12,040	13,994	8,795	8,760	8,842	152,077
Ministry of Social Policy	14,179	11,450	11,736	13,816	13,410	11,706	12,087	10,060	11,153	18,297	8,567	9,791	9,729	155,981
Ministry of Strategic Industries	6,562	7,383	7,116	7,393	11,070	10,619	9,813	12,055	16,249	25,065	7,110	8,467	7,763	136,665
Ministry of Environmental Protection and Natural Resources	9,225	8,400	8,425	2,693	14,414	9,095	8,693	8,839	9,180	10,048	6,177	6,573	6,388	108,150
Ministry of Communities and Territories Development	12,155	11,835	12,525	14,104	17,956	10,066	23,213	13,922	18,712	19,592	10,900	17,336	14,055	196,371
Ministry of Agrarian Policy and Food	6,070	6,908	6,851	9,278	9,338	9,577	8,729	9,216	9,752	11,822	5,928	5,612	7,096	106,177
Ministry of Digital Transformation	11,372	10,864	10,208	10,250	10,267	10,724	15,530	15,113	15,448	15,235	9,586	10,467	11,538	156,602
Ministry of Infrastructure	12,578	12,628	13,547	17,773	19,310	16,930	15,085	14,693	14,843	13,500	11,023	11,792	20,724	194,426
State Agency of Automobile Roads of Ukraine	5,564	5,890	6,127	5,640	7,067	7,149	6,974	7,002	7,013	6,942	4,260	4,106	4,919	78,653
Ministry of Youth and Sports	6,823	6,564	7,028	7,162	7,260	7,276	7,049	7,185	7,181	7,910	5,044	4,937	5,112	86,531
Ministry of Finance	44,487	42,606	39,036	40,331	46,023	64,600	46,471	45,577	54,259	67,846	31,423	30,217	34,860	587,736
Ministry of Justice	206,252	197,575	210,468	250,951	270,799	275,081	259,189	232,969	257,247	343,047	149,084	148,266	174,479	2,975,407
Ministry of Culture and Information Policy	8,536	9,783	8,209	10,130	10,372	4,437	17,737	16,033	14,449	18,884	8,242	3,020	8,336	138,168
Ministry of Reintegration of the Temporarily Occupied Territories	5,047	4,590	4,979	5,101	5,638	4,675	5,564	4,985	6,830	11,150	3,192	4,349	4,270	70,370
State Nuclear Regulatory Inspectorate of Ukraine	5,522	5,337	5,621	5,615	6,349	6,455	5,995	6,097	5,943	6,365	4,186	3,932	4,326	71,743
National Commission for the State Regulation of Communications and Informatization	6,670	6,438	6,707	7,923	7,664	7,425	6,797	6,091	6,002	6,392	4,646	5,388	5,153	83,296
Secretariat of the State Language Protection Commissioner	1,053	930	1,034	1,278	1,381	1,161	1,126	1,280	1,482	1,788	805	984	976	15,278
Secretariat of the Ukrainian Parliament Commissioner for Human Rights	11,689	10,338	12,222	11,914	11,582	13,421	15,104	16,857	18,130	21,569	12,716	13,893	16,291	185,726
Antimonopoly Committee	16,103	16,747	16,213	18,164	18,782	18,687	18,056	18,643	18,364	31,130	13,011	13,634	14,729	232,263
National Agency of Ukraine on Civil Service	5,794	4,914	5,307	5,601	6,685	6,300	5,781	5,835	6,404	8,122	4,089	4,441	4,653	73,926
National Securities and Stock Market Commission	13,578	16,418	13,795	15,473	15,488	16,201	15,681	14,963	14,458	17,649	8,748	8,210	9,947	180,609
State Space Agency	2,745	2,363	2,261	2,360	2,480	2,571	2,294	2,234	3,703	2,718	1,882	1,898	1,937	31,446
National Council of Television and Radio Broadcasting of Ukraine	11,587	11,416	11,357	12,264	13,312	13,012	19,032	12,557	11,317	14,691	9,224	9,000	9,205	157,974
Accounting Chamber	21,824	21,605	23,862	29,074	25,512	26,883	23,161	47,224	31,881	36,264	17,714	19,064	20,049	344,117
State Property Fund	17,952	23,234	27,957	43,483	37,471	52,224	41,558	41,529	47,819	53,411	27,107	27,953	28,956	470,654
Central Election Commission	13,073	12,588	19,292	19,026	16,779	17,716	15,223	25,538	18,623	20,197	13,164	13,279	14,633	219,131
State Regulatory Service	3,583	4,074	3,946	3,579	3,996	4,976	6,247	5,262	5,025	5,889	2,818	2,744	3,379	55,518
<b>Services</b>														
National Mediation and Conciliation Service	2,186	2,386	2,297	2,591	2,696	3,205	3,627	2,815	3,249	4,085	2,397	2,447	2,576	36,557
State Statistics Service of Ukraine	75,668	80,248	91,188	68,605	85,913	92,415	82,468	78,335	95,522	154,299	55,130	55,188	56,894	1,071,873
National Health Service	13,691	15,814	13,225	9,415	21,204	10,593	14,619	21,435	15,303	16,925	9,707	11,614	10,050	183,595
State Service of Ukraine for Ethno-Politics and Freedom of Conscience	1,090	926	1,035	1,023	1,110	1,248	1,177	1,190	473	2,104	840	893	925	14,034

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
State Service of Geology and Mineral Resources	2,580	3,296	3,465	3,145	3,449	3,360	3,746	3,632	3,539	3,712	2,127	2,344	2,485	40,880
State Service of Ukraine for Geodesy, Cartography and Cadastre	55,200	49,786	51,708	56,796	61,529	64,230	60,350	59,747	60,731	71,362	41,029	41,218	44,440	718,126
State Archival Service	1,731	1,803	2,233	1,965	2,222	2,258	2,050	1,936	2,021	2,584	1,325	1,348	1,614	25,090
State Treasury Service	183,584	174,178	189,029	208,739	225,691	228,581	244,841	237,492	240,670	301,557	133,096	135,809	146,046	2,649,313
State Audit Service	61,207	50,895	62,697	85,523	86,456	82,093	84,550	85,890	83,010	97,799	43,854	46,529	50,647	921,150
State Customs Service	277,777	256,921	262,247	293,674	315,762	295,485	329,877	312,344	335,328	371,211	214,654	217,692	224,161	3,707,133
State Tax Service	533,051	476,975	592,704	620,889	573,706	633,006	597,524	641,647	612,532	834,461	384,208	395,834	450,452	7,346,989
State Financial Monitoring Service	6,317	6,894	7,847	16,192	10,149	11,396	12,724	11,167	13,620	17,407	5,198	7,569	7,131	133,611
State Service for Transport Safety	22,859	23,411	25,189	23,272	28,797	21,532	21,582	23,262	28,534	29,914	17,894	18,303	20,256	304,805
State Aviation Administration of Ukraine														
State Service of Maritime and River Transport	10,359	6,894	7,562	9,886	8,734	11,176	12,944	15,056	15,223	17,727	7,800	10,261	9,457	143,079
State Service of Education Quality	9,255	9,855	8,929	9,503	10,736	12,187	11,760	11,535	11,033	13,568	7,751	7,611	7,344	131,067
State Service on Medicines and Drugs Control	7,211	6,838	6,245	7,807	8,516	9,411	8,701	8,909	9,319	13,550	5,422	6,256	6,375	104,560
The National Social Service	8,359	8,594	9,729	9,523	11,109	10,421	9,754	9,832	9,734	11,298	6,865	7,254	6,955	119,427
State Labor Service of Ukraine	35,519	35,385	37,484	43,723	45,438	42,837	43,319	40,767	44,614	83,092	29,208	29,253	30,394	541,033
State service of export control of Ukraine	2,247	2,622	3,797	3,541	3,944	3,680	4,439	4,054	3,390	4,444	2,319	2,341	2,349	43,167
State Service for Food Safety and Consumer Protection	103,669	106,925	21,334	100,055	824	341,153	145,915	137,119	138,391	177,279	83,457	86,837	88,928	1,531,886
<b>Agencies</b>														
State Agency for Tourism Development	589	476	996	853	1,046	1,231	1,560	1,792	1,987	2,409	1,476	1,476	1,589	17,480
State Agency for Arts and Art Education	1,234	1,342	1,237	1,326	1,508	1,442	1,284	1,399	1,705	1,927	888	976	1,078	17,346
Ukrainian State Film Agency	1,858	2,080	1,918	2,473	2,362	1,894	1,905	2,015	2,281	4,848	1,706	1,672	1,646	28,658
State Agency of Melioration and Fisheries of Ukraine	18,037	15,992	15,204	20,315	19,521	21,337	22,236	24,332	24,308	26,588	14,876	13,328	15,368	251,442
State Agency of Water Resources	2,754	2,679	3,111	2,690	2,806	3,166	3,285	3,048	3,406	3,764	1,680	1,641	2,196	36,226
State Forest Resources Agency	9,648	9,616	9,030	9,418	9,972	10,260	9,922	9,394	10,310	15,307	8,985	6,030	7,000	124,892
State Agency for Infrastructure Projects	1,503	1,325	1,593	1,836	1,385	2,150	1,564	1,947	2,065	3,077	1,019	1,336	1,616	22,416
State Agency on Energy Efficiency and Energy Saving	3,250	3,193	3,396	3,606	2,979	3,625	3,475	3,846	5,903	7,761	2,171	2,345	2,611	48,161
State Reserve Agency	1,626	2,378	1,976	2,161	2,028	2,095	1,956	1,751	1,963	2,149	1,354	1,526	1,481	24,444
<b>Inspectorates</b>														
State Environmental Inspectorate	23,035	24,749	25,080	25,129	28,730	28,609	29,106	30,102	30,468	42,832	17,799	19,030	20,181	344,850
State Inspectorate for Energy Supervision	12,484	11,374	12,274	14,978	15,404	15,329	15,422	14,570	14,928	15,472	9,836	10,155	10,576	172,802
State Architecture and Construction Inspection	4,258	8,711	9,999	9,329	10,225	12,111	11,388	12,476	16,112	21,801	8,276	6,663	9,949	141,298
<b>Other governmental bodies</b>														
State Committee for Television and Radio Broadcasting	1,901	1,867	1,559	1,934	2,186	2,215	1,177	2,319	2,257	2,250	1,570	1,593	1,597	24,425
Ukrainian Institute of National Memory	1,482	1,289	1,359	1,393	1,670	1,490	1,640	2,230	2,837	2,845	1,105	1,197	1,331	21,868
Commission for Regulation of Gambling and Lotteries	3,343	3,911	3,288	4,137	4,992	5,154	5,233	4,828	4,218	7,801	4,640	5,130	4,986	61,661
National Commission on the Standards of the State Language	1,089	946	785	913	1,472	1,074	1,152	1,186	1,075	1,254	785	945	822	13,498
<b>Judiciary</b>														
State judicial administration (without SOF)	377,502	366,459	351,318	381,161	403,543	338,975	305,709	301,747	308,337	778,621	293,097	344,947	342,300	4,893,716
Supreme Court	42,973	45,755	50,231	57,650	53,526	57,085	34,673	48,767	57,594	58,455	2,739	1,467	3,708	514,623
Constitutional Court	10,845	8,707	7,727	11,555	14,799	10,778	15,091	17,619	13,704	23,298	8,447	8,859	8,582	160,011
High Anti-Corruption Court	15,714	12,926	17,577	14,666	16,211	14,946	14,604	15,667	13,551	15,131	10,492	9,707	10,006	181,198
High Court on Intellectual Property	0	0	0	0	0	0	0	0	0	193	53	58	53	357
High Council of Justice	13,174	19,753	15,192	18,192	10,453	10,201	11,175	14,142	14,315	20,388	10,471	14,888	14,710	187,054
<b>Regional state administrations</b>														

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
Vinnitsia	18,333	18,898	20,939	23,616	23,566	23,588	21,399	19,947	21,159	24,582	13,594	12,580	13,800	256,001
Volyn	13,958	14,651	15,385	15,579	14,632	14,813	14,261	13,359	14,662	21,476	11,448	9,797	10,780	184,801
Dnipropetrovsk	25,937	25,996	26,192	31,396	31,189	32,098	28,889	30,515	31,207	37,408	20,251	19,931	20,283	361,292
Donetsk	21,393	23,187	22,851	22,453	26,080	24,599	22,784	24,394	29,188	36,055	16,754	16,603	17,165	303,506
Zhytomyr	15,982	15,329	17,389	20,470	20,983	20,579	19,017	18,005	18,189	22,829	12,735	11,049	11,844	224,400
Zakarpattia	17,043	17,180	18,301	18,033	19,729	18,081	17,666	18,498	17,762	24,425	12,523	12,802	12,643	224,686
Zaporizhia	17,333	15,948	18,513	18,401	19,612	19,662	19,177	20,493	20,541	25,599	13,821	14,356	14,507	237,963
Ivano-Frankivsk	17,109	17,270	17,665	17,845	19,471	19,153	16,825	17,710	17,279	23,219	12,995	13,246	13,381	223,168
Kyiv	19,632	21,325	20,821	25,405	26,912	27,937	22,735	22,632	23,539	25,798	15,701	16,823	17,192	286,452
Kirovohrad	13,428	14,101	15,852	16,599	18,106	16,041	14,440	15,275	16,869	17,827	10,525	11,238	11,252	191,553
Luhansk	10,539	10,883	14,033	11,918	11,031	14,383	14,412	16,465	17,328	28,688	10,131	10,614	10,772	181,197
Lviv	20,880	24,172	26,445	29,457	30,603	30,210	23,372	26,226	23,997	26,920	16,475	17,214	17,720	313,691
Mykolaiv	13,935	14,565	14,847	17,128	18,081	16,919	14,780	15,762	18,655	21,569	10,726	11,176	10,718	198,861
Odessa	20,310	21,600	23,799	25,404	25,830	26,783	22,725	21,990	21,631	28,468	14,572	18,566	17,148	288,826
Poltava	16,594	16,482	18,415	19,989	21,116	19,734	17,627	18,257	17,292	20,720	12,440	13,185	12,566	224,417
Rivne	14,154	14,413	15,897	17,699	18,125	17,457	12,742	13,824	13,858	19,325	11,111	10,795	11,008	190,408
Sumy	16,511	17,695	17,458	19,127	19,462	18,297	18,042	17,358	17,527	19,799	12,558	12,014	12,624	218,472
Ternopil	11,639	10,382	11,551	13,680	15,900	16,388	12,748	12,768	12,319	15,715	10,761	10,054	8,750	162,655
Kharkiv	17,754	17,804	22,247	22,255	25,494	23,600	25,718	21,791	28,725	47,482	16,753	17,292	17,086	304,001
Kherson	17,718	17,345	16,623	16,665	13,965	17,771	12,715	15,406	16,126	29,959	10,778	11,123	12,105	208,299
Khmelnitskyi	13,523	13,014	14,131	15,575	15,812	14,475	13,998	13,280	13,545	17,813	10,191	10,309	10,456	176,122
Cherkasy	13,749	14,674	15,592	17,114	16,369	17,692	16,033	15,989	15,714	17,869	12,010	10,722	10,855	194,382
Chernivtsi	11,616	11,899	13,817	15,168	14,625	15,362	14,871	13,742	13,937	14,872	9,407	9,883	10,781	169,980
Chernihiv	11,897	13,962	16,012	18,597	18,026	19,353	19,560	20,452	19,622	20,791	14,546	14,402	8,901	216,121
<b>Total 1, thousand UAH</b>	<b>3,029,740</b>	<b>2,938,162</b>	<b>3,056,631</b>	<b>3,446,845</b>	<b>3,461,150</b>	<b>3,779,407</b>	<b>3,480,386</b>	<b>3,516,004</b>	<b>3,623,014</b>	<b>5,001,025</b>	<b>2,337,728</b>	<b>2,438,487</b>	<b>2,585,653</b>	<b>42,694,232</b>
<b>Total 2, thousand USD</b>	<b>104,447</b>	<b>101,076</b>	<b>104,495</b>	<b>117,809</b>	<b>94,648</b>	<b>103,382</b>	<b>98,182</b>	<b>96,148</b>	<b>99,074</b>	<b>136,757</b>	<b>63,927</b>	<b>69,240</b>	<b>70,803</b>	<b>1,259,988</b>
<b>Total 3, thousand USD</b>	<b>104,447</b>	<b>101,076</b>	<b>104,495</b>	<b>117,809</b>	<b>94,648</b>	<b>103,382</b>	<b>98,182</b>	<b>96,148</b>	<b>99,074</b>	<b>136,757</b>	<b>63,927</b>	<b>69,240</b>	<b>70,803</b>	<b>1,259,988</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to monthly reports on eligible government expenditures, thousand UAH

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by subcategory “Salaries of school employees” (Category 1)

Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
Vinnitsia	342,810	324,290	551,273	341,021	173,439	315,786	323,731	326,656	436,021	297,512	309,783	311,953	308,383	348,345	4,711,003
Volyn	289,730	277,948	491,288	299,702	123,498	290,378	290,661	292,784	355,592	262,407	267,292	264,941	267,714	301,107	4,075,042
Dnipropetrivsk	532,788	625,007	856,989	664,954	243,393	497,534	522,769	529,590	732,816	459,492	491,811	489,746	490,688	611,143	7,748,720
Donetsk	205,457	263,194	309,676	268,289	238,000	174,967	230,753	175,776	282,046	149,017	154,605	154,051	152,940	184,330	2,943,101
Zhytomyr	272,099	243,795	450,904	260,401	172,440	263,719	274,484	253,940	416,344	245,281	256,643	253,981	253,641	288,546	3,906,218
Zakarpattia	352,009	347,980	606,006	342,747	139,921	327,414	335,957	341,181	456,456	290,268	305,050	307,164	299,417	368,149	4,819,719
Zaporizhia	324,903	317,491	429,928	296,358	171,480	242,839	247,908	305,527	367,580	232,087	240,432	238,272	239,532	283,329	3,937,666
Ivano-Frankivsk	337,873	330,662	617,051	264,347	195,134	318,482	333,436	312,232	412,887	302,439	314,443	317,958	317,825	362,238	4,737,007
Kyiv	368,312	404,356	624,186	407,695	235,151	385,107	400,064	421,352	626,318	341,438	374,885	375,929	370,171	417,678	5,752,642
Kirovohrad	201,166	197,587	327,836	207,539	96,762	195,249	204,436	194,826	252,364	172,572	176,385	176,979	179,193	199,434	2,782,328
Luhansk	-	27,831	98,718	45,444	78,726	58,071	69,313	51,521	129,981	38,466	43,082	44,605	44,019	61,412	791,189
Lviv	522,840	577,155	1,048,886	565,262	224,053	480,905	539,505	497,637	664,906	515,515	533,783	519,989	516,221	602,517	7,809,174
Mykolaiv	183,329	176,485	372,558	209,039	97,681	211,045	210,814	240,109	305,239	172,981	188,445	191,927	191,127	215,229	2,966,008
Odessa	472,839	472,444	681,700	531,500	171,101	471,694	476,862	521,955	774,114	412,405	421,064	421,902	421,719	493,619	6,744,918
Poltava	283,285	271,336	440,753	278,960	135,455	266,194	273,681	262,955	346,077	231,715	246,185	244,418	247,230	298,452	3,826,696
Rivne	330,660	315,421	554,012	371,674	122,924	352,205	332,182	349,846	430,259	292,072	300,696	300,289	304,266	332,884	4,689,390
Sumy	191,882	190,827	272,994	202,434	120,573	168,305	178,199	170,594	264,270	163,507	169,414	169,706	169,293	192,617	2,624,615
Ternopil	237,814	232,653	414,315	222,116	113,714	221,899	224,141	217,423	275,332	209,499	217,521	205,194	213,729	237,420	3,242,770
Kharkiv	358,106	307,592	493,524	305,216	211,518	372,455	364,751	384,158	555,004	296,038	321,832	325,497	329,836	380,952	5,006,479
Kherson	209,879	168,365	116,654	120,669	150,706	45,573	173,043	141,368	330,537	102,887	130,268	138,092	107,581	136,338	2,071,960
Khmelnitskyi	272,069	267,356	462,157	291,564	98,939	266,668	256,507	264,791	306,246	238,100	243,045	243,765	241,741	283,364	3,736,312
Cherkasy	239,596	230,862	366,999	227,487	118,573	231,600	247,311	227,744	296,235	191,764	214,737	214,221	210,985	244,613	3,262,727
Chernivtsi	207,443	204,959	354,567	205,330	122,458	196,591	210,336	202,738	300,093	179,136	193,578	194,538	191,244	211,218	2,974,229
Chernihiv	157,063	202,766	299,568	272,289	99,057	146,892	182,747	210,729	279,999	171,322	178,045	170,060	173,090	219,477	2,763,104
Kyiv city	457,287	325,048	958,504	329,086	286,916	434,368	386,236	357,201	509,571	306,629	455,297	391,510	426,976	497,441	6,122,070
<b>Total 1, thousand UAH</b>	<b>7,351,239</b>	<b>7,303,410</b>	<b>12,201,046</b>	<b>7,531,123</b>	<b>3,941,612</b>	<b>6,935,940</b>	<b>7,289,827</b>	<b>7,254,633</b>	<b>10,106,287</b>	<b>6,274,549</b>	<b>6,748,321</b>	<b>6,666,687</b>	<b>6,668,561</b>	<b>7,771,852</b>	<b>104,045,087</b>
<b>Total 2, thousand USD</b>	<b>253,355</b>	<b>249,855</b>	<b>413,875</b>	<b>205,945</b>	<b>107,787</b>	<b>189,669</b>	<b>211,434</b>	<b>203,235</b>	<b>278,045</b>	<b>171,577</b>	<b>192,692</b>	<b>182,306</b>	<b>182,358</b>	<b>212,528</b>	<b>3,054,661</b>
<b>Total 3, thousand USD</b>	<b>253,355</b>	<b>249,855</b>	<b>413,875</b>	<b>205,945</b>	<b>107,787</b>	-	<b>206,498</b>	<b>203,235</b>	<b>278,045</b>	<b>171,577</b>	<b>192,692</b>	<b>182,306</b>	<b>182,358</b>	<b>212,528</b>	<b>2,860,056</b>
<b>Total 4, thousand USD</b>	-	-	-	-	-	<b>189,669</b>	<b>4,936</b>	-	-	-	-	-	-	-	<b>194,605</b>
<b>Total 5, thousand USD</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total 1 – According to monthly reports on eligible public expenditures, thousand UAH

Total 2 – Submitted for reimbursement, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Reimbursed from parallel financing during the reporting period, thousand USD

Total 5 – Not reimbursed as of June 30, 2023, thousand USD



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Expenses by subcategory "Pensions" (Category 3)															
Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	Septemb er 2022	October 2022	Novembe r 2022	Decembe r 2022	January 2023	February 2023	March 2023	April 2023	Total
Vinnysia	1,376,067	1,386,938	1,386,619	1,412,208	1,394,863	1,393,714	1,394,811	1,426,292	1,417,428	1,443,080	1,433,163	1,435,898	1,642,130	1,624,091	20,167,302
Volyn	810,772	814,273	809,141	828,119	816,231	814,852	817,727	833,091	831,107	849,702	841,389	841,603	963,388	961,222	11,832,617
Dnipropetrivsk	4,014,506	4,027,235	4,036,091	4,098,737	4,057,504	4,058,505	4,060,089	4,122,255	4,108,746	4,156,434	4,121,384	4,135,582	4,702,190	4,670,820	58,370,078
Donetsk	3,995,084	3,943,213	3,956,328	4,563,380	4,377,458	4,204,486	4,200,625	4,410,149	4,160,304	4,230,043	4,170,702	4,168,421	4,588,521	4,626,808	59,595,522
Zhytomyr	1,201,938	1,205,340	1,215,061	1,254,619	1,263,332	1,286,495	1,311,575	1,370,464	1,387,962	1,450,123	1,474,749	1,494,958	1,679,663	1,686,229	19,282,508
Zakarpattia	769,770	770,314	770,628	781,593	776,940	774,684	776,582	794,134	791,408	808,986	800,292	802,226	913,225	904,597	11,235,379
Zaporizhia	2,005,735	1,985,916	2,122,316	2,236,989	2,186,586	2,320,700	2,122,525	2,163,065	2,197,073	2,182,193	2,167,839	2,167,883	2,464,384	2,448,128	30,771,332
Ivano-Frankivsk	1,115,453	1,126,036	1,126,839	1,143,540	1,133,149	1,133,869	1,137,854	1,156,106	1,158,026	1,176,007	1,162,491	1,171,212	1,322,030	1,324,322	16,386,934
Kyiv	2,044,532	2,214,682	2,143,374	2,269,209	2,185,500	2,183,230	2,188,454	2,223,694	2,218,789	2,277,181	2,266,402	2,263,880	2,595,504	2,565,638	31,640,069
Kirovohrad	861,162	857,489	855,046	871,488	860,498	861,516	861,460	880,340	875,697	888,077	881,358	884,539	1,007,187	999,417	12,445,274
Luhansk	1,378,207	1,398,201	1,391,397	2,242,135	1,647,307	2,607,541	1,656,808	1,657,244	1,686,850	1,699,533	1,653,555	1,714,767	1,944,234	1,921,719	24,599,498
Lviv	2,279,742	2,301,844	2,308,268	2,353,197	2,325,007	2,322,309	2,329,419	2,376,154	2,359,231	2,412,534	2,375,602	2,400,259	2,727,715	2,706,586	33,577,867
Mykolaiv	1,005,607	997,882	1,005,859	1,063,266	1,041,408	1,041,492	1,042,040	1,054,210	1,055,743	1,075,499	1,061,895	1,061,027	1,192,829	1,188,655	14,887,412
Odessa	1,938,475	1,945,370	1,949,506	1,998,006	1,967,013	1,965,851	1,973,114	2,009,531	2,013,999	2,043,631	2,017,974	2,033,801	2,311,831	2,291,979	28,460,081
Poltava	1,528,545	1,539,582	1,539,439	1,570,808	1,547,106	1,548,776	1,549,366	1,577,748	1,572,088	1,596,838	1,585,957	1,591,499	1,812,267	1,799,113	22,359,132
Rivne	928,880	938,432	942,297	962,109	959,119	979,748	996,186	1,029,268	1,042,059	1,094,650	1,125,236	1,165,147	1,355,357	1,391,464	14,909,952
Sumy	1,082,219	1,082,209	1,083,033	1,098,072	1,083,727	1,082,570	1,082,833	1,102,542	1,103,461	1,119,174	1,106,510	1,115,966	1,270,559	1,261,134	15,674,009
Ternopil	819,116	820,945	818,861	838,179	823,712	823,818	826,968	842,797	843,814	860,049	846,944	851,521	970,021	961,300	11,948,045
Kharkiv	2,599,646	2,648,354	2,675,194	3,311,896	3,106,931	3,289,483	3,220,505	3,317,980	3,226,285	3,272,284	2,929,165	3,102,311	3,360,387	3,348,226	43,408,647
Kherson	861,076	847,119	864,941	883,862	859,766	1,156,962	887,528	892,806	1,172,002	1,059,758	1,078,124	1,052,082	1,007,343	845,973	13,469,342
Khmelnyskyi	1,189,835	1,200,368	1,201,103	1,225,246	1,207,820	1,206,483	1,207,436	1,229,642	1,226,065	1,249,810	1,239,065	1,241,296	1,414,384	1,402,977	17,441,530
Cherkasy	1,355,098	1,363,427	1,360,941	1,391,846	1,368,935	1,370,166	1,370,438	1,396,064	1,391,413	1,417,428	1,408,461	1,409,711	1,606,581	1,595,702	19,806,211
Chernivtsi	629,552	628,001	630,301	643,350	636,989	636,882	635,694	650,987	651,494	665,097	651,838	652,375	745,373	740,154	9,198,087
Chernihiv	894,188	998,366	1,188,770	1,055,248	1,032,909	1,030,572	1,030,661	1,049,831	1,047,250	1,064,748	1,058,938	1,061,546	1,208,631	1,199,960	14,921,618
Kyiv city	3,597,102	3,760,056	3,709,443	3,938,098	3,830,303	3,812,756	3,816,938	3,869,045	3,874,980	3,919,458	3,914,877	3,924,715	4,469,801	4,434,926	54,872,498
Total 1, thousand UAH	40,282,307	40,801,592	41,090,796	44,035,200	42,490,113	43,907,460	42,497,636	43,435,439	43,413,274	44,012,317	43,373,910	43,744,225	49,275,535	48,901,140	611,260,944
Total 2, thousand UAH	16,719,268	16,719,267	14,211,377	20,899,084	20,899,084	21,834,860	21,366,972	22,097,947	22,097,948	22,651,000	22,654,952	22,654,952	22,654,952	22,654,952	290,116,615
Total 3, thousand USD	571,503	571,503	485,778	714,379	571,504	598,292	584,298	604,288	604,287	619,411	619,519	619,519	619,519	619,519	8,403,319
Total 4, thousand USD	571,503	571,503	485,778	714,379	571,504	598,292	584,298	604,288	604,287	619,411	619,519	619,519	619,519	619,519	8,403,319
Total 5, thousand USD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total 1 – According to monthly reports on eligible public expenditures, UAH thousand

Total 2 – Submitted for reimbursement, UAH thousand

Total 3 – Submitted for reimbursement during the reporting period, thousand USD

Total 4 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 5 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by category “Assistance to low-income families” (Category 3)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	February 2023	March 2023	Total
Vinnitsia	39,349	52,501	51,893	44,194	49,475	48,114	48,320	54,255	52,060	52,252	24,947	54,615	571,975
Volyn	46,026	71,887	54,729	52,841	57,536	55,536	58,955	59,610	58,131	58,668	32,193	57,396	663,508
Dnipropetrovsk	56,491	97,597	74,825	72,175	75,875	76,824	77,310	81,932	82,684	83,392	48,764	58,157	886,026
Donetsk	39,240	58,088	47,276	45,063	55,789	52,274	49,936	49,094	48,139	50,826	50,238	48,272	594,235
Zhytomyr	40,642	57,379	56,005	49,490	52,403	51,238	51,734	54,842	55,820	55,471	21,895	59,887	606,806
Zakarpattia	60,368	67,263	65,933	56,135	60,939	60,924	60,363	62,050	62,456	62,054	32,115	48,244	698,844
Zaporizhia	32,426	35,266	45,912	42,069	47,614	45,874	44,803	46,571	45,295	49,039	44,778	42,534	522,181
Ivano-Frankivsk	74,640	101,269	80,840	78,446	87,089	86,347	86,925	90,898	86,592	90,601	48,775	66,681	979,103
Kyiv	22,223	27,762	29,488	26,055	26,873	27,602	28,617	32,680	31,089	30,744	12,478	27,760	323,371
Kirovohrad	35,339	45,138	38,675	39,100	40,525	40,638	42,892	44,265	42,393	44,267	29,604	31,128	473,964
Luhansk	7,641	10,374	10,233	10,134	10,044	10,043	9,963	9,934	9,933	9,886	-	19,494	117,679
Lviv	63,298	94,921	71,945	76,882	73,018	80,170	79,734	82,549	81,305	83,502	50,600	64,571	902,495
Mykolaiv	40,874	54,333	60,981	49,057	51,639	51,394	50,992	55,090	54,280	53,143	32,712	42,614	597,109
Odessa	61,594	98,120	83,724	81,161	83,212	82,964	84,164	88,604	87,438	86,838	45,577	61,392	944,788
Poltava	33,744	47,714	39,209	38,814	41,929	42,061	43,417	45,003	44,800	45,765	34,833	32,644	489,933
Rivne	63,331	110,710	90,710	90,340	94,623	87,781	83,081	93,687	92,124	89,523	40,242	65,939	1,002,091
Sumy	27,495	41,844	37,191	35,664	38,572	39,766	39,329	41,108	40,631	41,338	27,970	31,335	442,243
Ternopil	29,840	46,390	32,474	34,873	38,066	36,818	37,809	39,496	39,417	40,947	28,476	27,768	432,374
Kharkiv	40,085	50,489	48,112	52,885	77,240	68,099	60,403	61,406	64,459	65,117	72,617	72,976	733,888
Kherson	26,791	43,991	33,297	36,572	33,625	31,566	33,510	31,765	33,285	34,861	32,466	31,049	402,778
Khmelnyskyi	36,039	50,107	41,999	40,001	42,553	43,812	43,734	46,612	45,586	47,615	30,015	36,209	504,282
Cherkasy	33,760	55,992	38,149	39,616	44,002	43,168	43,592	47,102	45,797	46,956	30,522	41,358	510,014
Chernivtsi	45,489	72,647	55,832	49,892	53,849	53,928	52,975	55,719	56,667	56,896	21,611	59,548	635,053
Chernihiv	18,211	9,890	25,623	40,454	32,430	27,905	26,982	27,894	28,170	29,269	19,097	17,912	303,837
Kyiv city	10,221	11,724	12,466	10,946	11,625	11,935	12,224	13,392	13,385	13,402	4,808	10,755	136,883
Ministry of Social Policy	34,394	68,160	69,926	46,991	83	-	-	-	-	-	-	-	219,554
<b>Total 1, thousand UAH</b>	<b>1,019,551</b>	<b>1,481,556</b>	<b>1,297,447</b>	<b>1,239,850</b>	<b>1,280,628</b>	<b>1,256,781</b>	<b>1,251,764</b>	<b>1,315,558</b>	<b>1,301,936</b>	<b>1,322,372</b>	<b>817,333</b>	<b>1,110,238</b>	<b>14,695,014</b>
<b>Total 2, thousand UAH</b>	<b>34,851</b>	<b>50,643</b>	<b>44,350</b>	<b>42,381</b>	<b>35,019</b>	<b>34,368</b>	<b>34,231</b>	<b>35,975</b>	<b>35,603</b>	<b>36,161</b>	<b>22,351</b>	<b>30,360</b>	<b>436,293</b>
<b>Total 3, thousand USD</b>	<b>34,851</b>	<b>50,643</b>	<b>44,350</b>	<b>42,381</b>	<b>35,019</b>	<b>34,368</b>	<b>34,231</b>	<b>35,975</b>	<b>35,603</b>	<b>36,161</b>	<b>22,351</b>	<b>30,360</b>	<b>436,293</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand.

Total 2 – Submitted for reimbursement during the reporting period, thousand USD.

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD.

Total 4 – Not reimbursed as at June 30, 2023, thousand USD.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by category “Assistance to persons with disabilities” (Category 3)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	February 2023	March 2023	Total
Vinnitsia	55,748	59,055	57,534	57,647	58,655	58,675	59,226	59,065	59,239	60,689	65,030	61,055	711,618
Volyn	52,230	56,020	54,266	54,307	56,068	56,452	56,694	56,840	56,888	58,384	60,284	59,017	677,450
Dnipropetrovsk	84,089	86,691	85,761	86,217	88,932	89,207	89,873	90,735	91,318	92,939	94,239	93,340	1,073,341
Donetsk	63,506	64,389	63,772	62,855	66,702	65,917	64,509	64,756	65,048	65,203	66,987	63,049	776,693
Zhytomyr	49,984	54,637	51,822	52,161	54,206	54,068	54,181	54,474	54,832	55,965	55,446	56,417	648,193
Zakarpattia	49,030	52,128	50,332	51,256	52,371	54,021	53,765	54,260	54,312	55,965	56,735	58,598	642,773
Zaporizhia	48,045	48,591	48,688	52,334	51,917	51,223	50,349	53,527	53,699	54,349	50,598	50,177	613,497
Ivano-Frankivsk	57,664	59,319	58,635	59,031	60,520	62,061	61,751	62,447	60,209	64,687	65,246	64,768	736,338
Kyiv	56,999	61,449	59,352	60,117	61,538	62,673	63,737	63,203	65,633	65,991	66,058	66,736	753,486
Kirovohrad	31,248	31,657	31,330	31,508	32,445	32,547	32,660	32,731	33,148	33,366	33,885	33,953	390,478
Luhansk	19,323	19,712	19,583	19,404	20,161	20,165	19,861	19,830	19,776	20,023	19,840	19,719	237,397
Lviv	104,439	110,354	107,652	108,642	108,358	114,010	114,147	114,602	115,388	118,071	119,321	111,857	1,346,841
Mykolaiv	33,522	36,399	34,921	35,320	36,380	36,255	36,812	36,354	37,459	37,631	40,077	37,120	438,250
Odessa	64,958	70,414	67,423	68,203	70,682	71,704	72,023	72,399	72,768	74,261	78,378	75,069	858,282
Poltava	45,655	46,960	46,071	46,346	47,825	48,023	48,268	48,554	51,108	49,950	50,138	50,154	579,052
Rivne	44,632	48,283	46,156	46,799	48,433	48,355	48,747	49,022	49,856	50,480	53,093	50,642	584,498
Sumy	31,286	32,733	32,273	32,489	33,457	34,759	33,426	33,895	33,632	33,191	35,810	33,360	400,311
Ternopil	42,685	44,400	43,455	43,820	45,165	45,526	45,487	45,469	45,622	46,614	48,576	46,617	543,436
Kharkiv	64,652	67,891	66,993	68,321	76,122	73,260	71,638	74,533	79,235	74,260	77,223	73,588	867,716
Kherson	30,415	30,474	30,506	30,290	30,878	30,660	30,513	30,387	30,616	31,720	31,921	30,619	368,999
Khmelnyskyi	53,941	57,100	56,787	56,215	57,710	58,051	58,523	58,395	58,843	60,201	61,344	60,280	697,390
Cherkasy	42,906	45,348	43,747	44,114	45,452	45,476	46,055	46,272	46,210	47,173	48,911	47,886	549,550
Chernivtsi	34,400	36,061	35,463	35,974	36,905	37,209	37,515	37,552	37,813	38,993	39,483	39,204	446,572
Chernihiv	34,611	34,672	37,011	39,082	38,369	35,131	37,876	42,842	38,536	39,095	39,703	38,580	455,508
Kyiv	82,763	82,915	85,485	88,371	91,878	110,863	92,015	95,374	93,502	95,496	152,983	119,092	1,190,737
Ministry of Social Policy	79,961	138,320	113,168	64,715	187	-	-	-	-	-	-	-	396,351
<b>Total 1, thousand UAH</b>	<b>1,358,692</b>	<b>1,475,972</b>	<b>1,428,186</b>	<b>1,395,538</b>	<b>1,371,316</b>	<b>1,396,291</b>	<b>1,379,651</b>	<b>1,397,518</b>	<b>1,404,690</b>	<b>1,424,697</b>	<b>1,511,309</b>	<b>1,440,897</b>	<b>16,984,757</b>
<b>Total 2, thousand UAH</b>	<b>46,443</b>	<b>50,452</b>	<b>48,819</b>	<b>47,703</b>	<b>37,500</b>	<b>38,182</b>	<b>37,728</b>	<b>38,216</b>	<b>38,412</b>	<b>38,960</b>	<b>41,328</b>	<b>39,403</b>	<b>503,146</b>
<b>Total 3, thousand USD</b>	<b>46,443</b>	<b>50,452</b>	<b>48,819</b>	<b>47,703</b>	<b>37,500</b>	<b>38,182</b>	<b>37,728</b>	<b>38,216</b>	<b>38,412</b>	<b>38,960</b>	<b>41,328</b>	<b>39,403</b>	<b>503,146</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as at June 30, 2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by category “Subsidies” (Category 3)

Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	February 2023	March 2023	Total
Vinnitsia	227,411	119,310	18,273	16,266	14,101	12,955	81,873	186,735	183,757	211,210	202,600	1,274,491
Volyn	-	66,921	13,821	11,350	10,958	10,588	44,563	97,404	90,392	106,532	104,170	556,699
Dnipropetrovsk	280,316	135,338	20,129	19,464	19,099	19,106	108,441	241,321	238,895	253,108	245,352	1,580,569
Donetsk	183,753	80,385	9,459	12,435	13,445	16,871	36,490	120,870	85,808	76,364	76,765	712,645
Zhytomyr	171,564	100,178	17,817	15,062	12,827	10,252	58,489	136,213	135,642	153,906	145,085	957,035
Zakarpattia	58,545	37,148	8,343	6,404	4,485	4,267	21,853	46,779	46,281	52,571	50,984	337,660
Zaporizhia	152,169	62,492	14,829	29,770	14,226	13,644	47,745	105,570	53,309	55,378	58,404	607,536
Ivano-Frankivsk	177,108	80,732	7,256	7,836	6,903	7,255	57,271	136,744	134,688	150,174	144,337	910,304
Kyiv	189,426	84,958	11,666	10,287	10,095	9,106	75,365	180,279	176,467	180,139	183,520	1,111,308
Kirovohrad	131,682	65,843	13,946	10,123	9,559	8,814	44,914	103,299	97,080	123,538	109,461	718,259
Luhansk	179,517	25,808	123	-	-	9,392	24,339	56,601	-	-	-	295,780
Lviv	222,386	106,307	14,230	16,235	15,576	14,922	82,586	185,346	191,303	200,710	196,934	1,246,535
Mykolaiv	82,218	50,136	9,724	9,161	9,275	7,255	33,089	83,488	75,827	88,404	86,577	535,154
Odessa	79,840	53,154	20,398	20,279	17,178	16,444	33,428	61,181	57,270	75,295	70,200	504,667
Poltava	236,048	107,420	15,893	13,831	13,227	13,271	93,105	208,700	219,126	220,961	144,550	1,286,132
Rivne	159,383	80,699	15,802	9,763	10,380	8,084	48,541	113,523	116,019	120,776	120,534	803,504
Sumy	199,986	99,795	14,940	11,033	10,323	9,959	80,229	179,961	179,380	200,900	195,523	1,182,029
Ternopil	143,261	67,689	7,723	6,783	6,909	7,079	51,384	122,570	125,703	131,053	126,131	796,285
Kharkiv	274,962	119,452	13,296	18,285	16,427	51,808	129,681	251,397	214,154	147,211	215,007	1,451,680
Kherson	80,161	42,920	5,567	4,293	946	10,592	22,507	52,187	13,636	17,561	14,325	264,695
Khmelnyskyi	197,130	86,468	11,408	10,457	8,364	8,675	67,670	158,430	158,934	178,412	166,681	1,052,629
Cherkasy	221,217	103,646	17,351	15,261	14,491	13,902	91,736	190,637	189,528	202,002	197,311	1,257,082
Chernivtsi	74,089	37,579	7,665	6,635	4,058	3,458	24,622	56,155	54,088	71,088	64,168	403,605
Chernihiv	312,107	105,156	24,808	15,585	10,536	37,607	80,367	177,825	177,011	193,317	186,988	1,321,307
Kyiv city	89,486	53,086	22,573	17,361	14,676	20,926	43,743	78,768	77,936	80,145	80,766	579,466
Ministry of Social Policy	500,821	148,170	287	-	-	-	-	-	-	-	-	649,278
<b>Total 1, thousand UAH</b>	<b>4,624,586</b>	<b>2,120,790</b>	<b>337,327</b>	<b>313,959</b>	<b>268,064</b>	<b>346,232</b>	<b>1,484,031</b>	<b>3,331,983</b>	<b>3,092,234</b>	<b>3,290,755</b>	<b>3,186,373</b>	<b>22,396,334</b>
<b>Total 2, thousand UAH</b>	<b>158,079</b>	<b>72,493</b>	<b>11,531</b>	<b>8,585</b>	<b>7,330</b>	<b>9,468</b>	<b>40,582</b>	<b>91,116</b>	<b>84,560</b>	<b>89,989</b>	<b>87,134</b>	<b>660,867</b>
<b>Total 3, thousand USD</b>	<b>158,079</b>	<b>72,493</b>	<b>11,531</b>	<b>8,585</b>	<b>7,330</b>	<b>9,468</b>	<b>40,582</b>	<b>91,116</b>	<b>84,560</b>	<b>89,989</b>	<b>87,134</b>	<b>660,867</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by subcategory “Internally Displaced Persons payments” (Category 3)

Administrative-territorial unit	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	February 2023	March 2023	Total
Vinnitsia	229,112	188,941	202,717	213,161	214,292	191,047	213,377	199,319	194,801	1,846,767
Volyn	146,744	80,201	78,393	76,206	76,599	68,338	77,755	73,968	71,193	749,397
Dnipropetrovsk	724,240	658,330	695,567	778,824	804,864	752,295	825,520	892,298	868,251	7,000,189
Donetsk	193,033	217,528	225,779	246,768	254,105	234,785	265,412	284,405	283,169	2,204,984
Zhytomyr	156,907	96,144	61,822	66,748	68,017	61,236	67,494	67,744	64,318	710,430
Zakarpattia	322,180	246,119	165,562	164,275	165,873	145,193	159,520	161,438	152,899	1,683,059
Zaporizhia	288,670	241,416	283,659	329,105	333,284	313,883	359,795	365,317	355,642	2,870,771
Ivano-Frankivsk	244,715	182,952	174,650	178,593	172,124	160,849	179,515	180,539	167,804	1,641,741
Kyiv	401,289	268,207	215,047	256,236	274,565	244,592	296,327	323,297	312,006	2,591,566
Kirovohrad	162,179	146,797	157,236	168,661	167,993	158,242	174,140	168,581	161,682	1,465,511
Luhansk	28,404	40,253	31,132	43,884	36,107	34,266	34,898	33,978	33,544	316,466
Lviv	544,246	280,323	318,250	322,199	350,754	291,151	319,279	324,144	314,815	3,065,161
Mykolaiv	209,741	179,086	176,686	204,116	209,297	194,322	233,516	243,614	235,552	1,885,930
Odessa	335,797	224,958	226,289	269,332	275,204	256,114	303,351	327,535	317,451	2,536,031
Poltava	522,131	425,186	414,939	435,312	426,781	403,467	418,960	403,191	393,063	3,843,030
Rivne	152,008	77,330	74,254	80,794	81,594	75,810	78,245	73,375	69,236	762,646
Sumy	86,255	98,757	99,800	108,065	121,551	108,629	120,626	123,966	122,751	990,400
Ternopil	161,675	95,774	101,782	105,372	104,351	96,465	105,231	103,605	97,758	972,013
Kharkiv	827,760	629,681	705,692	694,644	714,070	651,385	756,785	860,455	824,295	6,664,767
Kherson	88,773	68,484	51,463	53,919	46,383	44,574	47,809	48,802	53,623	503,830
Khmelnyskyi	259,815	170,279	173,318	178,894	175,053	164,471	176,891	179,371	169,182	1,647,274
Cherkasy	313,380	171,779	162,266	179,014	178,027	164,362	178,262	182,556	173,933	1,703,579
Chernivtsi	174,624	113,891	111,050	117,423	120,554	103,320	113,461	114,447	108,299	1,077,069
Chernihiv	107,250	61,154	42,742	43,971	46,040	39,614	46,279	46,200	46,397	479,647
Kyiv city	349,374	312,135	311,696	407,057	401,533	379,051	458,721	521,158	499,887	3,640,612
Ministry of Social Policy	43,449	24,166	-	-	-	-	-	-	-	67,615
<b>Total 1, thousand UAH</b>	<b>7,073,751</b>	<b>5,299,871</b>	<b>5,261,791</b>	<b>5,722,573</b>	<b>5,819,015</b>	<b>5,337,461</b>	<b>6,011,169</b>	<b>6,303,303</b>	<b>6,091,551</b>	<b>52,920,485</b>
<b>Total 2, thousand UAH</b>	<b>241,797</b>	<b>144,929</b>	<b>143,888</b>	<b>156,489</b>	<b>159,126</b>	<b>145,957</b>	<b>164,381</b>	<b>172,369</b>	<b>166,579</b>	<b>1,495,515</b>
<b>Total 3, thousand USD</b>	<b>241,797</b>	<b>98,998</b>	<b>143,888</b>	<b>156,489</b>	<b>159,126</b>	<b>0</b>	<b>99,756</b>	<b>172,369</b>	<b>161,542</b>	<b>1,233,965</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,957</b>	<b>64,625</b>	<b>-</b>	<b>-</b>	<b>210,582</b>
<b>Total 5, thousand USD</b>	<b>-</b>	<b>45,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,037*</b>	<b>50,968</b>

\*Reimbursed after the reporting period

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand.

Total 2 – Submitted for reimbursement, thousand USD.

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD.

Total 4 – Reimbursed from parallel financing, thousand USD.

Total 5 – Not reimbursed as of 30.06.2023, thousand USD.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by subcategory “Medical employees’ salaries” (Category 3)

Administrative-territorial unit	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	Total
Vinnitsia	366,575	360,141	361,692	363,939	406,447	347,720	348,074	2,554,588
Volyn	262,324	250,073	272,343	268,491	324,433	260,234	260,711	1,898,609
Dnipropetrovsk	811,820	815,561	828,897	766,844	897,120	788,186	786,696	5,695,124
Donetsk	213,253	231,851	236,694	229,627	285,189	238,799	241,108	1,676,521
Zhytomyr	310,550	306,245	308,259	301,177	330,777	297,372	301,371	2,155,751
Zakarpattia	272,911	268,473	270,282	264,380	314,656	262,524	265,023	1,918,249
Zaporizhia	406,065	390,321	395,876	369,508	362,257	340,266	338,603	2,602,896
Ivano-Frankivsk	371,490	352,162	363,300	361,183	394,056	360,704	358,758	2,561,653
Kyiv	352,323	346,779	374,086	343,382	388,605	321,379	328,793	2,455,347
Kirovohrad	224,056	227,703	231,697	219,367	262,596	221,849	223,435	1,610,703
Luhansk	32,791	30,963	27,647	27,467	42,472	29,267	34,491	225,098
Lviv	686,465	656,508	681,163	679,569	759,511	633,888	667,113	4,764,217
Mykolaiv	231,824	225,874	248,346	234,900	270,231	221,577	225,548	1,658,300
Odessa	469,449	476,315	490,253	471,972	559,792	460,537	468,226	3,396,544
Poltava	347,440	321,962	323,927	321,358	381,148	328,324	351,742	2,375,901
Rivne	309,929	297,494	323,587	307,129	366,775	299,008	290,269	2,194,191
Sumy	297,470	284,463	305,863	280,024	329,070	270,030	276,661	2,043,581
Ternopil	280,193	264,525	277,034	275,433	293,955	262,916	272,921	1,926,977
Kharkiv	512,995	510,817	538,500	549,813	636,881	534,383	516,140	3,799,529
Kherson	122,172	118,182	115,628	186,317	214,015	149,975	151,923	1,058,212
Khmelnytskyi	346,969	321,226	340,308	332,723	405,449	316,917	316,887	2,380,479
Cherkasy	299,742	295,567	306,410	298,474	343,343	297,941	292,723	2,134,200
Chernivtsi	248,886	245,281	248,676	244,512	279,774	236,365	238,189	1,741,683
Chernihiv	253,216	242,390	262,850	257,388	310,363	243,975	250,241	1,820,423
Kyiv city	754,094	777,762	818,634	812,175	919,472	712,137	727,216	5,521,490
Total 1, thousand UAH	8,785,002	8,618,638	8,951,952	8,767,152	10,078,387	8,436,273	8,532,862	62,170,266
Total 2, thousand UAH	240,234	235,684	244,799	239,746	275,602	230,697	233,338	1,700,100
Total 3, thousand USD	240,234	235,684	244,799	239,746	275,602	230,697	233,338	1,700,100
Total 4, thousand USD	-	-	-	-	-	-	-	-

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by category “First responders’ salaries” (Category 3)

Name	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	Septem ber 2022	October 2022	November 2022	December 2022	January 2023	Februar y 2023	March 2023	Total
Secretariat of the SES of Ukraine (PCCEC 1006010)	26,826	21,909	31,767	31,639	22,655	29,772	29,051	26,854	26,599	38,410	27,280	31,211	30,125	374,098
Territorial bodies of the SES of Ukraine and subordinate units (PCCEC 1006280)	2,600,012	2,665,106	2,505,193	2,731,074	1,269,588	3,040,877	3,007,090	2,740,232	3,201,336	4,436,576	1,313,113	2,985,415	2,625,491	35,121,103
Units of central subordination (PCCEC 1006280)	187,680	188,805	196,824	206,418	134,225	246,591	265,893	241,864	251,297	381,203	103,269	240,022	199,723	2,843,814
Educational and research institutions in civil protection and fire safety (PCCEC 1006360)	160,402	144,061	63,269	208,208	124,783	115,744	116,769	129,959	126,624	150,892	93,465	101,217	103,057	1,638,450
Organizational structures of the Ukrainian Hydrometeorological Center (PCCEC 1006060)	54,907	53,434	55,081	52,589	51,632	53,398	52,168	56,533	65,805	67,618	51,911	55,033	58,916	729,025
<b>Total 1, thousand UAH</b>	<b>3,029,827</b>	<b>3,073,315</b>	<b>2,852,134</b>	<b>3,229,928</b>	<b>1,602,883</b>	<b>3,486,382</b>	<b>3,470,971</b>	<b>3,195,442</b>	<b>3,671,661</b>	<b>5,074,699</b>	<b>1,589,038</b>	<b>3,412,898</b>	<b>3,017,312</b>	<b>40,706,490</b>
<b>Total 2, thousand UAH</b>	<b>103,566</b>	<b>105,053</b>	<b>97,493</b>	<b>110,406</b>	<b>43,832</b>	<b>95,338</b>	<b>94,917</b>	<b>87,382</b>	<b>100,405</b>	<b>138,772</b>	<b>43,454</b>	<b>93,329</b>	<b>82,511</b>	<b>1,196,458</b>
<b>Total 3, thousand USD</b>	<b>103,566</b>	<b>105,053</b>	<b>97,493</b>	<b>110,406</b>	<b>43,832</b>	<b>95,338</b>	<b>94,917</b>	<b>87,382</b>	<b>100,405</b>	<b>138,772</b>	<b>43,454</b>	<b>93,329</b>	<b>72,230</b>	<b>1,186,177</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,281*</b>	<b>10,281*</b>

\*Reimbursed after the reporting period

Total 1 – According to monthly reports on eligible government expenditures, UAH thousand

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by category “Salaries of higher education employees” (Category 4)

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
<b>INSTITUTIONS OF PROFESSIONAL PRE-HIGHER EDUCATION</b>											
MES	Separate structural subdivision "Dubno Professional College of Culture and Arts of Rivne State University of the Humanities"	961	954	1,683	746	773	797	747	826	1,936	9,423
MES	Separate structural subdivision "Mariupol Polytechnic Professional College of the State Higher Educational Institution "Priazovskyi State Technical University"	-	-	2,181	1,262	1,482	190	922	3,079	6,574	15,690
MES	Separate structural subdivision "Mariupol Professional College of the State Higher Educational Institution "Priazovskyi State Technical University"	-	-	1,772	1,469	1,405	52	959	-	-	5,657
MES	Separate structural subdivision "Nikopol Vocational College of Dnipro State Agrarian and Economic University"	893	909	837	1,614	205	945	763	863	1,897	8,926
MES	Separate structural subdivision "Rivne Technical Professional College of the National University of Water and Environmental Engineering"	1,162	1,171	2,765	591	614	1,049	1,147	1,117	2,303	11,919
MES	Separate structural subdivision "Zaporizhzhia Humanitarian Vocational College of "Zaporizhzhia Polytechnic National University"	199	199	475	38	83	153	173	183	296	1,799
MES	Automobile and Road Engineering College of Lviv Polytechnic National University "	2,015	1,654	549	3,902	424	1,639	1,572	1,068	2,890	15,713
MES	Berdiansk Economic and Humanitarian College of Berdiansk State Pedagogical University	31	32	35	17	26	-	-	-	-	141
MES	Beryslav Specialty Pedagogical College named after V.F. Benkovsky of Kherson State University	642	881	-	-	-	1,255	1,793	561	708	5,840
MES	Vyshnianskyi Vocational College of Lviv National University of Environmental Management	842	805	1,511	916	302	902	559	867	2,420	9,124
MES	"Myrhorod Vocational College named after Mykola Gogol of the National University "Yuri Kondratyuk Poltava Polytechnic"	887	923	1,848	919	855	595	966	1,190	1,583	9,766
MES	Separate structural subdivision "Starobilsk Vocational College of Luhansk National Agrarian University"	1,917	946	2,204	264	937	1,095	933	2,241	1,287	11,824
MES	Separate structural subdivision "Ladyzhyn Professional College of Vinnytsia National Agrarian University"	1,904	2,012	3,249	1,160	665	1,670	1,827	2,885	2,649	18,021
MES	Separate structural subdivision "Professional College of Information Systems and Technologies of Kyiv National Economic University named after V. Hetman"	1,558	1,558	3,086	384	497	1,296	1,429	1,418	1,299	12,525
MES	Separate structural subdivision "Motor Transport Professional College of Kryvyi Rih National University"	2,727	2,352	3,798	2,677	1,026	2,014	2,027	2,036	4,701	23,358
MES	Separate structural unit "Agricultural and Economic College of Poltava State Agrarian University"	1,273	1,258	2,103	1,072	457	1,160	1,031	1,044	2,283	11,681
MES	Separate structural subdivision "Bar Vocational College of Transport and Building of the National Transport University"	1,708	1,841	920	3,570	518	1,430	1,459	1,520	2,967	15,933
MES	Separate structural subdivision "Berdiansk Machine Construction College of the "Zaporizhzhia Polytechnic National University"	1,104	1,380	2,032	490	609	-	1,470	588	910	8,583
MES	Separate structural subdivision "Berezhany Professional College of the National University of Life and Environmental Sciences of Ukraine"	1,513	1,291	3,140	645	483	1,213	1,319	1,350	2,017	12,971
MES	Separate structural subdivision "Bereznovsky Forestry College of the National University of Water and Environmental Engineering"	1,786	1,851	1,530	2,449	705	1,466	1,603	1,571	2,922	15,883
MES	Separate structural subdivision "Berezovorudsk Professional College of Poltava State Agrarian University"	1,169	1,003	1,033	1,754	484	965	994	1,093	1,680	10,175
MES	Separate structural subdivision "Bobrynets Agrarian Vocational College named after V. Porik of Bila Tserkva National Agrarian University"	1,017	1,010	1,786	471	462	866	955	948	1,667	9,182
MES	Separate structural subdivision "Bobrovytsia Professional College named after O. Mainova of the National University of Life and Environmental Sciences of Ukraine	1,042	1,285	1,339	2,396	518	1,717	1,142	1,237	1,959	12,635
MES	Separate structural subdivision "Brianka Professional College of the State Institution "Luhansk Taras Shevchenko National University"	320	319	723	256	164	302	287	290	404	3,065
MES	Separate structural unit "Burshtyn College of Trade and Economics of the State University of Trade and Economics"	500	495	592	474	179	395	441	449	926	4,451



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate structural unit "Buchach Vocational College of the Institution of Higher Education "Podilskyi State University"	1,685	1,426	2,362	1,088	907	1,321	1,341	1,372	-	11,502
MES	Separate structural subdivision "Vasylkivskyi Vocational College of the National Aviation University"	961	1,081	2,071	474	394	1,079	1,136	1,031	1,796	10,023
MES	Separate structural subdivision "Verkhniodniprovskyi Professional College of Dnipro State Agrarian and Economic University"	695	669	1,192	258	291	624	589	547	835	5,700
MES	Separate structural unit "Vynohradiv Professional College of Mukachevo State University"	1,343	1,296	2,249	1,207	842	1,204	1,134	1,180	2,392	12,847
MES	Separate structural subdivision "Vilnohirsk Professional College of the Ukrainian State University of Science and Technologies"	1,088	829	1,499	538	594	859	854	863	1,137	8,261
MES	Separate structural unit "Vinnytsia College of Trade and Economics of the National University of Trade and Economics"	1,100	1,057	1,722	1,285	512	970	1,049	285	3,535	11,515
MES	Separate structural unit "Vinnytsia Professional College of Construction, Architecture and Design of Kyiv National University of Construction and Architecture"	1,475	1,296	2,556	1,369	629	1,477	1,300	1,254	2,440	13,796
MES	Separate structural unit "Vinnytsia Vocational College of Economics and Entrepreneurship of the Western Ukrainian National University"	226	236	510	91	91	205	213	197	387	2,156
MES	Separate structural unit "Vuhledar Professional College of Mariupol State University"	162	355	326	137	156	145	66	177	356	1,880
MES	Separate structural subdivision "Mining Professional College of Kryvyi Rih National University"	5,755	2,073	3,538	1,987	832	1,668	1,865	1,713	2,591	22,022
MES	Separate structural subdivision "Mining and Electromechanical College of Kryvyi Rih National University"	2,607	2,816	3,987	3,396	997	2,704	2,416	2,714	4,007	25,644
MES	Separate structural subdivision "Hlukhiv Agrotechnical Professional College of Sumy National Agrarian University"	2,788	2,535	3,219	2,666	1,567	3,002	2,296	-	4,694	22,767
MES	Separate structural subdivision "Gorokhiv Professional College of Lviv National University of Environmental Management"	1,400	1,400	1,553	1,627	446	1,165	1,284	1,274	2,321	12,470
MES	Separate structural subdivision "Humanitarian and Pedagogical College of Mukachevo State University"	1,591	1,665	2,672	1,562	1,114	1,460	1,582	-	3,326	14,972
MES	Separate structural subdivision "Dnipro Professional College of Engineering and Pedagogy of the State Higher Educational Institution "Ukrainian State University of Chemical Technology"	1,885	1,695	2,936	1,073	957	1,468	1,526	-	4,985	16,525
MES	Separate structural subdivision "Donbas Agrarian Professional College of Luhansk National Agrarian University"	1,865	1,798	3,835	450	584	1,504	1,627	2,023	1,796	15,482
MES	Separate structural subdivision "Donetsk Professional College of Luhansk National Agrarian University"	1,082	1,056	1,385	742	372	971	1,071	962	1,309	8,950
MES	Separate structural subdivision "Economics and Law College of Zaporizhzhia National University"	555	651	1,241	146	66	630	521	503	752	5,065
MES	Separate structural subdivision "Electromechanical Professional College of O.M. Beketov National University of Urban Economy in Kharkiv"	1,710	971	1,419	1,363	509	831	908	905	1,677	10,293
MES	Separate structural subdivision "Housing and Communal Services College of O.M. Beketov National University of Urban Economy in Kharkiv"	1,234	1,277	1,652	1,378	1,020	1,201	1,333	1,393	3,478	13,966
MES	Separate structural subdivision "Transcarpathian Forestry Professional College of the State Higher Educational Institution "Ukrainian National Forestry University"	1,658	1,636	2,692	1,590	624	1,483	1,574	1,412	2,878	15,547
MES	Separate structural subdivision "Zaporizhzhia Hydropower Vocational College of Zaporizhzhia National University"	1,644	1,883	3,253	2,098	788	1,600	1,329	1,711	2,413	16,719
MES	Separate structural unit "Zaporizhzhia Electrotechnical Professional College of the "Zaporizhzhia Polytechnic National University"	2,359	2,583	4,832	2,454	308	2,872	2,111	2,185	3,450	23,154
MES	Separate structural unit "Zaporizhzhia Metallurgical Vocational College of Zaporizhzhia National University"	1,074	1,195	2,054	942	483	1,059	1,153	1,328	2,681	11,969
MES	Separate structural subdivision "Zaporizhzhia Vocational College of Computer Technologies of "Zaporizhzhia Polytechnic National University"	1,398	1,454	2,012	1,140	340	1,422	391	1,951	2,795	12,903
MES	Separate structural subdivision "Zolotonosha Professional College of Veterinary Medicine of Bila Tserkva National Agrarian University"	736	729	1,257	646	522	641	1,041	725	1,408	7,705
MES	Separate structural subdivision "Zolochiv Vocational College of Lviv Polytechnic National University"	475	475	870	300	156	406	434	425	790	4,331

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate structural subdivision "Ivano-Frankivsk Professional College of the State Higher Educational Institution "Vasyl Stefanyk Precarpathian National University"	1,781	1,595	3,218	393	509	1,326	1,463	407	2,310	13,002
MES	Separate structural unit "Ivano-Frankivsk Professional College of Physical Education of the National University of Physical Education and Sports of Ukraine"	2,711	2,764	4,387	1,945	837	2,084	2,438	2,730	3,650	23,546
MES	Separate structural subdivision "Ingulets Professional College of Kryvyi Rih National University"	1,326	1,217	2,089	1,287	353	1,415	1,224	1,241	1,841	11,993
MES	Separate structural subdivision "Industrial Professional College of Kryvyi Rih National University"	1,636	1,565	2,638	1,431	603	1,357	963	1,397	2,728	14,318
MES	Separate structural subdivision "Irpina Professional College of the National University of Life and Environmental Sciences of Ukraine"	838	1,673	1,281	1,616	520	1,707	1,306	1,188	2,667	12,796
MES	Separate structural unit "Kalush Applied College of Economics, Law and Information Technologies of Ivano-Frankivsk National Technical University of Oil and Gas"	542	554	911	400	163	393	569	502	763	4,797
MES	Separate structural unit "Kamianets-Podilskyi Vocational College of the Higher Education Institution "Podilskyi State University"	1,926	1,907	1,795	2,229	1,183	1,456	1,573	1,496	3,334	16,899
MES	Separate structural unit "Kyiv Trade and Economics College of the State Trade and Economics University"	1,417	1,417	2,844	348	451	1,174	1,295	580	3,571	13,097
MES	Separate structural unit "Kyiv Professional College of Restaurant Economy of the National University of Food Technologies"	1,119	1,554	2,196	1,474	132	1,214	1,379	945	2,810	12,823
MES	Separate structural unit "Kili Transport College of the State University of Infrastructure and Technologies"	249	244	480	116	80	188	226	223	373	2,179
MES	Separate structural subdivision "Kizman Professional College of the Higher Education Institution "Podil State University"	1,204	1,032	2,200	922	383	478	1,399	985	1,841	10,444
MES	Separate structural subdivision "Classical Professional College of Sumy State University"	2,063	2,047	4,146	502	658	1,716	1,893	1,878	3,384	18,287
MES	Separate structural subdivision "Kovel Industrial and Economic College of the Lutsk National Technical University"	1,525	1,501	2,860	808	486	1,268	1,398	1,387	2,554	13,787
MES	Separate structural subdivision "Kozolets Professional College of Veterinary Medicine of Bila Tserkva National Agrarian University"	762	701	663	898	618	574	561	592	1,351	6,720
MES	Separate structural subdivision "Kolomyia College of Economic and Law of the State University of Trade and Economics"	901	901	474	1,522	468	716	827	832	1,523	8,164
MES	Separate structural subdivision "Kolomyia Polytechnic Professional College of Lviv Polytechnic National University"	1,856	1,829	1,931	3,176	882	1,555	1,638	1,682	3,013	17,562
MES	Separate Structural Unit "Kompaniivka Professional College of Veterinary Medicine of Bila Tserkva National Agrarian University"	910	729	1,306	435	340	731	721	732	1,474	7,378
MES	Separate Structural Unit of Sumy State University "Konotop Industrial Pedagogical Professional College"	1,733	1,736	2,963	743	1,019	1,662	1,524	1,551	2,197	15,128
MES	Separate structural unit "Kryvyi Rih Technical Vocational College Ukrainian State University of Science and Technology"	1,466	1,087	1,509	1,568	648	1,083	1,042	981	2,043	11,427
MES	Separate structural unit "Kryvyi Rih Professional College of State University of Economics and Technology"	1,618	1,600	1,524	2,368	751	1,410	1,522	1,513	2,396	14,702
MES	Separated Structural Subdivision "Kryvyi Rih Professional College of National Aviation University"	4,164	3,259	5,117	3,633	1,749	3,348	3,119	3,160	4,994	32,543
MES	Economically Autonomous Structural Subdivision Kropyvnytskyi Engineering Applied College at Central Ukrainian National Technical University	1,869	1,869	3,028	827	920	1,516	1,493	1,448	3,176	16,146
MES	Separate Structural Subdivision "Lysychansk Pedagogical Professional College State Institution "Luhansk Taras Shevchenko National University"	1,054	1,005	1,722	860	355	830	552	850	738	7,966
MES	Separated Structural Subdivision "Lohvitsa Mechanical-Technological Professional College of the Poltava State Agrarian University"	982	1,025	1,468	888	458	884	868	958	1,654	9,185
MES	Separate Structural Unit "Lubny Financial and Economic Professional College of Poltava State Agrarian University"	759	726	1,061	375	659	633	683	-	1,195	6,091
MES	Separate structural subdivision "Lviv Printing Professional College of Ukrainian Academy of Printing"	1,337	1,319	2,032	744	806	1,052	1,235	1,172	1,749	11,446

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate structural subdivision "Lviv Applied College of Fashion Industry of Kyiv National University of Technologies and Design"	1,659	1,648	2,462	1,394	542	1,216	1,399	1,592	3,149	15,061
MES	Subdivision "Lviv Professional College of Food and Processing Industry, National University of Food Technologies"	1,997	2,125	3,911	986	292	2,309	1,886	1,059	4,224	18,789
MES	Separated Structural Unit "Marhanets Professional College of Dnipro University of Technology"	856	850	1,372	431	386	581	677	675	1,540	7,368
MES	Separated Structural Unit P.Kh.Garkavyi Maslivka Agrarian Professional College of Bila Tserkva National Agrarian University	1,108	1,051	1,109	1,524	786	942	970	1,006	2,393	10,889
MES	Separate structural department "Machine building professional college of Sumy State University"	1,437	1,304	1,404	1,340	1,019	1,179	1,274	1,229	2,417	12,603
MES	Separated Structural Subdivision "Melitopol Professional College of Dmytro Motornyi Tavria State Agrotechnological University"	1,134	1,153	1,654	791	192	668	791	748	2,257	9,388
MES	Separate Structural Subdivision "Mykolaiv Professional College of Transport Infrastructure of the Ukrainian State University of Science and Technologies"	1,587	1,675	1,436	2,973	467	1,561	1,543	1,322	2,861	15,425
MES	Separated Structural Subdivision "Mohyliv-Podilskyi Professional College of Technology and Economics of Vinnytsia National Agrarian University"	1,432	1,057	1,884	622	696	955	905	1,167	-	8,718
MES	Marinesko Maritime Professional College Separate Subdivision of National University "Odessa Maritime Academy"	1,043	1,021	1,186	1,206	556	804	922	1,265	1,379	9,382
MES	Separated Structural Subdivision "Mukachevo Applied College of National University of Life and Environmental Sciences of Ukraine"	1,833	1,757	3,030	392	926	1,370	1,353	1,443	2,734	14,838
MES	Separated Structural Unit "Nadvirna Professional College of National Transport University"	2,813	2,834	4,935	1,566	1,230	3,136	2,635	2,603	4,744	26,496
MES	Separated Structural Subdivision "Nemishayeve Professional College of National University of Life and Environmental Sciences of Ukraine"	3,730	2,847	3,432	4,876	1,209	4,211	3,422	2,857	5,218	31,802
MES	Separated Structural Subdivision "Nizhinsky Professional College of National University of Life and Environmental Sciences of Ukraine"	1,679	1,257	2,575	1,117	446	422	1,861	1,010	1,927	12,294
MES	Separate Structural Unit "Nikopol Vocational College of the Ukrainian State University of Science and Technologies"	1,334	1,343	2,279	754	1,074	1,036	1,217	1,130	1,639	11,806
MES	Separate structural unit "Novomoskovsk College of Dnipro State Agrarian and Economic University"	1,143	1,143	2,300	282	364	951	1,049	1,040	1,974	10,246
MES	Affiliated Unit "Nova Ushytsia Vocational College of Higher Educational Institution "Podillia State University"	1,147	1,138	2,229	281	367	949	912	923	1,905	9,851
MES	Separated Structural Subdivision "Nogaish Professional College of Dmytro Motornyi Tavria State Agrotechnological University"	1,168	847	1,185	1,107	350	670	788	723	1,147	7,985
MES	Separate structural subdivision "Ivan Piddubnyi Olympic Professional College of the National University of Ukraine on Physical Education and Sports"	401	418	214	464	307	260	589	390	2,725	5,768
MES	Separate Structural Subdivision "Orikhiv Professional College of Dmytro Motornyi Tavria State Agrotechnological University"	1,322	1,399	2,267	1,047	1,354	1,113	1,234	1,310	2,890	13,936
MES	Separate Structural Subdivision "Okhtyrka Professional College of Sumy National Agrarian University"	981	975	1,480	839	341	1,055	891	-	1,759	8,321
MES	Separate Structural Unit Pedagogical Professional College of Ivan Franko National University of Lviv	1,117	1,073	1,948	722	690	699	973	904	1,897	10,023
MES	Separate Structural Subdivision "Technical Professional College of Kremenchuk Mykhailo Ostrohradskiy National University"	1,641	1,641	1,646	1,913	924	1,503	1,606	1,891	2,473	15,238
MES	Separate Structural Subdivision "Polytechnic Vocational College of Kryvyi Rih National University"	1,870	1,679	1,552	2,425	1,264	1,491	1,578	1,670	2,608	16,137
MES	Subdivision "Poltava Professional College, National University of Food Technologies"	1,437	1,315	2,332	1,231	461	1,208	1,322	1,313	2,186	12,805
MES	Poltava Applied Oil and Gas College of National University "Yuri Kondratyuk Poltava Polytechnic"	1,808	1,808	3,322	1,357	1,257	1,505	1,659	1,646	2,708	17,070
MES	Detached Structural Unit "Professional Pedagogical Specialty College of Oleksandr Dovzhenko Hlukhiv National Pedagogical University"	1,076	1,077	1,906	478	892	944	989	1,017	1,423	9,802
MES	Separate structural subdivision "Putivl professional college of Sumy National Agrarian University"	999	1,007	1,867	446	102	938	906	865	1,265	8,395

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate structural unit "Rivne Professional College of Economics and Technologies of the National University of Water and Environmental Engineering"	1,551	1,519	3,090	877	362	1,720	1,421	-	3,071	13,611
MES	Separate Structural Unit "Rivne Professional College of National University of Life and Environmental Sciences of Ukraine"	2,003	2,040	1,960	2,333	718	2,099	1,871	1,887	3,290	18,201
MES	Separate Structural Unit "Rozhyshchensky Professional College of the Lviv National University of Veterinary Medicine and Biotechnology named after S.Z. Gzytsky"	823	723	1,081	663	407	873	852	955	1,006	7,383
MES	Separate structural unit Romny Applied College of Kyiv National Economic University named after Vadym Hetman	1,245	1,567	1,837	1,267	698	1,345	1,246	1,156	1,880	12,241
MES	Separate structural subdivision "Romny professional college of Sumy National Agrarian University"	1,098	1,127	2,033	587	246	1,083	866	957	1,878	9,875
MES	Separated Structural Subdivision Rubizhne Professional College of State Institution "Luhansk Taras Shevchenko National University"	-	-	3,182	1,277	234	596	1,658	1,160	941	9,048
MES	Separate structural unit "Sarny Professional Teachers' Training College of Rivne State University of the Humanities"	1,357	1,358	2,233	1,365	217	1,351	1,192	1,309	1,933	12,315
MES	Subdivision "Svaliava Technical Professional College, National University of Food Technologies"	2,020	2,053	2,531	1,383	1,574	1,733	1,830	1,832	3,149	18,105
MES	Separate structural unit Svitlovodsk Polytechnical Applied College of Central Ukrainian National Technical University	1,019	1,037	2,319	373	332	981	1,047	1,065	1,748	9,921
MES	Independent department "Severodonetsk Applied College of Technology of Volodymyr Dahl Eastukrainian National University"	1,301	1,100	2,196	345	530	1,076	1,103	1,124	1,971	10,746
MES	Separated structural subdivision "Sloviansk Applied College of the National Aviation University"	1,948	1,600	3,185	1,739	886	1,293	1,794	2,155	4,142	18,742
MES	Subdivision "Smila Engineering Professional College, National University of Food Technologies"	1,708	1,646	3,486	990	551	2,181	1,411	1,662	2,942	16,577
MES	Separated structural unit "Sniatyn Professional College of Higher Education Institution "Podillia State University"	984	972	1,734	716	339	828	863	599	2,008	9,043
MES	Separate structural subdivision "Starobilsk Professional College of the State Institution "Luhansk Taras Shevchenko National University"	299	243	522	304	17	228	186	362	358	2,519
MES	Separate structural department "Stryi Professional College of Lviv National Environmental University"	1,825	1,825	3,170	570	663	1,354	2,064	2,057	-	13,528
MES	Subdivision "Sumy Professional College, National University of Food Technologies"	1,304	1,203	1,494	1,761	489	1,035	1,097	1,164	2,191	11,738
MES	Separate Structural Subdivision "Sumy professional college of Sumy National Agrarian University"	219	605	212	483	605	352	386	418	675	3,955
MES	Separated Structural Unit "Technical and Economic Professional College of Dniprovsky State Technical University"	1,391	1,399	2,143	822	821	1,197	1,257	1,273	-	10,303
MES	Separated Structural Subdivision "Technical Applied College of Lutsk National Technical University"	1,095	975	2,226	641	335	924	1,015	890	1,925	10,026
MES	Separated Structural Subdivision Technological Professional College of Public Higher Education Institution "Ukrainian National Forestry University"	1,250	1,249	2,119	638	460	968	1,087	1,001	2,125	10,897
MES	Separate Structural Unit "Technological professional college of Dniprovsky State Technical University"	1,566	1,570	2,165	896	898	1,374	1,364	1,415	3,122	14,370
MES	Separated Structural Unit "Professional College of Technology and Economics of Bila Tserkva National Agrarian University"	1,771	1,521	1,515	1,190	1,868	1,640	1,527	1,539	3,091	15,662
MES	Separate Structural Department "Tlumach Professional college of Lviv National Environmental University"	490	490	823	376	219	413	455	247	780	4,293
MES	Separate Structural Unit "Tulchyn Applied Veterinary Medicine College of Bila Tserkva National Agrarian University"	1,225	1,766	3,057	685	837	1,150	1,170	1,183	2,381	13,454
MES	Separated Structural Unit "Uzhhorod Trade and Economics Qualifying College by State University of Trade and Economics"	1,407	1,430	2,185	831	467	1,227	1,290	1,278	2,174	12,289
MES	Separate Structural Department of "Uman Vocational College of Technologies and Business of Uman National University of Horticulture"	1,692	1,619	3,641	408	549	1,433	1,565	1,538	2,839	15,284

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate structural subdivision "Polytechnic College of the State University of Economics and Technology"	859	806	1,455	705	488	849	922	793	1,325	8,202
MES	Separate Structural Subdivision «Vocational College of Business and Food Technology of Zaporizhzhia National University»	726	686	1,143	425	108	676	617	-	-	4,381
MES	Separate Structural Department "Professional College of Construction, Architecture and Design Polissia National University"	883	766	1,189	1,164	424	875	963	955	3,669	10,888
MES	Detached Structural Subdivision "Professional College of Geodesy and Land Management of Polissya National University"	526	528	482	845	424	453	483	505	1,229	5,475
MES	Separate Structural Subdivision "Professional College of the State Institution "Luhansk Taras Shevchenko National University"	334	334	686	296	24	274	247	491	490	3,176
MES	Separated Subdivision "Applied College of Economics and Technology of Chernihiv Polytechnic National University"	278	1,627	1,634	200	258	674	743	737	1,382	7,533
MES	Separate Structural Division "Applied Electrification College of Dnipro State Agrarian and Economic University"	839	741	736	1,161	187	687	596	270	1,652	6,869
MES	Separate Structural Subdivision "Professional College of Electronic Devices Ivano-Frankivsk National Technical University of Oil and Gas"	1,926	2,088	4,276	792	932	1,716	1,737	1,795	3,563	18,825
MES	Economically Autonomous Structural Subdivision "Professional College of Communication and Informatization of O.S.Popov Odessa National Academy of Telecommunication"	599	599	787	449	309	524	500	-	-	3,767
MES	Separate Structural Subdivision "Professional College of Information Technology and land Management of the National Aviation University"	2,037	1,696	1,652	902	1,517	1,987	1,458	1,320	-	12,569
MES	Separate Structural Unit "Shipbuilders Professional College of the Admiral Makarov National University of Shipbuilding"	101	105	258	-	-	103	102	102	99	870
MES	Separate Structural Subdivision "Professional College of Mykhailo Ostrohradskyi Kremenchug National University"	1,906	1,667	2,928	1,104	557	1,491	1,597	1,582	2,966	15,798
MES	Maritime Transport Professional College Separate Subdivision of National University "Odessa Maritime Academy"	1,410	1,370	1,961	1,771	474	1,773	1,177	1,153	2,758	13,847
MES	Separate Structural Subdivision "Professional College of Oil and Gas Technologies, Engineering and Service Infrastructure of Odesa National University of Technology"	4,961	1,210	2,631	1,398	694	1,402	1,508	-	1,928	15,732
MES	Separate Structural Unit "Professional College of Technology, Business and Law of Lesya Ukrainka Volyn National University"	1,339	1,412	2,348	376	411	1,906	1,196	1,219	2,389	12,596
MES	Separated Subdivision "Applied College of Transport and Computer Technology of Chernihiv Polytechnic National University"	521	1,440	1,651	480	628	970	1,102	1,144	2,143	10,079
MES	Separated Structural Subdivision "Professional College of Management, Economics and Law of Poltava State Agrarian University"	616	616	1,300	152	45	664	566	561	1,236	5,756
MES	Separated Structural Subdivision "Applied College of Yuriy Fedkovych Chernivtsi National University"	180	1,449	1,604	886	46	1,013	834	813	1,947	8,772
MES	Separate Structural Unit "Kharkiv Environmental Protection Professional College of Odessa State Ecological University"	775	753	749	1,028	308	591	566	218	1,326	6,314
MES	Separate Structural Unit "Kharkiv Trade and Economic Professional College of State University of Trade and Economics"	817	1,423	2,239	264	357	929	1,025	1,016	1,231	9,301
MES	Separate Structural Subdivision "Kharkiv Professional College of Information Technologies of the State University of Telecommunications"	1,322	1,371	2,351	819	643	1,075	1,164	-	2,947	11,692
MES	SSU "Kharkiv Professional College of Food Industry of State Biotechnological University"	1,144	1,319	2,378	1,280	656	1,045	2,284	2,132	2,303	14,541
MES	Separated Structural Subdivision Kherson Polytechnic Professional College of Odessa Polytechnic National University	2,501	2,378	6,270	215	900	1,806	1,919	-	4,636	20,625
MES	Separated Structural Unit Khmelnytskyi Polytechnic Professional College by Lviv Polytechnic National University	2,023	2,109	3,375	2,223	1,492	2,303	2,202	-	4,154	19,881
MES	Separate Structural Unit "Khorol Agroindustrial Professional College of Poltava State Agrarian University"	2,409	2,426	3,474	1,615	1,271	1,954	2,318	-	3,939	19,406
MES	Affiliated Unit "Khotyn Vocational College of Higher Educational Institution "Podillia State University"	960	982	1,707	1,009	420	839	782	858	2,209	9,766
MES	Separate Structural Department "Chernivtsi Professional College of Lviv National Environmental University"	986	986	990	1,383	316	830	905	-	1,618	8,014

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separated Structural Unit "Chyhyryn Professional College of Economics and Law of Uman National University of Horticulture"	373	377	714	85	119	323	276	344	506	3,117
MES	Separated Structural Subdivision "Shevchenkove Vocational College of the Uman National University of Horticulture"	950	965	1,479	655	473	780	892	880	1,578	8,652
MES	Affiliated Unit "Shepetivka Vocational College of Higher Educational Institution "Podillia State University"	418	403	683	334	135	361	357	363	934	3,988
MES	Separate Structural Subdivision "Shostka Vocational College named after Ivan Kozhedub of Sumy State University"	1,957	1,897	2,485	1,366	1,309	1,626	1,790	1,775	2,582	16,787
MES	Separated Structural Unit Nova Kakhovka Polytechnic Professional College of Odessa Polytechnic National University	1,855	1,184	2,728	-	464	288	1,105	2,113	1,872	11,609
MES	Separated Structural Subdivision "Structural Detached Subdivision «Khomutetsky Professional College of Poltava State Agrarian University"	747	857	1,427	458	738	796	821	869	1,441	8,154
MES	Separated Structural Unit "Motor Transport Professional College of Dnipro University of Technology"	1,488	1,718	2,362	1,547	927	1,404	1,509	1,478	1,983	14,416
MES	Separated Structural Subdivision "Erastivsky Applied College Named After E.K. Brodsky of Dnipro State Agrarian and Economic University"	848	848	1,485	213	294	738	797	791	1,413	7,427
MES	Separated Structural Subdivision Zhytomyr Technological Professional College of Kyiv National University of Construction and Architecture	1,713	1,641	3,185	1,078	564	1,425	1,390	1,351	2,468	14,815
MES	Separate structural subdivision Kamianets-Podilskyi Professional College of Educational and Rehabilitation Institution of Higher Education "Kamianets-Podilskyi State Institute"	1,097	1,082	1,791	1,150	464	1,283	1,155	1,169	-	9,191
MES	Separated Structural Subdivision Kyiv Industrial Professional College of Kyiv National University of Construction and Architecture	1,640	1,640	2,416	1,667	541	1,364	1,504	1,492	2,377	14,641
MES	Separated structural subdivision "Rivne Vocational Musical College of Rivne State University of Humanities"	2,317	2,380	4,399	1,429	916	2,010	2,203	2,176	3,869	21,699
MES	Separate Structural Unit "Smila Industrial-Economic Professional College of Cherkasy State Technological University"	595	585	744	530	288	495	544	538	931	5,250
MES	Separate Structural unit Technical Vocational College of Lviv Polytechnic National University	2,027	1,746	3,661	1,531	970	1,492	1,385	5,710	6,908	25,430
MES	Separate Structural Subdivision "Technological Applied College of Dnipro State Agrarian and Economic University"	879	929	1,202	802	474	791	831	867	1,725	8,500
MES	Subdivision "Volyn Professional College, National University of Food Technologies"	932	935	1,824	233	344	781	825	818	1,551	8,243
MES	Detached Subdivision "Zalishchyky Professional college of National University of Life and Environmental Sciences of Ukraine"	1,563	1,410	1,867	1,882	488	1,830	1,349	1,361	2,931	14,681
MES	Separate Structural Subdivision «Kaniv Vocational College of Culture and Arts of Pavlo Tychyna Uman State Pedagogical University"	2,169	1,963	4,207	2,078	316	1,827	1,863	1,977	5,030	21,430
MES	Poltava Polytechnic Professional College, a Separated Structural Unit of National Technical University "Kharkiv Polytechnic Institute"	1,509	1,786	2,458	1,045	498	1,294	1,354	1,357	2,791	14,092
MES	Separated structural subdivision «Professional College of Economics, Law and Information Technologies of West Ukrainian National University"	426	428	926	102	131	353	390	386	553	3,695
MES	Separate Subdivision "Voznesensk Professional College of Mykolaiv National Agrarian University"	689	567	1,154	422	311	586	611	779	1,230	6,349
MES	Henichesk Professional College of Kherson State University	440	440	858	61	-	-	-	-	1,783	3,582
MES	Druzhkivka professional college of Donbass state engineering Academy	1,029	1,191	2,132	351	467	868	997	994	1,901	9,930
MES	Separate structural subdivision "Professional college of economics and technology of Kherson National Technical University"	536	536	1,119	-	171	113	935	-	688	4,098
MES	Zhovty Vody Industrial Specialized College of Oles Honchar Dnipro National University	788	763	1,173	895	440	633	679	734	1,571	7,676
MES	Separate structural department Zolochiv Professional College of Lviv National Environmental University	1,686	1,717	2,183	1,878	1,536	1,462	1,697	1,657	2,283	16,099
MES	Separate structural department "Ivano-Frankivsk Professional College of Lviv National Environmental University"	1,967	1,804	2,856	1,232	522	1,339	1,502	1,546	-	12,768
MES	Kyiv Applied College of Telecommunications	907	350	788	1,917	310	604	1,083	739	3,425	10,123
MES	Separated Structural Subdivision "Kramatorsk Applied College of Industry, Information Technologies and Business of Donbas State Engineering Academy"	1,453	1,459	3,480	754	1,212	1,201	1,386	1,375	1,712	14,032

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Subdivision "Lviv Professional College of Food Technology and Business, National University of Food Technologies"	894	830	1,498	528	446	761	753	803	1,571	8,084
MES	Detached Structural Subdivision Mariupol Machine-building Professional College of the State Higher Educational Institution Pryazovskyi State Technical University	-	-	869	839	687	116	415	580	1,514	5,020
MES	Machinery Specialized College Oles Honchar Dnipro National University	1,069	1,125	1,599	1,165	893	1,392	1,018	1,071	2,370	11,702
MES	Separated structural subdivision "Mechanical and Technological Professional College of Odessa National University of Technology"	963	667	1,490	877	375	835	943	865	1,139	8,154
MES	Separate subdivision "Myhiysky professional college of Mykolaiv national agrarian university"	999	1,014	2,065	312	329	687	864	830	1,750	8,850
MES	Separated Structural Unit "Maritime Applied College of Kherson State Maritime Academy"	2,300	3,038	3,846	2,285	1,429	2,018	1,900	2,602	2,592	22,010
MES	Separate structural subdivision Odessa Automobile and Road Professional College National University "Odessa Polytechnic"	2,780	2,413	5,568	621	802	2,094	2,244	2,291	3,784	22,597
MES	Separate Structural Unit "Pervomaik Professional College of Admiral Makarov National University of Shipbuilding"	1,010	1,047	1,736	1,008	365	951	946	936	1,495	9,494
MES	Natural Sciences and Humanities Professional College State University "Uzhorod National University"	871	942	2,104	380	298	784	818	911	1,549	8,657
MES	Separate Structural Subdivision "Ternopil Professional College of Ternopil Ivan Puluj National Technical University"	3,219	2,492	5,532	612	802	2,155	2,383	2,360	4,746	24,301
MES	Separate subdivision "Technological and economical professional college of Mykolaiv national agrarian university"	1,666	1,430	2,707	454	467	1,179	1,326	1,310	2,093	12,632
MES	Separate Structural Subdivision «Professional College of Measurements of State University of Intellectual Technologies and Communications"	1,487	1,292	2,367	1,488	787	1,193	1,153	1,740	1,673	13,180
MES	Specialized College of Economics and Business of Oles Honchar Dnipro National University	572	509	835	325	387	481	474	450	1,430	5,463
MES	Separate structural subdivision "College of Arts and Design of Kyiv National University of Technology and Design"	1,092	1,092	2,199	269	348	908	1,002	-	-	6,910
MES	Kharkiv Social and Economic Applied College	937	858	1,265	688	424	631	755	811	1,076	7,445
MES	Separate structural subdivision "Kherson Hydrometeorological Vocational College of Odessa State Ecological University"	1,068	681	645	-	715	344	-	-	1,684	5,137
MES	Separate structural subdivision "Chernihiv Professional College of Engineering and Design of the Kyiv National University of Technology and Design"	-	1,596	1,404	863	331	792	748	807	2,058	8,599
MES	Chernomorsk Maritime Applied College of Odessa National Maritime University	497	510	1,029	289	188	434	478	474	896	4,795
MCIP	Kyiv State Ballet College	1,876	1,745	2,795	1,573	960	1,487	1,523	1,483	1,596	15,038
MES	Separate Structural Subdivision "Chernyatyn Professional College of Vinnitsia National Agrarian University"	-	-	-	-	-	-	-	1,794	3,142	4,936
MES	Separate structural subdivision "Nemyriv Professional College of Construction, Economics and Design of Vinnytsia National Agrarian University"	-	-	-	-	-	-	-	1,061	-	1,061
MES	Separate Structural Subdivision "Vinnytsia Professional College of National University of Food Technologies"	-	-	-	-	-	-	-	2,044	4,211	6,255
MES	Separated Structural Subdivision «Professional College of Technology and Industry of Vinnytsia National Agrarian University"	-	-	-	-	-	-	-	1,337	2,201	3,538
MES	Separate structural department "Liubeshiv Technical Vocational College of Lutsk National Technical University"	-	-	-	-	-	-	-	395	793	1,188
MES	Applied Rocket-and-space Engineering College of Oles Honchar Dnipro National University	-	-	-	-	-	-	-	1,954	4,068	6,022
MES	Separate Structural Department "Novomoskovsk Vocational College of the Ukrainian State University of Science and Technology"	-	-	-	-	-	-	-	728	9,922	10,650
MES	Separated structural unit "Kryvyi Rih professional College Ukrainian State University of Science and Technology"	-	-	-	-	-	-	-	1,299	-	1,299
MES	Separated Structural Unit "Pavlohrad Professional College of Dnipro University of Technology"	-	-	-	-	-	-	-	1,382	-	1,382
MES	Separated Structural Subdivision "Kostiantynivka Industrial Professional College State Higher Educational Establishment "Donetsk National Technical University"	-	-	-	-	-	-	-	787	1,336	2,123

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separated Structural Unit "Drushkivka Housing and Communal Professional College of Donbass National Academy of Civil Engineering and Architecture"	-	-	-	-	-	-	-	542	671	1,213
MES	Separated Structural Subdepartment "Zhytomyr Professional College of Trade and Economics of State University of Trade and Economics"	-	-	-	-	-	-	-	818	1,458	2,276
MES	Separate structural unit "Zhytomyr Automobile and Highway Professional College of National Transport University"	-	-	-	-	-	-	-	3,008	5,560	8,568
MES	Separate Structural Subdivision Tokmak Mechanical Vocational College Zaporizhzhia Polytechnic National University	-	-	-	-	-	-	-	-	1,019	1,019
MES	Separate Structural Subdivision "Vasylivka Professional College of Dmytro Motornyi Tavria State Agrotechnological University"	-	-	-	-	-	-	-	470	818	1,288
MES	Separate Structural Subdivision "Berdyansk Professional College of Dmytro Motornyi Tavria State Agrotechnological University"	-	-	-	-	-	-	-	727	-	727
MES	Separate structural subdivision "Ivano-Frankivsk Professional College of Restaurant Service and Tourism of the National University of Food Technologies"	-	-	-	-	-	-	-	130	210	340
MES	Detached Subdivision "Boyarka Professional College of National University of Life and Environmental Sciences of Ukraine"	-	-	-	-	-	-	-	1,612	2,633	4,245
MES	Separate Structural Department "Lviv Professional College of Lviv National Environmental University"	-	-	-	-	-	-	-	1,696	-	1,696
MES	Separated Structural Unit "Professional College of Information Technologies of National University "Lviv Polytechnic"	-	-	-	-	-	-	-	2,082	2,711	4,793
MES	Separate Structural Subdivision "Kyiv Professional College of Computer Technologies and Economics of the National Aviation University"	-	-	-	-	-	-	-	2,511	3,758	6,269
MES	Separate Structural Unit "Vocational College of Engineering, Management and land Management of National Aviation University"	-	-	-	-	-	-	-	2,004	5,254	7,258
MES	Separate Structural Unit "Kyiv Transport and Economic Vocational College of the National Transport University"	-	-	-	-	-	-	-	1,612	3,539	5,151
MES	Separate Structural Unit "Kyiv Professional College of Marine and River Fleet and Transport Technologies of State University of Infrastructure and Technologies"	-	-	-	-	-	-	-	1,433	3,022	4,455
MES	Separate Structural Subunit "Optical and Mechanical Professional College of Taras Shevchenko National University of Kyiv"	-	-	-	-	-	-	-	864	2,273	3,137
MES	Separate Structural Subdivision "Kyiv Professional College of Municipal Service of V. I. Vernadsky Taurida National University"	-	-	-	-	-	-	-	1,092	1,355	2,447
MES	Detached Structural Subdivision "Applied Economic College of Kyiv National Economic University named after Vadym Hetman"	-	-	-	-	-	-	-	786	1,536	2,322
MES	Separate Structural Unit "Professional College of Geological Survey Technologies of Taras Shevchenko National University of Kyiv"	-	-	-	-	-	-	-	1,425	-	1,425
MES	Separate Structural Subdivision Mykolaiv Building Professional College of Kyiv National University of Construction and Architecture	-	-	-	-	-	-	-	1,375	1,525	2,900
MES	Separate Subdivision "Noviy Buh Professional College of Mykolaiv National Agrarian University"	-	-	-	-	-	-	-	1,762	2,694	4,456
MES	Separate structural subdivision "Professional College of V.O. Sukhomlynskyi Mykolaiv National University"	-	-	-	-	-	-	-	180	2,914	3,094
MES	Separated Structural Unit "Ananiv Agrarian and Economical professional College of Uman National University of Horticulture"	-	-	-	-	-	-	-	741	1,708	2,449
MES	Separate Structural Unit "Professional College of Communication and Informatization of the State University of Intellectual Technologies and Communications"	-	-	-	-	-	-	-	516	1,231	1,747
MES	Separate Structural Subdivision "Odesa Technical Professional College of Odesa National University of Technology"	-	-	-	-	-	-	-	2,021	3,622	5,643
MES	Separate structural unit "Professional College of Industrial Automation and Information Technologies of the Odesa National Academy of Food Technologies"	-	-	-	-	-	-	-	1,115	1,231	2,346
MES	Separated Structural Subdivision "Kadiivka Pedagogical Professional College State Institution "Luhansk Taras Shevchenko National University"	-	-	-	-	-	-	-	349	498	847



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Separate Structural Subdivision "Poltava Professional College of Yaroslav Mudryi National Law University"	-	-	-	-	-	-	-	165	-	165
MES	Separate structural Unit "Dubno Teacher Training College of Rivne State University of the Humanities"	-	-	-	-	-	-	-	1,516	2,244	3,760
MES	Separate Structural Unit Rivne Autotransport Professional College of the National University of Water and Environmental Engineering	-	-	-	-	-	-	-	1,406	2,287	3,693
MES	Separate structural unit "Kostopil Construction and Technology College of the National University of Water and Environmental Engineering"	-	-	-	-	-	-	-	376	783	1,159
MES	Separate Structural Subdivision "Husiatyn Professional College of Ternopil Ivan Puluj National Technical University"	-	-	-	-	-	-	-	1,339	-	1,339
MES	Separate Structural Subdivision "Zboriv Professional College of Ternopil Ivan Puluj National Technical University"	-	-	-	-	-	-	-	1,008	1,952	2,960
MES	Separate Structural Subdivision Kharkiv Computer and Technology Professional College of National Technical University "Kharkiv Polytechnic Institute"	-	-	-	-	-	-	-	802	2,818	3,620
MES	Separate Structural Subdivision Nova Kakhovka Professional College of Dmytro Motornyi Tavria State Agrotechnological University	-	-	-	-	-	-	-	1,468	1,448	2,916
MES	Separate Structural Subdivision Skadovsk Agrarian Professional College of Kherson State Agrarian and Economic University	-	-	-	-	-	-	-	514	845	1,359
MES	Subdivision "Kamianets-Podilskyi Professional College of Food Industry, National University of Food Technologies"	-	-	-	-	-	-	-	1,344	2,278	3,622
MES	Separated Structural Subdivision "Horodyshe Professional College of Uman National University of Horticulture"	-	-	-	-	-	-	-	555	1,112	1,667
MES	Separate Structural Subdivision "Talianky Agro-Technical Professional College of Uman National University of Horticulture"	-	-	-	-	-	-	-	2,111	3,214	5,325
MES	Separate structural subdivision "Professional College of Food Technologies and Entrepreneurship of Dnipro State Technical University", Kamianske, Dniprovsk oblast.	-	-	-	-	-	-	-	-	2,038	2,038
MES	Subdivision "Burshtyn Professional College of Power Engineering of Ivano-Frankivsk National Technical University of Oil and Gas"	-	-	-	-	-	-	-	-	2,747	2,747
MES	Separated Structural Unit "Kramatorsk Professional College of Donetsk National University of Economics and Trade named after Mykhailo Tugan-Baranovsky"	-	-	-	-	-	-	-	-	1,001	1,001
MES	Separated structural unit "Kryvyi Rih Professional College Ukrainian State University of Science and Technology"	-	-	-	-	-	-	-	-	16,832	16,832
MES	Separate Structural Subdivision "Lviv Professional College of Transport Infrastructure of the National University "Lviv Polytechnic"	-	-	-	-	-	-	-	-	1,152	1,152
MES	Separate Structural Subdivision "Malovystoropskyi Vocational College named after P.S. Rybalko of Sumy National Agrarian University"	-	-	-	-	-	-	-	-	2,087	2,087
MES	Separate Structural Subdivision "Odessa Professional Computer Technology College of Odessa State Environmental University"	-	-	-	-	-	-	-	-	2,966	2,966
MES	Separate Structural Unit "Technical and Economic Vocational College of National University "Lviv Polytechnic"	-	-	-	-	-	-	-	-	4,029	4,029
MES	Separate Subdivision "Khmelnitsky Professional College of Trade and Economics of State University of Trade and Economics"	-	-	-	-	-	-	-	-	2,333	2,333
MES	Separate Structural Subdivision "Vocational College of Business and Food Technology of Zaporizhzhia National University"	-	-	-	-	-	-	-	-	8,316	8,316
MES	Separated Structural Unit "Mariupol Professional College of Donetsk National University of Economics and Trade named after Mykhailo Tugan-Baranovsky"	-	-	-	-	-	-	-	-	577	577
MES	Separate Structural Department "Ivano-Frankivsk Professional College of Lviv National Environmental University"	-	-	-	-	-	-	-	-	2,740	2,740
<b>HIGHER EDUCATION INSTITUTIONS</b>											
MES	Taras Shevchenko National University of Kyiv	109,662	108,325	196,673	80,686	101,544	94,001	96,494	105,804	134,147	1,027,336
MES	Stepan Gzhytskyi National University of Veterinary Medicine and Biotechnologies of Lviv	11,054	7,317	16,906	2,068	3,902	14,523	6,958	4,606	10,772	78,106

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	Odesa State Agrarian University	2,661	2,648	4,333	1,645	1,317	3,344	2,795	3,554	4,084	26,381
MES	Poltava State Agrarian University	7,951	6,194	8,841	7,792	5,794	7,178	7,614	7,842	3,775	62,981
MES	Dnipro State Agrarian and Economic University	6,258	6,258	11,386	5,911	2,818	5,326	6,375	5,926	5,832	56,090
MES	Polissia National University	6,721	6,697	12,527	6,415	2,785	5,718	6,502	5,851	6,356	59,572
MES	Dmytro Motornyi Tavria State Agrotechnological University	7,369	7,961	4,703	4,935	6,826	8,370	8,392	7,883	7,983	64,422
MES	National University of Life and Environmental Sciences of Ukraine (Kyiv)	45,607	42,907	76,122	34,888	13,479	61,813	46,635	44,717	42,586	408,754
MES	Bila Tserkva National Agrarian University	7,928	7,928	13,062	5,996	2,150	9,940	6,919	3,511	6,965	64,399
MES	Lviv National Environmental University	7,021	7,097	13,018	3,650	5,826	6,487	5,170	6,478	6,407	61,154
MES	Uman National University of Horticulture	7,367	7,434	7,590	6,625	2,235	10,462	7,544	10,992	7,924	68,173
MES	Mykolayiv National Agrarian University	8,435	8,414	15,576	5,711	6,491	7,132	8,168	8,545	8,159	76,631
MES	Vinnitsia National Agrarian University	5,395	5,168	9,138	1,687	5,059	4,906	4,967	5,056	14,821	56,197
MES	Ukrainian State University of Railway Transport	4,627	5,093	6,495	8,473	5,561	5,030	6,433	7,148	7,568	56,428
MES	Odesa National Maritime University	6,286	6,118	11,813	3,183	5,431	5,282	5,396	5,627	6,996	56,132
MES	National University "Odesa Maritime Academy"	8,844	8,844	14,999	8,353	1,986	6,826	8,550	7,982	7,021	73,405
MES	National Aviation University	37,161	37,075	46,298	36,055	17,442	32,294	38,455	36,524	37,548	318,852
MES	Vinnitsia Institute of Trade and Economics of Kyiv National University of Trade and Economics	1,082	1,082	2,462	1,284	499	924	950	874	-	9,157
MES	Donetsk National University of Economics and Trade named after Mykhailo Tugan-Baranovsky	1,162	1,088	1,555	1,193	784	1,607	1,129	1,086	1,373	10,977
MES	Oles Honchar Dnipro National University	16,720	16,324	31,698	12,729	9,759	11,696	15,252	17,159	21,673	153,010
MES	Admiral Makarov National University of Shipbuilding	12,759	12,678	22,685	12,454	5,799	7,992	11,585	13,951	19,595	119,498
MES	National Aerospace University "Kharkiv Aviation Institute"	17,772	19,451	29,009	14,272	13,859	16,331	14,797	4,612	27,239	157,342
MES	Vinnitsia National Technical University	10,201	10,196	18,690	9,399	4,989	5,514	12,782	5,884	-	77,655
MES	Volodymyr Dahl East Ukrainian National University	10,233	10,233	28,854	7,574	18,747	20,791	11,265	10,415	10,295	128,407
MES	Dniprovsky State Technical University	3,898	3,903	7,021	2,495	1,375	4,878	3,776	4,330	4,053	35,729
MES	Dnipro University of Technology	15,532	15,470	21,520	16,531	11,343	13,181	15,329	14,157	13,952	137,015
MES	Ukrainian State University of Chemical Technology	4,576	5,300	8,130	3,133	3,601	5,717	4,983	8,007	7,041	50,488
MES	Prydniprovsk State Academy of Civil Engineering and Architecture	7,852	7,832	11,492	6,992	3,753	6,955	6,714	7,212	5,237	64,039
MES	Donbas State Engineering Academy	3,504	2,695	9,679	2,613	3,262	1,678	6,788	5,164	5,204	40,587
MES	Donbas National Academy of Civil Engineering and Architecture	1,637	1,607	2,058	2,090	364	2,042	1,594	1,904	1,985	15,281
MES	Vasyl' Stus Donetsk National University	6,131	6,279	11,897	2,770	6,207	5,701	5,551	4,885	5,225	54,646
MES	Pryazovskyi State Technical University	-	7,261	-	8,264	5,082	8,329	9,067	8,538	18,766	65,307
MES	Donetsk National Technical University	4,547	3,907	7,597	946	4,281	3,350	3,513	3,578	4,465	36,184
MES	Uzhhorod National University	17,771	18,646	34,520	18,161	6,414	16,673	16,674	17,966	19,327	166,152
MES	"Zaporizhzhia Polytechnic" National university	16,939	19,526	27,910	14,425	7,850	13,854	15,220	17,848	24,799	158,371
MES	Ivano-Frankivsk National Technical University of Oil and Gas	11,206	11,190	11,860	12,904	11,574	9,618	10,989	11,863	11,575	102,779
MES	Kyiv National Economic University named after Vadym Hetman	12,203	18,103	13,257	12,430	6,075	11,260	12,288	12,441	12,285	110,342
MES	Kyiv National University of Technologies and Design	10,405	9,484	6,439	17,197	4,997	10,096	8,327	9,404	9,839	86,188
MES	Kyiv National University of Construction and Architecture	18,456	18,456	33,862	18,694	6,537	17,729	17,461	17,086	27,408	175,689
MES	National Transport University	8,385	8,385	12,014	7,914	3,768	7,116	8,088	7,674	7,675	71,019
MES	National Technical University of Ukraine "Igor Sikorsky Kyiv Polytechnic Institute"	124,203	115,467	199,297	103,755	92,661	116,943	115,795	131,868	125,335	1,125,324
MES	National University of Food Technologies	11,699	11,511	21,840	16,444	5,101	13,445	12,918	13,513	14,657	121,128
MES	Central Ukrainian National Technical University	6,166	6,179	10,406	5,858	2,717	5,580	5,919	6,036	5,872	54,733
MES	V.I. Vernadsky Taurida National University	3,855	3,986	6,828	3,660	1,767	3,548	3,826	3,898	3,836	35,204
MES	Ivan Franko National University of Lviv	38,925	36,403	58,079	26,634	11,103	51,890	57,095	15,840	40,320	336,289
MES	Ukrainian National Forestry University	6,790	6,195	11,589	6,195	3,071	5,790	6,072	6,054	5,437	57,193
MES	Ukrainian Academy of Printing	6,205	6,039	10,065	5,504	2,633	4,992	5,691	5,278	5,539	51,946
MES	Lviv Polytechnic National University	78,871	71,207	128,728	57,278	53,742	71,771	75,037	69,490	68,727	674,851
MES	Odesa State Academy of Civil Engineering and Architecture	7,710	7,063	14,379	6,342	5,977	8,297	7,428	7,566	8,324	73,086
MES	Odesa National University of Technology	9,358	9,357	14,209	6,600	2,923	13,360	8,943	9,100	8,059	81,909
MES	Odesa National Economic University	2,941	2,941	5,268	2,725	1,374	2,584	2,420	2,468	2,454	25,175
MES	Odesa I.I. Mechnikov National University	8,963	7,987	11,984	11,843	4,407	8,684	8,262	8,423	9,344	79,897
MES	National University "Yuri Kondratyuk Poltava Polytechnic"	8,272	8,575	15,286	8,126	3,794	7,173	7,791	8,132	7,975	75,124

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	National University "Yuri Kondratyuk Poltava Polytechnic"	11,752	12,193	12,847	23,988	11,990	5,756	10,773	12,437	12,322	114,058
MES	Yaroslav Mudryi National Law University	15,726	14,430	37,925	10,553	10,501	13,615	13,294	11,036	16,801	143,881
MES	O.M. Beketov National University of Urban Economy in Kharkiv	10,844	8,918	17,720	3,642	5,234	7,454	8,722	13,422	17,926	93,882
MES	Kharkiv National Automobile and Highway University	9,419	9,262	17,011	9,434	3,176	8,945	8,578	11,192	10,175	87,192
MES	Kharkiv National University of Civil Engineering and Architecture	4,658	3,423	2,059	7,880	4,861	6,308	3,922	4,538	15,766	53,415
MES	National Technical University "Kharkiv Polytechnic Institute"	14,369	27,247	91,542	10,701	22,152	34,028	33,481	31,916	39,000	304,436
MES	Kharkiv National University of Radio Electronics	22,466	20,225	28,614	28,816	8,581	18,904	18,788	20,185	21,820	188,399
MES	V.N. Karazin Kharkiv National University	26,416	22,883	24,442	36,508	15,957	21,662	23,954	45,907	46,175	263,904
MES	Simon Kuznets Kharkiv National University of Economics	6,874	6,431	13,133	5,255	3,732	7,352	8,056	8,210	8,897	67,940
MES	Ukrainian Engineering Pedagogics Academy	8,167	4,999	8,971	2,308	4,720	4,306	5,125	4,801	5,412	48,809
MES	Khmelnitskyi National University	10,304	10,305	18,790	9,692	4,714	8,877	10,206	10,167	10,123	93,178
MES	Yuriy Fedkovych Chernivtsi National University	16,572	16,506	29,021	18,434	6,149	13,960	15,333	16,884	22,787	155,646
MES	Vinnitsia Mykhailo Kotsiubynskyi State Pedagogical University	8,945	8,945	16,759	8,646	4,161	7,627	9,965	9,359	9,243	83,650
MES	Lesya Ukrainka Volyn National University	14,925	14,826	27,962	14,235	6,747	12,809	14,631	13,757	14,237	134,129
MES	State Institution "Luhansk Taras Shevchenko National University"	8,658	8,892	16,162	8,517	3,077	8,640	8,416	9,480	9,984	81,826
MES	Zhytomyr Ivan Franko State University	8,430	8,428	15,204	9,164	3,481	8,541	8,756	9,192	9,011	80,207
MES	Berdiansk State Pedagogical University	5,047	4,993	7,002	4,272	4,364	5,403	4,444	4,452	9,502	49,479
MES	Bogdan Khmelnytsky Melitopol State Pedagogical University	6,586	-	9,117	4,201	2,576	4,432	4,682	6,372	6,662	44,628
MES	Zaporizhzhia National University	11,311	11,272	21,286	11,597	5,405	11,770	11,405	12,508	-	96,554
MES	Vasyl Stefanyk Precarpathian National University	12,615	12,616	23,440	9,721	7,891	10,753	12,154	12,365	12,178	113,733
MES	Kyiv National Linguistic University	5,778	5,778	10,756	4,483	3,721	5,425	4,970	4,951	-	45,862
MES	National Pedagogical Dragomanov University	28,564	20,505	29,319	16,235	3,192	7,625	15,628	8,511	39,637	169,216
MES	Volodymyr Vynnychenko Central Ukrainian State University	6,891	6,969	12,447	6,469	3,134	5,852	6,651	6,188	6,373	60,974
MES	Drohobych Ivan Franko State Pedagogical University	7,786	7,753	7,375	13,357	5,978	5,943	6,065	7,361	7,029	68,647
MES	V.O. Sukhomlynskyi Mykolaiv National University	3,187	2,789	1,088	6,746	1,346	4,689	2,998	3,991	9,276	36,110
MES	Izmail State University of Humanities	3,621	2,354	5,245	2,180	1,870	2,816	2,628	1,822	3,684	26,220
MES	South Ukrainian National Pedagogical University named after K. D. Ushynsky	7,676	5,375	11,182	2,575	1,592	8,239	5,990	6,159	9,977	58,765
MES	Sumy State Pedagogical University named after A. S. Makarenko	7,570	7,593	14,097	7,185	3,239	6,565	7,367	7,678	7,737	69,031
MES	Oleksandr Dovzhenko Hlukhiv National Pedagogical University	4,880	4,514	8,560	4,817	1,376	5,152	5,153	5,875	4,770	45,097
MES	Ternopil Volodymyr Hnatiuk National Pedagogical University	10,550	10,462	19,515	3,631	8,053	12,358	10,425	9,620	12,926	97,540
MES	H.S. Skovoroda Kharkiv National Pedagogical University	8,521	7,069	15,810	3,247	5,250	6,875	6,475	11,521	14,345	79,113
MES	Kherson State University	8,500	8,291	10,287	8,149	8,631	6,185	5,519	7,596	9,592	72,750
MES	Kamianets-Podilskyi Ivan Ohienko National University	7,034	7,066	13,194	7,954	2,979	6,756	9,345	3,974	12,746	71,048
MES	Bohdan Khmelnytsky National University of Cherkasy	8,021	8,098	14,955	7,602	3,664	7,053	7,834	7,995	8,048	73,270
MES	Pavlo Tychyna Uman State Pedagogical University	9,397	9,276	15,333	8,254	7,949	9,605	9,005	9,541	11,422	89,782
MES	Nizhyn Mykola Gogol State University	4,311	4,243	7,718	4,055	1,922	3,544	4,162	3,633	3,970	37,558
MES	T.H. Shevchenko National University "Chernihiv Colehium"	7,932	5,954	10,904	8,369	2,996	6,089	7,077	7,077	9,242	65,640
MES	Kyiv National University of Culture and Arts	33,141	33,840	59,548	44,273	19,964	30,053	32,433	33,143	35,123	321,518
MES	Kharkiv State Academy of Physical Culture	4,869	5,042	9,494	4,789	2,056	5,124	5,258	7,423	7,490	51,545
MES	National University of Ukraine on Physical Education and Sport	7,902	8,066	14,469	4,123	5,548	8,432	9,380	11,028	11,884	80,832
MES	Hryhorii Skovoroda University in Pereiaslav	7,276	7,181	11,400	7,257	2,929	6,084	7,736	6,607	6,931	63,401
MES	Sumy National Agrarian University	9,707	9,603	10,768	10,648	6,408	11,764	9,516	8,745	8,904	86,063
MES	Kremenchuk Mykhailo Ostrohradskyi National University	3,994	5,082	8,775	3,609	4,334	4,959	5,405	6,395	8,015	50,568
MES	Cherkasy State Technological University	6,093	5,467	12,129	4,812	2,972	6,073	6,031	5,792	5,905	55,274
MES	Zhytomyr Polytechnic State University	6,489	7,345	11,270	5,875	2,778	5,934	5,980	7,225	5,032	57,928
MES	Ternopil Ivan Puluj National Technical University	7,803	7,806	14,358	7,420	3,613	7,194	7,278	7,894	7,787	71,153
MES	Sumy State University	17,050	17,003	30,782	17,090	7,984	15,759	17,624	17,456	18,262	159,010
MES	Chernihiv Polytechnic National University	10,205	9,249	16,651	8,728	4,181	9,306	10,537	8,549	8,359	85,765
MES	Chernivtsi Institute of Trade and Economics of Kyiv National University of Trade and Economics	329	433	594	424	141	387	260	354	-	2,922
MES	Lutsk National Technical University	9,539	10,285	18,624	9,446	1,083	11,716	10,229	4,198	15,009	90,129
MES	Kherson National Technical University	4,644	5,310	5,125	7,307	1,617	4,132	4,063	6,367	5,528	45,093
MES	Prydniprovsk State Academy of Physical Culture and Sport	3,063	3,667	5,812	3,299	934	4,386	3,227	3,229	3,329	30,946

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MES	National University of Kyiv-Mohyla Academy	12,232	9,609	14,605	14,633	5,933	8,760	10,057	11,653	9,920	97,402
MES	National University "Odesa Law Academy"	9,657	9,620	17,727	9,541	4,368	8,853	9,841	9,862	10,048	89,517
MES	The National University of Ostroh Academy	3,663	3,659	6,460	3,784	1,691	3,316	3,035	3,283	3,474	32,365
MES	Podillia State University	4,744	4,281	6,637	3,459	2,906	4,833	3,323	4,067	4,737	38,987
MES	Petro Mohyla Black Sea National University	7,064	7,760	12,513	5,843	603	8,585	6,712	7,218	8,794	65,092
MES	Rivne State University of the Humanities	9,333	9,333	17,018	8,819	4,206	8,498	8,930	8,821	9,250	84,208
MES	Uzhgorod Institute of Trade and Economics of State University of Trade and Economics	100	77	158	68	48	82	73	83	99	788
MES	Odesa State Environmental University	3,618	3,525	6,512	3,508	1,617	3,138	3,662	3,572	3,266	32,418
MES	Mariupol State University	4,789	-	-	16,784	2,905	5,313	6,621	9,269	5,561	51,242
MES	Poltava V.G. Korolenko National Pedagogical University	6,153	6,160	11,516	5,836	2,802	5,297	6,016	5,986	6,141	55,907
MES	West Ukrainian National University	9,894	10,272	18,571	4,729	4,822	9,302	9,981	9,675	10,011	87,257
MES	Separated Subdivision of National University of Life and Environmental Sciences of Ukraine "Berezhany Agrotechnical Institute"	1,483	1,483	2,841	1,386	627	1,258	1,492	1,384	1,410	13,364
MES	Separated Subdivision National University of Life and Environmental Sciences of Ukraine "Nizhyn Agrotechnical Institute"	885	868	1,707	859	400	859	910	923	-	7,411
MES	Lviv State University of Physical Culture named after Ivan Boberskyj	9,441	5,176	12,252	8,215	3,284	10,741	6,139	4,144	12,393	71,785
MES	Kherson State Maritime Academy	2,585	2,538	5,293	1,630	735	2,322	2,631	2,342	2,678	22,754
MES	Mukachevo State University	2,702	2,694	4,901	2,591	1,256	2,245	2,730	2,543	2,699	24,361
MES	Kyryvi Rih National University	6,372	6,393	11,890	6,122	3,346	5,729	5,611	5,967	10,435	61,865
MES	Flight Academy of the National Aviation University	6,642	5,322	5,703	6,694	5,297	5,655	5,628	8,614	9,108	58,663
MES	Donbas State Pedagogical University	6,090	6,019	10,232	4,162	5,104	3,953	5,892	6,886	10,118	58,456
MES	Horlivka Institute of Foreign Languages of the State Higher Educational Institution "Donbas State Pedagogical University"	2,721	2,342	4,766	1,869	1,423	2,049	2,275	2,498	-	19,943
MES	State University of Information and Communication Technology	4,858	4,900	9,478	3,867	3,501	5,106	5,071	6,326	5,098	48,205
MES	University of Customs and Finance	3,040	3,221	3,457	4,086	2,809	3,595	2,724	3,055	4,425	30,412
MES	Kyryvi Rih State Pedagogical University	7,321	7,057	13,273	5,530	4,259	6,231	6,671	7,512	10,285	68,139
MES	State University of Infrastructure and Technologies	3,066	4,770	6,369	2,712	2,436	3,366	1,118	4,073	5,437	33,347
MES	State University of Economics and Technology	2,116	2,160	2,675	2,179	2,471	1,866	2,069	2,329	2,498	20,363
MES	Odesa Polytechnic National University	16,253	16,162	28,847	14,920	7,314	15,230	15,763	16,250	15,458	146,197
MES	State University of Intellectual Technologies and Communications	3,808	3,922	4,090	4,426	3,039	4,974	3,852	3,833	4,120	36,064
MES	Ukrainian State University of Science and Technologies	13,333	11,926	21,306	16,519	6,222	8,656	12,236	12,255	15,655	118,108
MES	State Biotechnological University	17,437	9,938	9,465	30,173	6,088	13,058	22,759	12,650	31,930	153,498
MES	Educational and Rehabilitation Institution of Higher Education "Kamianets-Podilskyi State Institute"	819	815	1,314	836	404	746	788	761	757	7,240
MES	State University of Trade and Economics	15,457	13,709	14,468	18,900	5,343	18,561	10,754	10,581	18,174	125,947
MES	Kherson State Agrarian and Economic University	5,281	2,011	1,883	9,613	2,268	5,518	3,939	1,742	8,528	40,783
MOH	Bogomolets National Medical University	20,271	18,264	21,740	33,151	20,952	48,115	23,305	23,395	60,211	269,404
MOH	Odesa National Medical University	7,279	7,327	10,540	3,720	6,617	5,194	5,468	5,088	6,302	57,535
MOH	Dnipro State Medical University	11,492	9,110	16,328	7,774	4,352	9,490	7,839	10,748	9,150	86,283
MOH	Donetsk National Medical University	4,823	6,024	9,165	7,522	2,921	6,480	5,600	4,748	6,539	53,822
MOH	National Pirogov Memorial Medical University, Vinnytsya	8,573	8,361	14,207	6,157	2,473	7,078	7,710	9,263	9,670	73,492
MOH	Danylo Halytsky Lviv National Medical University	16,200	16,140	29,005	7,655	5,609	12,909	13,473	12,524	13,100	126,615
MOH	State Establishment "Lugansk State Medical University"	-	1,954	2,742	1,665	543	824	965	1,973	2,158	12,824
MOH	Ivano-Frankivsk National Medical University	6,708	6,714	10,310	4,397	2,846	5,219	6,304	6,385	6,714	55,597
MOH	Ivan Horbachevsky Ternopil National Medical University of the Ministry of Health of Ukraine	5,622	5,604	8,805	3,620	2,249	4,235	4,632	4,128	4,685	43,580
MOH	Bukovinian State Medical University	4,291	4,179	8,853	1,137	1,763	5,812	4,023	3,566	4,172	37,796
MOH	National University of Pharmacy	339	528	1,064	407	157	602	623	746	793	5,259
MOH	Zaporizhzhia State Medical University	5,206	4,984	11,370	4,611	914	6,208	5,335	4,323	5,001	47,952
MOH	Poltava State Medical University	5,685	4,463	9,329	2,451	4,139	4,596	5,184	5,413	10,183	51,443
MOH	Kharkiv National Medical University	-	11,085	11,722	9,226	4,669	5,166	6,142	7,244	17,076	72,330
MOH	Shupyk National Healthcare University of Ukraine	7,804	10,521	20,345	6,537	10,245	13,662	10,043	11,921	10,996	102,074

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Ministry	Administrative-territorial unit	March 2022	April 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total
MOH	State Institution "Zaporizhia Medical Academy of Post-graduate Education Ministry of Health of Ukraine"	2,821	2,635	4,573	2,819	709	2,103	2,355	2,566	3,242	23,823
MOH	Kharkiv Medical Academy of Postgraduate Education	8,211	6,934	11,892	7,940	4,640	5,503	4,845	4,737	15,477	70,179
MCIP	Luhansk State Academy of Culture and Arts	1,379	1,191	2,492	914	578	1,135	1,552	1,388	2,011	12,640
MCIP	Lviv National Music Academy named after Mykola Lysenko	6,603	6,382	10,138	5,261	1,771	6,816	5,988	10,284	6,633	59,876
MCIP	Odesa National A. V. Nezhdanova Academy of Music	5,709	5,683	6,494	5,845	2,737	5,639	5,736	5,959	9,283	53,085
MCIP	Kharkiv State Academy of Culture	5,266	5,266	7,752	4,346	2,843	7,144	5,805	5,817	9,408	53,647
MCIP	Kharkiv I.P. Kotlyarevsky National University of Arts	5,623	5,041	12,063	1,261	1,821	4,642	5,988	9,439	5,773	51,651
MCIP	Ukrainian National Tchaikovsky Academy of Music	17,848	13,745	30,762	14,606	3,944	13,800	15,201	15,357	20,884	146,147
MCIP	Kyiv National I.K. Karpenko-Karyi University of Theatre, Cinema and Television	6,846	6,637	9,515	2,953	3,448	7,279	5,461	10,501	12,270	64,910
MCIP	National Academy of Fine Arts and Architecture	5,563	4,998	8,599	5,031	2,620	4,765	4,302	4,863	7,033	47,774
MCIP	Lviv National Academy of Arts	5,058	4,669	8,229	2,479	1,787	4,342	5,820	4,682	8,544	45,610
MCIP	Kharkiv State Academy of Design and Arts	3,405	3,039	4,680	2,022	2,044	3,387	3,926	3,460	3,331	29,294
MCIP	Mykhailo Boichuk Kyiv State Academy of Decorative Applied Arts and Design	2,079	1,718	3,668	3,581	380	2,409	1,543	1,673	1,713	18,764
MCIP	Transcarpathian Academy of Art	1,912	2,009	2,863	1,458	1,398	1,704	2,661	2,481	2,514	19,000
MCIP	Kosiv Institute of Applied and Decorative Arts of Lviv National Academy of Arts	2,537	2,436	5,290	887	1,453	2,254	2,564	2,525	3,781	23,727
MCIP	National Academy of Culture and Arts Management	984	1,340	1,260	1,542	827	1,721	2,514	2,390	2,412	14,990
MIN FIN	State Tax University	10,620	7,542	18,759	8,304	11,032	11,624	12,537	5,942	24,249	110,609
SKMU	The National Academy of Statistics, Accounting and Audit	449	455	402	309	-	725	638	864	758	4,600
NAS	State Research Institution "Kyiv Academic University"	401	401	467	293	196	233	547	789	919	4,246
MES	Vinnitsia Institute of Trade and Economics of State University of Trade and Economics	-	-	-	-	-	-	-	-	853	853
MES	Vinnitsia National Technical University	-	-	-	-	-	-	-	-	10,391	10,391
MES	Zaporizhzhia National University	-	-	-	-	-	-	-	-	12,813	12,813
MES	Chernivtsi Institute of Trade and Economics of Kyiv National University of Trade and Economics	-	-	-	-	-	-	-	-	311	311
MES	Kyiv National Linguistic University	-	-	-	-	-	-	-	-	5,220	5,220
<b>Total 1, thousand UAH</b>		<b>1,993,335</b>	<b>1,923,817</b>	<b>3,252,165</b>	<b>1,791,995</b>	<b>1,130,107</b>	<b>1,909,202</b>	<b>1,916,579</b>	<b>1,965,058</b>	<b>2,652,068</b>	<b>18,534,326</b>
<b>Total 2, thousand USD</b>		<b>68,137</b>	<b>65,761</b>	<b>111,166</b>	<b>49,000</b>	<b>30,900</b>	<b>52,210</b>	<b>52,410</b>	<b>53,377</b>	<b>72,523</b>	<b>555,484</b>
<b>Total 3, thousand USD</b>		<b>68,137</b>	<b>65,761</b>	<b>111,166</b>	<b>49,000</b>	<b>30,900</b>	<b>52,210</b>	<b>52,410</b>	<b>53,377</b>	<b>72,523</b>	<b>555,484</b>
<b>Total 4, thousand USD</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – Eligible government expenditures submitted for reimbursement, UAH thousand

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses by category “Assistance at child birth” (Category 4)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
Vinnitsia	39,113	37,393	37,649	41,494	39,589	38,728	39,382	39,343	36,918	38,357	35,166	35,458	36,977	495,567
Volyn	34,769	33,932	32,972	35,051	33,267	35,413	35,117	33,702	31,517	33,162	30,634	32,118	34,292	435,946
Dnipropetrovsk	66,832	71,325	66,620	67,063	67,090	67,312	69,794	70,597	60,676	64,964	54,510	60,708	62,739	850,230
Donetsk	30,894	30,692	25,777	24,645	23,857	23,360	21,948	20,787	18,571	19,628	17,601	18,126	17,700	293,586
Zhytomyr	28,947	29,272	27,939	29,341	30,199	29,079	30,779	29,739	27,544	29,832	25,731	27,253	29,755	375,410
Zakarpattia	47,942	47,939	44,815	47,533	45,589	46,060	44,220	47,192	44,300	47,663	40,757	42,657	45,196	591,863
Zaporizhia	30,354	27,828	29,627	29,442	27,687	27,675	27,829	27,976	22,215	25,567	21,390	23,541	22,807	343,938
Ivano-Frankivsk	41,716	42,997	36,642	41,362	39,836	41,783	39,960	40,111	37,974	40,625	34,251	36,686	40,257	514,200
Kyiv	59,663	49,255	54,212	53,546	53,825	58,775	61,606	54,891	59,315	59,785	50,937	51,081	53,902	720,793
Kirovohrad	19,863	21,445	20,703	20,425	20,078	21,337	20,716	19,831	16,845	19,442	16,217	18,779	19,502	255,183
Luhansk	8,814	8,489	8,293	7,872	7,521	7,148	6,684	6,351	6,032	5,726	5,102	5,102	4,997	88,131
Lviv	67,899	74,430	67,024	72,170	70,736	77,001	72,074	70,464	54,963	68,600	56,664	63,808	68,763	884,596
Mykolaiv	24,877	23,062	22,816	22,677	22,429	21,849	21,772	20,901	20,673	20,410	19,789	21,423	20,846	283,524
Odessa	65,690	67,026	61,419	64,847	61,498	62,205	64,445	65,370	55,969	57,689	53,064	57,654	60,597	797,473
Poltava	28,542	32,357	28,794	31,091	30,335	30,085	30,585	29,864	26,101	28,663	24,086	27,271	28,138	375,912
Rivne	39,849	42,149	39,409	39,542	40,685	40,329	38,985	42,333	39,165	40,425	37,764	40,062	38,281	518,978
Sumy	18,792	19,261	18,388	19,055	18,549	19,028	18,755	18,885	15,368	17,022	12,530	17,036	17,617	230,286
Ternopil	25,952	28,396	25,530	27,689	25,798	26,929	26,833	26,847	22,499	25,080	21,513	24,264	24,393	331,723
Kharkiv	43,334	40,609	40,020	41,752	51,321	43,059	42,692	41,678	38,973	39,667	39,046	42,221	38,909	543,281
Kherson	22,915	21,524	19,242	20,612	17,385	15,642	15,584	14,485	14,248	13,577	13,360	13,360	13,114	215,048
Khmelnitskyi	30,800	33,088	32,721	31,550	31,847	31,909	31,561	32,030	28,411	31,318	26,554	29,326	30,505	401,620
Cherkasy	25,011	26,093	25,563	26,356	26,533	25,438	25,194	25,415	23,283	25,093	21,840	23,813	24,753	324,385
Chernivtsi	29,230	29,224	28,457	27,002	28,674	28,198	28,622	27,628	27,229	29,447	25,065	25,072	25,138	358,986
Chernihiv	17,558	13,448	17,735	20,800	18,580	19,068	19,213	19,051	14,310	17,910	14,726	16,891	17,130	226,420
Kyiv city	75,425	56,056	71,731	59,934	63,977	66,548	66,924	68,389	66,705	68,555	55,075	55,104	61,258	835,681
<b>Total 1, thousand UAH</b>	<b>924,781</b>	<b>907,290</b>	<b>884,098</b>	<b>902,851</b>	<b>896,885</b>	<b>903,958</b>	<b>901,274</b>	<b>893,860</b>	<b>809,804</b>	<b>868,207</b>	<b>753,372</b>	<b>808,814</b>	<b>837,566</b>	<b>11,292,760</b>
<b>Total 2, thousand USD</b>	<b>31,611</b>	<b>31,013</b>	<b>30,220</b>	<b>30,862</b>	<b>24,526</b>	<b>24,720</b>	<b>24,646</b>	<b>24,443</b>	<b>22,145</b>	<b>23,742</b>	<b>20,602</b>	<b>22,118</b>	<b>22,904</b>	<b>333,552</b>
<b>Total 3, thousand USD</b>	<b>31,611</b>	<b>31,013</b>	<b>30,220</b>	<b>30,862</b>	<b>24,526</b>	<b>24,720</b>	<b>24,646</b>	<b>24,443</b>	<b>22,145</b>	<b>23,742</b>	<b>20,602</b>	<b>22,118</b>	<b>22,904</b>	<b>333,552</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to the monthly reports on eligible government expenditures, thousand UAH

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by category “Assistance with child adoption” (Category 4)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
Vinnitsia	63	62	86	67	53	48	57	53	52	51	64	64	36	756
Volyn	74	87	72	99	81	109	52	51	49	76	77	77	79	983
Dnipropetrovsk	332	359	284	244	267	300	260	236	245	205	218	218	202	3,370
Donetsk	143	152	131	124	120	114	108	105	89	89	81	81	102	1,439
Zhytomyr	121	114	85	83	90	139	101	87	99	120	109	145	148	1,441
Zakarpattia	177	148	119	117	121	140	109	102	110	240	156	155	152	1,846
Zaporizhia	171	154	177	159	176	140	152	133	113	143	100	100	97	1,815
Ivano-Frankivsk	51	48	42	53	51	52	63	39	128	56	52	52	92	779
Kyiv	354	258	237	233	286	249	242	177	210	155	184	184	193	2,962
Kirovohrad	49	77	80	45	69	44	81	63	54	51	67	67	92	839
Luhansk	53	51	48	45	44	42	40	40	39	38	34	34	32	540
Lviv	226	150	151	154	158	109	147	154	121	146	173	204	179	2,072
Mykolaiv	57	67	57	53	66	65	61	42	68	58	39	39	62	734
Odessa	266	290	298	393	309	284	286	316	297	254	258	292	292	3,835
Poltava	87	96	104	99	73	86	89	101	124	103	77	93	126	1,258
Rivne	69	71	55	55	67	92	68	54	60	58	66	66	52	833
Sumy	69	66	65	64	76	61	94	73	59	55	57	111	51	901
Ternopil	67	93	65	53	81	51	60	63	45	44	43	43	91	799
Kharkiv	182	175	176	167	225	180	147	145	137	170	149	161	116	2,130
Kherson	100	110	95	132	89	87	79	79	73	88	58	58	56	1,104
Khmelnitskyi	81	123	60	81	57	84	56	106	57	55	79	79	107	1,025
Cherkasy	137	153	79	86	71	91	78	82	64	74	109	145	90	1,259
Chernivtsi	36	49	46	34	33	32	57	56	83	48	33	33	46	586
Chernihiv	69	56	54	51	64	99	78	67	53	78	51	62	48	830
Kyiv city	212	220	271	221	220	245	269	1,175	173	166	150	150	192	3,664
<b>Total 1, thousand UAH</b>	<b>3,246</b>	<b>3,229</b>	<b>2,937</b>	<b>2,912</b>	<b>2,947</b>	<b>2,943</b>	<b>2,834</b>	<b>3,599</b>	<b>2,602</b>	<b>2,621</b>	<b>2,484</b>	<b>2,713</b>	<b>2,733</b>	<b>37,800</b>
<b>Total 2, thousand USD</b>	<b>111</b>	<b>110</b>	<b>100</b>	<b>100</b>	<b>82</b>	<b>80</b>	<b>77</b>	<b>98</b>	<b>71</b>	<b>72</b>	<b>68</b>	<b>74</b>	<b>75</b>	<b>1,118</b>
<b>Total 3, thousand USD</b>	<b>111</b>	<b>110</b>	<b>100</b>	<b>100</b>	<b>82</b>	<b>80</b>	<b>77</b>	<b>98</b>	<b>71</b>	<b>72</b>	<b>68</b>	<b>74</b>	<b>75</b>	<b>1,118</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to the monthly reports on eligible government expenditures, thousand UAH

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by category “Assistance to single mothers” (Category 4)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
Vinnitsia	5,369	7,287	7,272	6,167	6,902	6,680	6,730	7,390	6,912	7,216	2,408	2,425	4,912	77,670
Volyn	2,682	3,819	3,023	2,877	3,320	3,186	3,243	3,399	3,181	3,116	1,061	1,063	2,163	36,133
Dnipropetrovsk	12,739	21,372	16,570	16,329	17,301	17,408	17,422	18,279	17,926	18,516	5,868	8,449	11,198	199,377
Donetsk	8,037	11,722	9,558	9,160	10,644	10,220	10,343	9,955	9,202	10,215	9,533	10,101	9,785	128,475
Zhytomyr	5,679	7,501	7,069	6,676	7,157	6,950	7,099	7,526	7,527	7,451	1,927	2,347	5,710	80,619
Zakarpattia	14,798	14,661	17,320	13,672	14,419	15,186	14,497	15,399	15,298	15,467	4,649	5,161	10,953	171,480
Zaporizhia	6,804	7,536	9,632	8,831	10,151	9,915	9,665	10,299	8,871	10,791	9,457	9,624	9,873	121,449
Ivano-Frankivsk	3,456	4,335	3,413	3,331	3,597	3,676	3,631	3,851	3,467	3,691	1,131	1,343	2,363	41,285
Kyiv	4,792	5,678	6,044	5,564	5,804	5,832	6,275	6,935	6,543	6,535	2,071	2,065	4,462	68,600
Kirovohrad	6,394	8,203	6,852	7,302	7,455	7,460	7,974	8,196	7,381	7,840	2,324	3,819	5,127	86,327
Luhansk	2,147	3,072	3,059	3,040	3,022	3,024	3,005	3,004	2,998	2,982	7	7	5,858	35,225
Lviv	3,511	5,240	3,863	4,279	4,532	4,586	4,656	4,814	4,244	4,884	1,217	1,923	3,016	50,765
Mykolaiv	6,920	9,240	9,986	8,390	8,966	8,787	8,853	9,477	9,077	9,099	3,884	4,748	6,226	103,653
Odessa	11,240	17,579	15,576	15,365	15,287	15,151	16,331	16,595	15,792	16,086	4,902	6,244	9,249	175,397
Poltava	5,559	7,388	6,273	6,270	6,807	6,764	6,920	7,302	6,839	7,174	2,369	3,772	4,336	77,773
Rivne	2,471	3,884	3,305	3,391	3,557	3,358	3,332	3,679	3,424	3,543	1,086	1,222	1,914	38,166
Sumy	4,717	6,853	6,280	6,016	6,582	6,617	6,663	6,838	6,764	6,910	2,441	3,625	5,347	75,653
Ternopil	1,361	2,292	1,559	1,653	1,815	1,807	1,803	1,858	1,689	1,896	654	935	1,335	20,657
Kharkiv	7,433	9,240	8,819	9,679	14,080	12,756	10,965	11,543	11,882	12,063	12,932	13,254	13,740	148,386
Kherson	4,609	7,776	5,849	6,326	5,492	5,582	6,026	5,743	5,952	6,503	5,820	5,820	5,588	77,086
Khmelnyskyi	4,719	5,964	5,156	4,949	5,239	5,342	5,437	5,781	5,417	5,727	2,296	2,845	3,657	62,529
Cherkasy	4,867	8,133	5,489	5,599	6,526	6,255	6,322	6,587	6,409	6,593	2,135	2,840	4,182	71,937
Chernivtsi	2,467	3,764	3,082	2,629	2,879	2,842	2,895	3,101	2,985	2,945	908	895	1,909	33,301
Chernihiv	2,875	1,239	4,113	5,953	5,042	4,248	4,289	4,211	3,793	4,318	1,771	2,376	2,549	46,777
Kyiv city	2,384	2,711	2,976	2,573	2,858	2,999	3,010	3,400	3,265	3,348	693	707	1,908	32,832
<b>Total 1, thousand UAH</b>	<b>138,030</b>	<b>186,489</b>	<b>172,138</b>	<b>166,021</b>	<b>179,434</b>	<b>176,631</b>	<b>177,386</b>	<b>185,162</b>	<b>176,838</b>	<b>184,909</b>	<b>83,544</b>	<b>97,610</b>	<b>137,360</b>	<b>2,061,552</b>
<b>Total 2, thousand USD</b>	<b>4,718</b>	<b>6,375</b>	<b>5,884</b>	<b>5,675</b>	<b>4,907</b>	<b>4,830</b>	<b>4,851</b>	<b>5,063</b>	<b>4,836</b>	<b>5,056</b>	<b>2,285</b>	<b>2,669</b>	<b>3,756</b>	<b>60,905</b>
<b>Total 3, thousand USD</b>	<b>4,718</b>	<b>6,375</b>	<b>5,884</b>	<b>5,675</b>	<b>4,907</b>	<b>4,830</b>	<b>4,851</b>	<b>5,063</b>	<b>4,836</b>	<b>5,056</b>	<b>2,285</b>	<b>2,669</b>	<b>3,756</b>	<b>60,905</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to the monthly reports on eligible government expenditures, thousand UAH

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

## Expenses by category “Maternity assistance” (Category 4)

Administrative-territorial unit	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	Total
Vinnitsia	323	291	266	421	362	335	717	924	848	910	1,085	920	950	8,352
Volyn	217	207	208	182	216	247	540	739	643	791	781	691	816	6,278
Dnipropetrovsk	703	863	661	689	828	884	1,214	1,592	840	1,297	819	1,242	1,408	13,040
Donetsk	299	319	86	80	94	132	95	126	89	190	135	193	186	2,024
Zhytomyr	166	158	161	215	214	171	359	566	428	598	462	483	689	4,670
Zakarpattia	688	715	655	607	831	720	896	1,171	832	973	830	904	1,208	11,030
Zaporizhia	354	110	269	262	311	347	453	509	131	364	219	338	352	4,019
Ivano-Frankivsk	695	545	362	509	564	808	836	1,089	750	986	769	887	1,103	9,903
Kyiv	398	140	227	236	178	292	561	807	865	805	767	611	864	6,751
Kirovohrad	303	402	361	469	373	455	639	616	287	571	355	550	674	6,055
Luhansk	-	-	-	-	-	-	-	-	-	-	-	-	24	24
Lviv	531	779	519	601	599	963	1,143	1,183	603	1,289	713	1,123	1,371	11,417
Mykolaiv	308	196	269	242	263	309	393	546	342	551	481	543	575	5,018
Odessa	643	953	709	845	700	855	1,254	1,414	981	1,260	916	1,192	1,278	13,000
Poltava	57	88	108	149	138	197	503	648	329	594	299	486	661	4,257
Rivne	290	362	287	345	242	315	519	966	680	887	786	744	603	7,026
Sumy	339	299	362	433	365	437	468	564	210	486	252	479	604	5,298
Ternopil	691	736	574	621	466	667	847	810	396	818	498	819	951	8,894
Kharkiv	220	96	99	164	583	177	410	479	332	531	560	679	520	4,850
Kherson	130	205	86	141	83	3	55	15	16	3	10	10	28	785
Khmelnytskyi	692	681	674	738	649	790	865	1,114	639	1,096	887	1,188	963	10,976
Cherkasy	86	95	164	122	207	163	381	604	453	731	429	478	623	4,536
Chernivtsi	350	370	366	303	330	382	502	622	563	748	509	469	464	5,978
Chernihiv	147	18	123	163	208	193	341	395	163	414	242	468	346	3,221
Kyiv city	296	35	190	43	82	139	233	460	580	357	374	261	303	3,353
<b>Total 1, thousand UAH</b>	<b>8,926</b>	<b>8,663</b>	<b>7,786</b>	<b>8,580</b>	<b>8,886</b>	<b>9,981</b>	<b>14,224</b>	<b>17,959</b>	<b>12,000</b>	<b>17,250</b>	<b>13,178</b>	<b>15,758</b>	<b>17,564</b>	<b>160,755</b>
<b>Total 2, thousand USD</b>	<b>305</b>	<b>296</b>	<b>266</b>	<b>293</b>	<b>243</b>	<b>273</b>	<b>389</b>	<b>492</b>	<b>328</b>	<b>472</b>	<b>360</b>	<b>431</b>	<b>480</b>	<b>4,628</b>
<b>Total 3, thousand USD</b>	<b>305</b>	<b>296</b>	<b>266</b>	<b>293</b>	<b>243</b>	<b>273</b>	<b>389</b>	<b>492</b>	<b>328</b>	<b>472</b>	<b>360</b>	<b>431</b>	<b>480</b>	<b>4,628</b>
<b>Total 4, thousand USD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total 1 – According to the monthly reports on eligible government expenditures, thousand UAH

Total 2 – Submitted for reimbursement during the reporting period, thousand USD

Total 3 – Reimbursed from IBRD and IDA funds during the reporting period, thousand USD

Total 4 – Not reimbursed as of 30.06.2023, thousand USD

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses incurred in 2022 by PCCEC codes submitted for reimbursement in the period from June 18, 2022 to June 30, 2023

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
<b>Salaries of employees of governmental bodies</b>														
0110000	The Verkhovna Rada of Ukraine Secretariate	0111020	Servicing and organizational, informational, analytical, material and technical support for the Verkhovna Rada of Ukraine	35,967	43,939	42,770	53,230	69,986	54,866	66,502	76,604	101,164	103,008	648,036
0300000	State Management of Affairs	0301010	Servicing and organizational, informational, analytical, material and technical support for The President of Ukraine and the Office of the President of Ukraine	31,102	28,840	28,590	32,755	35,428	38,438	32,058	31,804	34,740	37,332	331,087
0300000	State Management of Affairs	0304010	Assistance in resolving collective labor disputes (conflicts)	2,186	2,386	2,297	2,591	2,696	3,205	3,627	2,815	3,249	4,085	29,137
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0411010	Servicing and organizational, informational, analytical, material and technical support for the Cabinet of Ministers of Ukraine	33,827	33,613	31,156	57,463	43,104	43,044	37,382	36,123	36,416	46,027	398,155
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0414010	Governance and management in statistics	75,668	80,248	91,188	68,605	85,913	92,415	82,468	78,335	95,522	154,299	904,661
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0418010	Governance and management in regulation of gambling and lotteries	3,343	3,911	3,288	4,137	4,992	5,154	5,233	4,828	4,218	7,801	46,905
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0419010	Governance and management in cinematography	1,858	2,080	1,918	2,473	2,362	1,894	1,905	2,015	2,281	4,848	23,634
0500000	State Judicial Administration of Ukraine	0501020	Guarantee the justice delivery by local and appellate courts and the functioning of judicial bodies and institutions	377,502	366,459	351,318	381,161	403,543	338,975	305,709	301,747	308,337	778,621	3,913,372

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
0550000	The Supreme Court	0551010	Justice administration by the Supreme Court	42,973	45,755	50,231	57,650	53,526	57,085	34,673	48,767	57,594	58,455	506,709
0800000	Constitutional Court of Ukraine	0801010	Providing constitutional jurisdiction in Ukraine	10,845	8,707	7,727	11,555	14,799	10,778	15,091	17,619	13,704	23,298	134,123
0850000	High Anti-Corruption Court	0851010	Justice administration by the High Anti-Corruption Court											
0850000	High Anti-Corruption Court	0851020	Justice administration by the Appeals Chamber of the High Anti-Corruption Court	15,714	12,926	17,577	14,666	16,211	14,946	14,604	15,667	13,551	15,131	150,993
0950000	Intellectual Property High Court	0951010	Justice administration by the Intellectual Property High Court											
0950000	Intellectual Property High Court	0951020	Administration of Justice by the Appeals Chamber of the Intellectual Property High Court	-	-	-	-	-	-	-	-	-	193	193
1200000	Ministry of Economy of Ukraine	1201010	Governance and management in economics	35,085	35,602	32,001	37,469	37,761	37,499	35,615	37,386	41,656	47,472	377,546
1200000	Ministry of Economy of Ukraine	1203010	Governance and management in state reserve	1,626	2,378	1,976	2,161	2,028	2,095	1,956	1,751	1,963	2,149	20,083
1200000	Ministry of Economy of Ukraine	1206010	Governance and management in industrial safety, occupational health and safety, and supervision of compliance with labor legislation	35,519	35,385	37,484	43,723	45,438	42,837	43,319	40,767	44,614	83,092	452,178
1200000	Ministry of Economy of Ukraine	1208010	Governance and management in export control	2,247	2,622	3,797	3,541	3,944	3,680	4,439	4,054	3,390	4,444	36,158
1200000	Ministry of Economy of Ukraine	1209010	Governance and management in food safety and consumer protection	103,669	106,925	21,334	100,055	824	341,153	145,915	137,119	138,391	177,279	1,272,664
1400000	Ministry of Foreign Affairs of Ukraine	1401010	Governance and management in state policy on foreign relations											
1400000	Ministry of Foreign Affairs of Ukraine	1401030	Functioning of Ukraine's foreign diplomatic institutions and expansion of the Ukrainian property network for the needs of these institutions	19,336	17,207	19,270	18,614	22,749	26,431	23,707	22,986	22,505	27,056	219,861
1500000	Ministry of Veterans Affairs of Ukraine	1501010	Governance and management of veterans' affairs	7,569	7,418	7,608	8,403	6,819	6,651	8,324	8,524	7,872	9,643	78,831
2200000	Ministry of Education and Science of Ukraine	2201010	General governance and management in the sphere of education and science	11,417	11,512	12,176	14,234	13,784	11,962	11,064	10,845	11,003	23,565	131,562
2200000	Ministry of Education and Science of Ukraine	2203010	Governance and management in ensuring the quality of education	9,255	9,855	8,929	9,503	10,736	12,187	11,760	11,535	11,033	13,568	108,361

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
2200000	Ministry of Education and Science of Ukraine	2207010	Governance and management in state language standards	1,089	946	785	913	1,472	1,074	1,152	1,186	1,075	1,254	10,946
2300000	Ministry of Health of Ukraine	2301010	Governance and management in healthcare	7,850	7,241	7,209	9,169	8,870	8,667	14,950	10,709	3,920	21,648	100,233
2300000	Ministry of Health of Ukraine	2307010	Governance and management in medicines and drug control	7,211	6,838	6,245	7,807	8,516	9,411	8,701	8,909	9,319	13,550	86,507
2300000	Ministry of Health of Ukraine	2308010	Governance and management in state financial guarantees of health care for the population	13,691	15,814	13,225	9,415	21,204	10,593	14,619	21,435	15,303	16,925	152,224
2400000	Ministry of Energy of Ukraine	2401010	General governance and management in the energy sector	14,738	10,963	10,453	13,977	12,722	12,473	12,535	11,785	12,040	13,994	125,680
2400000	Ministry of Energy of Ukraine	2403010	Governance and management in energy supervision	12,484	11,374	12,274	14,978	15,404	15,329	15,422	14,570	14,928	15,472	142,235
2400000	Ministry of Energy of Ukraine	2406010	Governance and management in efficient use of energy resources	3,250	3,193	3,396	3,606	2,979	3,625	3,475	3,846	5,903	7,761	41,034
2500000	Ministry of Social Policy of Ukraine	2501010	Governance and management in social policy	14,179	11,450	11,736	13,816	13,410	11,706	12,087	10,060	11,153	18,297	127,894
2500000	Ministry of Social Policy of Ukraine	2509010	Governance and management in policy implementation on social protection of the population and protection of children's rights	8,359	8,594	9,729	9,523	11,109	10,421	9,754	9,832	9,734	11,298	98,353
2600000	Ministry of Strategic Industries of Ukraine	2601010	Governance and management in strategic industries	6,562	7,383	7,116	7,393	11,070	10,619	9,813	12,055	16,249	25,065	113,325
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2701010	General governance and management in the sphere of environmental protection and natural resources											
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2701560	Supporting the activities of the National Commission for Radiation Protection of Ukraine	9,225	8,400	8,425	2,693	14,414	9,095	8,693	8,839	9,180	10,048	89,012
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2704010	Governance and management in geological study and use of subsoil	2,580	3,296	3,465	3,145	3,449	3,360	3,746	3,632	3,539	3,712	33,924
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2705010	Governance and management in environmental control	23,035	24,749	25,080	25,129	28,730	28,609	29,106	30,102	30,468	42,832	287,840

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2707010	Governance and management in water management	2,754	2,679	3,111	2,690	2,806	3,166	3,285	3,048	3,406	3,764	30,709
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2709010	Governance and management in forestry	9,648	9,616	9,030	9,418	9,972	10,260	9,922	9,394	10,310	15,307	102,877
2750000	Ministry of Communities and Territories Development of Ukraine	2751010	Governance and management in development of communities and territories	12,155	11,835	12,525	14,104	17,956	10,066	23,213	13,922	18,712	19,592	154,080
2750000	Ministry of Communities and Territories Development of Ukraine	2759010	Governance and management in architectural and construction control and supervision	4,258	8,711	9,999	9,329	10,225	12,111	11,388	12,476	16,112	21,801	116,410
2800000	Ministry of Agrarian Policy and Food of Ukraine	2801010	Governance and management in agro-industrial complex	6,070	6,908	6,851	9,278	9,338	9,577	8,729	9,216	9,752	11,822	87,541
2800000	Ministry of Agrarian Policy and Food of Ukraine	2803010	Governance and management in geodesy, cartography and cadastre	55,200	49,786	51,708	56,796	61,529	64,230	60,350	59,747	60,731	71,362	591,439
2800000	Ministry of Agrarian Policy and Food of Ukraine	2804010	Governance and management in melioration and fisheries	18,037	15,992	15,204	20,315	19,521	21,337	22,236	24,332	24,308	26,588	207,870
2900000	Ministry of Digital Transformation of Ukraine	2901010	Governance and management in digital transformation	11,372	10,864	10,208	10,250	10,267	10,724	15,530	15,113	15,448	15,235	125,011
3100000	Ministry of Infrastructure of Ukraine	3101010	General management and governance of infrastructure	12,578	12,628	13,547	17,773	19,310	16,930	15,085	14,693	14,843	13,500	150,887
3100000	Ministry of Infrastructure of Ukraine	3103010	Governance and management in maritime and inland waterway transport and shipping	10,359	6,894	7,562	9,886	8,734	11,176	12,944	15,056	15,223	17,727	115,561
3100000	Ministry of Infrastructure of Ukraine	3106010	Governance and management in tourism development	589	476	996	853	1,046	1,231	1,560	1,792	1,987	2,409	12,939
3100000	Ministry of Infrastructure of Ukraine	3107010	Organizational support for the implementation of infrastructure projects	1,503	1,325	1,593	1,836	1,385	2,150	1,564	1,947	2,065	3,077	18,445
3100000	Ministry of Infrastructure of Ukraine	3109010	Exercising state control over transport safety	22,859	23,411	25,189	23,272	28,797	21,532	21,582	23,262	28,534	29,914	248,352
3110000	State Agency of Automobile Roads of Ukraine	3111010	Governance and management in construction, repair and maintenance of highways	5,564	5,890	6,127	5,640	7,067	7,149	6,974	7,002	7,013	6,942	65,368
3400000	Ministry of Youth and Sports of Ukraine	3401010	Governance and management in youth and sports	6,823	6,564	7,028	7,162	7,260	7,276	7,049	7,185	7,181	7,910	71,438

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
3500000	Ministry of Finance of Ukraine	3501010	Governance and management in finance	44,487	42,606	39,036	40,331	46,023	64,600	46,471	45,577	54,259	67,846	491,236
3500000	Ministry of Finance of Ukraine	3504010	Governance and management in treasury services	183,584	174,178	189,029	208,739	225,691	228,581	244,841	237,492	240,670	301,557	2,234,362
3500000	Ministry of Finance of Ukraine	3505010	Governance and management in financial control	61,207	50,895	62,697	85,523	86,456	82,093	84,550	85,890	83,010	97,799	780,120
3500000	Ministry of Finance of Ukraine	3506010	Governance and management in customs policy	277,777	256,921	262,247	293,674	315,762	295,485	329,877	312,344	335,328	371,211	3,050,626
3500000	Ministry of Finance of Ukraine	3507010	Governance and management in tax policy	533,051	476,975	592,704	620,889	573,706	633,006	597,524	641,647	612,532	834,461	6,116,495
3500000	Ministry of Finance of Ukraine	3509010	Governance and management in financial monitoring	6,317	6,894	7,847	16,192	10,149	11,396	12,724	11,167	13,620	17,407	113,713
3600000	Ministry of Justice of Ukraine	3601010	Governance and management in justice	206,252	197,575	210,468	250,951	270,799	275,081	259,189	232,969	257,247	343,047	2,503,578
3600000	Ministry of Justice of Ukraine	3609010	Governance and management in archive affairs	1,731	1,803	2,233	1,965	2,222	2,258	2,050	1,936	2,021	2,584	20,803
3800000	Ministry of Culture and Information Policy of Ukraine	3801010	Governance and management in culture and information policy	8,536	9,783	8,209	10,130	10,372	4,437	17,737	16,033	14,449	18,884	118,570
3800000	Ministry of Culture and Information Policy of Ukraine	3802010	Governance and management in television and radio broadcasting	1,901	1,867	1,559	1,934	2,186	2,215	1,177	2,319	2,257	2,250	19,665
3800000	Ministry of Culture and Information Policy of Ukraine	3803010	Governance and management in ethnic policy and freedom of conscience	1,090	926	1,035	1,023	1,110	1,248	1,177	1,190	473	2,104	11,376
3800000	Ministry of Culture and Information Policy of Ukraine	3805010	Governance and management in arts and specialized arts education	1,234	1,342	1,237	1,326	1,508	1,442	1,284	1,399	1,705	1,927	14,404
3800000	Ministry of Culture and Information Policy of Ukraine	3809010	Governance and management in renewal and preservation of national memory	1,482	1,289	1,359	1,393	1,670	1,490	1,640	2,230	2,837	2,845	18,235
3900000	Ministry of Reintegration of the Temporarily Occupied Territories of Ukraine	3901010	Governance and management of the reintegration of the temporarily occupied territories	5,047	4,590	4,979	5,101	5,638	4,675	5,564	4,985	6,830	11,150	58,559
5270000	State Nuclear Regulatory Inspectorate of Ukraine	5271010	Governance and management in nuclear regulation	5,522	5,337	5,621	5,615	6,349	6,455	5,995	6,097	5,943	6,365	59,299
5560000	National Commission for the State Regulation of Communications and Informatization	5561010	Governance and management in regulation of communications and informatization	6,670	6,438	6,707	7,923	7,664	7,425	6,797	6,091	6,002	6,392	68,109

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
5970000	Commissioner for State Language Protection	5971010	Organizational, expert and analytical, legal, informational and logistical support for the activities of the Secretariat of the Commissioner for State Language Protection	1,053	930	1,034	1,278	1,381	1,161	1,126	1,280	1,482	1,788	12,513
5980000	High Council of Justice	5981010	Ensuring the functioning of the independent judiciary	13,174	19,753	15,192	18,192	10,453	10,201	11,175	14,142	14,315	20,388	146,985
5990000	Parliamentary Commissioner for Human Rights	5991010	Parliamentary control over observance of constitutional human rights and freedoms	11,689	10,338	12,222	11,914	11,582	13,421	15,104	16,857	18,130	21,569	142,826
6010000	Antimonopoly Committee of Ukraine	6011010	Governance and management in competition policy, control over compliance with legislation on protection of economic competition	16,103	16,747	16,213	18,164	18,782	18,687	18,056	18,643	18,364	31,130	190,889
6120000	National Agency of Ukraine on Civil Service	6121010	Governance and functional management in civil service	5,794	4,914	5,307	5,601	6,685	6,300	5,781	5,835	6,404	8,122	60,743
6150000	National Securities and Stock Market Commission	6151010	Governance and management in stock market	13,578	16,418	13,795	15,473	15,488	16,201	15,681	14,963	14,458	17,649	153,704
6330000	National Agency on Corruption Prevention	6331010	Supporting the National Agency on Corruption Prevention	-	-	-	-	-	-	-	-	-	-	-
6380000	State Space Agency of Ukraine	6381010	Governance and management in space activities	2,745	2,363	2,261	2,360	2,480	2,571	2,294	2,234	3,703	2,718	25,729
6430000	National Agency of Ukraine for finding, tracing and management of assets derived from corruption and other crimes	6431010	Governance and management in tracing and managing assets derived from corruption and other crimes	-	-	-	-	-	-	-	-	-	-	-
6440000	National Council of Television and Radio Broadcasting of Ukraine	6441010	Governance and management of control in television and radio broadcasting	11,587	11,416	11,357	12,264	13,312	13,012	19,032	12,557	11,317	14,691	130,545
6510000	Accounting Chamber	6511010	Governance and management in control over state budget execution	21,824	21,605	23,862	29,074	25,512	26,883	23,161	47,224	31,881	36,264	287,290
6610000	State Property Fund of Ukraine	6611010	Governance and management in state property	17,952	23,234	27,957	43,483	37,471	52,224	41,558	41,529	47,819	53,411	386,638
6730000	Central Election Commission	6731010	Governance and management in holding elections and referendums	13,073	12,588	19,292	19,026	16,779	17,716	15,223	25,538	18,623	20,197	178,055
7720000	Vinnytsia Regional State Administration	7721010	Exercising executive power in Vinnytsia oblast	18,333	18,898	20,939	23,616	23,566	23,588	21,399	19,947	21,159	24,582	216,027

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
7730000	Volyn Regional State Administration	7731010	Exercising executive power in Volyn oblast	13,958	14,651	15,385	15,579	14,632	14,813	14,261	13,359	14,662	21,476	152,776
7740000	Dnipropetrivsk Regional State Administration	7741010	Exercising executive power in Dniprovsk oblast	25,937	25,996	26,192	31,396	31,189	32,098	28,889	30,515	31,207	37,408	300,827
7750000	Donetsk Regional State Administration	7751010	Exercising executive power in Donetsk oblast	21,393	23,187	22,851	22,453	26,080	24,599	22,784	24,394	29,188	36,055	252,984
7760000	Zhytomyr Regional State Administration	7761010	Exercising executive power in Zhytomyr oblast	15,982	15,329	17,389	20,470	20,983	20,579	19,017	18,005	18,189	22,829	188,772
7770000	Zakarpattia Regional State Administration	7771010	Exercising executive power in Zakarpattia oblast	17,043	17,180	18,301	18,033	19,729	18,081	17,666	18,498	17,762	24,425	186,718
7780000	Zaporizhzhia Regional State Administration	7781010	Exercising executive power in Zaporizhzhia oblast	17,333	15,948	18,513	18,401	19,612	19,662	19,177	20,493	20,541	25,599	195,279
7790000	Ivano-Frankivsk Regional State Administration	7791010	Exercising executive power in Ivano-Frankivsk oblast	17,109	17,270	17,665	17,845	19,471	19,153	16,825	17,710	17,279	23,219	183,546
7800000	Kyiv Regional State Administration	7801010	Exercising executive power in Kyiv oblast	19,632	21,325	20,821	25,405	26,912	27,937	22,735	22,632	23,539	25,798	236,736
7810000	Kirovohrad Regional State Administration	7811010	Exercising executive power in Kirovohrad oblast	13,428	14,101	15,852	16,599	18,106	16,041	14,440	15,275	16,869	17,827	158,538
7820000	Luhansk Regional State Administration	7821010	Exercising executive power in Luhansk oblast	10,539	10,883	14,033	11,918	11,031	14,383	14,412	16,465	17,328	28,688	149,680
7830000	Lviv Regional State Administration	7831010	Exercising executive power in Lviv oblast	20,880	24,172	26,445	29,457	30,603	30,210	23,372	26,226	23,997	26,920	262,282
7840000	Mykolaiv Regional State Administration	7841010	Exercising executive power in Mykolaiv oblast	13,935	14,565	14,847	17,128	18,081	16,919	14,780	15,762	18,655	21,569	166,241
7850000	Odessa Regional State Administration	7851010	Exercising executive power in Odessa oblast	20,310	21,600	23,799	25,404	25,830	26,783	22,725	21,990	21,631	28,468	238,540
7860000	Poltava Regional State Administration	7861010	Exercising executive power in Poltava oblast	16,594	16,482	18,415	19,989	21,116	19,734	17,627	18,257	17,292	20,720	186,226
7870000	Rivne Regional State Administration	7871010	Exercising executive power in Rivne oblast	14,154	14,413	15,897	17,699	18,125	17,457	12,742	13,824	13,858	19,325	157,494
7880000	Sumy Regional State Administration	7881010	Exercising executive power in Sumy oblast	16,511	17,695	17,458	19,127	19,462	18,297	18,042	17,358	17,527	19,799	181,276
7890000	Ternopil Regional State Administration	7891010	Exercising executive power in Ternopil oblast	11,639	10,382	11,551	13,680	15,900	16,388	12,748	12,768	12,319	15,715	133,090
7900000	Kharkiv Regional State Administration	7901010	Exercising executive power in Kharkiv oblast	17,754	17,804	22,247	22,255	25,494	23,600	25,718	21,791	28,725	47,482	252,870
7910000	Kherson Regional State Administration	7911010	Exercising executive power in Kherson oblast	17,718	17,345	16,623	16,665	13,965	17,771	12,715	15,406	16,126	29,959	174,293



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
7920000	Khmelnytsky Regional State Administration	7921010	Exercising executive power in Khmelnytsky oblast	13,523	13,014	14,131	15,575	15,812	14,475	13,998	13,280	13,545	17,813	145,166
7930000	Cherkassy Regional State Administration	7931010	Exercising executive power in Cherkassy oblast	13,749	14,674	15,592	17,114	16,369	17,692	16,033	15,989	15,714	17,869	160,795
7940000	Chernivtsi Regional State Administration	7941010	Exercising executive power in Chernivtsi oblast	11,616	11,899	13,817	15,168	14,625	15,362	14,871	13,742	13,937	14,872	139,909
7950000	Chernihiv Regional State Administration	7951010	Exercising executive power in Chernihiv oblast	11,897	13,962	16,012	18,597	18,026	19,353	19,560	20,452	19,622	20,791	178,272
8680000	State Regulatory Service of Ukraine	8681010	Governance and management in regulatory policy and licensing	3,583	4,074	3,946	3,579	3,996	4,976	6,247	5,262	5,025	5,889	46,577
<b>Salaries of school employees</b>														
2210000	Ministry of Education and Science of Ukraine (general government expenditures and lending)	2211190	Educational subvention from the state budget to local budgets	7,351,239	7,303,410	-	12,201,046	7,531,123	3,941,612	6,935,940	7,289,827	7,254,633	10,106,287	69,915,117
<b>First responders' salaries</b>														
1006000	State Emergency Service of Ukraine	1006010	Governance and management in emergency situations	26,826	21,909	31,767	31,639	22,655	29,772	29,051	26,854	26,599	38,410	285,482
1006000	State Emergency Service of Ukraine	1006280	Ensuring civil defense forces' activities	2,787,692	2,853,911	2,702,017	2,937,492	1,403,813	3,287,468	3,272,983	2,982,096	3,452,633	4,817,779	30,497,884
1006000	State Emergency Service of Ukraine	1006360	Personnel training, scientific and technical activities on civil protection and fire safety	160,402	144,061	63,269	208,208	124,783	115,744	116,769	129,959	126,624	150,892	1,340,711
1006000	State Emergency Service of Ukraine	1006060	Hydrometeorological activities	54,907	53,434	55,081	52,589	51,632	53,398	52,168	56,533	65,805	67,618	563,165
<b>Internally Displaced Persons (IDP) payments</b>														
2501000	Ministry of Social Policy of Ukraine	2501480	Provision of monthly targeted assistance to internally displaced persons to cover living expenses, including housing and utilities bills	-	-	-	7,073,751	5,299,871	5,261,791	5,722,573	5,819,015	5,337,461	6,011,169	40,525,631
<b>Assistance to low-income families</b>														
2501000	Ministry of Social Policy of Ukraine	2501030	Payment of certain types of benefits, compensations, allowances and services to certain categories of population	1,019,551	1,481,556	1,297,447	1,239,850	1,280,628	1,256,781	1,251,764	1,315,558	1,301,936	1,322,372	12,767,443
<b>Assistance to people with disabilities</b>														
2501000	Ministry of Social Policy of Ukraine	2501030	Payment of certain types of benefits, compensations, allowances	1,358,692	1,475,972	1,428,186	1,395,538	1,371,316	1,396,291	1,379,651	1,397,518	1,404,690	1,424,697	14,032,551

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
<b>Subsidies</b>			and services to certain categories of population											
2501000	Ministry of Social Policy of Ukraine	2501030	Payment of certain types of benefits, compensations, allowances and services to certain categories of population	4,624,586	2,120,790	-	337,327	313,959	268,064	346,232	1,484,031	3,331,983	3,092,234	15,919,206
<b>Pensions</b>														
2506000	Pension Fund of Ukraine	2506080	Financial security for payment of pensions, benefits and increases to pensions granted under pension programs and the Pension Fund's deficit	16,719,268	16,719,267	14,211,377	20,899,084	20,899,084	21,834,860	21,366,972	22,097,947	22,097,948	22,651,000	199,496,807
<b>Medical employees' salaries (Program of Medical Guarantees, or PMG)</b>														
2308000	National Health Service of Ukraine	2308060	Implementation of the state guarantees program for healthcare services	-	-	-	-	-	8,785,002	8,618,638	8,951,952	8,767,152	10,078,387	45,201,131
<b>Assistance at child birth, Assistance at child adoption, Assistance to single mothers, Maternity assistance</b>														
2501000	Ministry of Social Policy of Ukraine	2501030	Payment of certain types of benefits, compensations, allowances and services to certain categories of population	1,074,983	1,105,671	1,066,959	1,080,364	1,088,152	1,093,513	1,095,718	1,100,580	1,001,244	1,072,987	10,780,171
<b>Salaries of higher education employee</b>														
2200000	Ministry of Education and Science of Ukraine	2201420	Training of personnel by institutions of professional higher education	267,212	257,225	-	417,782	210,775	119,205	228,268	237,504	278,408	570,205	2,586,584
2200000	Ministry of Education and Science of Ukraine	2201160	Training of personnel by higher education institutions and ensuring their practical bases	1,416,978	1,359,143	-	2,299,492	1,327,080	793,721	1,362,631	1,384,429	1,372,181	1,639,135	12,954,790
2200000	Ministry of Education and Science of Ukraine	2201280	Training of personnel by Taras Shevchenko National University of Kyiv	109,662	108,325	-	196,673	80,686	101,544	94,001	96,494	105,804	134,147	1,027,336
3800000	Ministry of Culture and Information Policy of Ukraine	3801160	Training of personnel culture and art sector by institutions of professional pre-higher and higher education	72,688	65,899	-	116,600	53,759	28,611	68,524	70,584	82,302	97,186	656,153
2300000	Ministry of Health of Ukraine	2301070	Training and advanced training of personnel in health care sector, training of scientific and scientific-pedagogical personnel by institutions of professional pre-higher and higher education	115,325	124,827	-	201,990	110,789	75,798	143,196	113,846	118,768	185,469	1,190,008
3500000	Ministry of Finance of Ukraine	3501520	Training of personnel in financial policy sector by	10,620	7,542	-	18,759	8,304	11,032	11,624	12,537	5,942	24,249	110,609

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total expenditures:
0414000	State Statistics Service of Ukraine	414090	higher education institutions Training of personnel in statistics sector by a higher education institution and ensuring their practical bases	449	455	-	402	309	-	725	638	864	758	4,600
6540000	National Academy of Sciences of Ukraine	6541080	Training of personnel in priority areas of science	401	401	-	467	293	196	233	547	789	919	4,246
<b>Total, thousand UAH</b>				<b>40,201,221</b>	<b>38,141,960</b>	<b>23,912,734</b>	<b>54,155,898</b>	<b>44,640,161</b>	<b>52,233,810</b>	<b>55,578,047</b>	<b>58,084,453</b>	<b>59,756,780</b>	<b>68,486,925</b>	<b>495,191,989</b>
<b>Submitted for reimbursement, thousand USD</b>				<b>1,377,126</b>	<b>1,304,630</b>	<b>817,405</b>	<b>1,847,977</b>	<b>1,220,720</b>	<b>1,429,604</b>	<b>1,522,839</b>	<b>1,600,456</b>	<b>1,638,592</b>	<b>1,874,514</b>	<b>14,633,863</b>

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

## Expenses incurred in 2023 by PCCEC codes submitted for reimbursement in the period from June 18, 2022 to June 30, 2023

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
<b>Salaries of employees of governmental bodies</b>										
0110000	The Verkhovna Rada of Ukraine Secretariate	0111020	Servicing and organizational, informational, analytical, material and technical support for Verkhovna Rada of Ukraine	47,466	48,959	49,753	-	-	-	146,178
0300000	State Management of Affairs	0301010	Servicing and organizational, informational, analytical, material and technical support for The President of Ukraine and the Office of the President of Ukraine	27,697	27,846	27,981	-	-	-	83,524
0300000	State Management of Affairs	0304010	Assistance in resolving collective labor disputes (conflicts)	2,397	2,447	2,576	-	-	-	7,420
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0411010	Servicing and organizational, informational, analytical, material and technical support for The Cabinet of Ministers of Ukraine	37,959	35,906	38,544	-	-	-	112,409
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0412010	Governance and management in food safety and consumer protection	83,457	86,837	88,928	-	-	-	259,222
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0413010	Governance and management in ethnic policy and freedom of conscience	840	893	925	-	-	-	2,658
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0414010	Governance and management in statistics	55,130	55,188	56,894	-	-	-	167,212
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0418010	Governance and management in regulation of gambling and lotteries	4,640	5130	4,986	-	-	-	14,756
0410000	Department of financial and economic affairs of the Secretariat of the Cabinet of Ministers of Ukraine	0419010	Governance and management in cinematography	1,706	1672	1,646	-	-	-	5,024
0500000	State Judicial Administration of Ukraine	0501020	Guarantee the justice delivery by local and appellate courts and the functioning of judicial bodies and institutions	293,097	344,947	342,300	-	-	-	980,344
0550000	The Supreme Court	0551010	Justice administration by the Supreme Court	2,739	1,467	3,708	-	-	-	7,914
0800000	Constitutional Court of Ukraine	0801010	Providing constitutional jurisdiction in Ukraine	8,447	8,859	8,582	-	-	-	25,888
0850000	High Anti-Corruption Court	0851010	Justice administration by the High Anti-Corruption Court							
0850000	High Anti-Corruption Court	0851020	Justice administration by the Appeals Chamber of the High Anti-Corruption Court	10,492	9,707	10,006	-	-	-	30,205
0950000	Intellectual Property High Court	0951010	Justice administration by the Intellectual Property High Court							
0950000	Intellectual Property High Court	0951020	Administration of Justice by the Appeals Chamber of the Intellectual Property High Court	53	58	53	-	-	-	164
1200000	Ministry of Economy of Ukraine	1201010	Governance and management in economics	25,695	29,956	29,022	-	-	-	84,673

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
1200000	Ministry of Economy of Ukraine	1203010	Governance and management in state reserve	1,354	1526	1481	-	-	-	4,361
1200000	Ministry of Economy of Ukraine	1206010	Governance and management in industrial safety, occupational health and safety, and supervision of compliance with labor legislation	29,208	29,253	30,394	-	-	-	88,855
1200000	Ministry of Economy of Ukraine	1208010	Governance and management in export control	2,319	2,341	2,349	-	-	-	7,009
1400000	Ministry of Foreign Affairs of Ukraine	1401010	Governance and management in state policy on foreign relations	15,664	15,884	16,395	-	-	-	47,943
1500000	Ministry of Veterans Affairs of Ukraine	1501010	Governance and management of veterans' affairs	7,627	6,135	6,739	-	-	-	20,501
2200000	Ministry of Education and Science of Ukraine	2201010	General governance and management in education and science	8,221	10,601	9,701	-	-	-	28,523
2200000	Ministry of Education and Science of Ukraine	2203010	Governance and management in ensuring quality of education	7,751	7,611	7,344	-	-	-	22,706
2200000	Ministry of Education and Science of Ukraine	2207010	Governance and management in state language standards	785	945	822	-	-	-	2,552
2300000	Ministry of Health of Ukraine	2301010	Governance and management in healthcare	7,406	7,743	7,971	-	-	-	23,120
2300000	Ministry of Health of Ukraine	2307010	Governance and management in medicines and drug control	5,422	6,256	6,375	-	-	-	18,053
2300000	Ministry of Health of Ukraine	2308010	Governance and management in state financial guarantees of health care for population	9,707	11,614	10,050	-	-	-	31,371
2400000	Ministry of Energy of Ukraine	2401010	General governance and management in energy sector	8,795	8,760	8,842	-	-	-	26,397
2400000	Ministry of Energy of Ukraine	2403010	Governance and management in energy supervision	9,836	10,155	10,576	-	-	-	30,567
2400000	Ministry of Energy of Ukraine	2406010	Governance and management in efficient use of energy resources	2,171	2,345	2,611	-	-	-	7,127
2500000	Ministry of Social Policy of Ukraine	2501010	Governance and management in social policy	8,567	9,791	9,729	-	-	-	28,087
2500000	Ministry of Social Policy of Ukraine	2509010	Governance and management in implementation of social protection policy and protection of children's rights	6,865	7,254	6,955	-	-	-	21,074
2600000	Ministry of Strategic Industries of Ukraine	2601010	Governance and management in strategic industries	7,110	8,467	7,763	-	-	-	23,340
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2701010	General governance and management in environmental protection and natural resources	6,177	6,573	6,388	-	-	-	19,138
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2704010	Governance and management in geological study and use of subsoil	2,127	2,344	2,485	-	-	-	6,956
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2705010	Governance and management in environmental control	17,799	19,030	20,181	-	-	-	57,010
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2707010	Governance and management in water management	1,680	1,641	2,196	-	-	-	5,517
2700000	Ministry of Environmental Protection and Natural Resources of Ukraine	2709010	Governance and management in forestry	8,985	6,030	7,000	-	-	-	22,015
2750000	Ministry of Communities and Territories Development of Ukraine	2751010	Governance and management in development of communities and territories	10,900	17,336	14,055	-	-	-	42,291

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
2750000	Ministry of Communities and Territories Development of Ukraine	2759010	Governance and management in architectural and construction control and supervision	8,276	6,663	9,949	-	-	-	24,888
2800000	Ministry of Agrarian Policy and Food of Ukraine	2801010	Governance and management in agro-industrial complex	5,928	5,612	7,096	-	-	-	18,636
2800000	Ministry of Agrarian Policy and Food of Ukraine	2803010	Governance and management in geodesy, cartography and cadastre	41,029	41,218	44,440	-	-	-	126,687
2800000	Ministry of Agrarian Policy and Food of Ukraine	2804010	Governance and management in melioration and fisheries	14,876	13,328	15,368	-	-	-	43,572
2900000	Ministry of Digital Transformation of Ukraine	2901010	Governance and management in digital transformation	9,586	10,467	11,538	-	-	-	31,591
3100000	Ministry of Infrastructure of Ukraine	3101010	General management and governance of infrastructure	11,023	11,792	20,724	-	-	-	43,539
3100000	Ministry of Infrastructure of Ukraine	3103010	Governance and management in maritime and inland waterway transport and shipping	7,800	10,261	9,457	-	-	-	27,518
3100000	Ministry of Infrastructure of Ukraine	3106010	Governance and management in tourism development	1,476	1,476	1,589	-	-	-	4,541
3100000	Ministry of Infrastructure of Ukraine	3107010	Organizational support for the implementation of infrastructure projects	1,019	1,336	1,616	-	-	-	3,971
3100000	Ministry of Infrastructure of Ukraine	3109010	Exercising state control over transport safety	17,894	18,303	20,256	-	-	-	56,453
3110000	State Agency of Automobile Roads of Ukraine	3111010	Governance and management in construction, repair and maintenance of highways	-	-	-	-	-	-	0
3400000	Ministry of Youth and Sports of Ukraine	3401010	Governance and management in youth and sports	9,304	9,043	10,031	-	-	-	28,378
3500000	Ministry of Finance of Ukraine	3501010	Governance and management in finance	31,423	30,217	34,860	-	-	-	96,500
3500000	Ministry of Finance of Ukraine	3504010	Governance and management in treasury services	133,096	135,809	146,046	-	-	-	414,951
3500000	Ministry of Finance of Ukraine	3505010	Governance and management in financial control	43,854	46,529	50,647	-	-	-	141,030
3500000	Ministry of Finance of Ukraine	3506010	Governance and management in customs policy	214,654	217,692	224,161	-	-	-	656,507
3500000	Ministry of Finance of Ukraine	3507010	Governance and management in tax policy	384,208	395,834	450,452	-	-	-	1,230,494
3500000	Ministry of Finance of Ukraine	3509010	Governance and management in financial monitoring	5,198	7,569	7,131	-	-	-	19,898
3600000	Ministry of Justice of Ukraine	3601010	Governance and management in justice	149,084	148,266	174,479	-	-	-	471,829
3600000	Ministry of Justice of Ukraine	3609010	Governance and management in archive affairs	1,325	1,348	1,614	-	-	-	4,287
3800000	Ministry of Culture and Information Policy of Ukraine	3801010	Governance and management in culture and information policy	8,242	3,020	8,336	-	-	-	19,598
3800000	Ministry of Culture and Information Policy of Ukraine	3802010	Governance and management in television and radio broadcasting	1,570	1593	1,597	-	-	-	4,760
3800000	Ministry of Culture and Information Policy of Ukraine	3805010	Governance and management in arts and specialized arts education	888	976	1,078	-	-	-	2,942
3800000	Ministry of Culture and Information Policy of Ukraine	3809010	Governance and management in renewal and preservation of national memory	1,105	1197	1,331	-	-	-	3,633

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
3900000	Ministry of Reintegration of the Temporarily Occupied Territories of Ukraine	3901010	Governance and management of the reintegration of the temporarily occupied territories	3,192	4349	4,270	-	-	-	11,811
5270000	State Nuclear Regulatory Inspectorate of Ukraine	5271010	Governance and management in nuclear regulation	4,186	3932	4,326	-	-	-	12,444
5560000	National Commission for the State Regulation of Communications and Informatization	5561010	Governance and management in regulation of communications and informatization	4,646	5388	5,153	-	-	-	15,187
5970000	Commissioner for State Language Protection	5971010	Organizational, expert and analytical, legal, informational and logistical support for the activities of the Secretariat of the Commissioner for State Language Protection	805	984	976	-	-	-	2,765
5980000	High Council of Justice	5981010	Ensuring the functioning of the independent judiciary	10,471	14,888	14,710	-	-	-	40,069
5990000	Secretariat of Parliament Commissioner for Human Rights	5991010	Parliamentary control over observance of constitutional human rights and freedoms	12,716	13,893	16,291	-	-	-	42,900
6010000	Antimonopoly Committee of Ukraine	6011010	Governance and management in competition policy, control over compliance with legislation on protection of economic competition	13,011	13,634	14,729	-	-	-	41,374
6120000	National Agency of Ukraine on Civil Service	6121010	Governance and functional management in civil service	4,089	4,441	4,653	-	-	-	13,183
6150000	National Securities and Stock Market Commission	6151010	Governance and management in stock market	8,748	8,210	9,947	-	-	-	26,905
6380000	State Space Agency of Ukraine	6381010	Governance and management in space activities	1,882	1,898	1,937	-	-	-	5,717
6440000	National Council of Television and Radio Broadcasting of Ukraine	6441010	Governance and management of control in television and radio broadcasting	9,224	9,000	9,205	-	-	-	27,429
6510000	Accounting Chamber	6511010	Governance and management in control over state budget execution	17,714	19,064	20,049	-	-	-	56,827
6610000	State Property Fund of Ukraine	6611010	Governance and management in state property	27,107	27,953	28,956	-	-	-	84,016
6730000	Central Election Commission	6731010	Governance and management in holding elections and referendums	13,164	13,279	14,633	-	-	-	41,076
7720000	Vinnytsia Regional State Administration	7721010	Exercising executive power in Vinnytsia region	13,594	12,580	13,800	-	-	-	39,974
7730000	Volyn Regional State Administration	7731010	Exercising executive power in Volyn region	11,448	9,797	10,780	-	-	-	32,025
7740000	Dnipropetrovsk Regional State Administration	7741010	Exercising executive power in Dnipropetrovsk region	20,251	19,931	20,283	-	-	-	60,465
7750000	Donetsk Regional State Administration	7751010	Exercising executive power in Donetsk region	16,754	16,603	17,165	-	-	-	50,522
7760000	Zhytomyr Regional State Administration	7761010	Exercising executive power in Zhytomyr region	12,735	11,049	11,844	-	-	-	35,628
7770000	Zakarpattia Regional State Administration	7771010	Exercising executive power in Zakarpattia region	12,523	12,802	12,643	-	-	-	37,968
7780000	Zaporizhzhia Regional State Administration	7781010	Exercising executive power in Zaporizhzhia region	13,821	14,356	14,507	-	-	-	42,684
7790000	Ivano-Frankivsk Regional State Administration	7791010	Exercising executive power in Ivano-Frankivsk region	12,995	13,246	13,381	-	-	-	39,622
7800000	Kyiv Regional State Administration	7801010	Exercising executive power in Kyiv region	15,701	16,823	17,192	-	-	-	49,716

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
7810000	Kirovohrad Regional State Administration	7811010	Exercising executive power in Kirovohrad oblast	10,525	11,238	11,252	-	-	-	33,015
7820000	Luhansk Regional State Administration	7821010	Exercising executive power in Luhansk oblast	10,131	10,614	10,772	-	-	-	31,517
7830000	Lviv Regional State Administration	7831010	Exercising executive power in Lviv oblast	16,475	17,214	17,720	-	-	-	51,409
7840000	Mykolaiv Regional State Administration	7841010	Exercising executive power in Mykolaiv oblast	10,726	11,176	10,718	-	-	-	32,620
7850000	Odessa Regional State Administration	7851010	Exercising executive power in Odessa oblast	14,572	18,566	17,148	-	-	-	50,286
7860000	Poltava Regional State Administration	7861010	Exercising executive power in Poltava oblast	12,440	13,185	12,566	-	-	-	38,191
7870000	Rivne Regional State Administration	7871010	Exercising executive power in Rivne oblast	11,111	10,795	11,008	-	-	-	32,914
7880000	Sumy Regional State Administration	7881010	Exercising executive power in Sumy oblast	12,558	12,014	12,624	-	-	-	37,196
7890000	Ternopil Regional State Administration	7891010	Exercising executive power in Ternopil oblast	10,761	10,054	8,750	-	-	-	29,565
7900000	Kharkiv Regional State Administration	7901010	Exercising executive power in Kharkiv oblast	16,753	17,292	17,086	-	-	-	51,131
7910000	Kherson Regional State Administration	7911010	Exercising executive power in Kherson oblast	10,778	11,123	12,105	-	-	-	34,006
7920000	Khmelnysky Regional State Administration	7921010	Exercising executive power in Khmelnytsky oblast	10,191	10,309	10,456	-	-	-	30,956
7930000	Cherkassy Regional State Administration	7931010	Exercising executive power in Cherkassy oblast	12,010	10,722	10,855	-	-	-	33,587
7940000	Chernivtsi Regional State Administration	7941010	Exercising executive power in Chernivtsi oblast	9,407	9,883	10,781	-	-	-	30,071
7950000	Chernihiv Regional State Administration	7951010	Exercising executive power in Chernihiv oblast	14,546	14,402	8,901	-	-	-	37,849
8680000	State Regulatory Service of Ukraine	8681010	Governance and management in regulatory policy and licensing	2,818	2,744	3,379	-	-	-	8,941
<b>Salaries of school employees</b>										
2210000	Ministry of Education and Science of Ukraine (general government expenditures and lending)	2211190	Educational subvention from the state budget to local budgets	6,274,549	6,748,321	6,666,687	6,668,561	7,771,852	-	34,129,970
<b>First responders' salaries</b>										
1006000	State Emergency Service of Ukraine	1006010	Governance and management in emergency situations	27,280	31,211	30,125	-	-	-	88,616
1006000	State Emergency Service of Ukraine	1006280	Ensuring civil defense forces' activities	1,416,382	3,225,437	2,825,214	-	-	-	7,467,033
1006000	State Emergency Service of Ukraine	1006360	Personnel training, scientific and technical activities on civil protection and fire safety	93,465	101,217	103,057	-	-	-	297,739
1006000	State Emergency Service of Ukraine	1006060	Hydrometeorological activities	51,911	55,033	58,916	-	-	-	165,860
<b>Internally Displaced Persons (IDP) payments</b>										



## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

Code (PCCEC)	Title	Code (PCCEC)	Title	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total expenditures, thousand UAH:
2501000	Ministry of Social Policy of Ukraine	2501530	Social protection of people in difficult life circumstances		6,303,303	6,091,551	-	-	-	12,394,854
	<b>Assistance to low-income families</b>									
2501000	Ministry of Social Policy of Ukraine	2501540	Support for low-income families		817,333	1,110,238	-	-	-	1,927,571
	<b>Assistance to people with disabilities</b>									
2501000	Ministry of Social Policy of Ukraine	2501530	Social protection of people in difficult life circumstances		1,511,309	1,440,897	-	-	-	2,952,206
	<b>Subsidies</b>									
2501000	Ministry of Social Policy of Ukraine	2501540	Support for low-income families		3,290,755	3,186,373	-	-	-	6,477,128
	<b>Pensions</b>									
2506000	Pension Fund of Ukraine	2506080	Financial security for payment of pensions, benefits and increases to pensions granted under pension programs and the Pension Fund's deficit	22,654,952	22,654,952	22,654,952	22,654,952	-	-	90,619,808
	<b>Medical employees' salaries (Program of Medical Guarantees, or PMG)</b>									
2308000	National Health Service of Ukraine	2308060	Implementation of state guarantees program of health care services	8,436,273	8,532,862	-	-	-	-	16,969,135
	<b>Assistance at child birth, Assistance at child adoption, Assistance to single mothers, Maternity assistance</b>									
2501000	Ministry of Social Policy of Ukraine	2501400	Social protection of children and families	852,578	924,895	995,223	-	-	-	2,772,696
<b>Total, thousand UAH:</b>				<b>42,145,118</b>	<b>56,635,115</b>	<b>47,748,886</b>	<b>29,323,513</b>	<b>7,771,852</b>	<b>-</b>	<b>183,624,484</b>
<b>Submitted for reimbursement, thousand USD</b>				<b>1,152,489</b>	<b>1,559,447</b>	<b>1,305,830</b>	<b>801,877</b>	<b>212,528</b>	<b>-</b>	<b>5,032,171</b>

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

**12. EVENTS AFTER THE REPORTING DATE****Situation in Ukraine**

A full-scale war with Russia is ongoing in Ukraine and martial law is in effect.

Going forward, the key risk is that the war will drag on even if the fighting is localized. This will require the economy to operate under extreme conditions over a long period of time, threaten to deepen its decline, and increase the need for assistance from development partners. The war will also have an increasing impact on the global economy.

International support for Ukraine is growing thanks to the resistance of the Armed Forces, effective diplomacy, and extensive coverage in the global media. The main mechanisms of international support are arms supplies, financial and humanitarian aid, and sanctions on Russia.

Given the war-related uncertainty and significant state budget expenditures, maintenance of exchange rate stability amid plans for currency liberalization will require ensuring high attractiveness of hryvnia savings, which is important for ensuring moderate inflation and exchange rate stability over the forecast horizon. With this in mind, the key policy rate has been kept at 25%, and since October 27, 2023, the key policy rate has been 16%.

In recent months, inflation has been declining rapidly, primarily due to a significant supply of newly harvested agricultural products, including vegetables and fruits, sugar beets, grains, and oilseeds. The moratorium on raising a number of housing and utilities tariffs further limited the growth of administratively regulated prices. The stable situation on the FX market restrained the rise in prices for goods with a significant import component (household appliances, electronics, etc.). Other fundamental factors, however, continue their pressure on inflation. The gradual economic recovery is accompanied by a revival in demand for consumer goods and services, and the shortage of skilled workers, in particular as a result of migration, is prompting companies to raise wages at a relatively high rate. In addition, the pressure on business costs is still significant, driven by the war-related destruction, complicated logistics, higher electricity prices for non-household consumers, etc. At the same time, the NBU raised its inflation forecast for 2024 from 8.5% to 9.8%. The price growth acceleration next year will be driven by this year's low comparison base for food prices, continued pressure on business costs due to revised assumptions about security risks, higher wages, and accelerated growth in administratively regulated prices.

A longer period and intensity of the war are still the key risks. The main assumption of the forecast is still a significant reduction in security risks from the beginning of 2024. A longer period of military operations could slow economic recovery and worsen inflation and exchange rate expectations. This will create additional challenges for the economy and finance.

The situation is still evolving and its consequences are currently uncertain. Management is unable to predict all of the developments that could affect the economy as a whole and what effect they might have on the financial position and the results of the Project's activities in the future. Management keeps monitoring the possible impact of these developments on the Project and will take all possible measures to mitigate any consequences.

**Signing of additional agreements under the Project**

Additional grant financing for the Fifth Additional Financing for the Project in the amount of USD 1,250,000 thousand was provided in accordance with the Second Grant Agreement of Multi-Donor Trust Fund (Fifth Additional Financing for the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the International Bank for Reconstruction and Development and the International Development Association (acting as administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated July 27, 2023 No. TF0C2273.

Additional grant financing for the Fifth Additional Financing for the Project in the amount of USD 1,250,000 thousand was provided in accordance with the Third Grant Agreement of Multi-Donor Trust Fund (Fifth Additional Financing for the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and IBRD and IDA (acting as the administrator of the Multi-Donor Trust Fund of

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

---

Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated September 18, 2023 No. TF0C2609.

Additional grant financing for the Fifth Additional Financing for the Project in the amount of USD 1,150,000 thousand was provided in accordance with the Fourth Grant Agreement of Multi-Donor Trust Fund (Fifth Additional Financing for the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) between Ukraine and the International Bank for Reconstruction and Development and the International Development Association (acting as administrator of the Multi-Donor Trust Fund of Co-Financing the Project of Public Expenditures for Administrative Capacity Endurance in Ukraine) dated October 06, 2023 No. TF0C2908.

Loan Agreement (Sixth Additional Financing of the Project "Public Expenditures for Administrative Capacity Endurance in Ukraine") between Ukraine and the International Bank for Reconstruction and Development dated 18.12.2023 No. 9631-UA in the amount of USD 1.086 billion.

Multi-Donor Trust Fund Grant Agreement (Sixth Additional Financing of the Project "Public Expenditures for Administrative Capacity Endurance in Ukraine") between Ukraine and the International Bank for Reconstruction and Development and the International Development Association (acting as the administrator of the Multi-Donor Trust Fund for co-financing the Project "Public Expenditures for Administrative Capacity Endurance in Ukraine") dated 18.12.2023 No. TF0C3378, No. TF0C3379, No. TF0C3385 in the amount of USD 260 million

In addition, Amendment No. 5 to the Financing Agreement (the "Public Expenditures for Administrative Capacity Endurance in Ukraine" Project) between Ukraine and the International Development Association dated 09.06.2022 No. 7153-UA and the Loan Agreement (Fifth Additional Financing of the "Public Expenditures for Administrative Capacity Endurance in Ukraine" Project) between Ukraine and the International Bank for Reconstruction and Development dated 21.06.2023 No. 9573-UA were signed. These amendments relate to the extension of the PEACE in Ukraine Project implementation period until June 30, 2025.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023  
in thousands of US dollars

The budget by category for contracts signed after the reporting date is as follows:

Agreement	Date of signing agreement	Type of agreement	Closing date	Amount, USD	Category 1	Category 2	Category 3	Category 4	Front-end Fee	Loan Interest
TF 0C2273	27.07.2023	Grant	30.06.2024	1,250,000,000	24,000,000	-	1,226,000,000	-	-	-
TF 0C2609	18.09.2023	Grant	30.06.2024	1,250,000,000	440,000,000	-	810,000,000	-	-	-
TF 0C2908	06.10.2023	Grant	30.06.2024	1,150,000,000	200,000,000	-	950,000,000	-	-	-
9631-UA	18.12.2023	Loan	30.06.2025	1,086,000,000	-	-	997,285,000	-	2,715,000	86,000,000
TF 0C3378	18.12.2023	Grant	30.06.2024	20,000,000	-	-	20,000,000	-	-	-
TF 0C3379	18.12.2023	Grant	30.06.2024	190,000,000	-	-	190,000,000	-	-	-
TF 0C3385	18.12.2023	Grant	30.06.2024	50,000,000	-	-	50,000,000	-	-	-
<b>Total:</b>				<b>4,996,000,000</b>	<b>664,000,000</b>	<b>-</b>	<b>4,243,285,000</b>	<b>-</b>	<b>2,715,000</b>	<b>86,000,000</b>

## Expenses reimbursed after the reporting period by agreements

Category	1	1	3	3	3	3	3	3	3	3	4	4	4	4	4
Agreement	Salaries of employees of governmental bodies	Salaries for school employees	Pensions	Assistance to low-income families	Assistance to people with disabilities	Subsidies	Internally Displaced Persons (IDPs) payments	Medical employees' salaries (Program of Medical Guarantees, or PMG)	First responders' salaries	Salaries for higher education employees	Assistance at child birth	Assistance at child adoption	Child benefits for single mothers	Maternity assistance	Total, thousand USD:
TF 0C1885	50,309	-	-	-	-	-	-	-	-	-	-	-	-	-	50,309
TF 0C2273	23,395	-	823,001	18,212	40,836	84,494	174,447	-	85,615	-	-	-	-	-	1,250,000
TF 0C2609	182,073	259,368	416,038	-	-	-	-	242,521	150,000	-	-	-	-	-	1,250,000
TF 0C2908	-	200,386	949,614	-	-	-	-	-	-	-	-	-	-	-	1,150,000
9573-UA	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Reimbursed by IBRD and IDA funds, thousand USD	255,777	459,754	2,288,653	18,212	40,836	84,494	174,447	242,521	235,615	-	-	-	-	-	3,800,309

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

As at June 30, 2023 and for the period from June 18, 2022 to June 30, 2023

in thousands of US dollars

		Expenses submitted for reimbursement and reimbursed after the end of the reporting period														
Category		1	1	3	3	3	3	3	3	3	4	4	4	4	4	
Month	Details	Salaries of employees of governmental bodies	Salaries for school employees	Pensions	Assistance to low-income families	Assistance to people with disabilities	Subsidies	Internally Displaced Persons (IDPs) payments	Medical employees' salaries (Program of Medical Guarantees, or PMG)	First responders' salaries	Salaries for higher education employees	Assistance at child birth	Assistance at child adoption	Child benefits for single mothers	Maternity assistance	Total:
January 2023		-	-	-	18,212	40,836	84,494	169,410	-	-	-	-	-	-	-	312,952
February 2023		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2023		-	-	-	-	-	-	5,037*	242,521	10,281**	-	-	-	-	-	257,839
April 2023		73,704	-	-	-	-	-	-	-	76,213	-	-	-	-	-	149,917
May 2023		86,409	-	619,519	-	-	-	-	-	73,703	-	-	-	-	-	779,631
June 2023		95,664	459,754	619,520	-	-	-	-	-	75,418	-	-	-	-	-	1,250,356
July 2023		-	-	619,519	-	-	-	-	-	-	-	-	-	-	-	619,519
August 2023		-	-	619,519	-	-	-	-	-	-	-	-	-	-	-	619,519
<b>Total 1, thousand USD</b>		<b>255,777</b>	<b>459,754</b>	<b>2,478,077</b>	<b>18,212</b>	<b>40,836</b>	<b>84,494</b>	<b>174,447*</b>	<b>242,521</b>	<b>235,615**</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,989,733</b>
<b>Total 2, thousand USD</b>		<b>255,777</b>	<b>459,754</b>	<b>2,288,653</b>	<b>18,212</b>	<b>40,836</b>	<b>84,494</b>	<b>174,447*</b>	<b>242,521</b>	<b>235,615**</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,800,309</b>
<b>Total 3, thousand USD</b>		<b>-</b>	<b>-</b>	<b>189,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,424</b>

\* Including USD 5,037 thousand that were not reimbursed as at 30.06.2023

\*\* Including USD 10,281 thousand that were not reimbursed as at 30.06.2023

Total 1 – Submitted for reimbursement after the end of the reporting period, thousand USD

Total 2 – Reimbursed from IBRD and IDA funds, thousand USD

Total 3 – Not reimbursed as of 28.12.2023, thousand USD

# CHECKLIST OF THE BANK'S AUDIT DOCUMENTATION

<b>Name of Loan/Credit:</b>	"Public Expenditures for Administrative Capacity Endurance in Ukraine" Project
<b>Loan/Credit #</b>	# 9403-UA, # 9404-UA, # 9405-UA, # 9406-UA, # IDA 7153-UA, # TF 0B9038, TF 0B9348, # 9447-UA, # 9448-UA, # TF 0C0133, # 9466-UA# TF 0C1223, # TF 0C0846, # TF 0C0847, # TF 0C1885, # TF 0C1955, # 9573-UA
<b>Audit Report:</b>	for the period from June 18, 2022 to June 30, 2023

	Check if Included	Check if N/A
<b>I. Audit report (Opinion):</b>		
A. Applicable accounting standards noted	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. Applicable auditing standards noted	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Opinion rendered on all forms of withdrawals:		
1. Statement of Expenditures	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Designated Account	<input checked="" type="checkbox"/>	<input type="checkbox"/>
D. All sources of financing for the project are noted	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>II. Financial Reports:</b>		
A. Revenue Earning Entity (all of the following are required):		
1. Balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Cash Flow Statement	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Income Statement	<input type="checkbox"/>	<input checked="" type="checkbox"/>
B. Non-Revenue Earning Entity (all of the following are required):		
1. Balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Summary of Sources and Uses of Funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. If applicable (refer to Loan Agreement):		
1. Statement of Expenditure (SOE) Statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Designated Account Statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>III. Notes to the Financial Statements</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>IV. Reconciliation between World Bank records and project records</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>V. Management Letter</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>