Ministry of Finance of the Republic of Belarus

Republican Unitary Enterprise “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus”

Special Purpose Financial Statements under the Project

“Public Financial Management Modernization in the Republic of Belarus” Loan No. 8606-BY

for the period from January 1, 2021 to October 22, 2021 with the independent Auditor’s report

Minsk | 2021

Public Financial Management Modernization in the Republic of Belarus

Loan No. 8606-BY

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Public Financial Management Modernization in the Republic of Belarus

Loan No. 8606-BY

STATEMENT ON THE MANAGEMENT'S RESPONSIBILITY FOR PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS UNDER THE PROJECT FOR THE PERIOD FROM JANUARY 01, 2021 TO OCTOBER 22, 2021

Management of Republican Unitary Enterprise “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus” (hereinafter – RUE “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus”) is responsible for preparation of the special purpose financial statements under the Project “Public Financial Management Modernization in the Republic of Belarus” (hereinafter – the Project) being implemented by RUE “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus”, that present fairly in all material respects the financial position of the Project as at October 22, 2021, as well as funds received and used under the Project for the period from January 01, 2021 to October 22, 2021 in accordance with the International Public Sector Accounting Standards (IPSAS).

While preparing the special purpose financial statements under the Project, the Management of RUE “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus” (hereinafter – the Management) is responsible for:

- adequate choice and application of accounting policies’ principles;
- presentation of information including that on accounting policies in a form which ensures relevance, reliability, comparability and transparency of such information;
- compliance with the requirements of IPSAS and disclosure of all significant deviations from IPSAS in the Notes to the special purpose financial statements under the Project.

The Management is also responsible for:

- development, introduction and maintaining of effective and reliable internal control system under the Project;
- maintenance of accounting in a form that allows to address the substance and explain transactions under the Project, and also to provide information of sufficient accuracy on the financial position of the Project at any date and ensure compliance with IPSAS;
- taking all possible reasonable steps to safeguard of the assets of the Project;
- detecting and preventing facts of financial and other irregularities.

The present special purpose financial statements under the Project for the period from January 01, 2021 to October 22, 2021 were approved by Yuriy M. Seliverstov, the Minister of Finance of the Republic of Belarus, on October 22, 2021.

On behalf of the Management of RUE “Data-Processing Centre of the Ministry of Finance of the Republic of Belarus”:

A.A. Narchuk	Elena V. Klishina
Director	Chief Accountant

November 10, 2021

FBK-BEL LLC

Our ref. No. 05-01/124 of November 10, 2021

INDEPENDENT AUDITOR'S REPORT

To the Ministry of Finance of the Republic of Belarus, RUE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus", the Management of the Project "Public Financial Management Modernization in the Republic of Belarus"

Opinion

We have audited the special purpose financial statements under the Project "Public Financial Management Modernization in the Republic of Belarus" financed by the International Bank for Reconstruction and Development (hereinafter – IBRD) according to Loan Agreement No. 8606-BY of April 1, 2016 between the Republic of Belarus and IBRD (hereinafter – the Project) that include Loan Sources and Uses of Funds Statement, Uses of Funds, Designated Account Statement, Transit Account Statement, SOE Withdrawal Schedule as at October 22, 2021 and for the period from January 01, 2021 to October 22, 2021, and explanatory notes to the special purpose financial statements including disclosure of the fundamental principles of the accounting policies.

In our opinion, the accompanying special purpose financial statements under the Project fairly in all material respects represent the financial position of the Project as at October 22, 2021, as well as received and used Project funds for the period from January 01, 2021 to October 22, 2021 in accordance with the International Public Sector Accounting Standard "Financial Reporting under the Cash Basis of Accounting" developed by the International Public Sector Accounting Standards Board of the International Federation of Accountants.

Basis for Opinion

We conducted our audit in accordance with the requirements of Law of the Republic of Belarus of July 12, 2013 "On Auditing Activity", the National Rules on Auditing Activities effective in the Republic of Belarus, the International Standards on Auditing (hereinafter – "ISAs"). Our responsibilities under these standards are further described in the section "Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements" of this Auditor's Report. We are independent of RUE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" in accordance with the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Restriction on Distribution and Use

This Auditor's Report is intended solely for the use of the Ministry of Finance of the Republic of Belarus, Republican Unitary Enterprise "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" for presentation of information to IBRD on the Project funds received and used. This Auditor's Report is not intended for the use of third parties, and we do not bear any responsibility or liability to any other parties except the Ministry of Finance of the Republic of Belarus and RUE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" in respect of this Auditor's Report. In case of taking a decision by such parties based on the contents of this Auditor's Report, the third parties are liable for such decisions.

Responsibilities of the Management and Those Charged with Governance for the Special Purpose Financial Statements under the Project

The Management of the Project is responsible for preparation and fair presentation of the special purpose financial statements under the Project prepared in accordance with the International Public Sector Accounting Standard "Financial Reporting under the Cash Basis of Accounting" developed by the International Public Sector Accounting Standards Board of the International Federation of Accountants and for the internal control system that the Management considers necessary for preparation of the special purpose financial statements under the Project that is free from material misstatement, whether due to fraud or error.

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TIN 690398039

Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements under the Project

Our objective is to obtain reasonable assurance on whether the special purpose financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence economic decisions of users taken on basis of these special purpose financial statements.

Within the frames of the audit held in accordance with the ISAs, we apply professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the special purpose financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control system;

- obtain an understanding of the internal control system relevant to the audit, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control system;

- evaluate appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management;

- evaluate presentation of the special purpose financial statements as a whole, their structure and contents, including disclosures, as well as whether the special purpose financial statements present the underlying transactions and events in a manner that ensures their reliable representation.

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

«ФБК-Бел» Минск

Engagement Partner,

Director of FBK-Bel LLC — Alexey G. Reneisky

Head of Engagement Team,

Auditor — Renata V. Kirslite

Audited organisation:

Republican Unitary Enterprise "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" (RUE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus")

17, Kalvaryiskaya str., Minsk, 220010, Republic of Belarus;

State registration: was registered by the Minsk City Executive Committee on June 30, 2000 in the Unified State Register of legal entities and individual entrepreneurs under No. 100049849;

Taxpayer's identification number – 100049849.

Auditing organisation:

FBK-Bel Limited Liability Company (FBK-Bel LLC);

office 201-11, 22A Logoisky highway, Minsk, 220090, Republic of Belarus;

State registration: was registered by Minsk City Executive Committee on February 6, 2009 in the Unified State Register of legal entities and individual entrepreneurs under No.690398039;

Taxpayer's identification number – 690398039.

Date of signing the Auditor's report is November 10 2021

The Auditor's report was received on November 10 2021

Full name, job title Andrey A Narchuk, Director Signature

APPROVED BY / УТВЕРЖДАЮ
Minister of Finance of the Republic of Belarus/
Министр финансов Республики Беларусь

Mr. Yury M. Seliverstau/
Ю.М. Селиверстов

" " 2021 г.

PUBLIC FINANCIAL MANAGEMENT MODERNIZATION PROJECT Проект "Модернизация системы управления государственными финансами в Республике Беларусь" Loan Sources and Uses of Funds Statement / Отчет об источниках средств Проекта и их использовании IBRD 86060 for the Period from 01/01/2021 to 22/10/2021 за период с 01/01/2021 по 22/10/2021 in USD/в долларах США					
	Reporting period/ Отчетный период		Cumulative from effectiveness/С даты начала реализации проекта		TOTAL PER LA/Итого
Opening Cash Balances/ Остаток денежных средств на начало периода					
Designated account - Loan funds / Специальный выделенный счет - Средства займа	312 094,63		0,00		0,00
Transit account - Loan funds / Транзитный счет - Средства займа	0,00		0,00		0,00
Total opening cash balance / Итого остаток денежных средств на начало периода		312 094,63		0,00	0
Sources of funds / Источники средств					
IBRD 86060	3 146 740,00		8 964 362,20		10 000 000,00
Other / Другие	0,00		0,00		0,00
Total Financing / Итого полученное финансирование		3 146 740,00		8 964 362,20	10 000 000,00
Total Sources / Итого по источникам средств		3 458 834,63			
Less: Expenditures by Components / Расходы по компонентам					
Component no.1: Budget management regulations and procedures / Компонент № 1: Совершенствование правил и процедур управления бюджетом	454 556,33		2 957 534,16		2 962 357,14
Component no.2: PFM IT solutions / Компонент № 2: Решения в области информационных технологий для УГФ	2 698 583,26		5 010 398,64		5 108 656,73
Component no.3: Change Management / Компонент № 3: Управление изменениями	287 666,31		953 400,67		1 903 986,13
FRONT END FEE / Разовый сбор	0,00		25 000,00		25 000,00
Total Expenditures / Итого расходы по компонентам		3 440 805,90		8 946 333,47	10 000 000,00
Interest earned / Проценты банка			0,00		
Closing Cash Balances per Bank Statements / Остаток денежных средств на конец отчетного периода по банковским выпискам					
Designated account - IBRD loan / Специально выделенный счет - IBRD займ	18 028,73		18 028,73		0,00
Transit account - Loan funds / Транзитный счет - источники средств	0,00		0,00		0,00
Funds in transit / Средства в пути					
Total closing Cash Balances / Итого остаток денежных средств на конец периода		18 028,73		18 028,73	0,00
Calculated account closing balance / Расчитанный баланс счета на конец отчетного периода		18 028,73		18 028,73	0,00

Agreed by / Согласовано:

Head of the Department of Financial, Economic Activity and Accounting of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансов, учета и отчетности Министерства финансов Республики Беларусь — Ms. Larisa A. Ermakova/ Л.А. Ермакова

Head of Financial Technologies Department of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансовых технологий Министерства финансов Республики Беларусь — Mr. Sergei A. Filyutich/ С.А. Филютич

Director of RUE "Data-Processing Center of the Ministry of Finance of the Republic of Belarus"/
Директор УП "ИВЦ Минфина" — Mr. Andrey A. Narchuk / А.А. Нарчук

Deputy Head of Accounting Department of RUE "Data-Processing Center of the Ministry of Finance of the Republic of Belarus"/
Заместитель главного бухгалтера УП "ИВЦ Минфина" — Ms. Anzhela V. Dziasna/ А.В. Десна

APPROVED BY / УТВЕРЖДАЮ
Minister of Finance of the Republic of Belarus/
Министр финансов Республики Беларусь

Mr. Yury M. Seliverstau/
Ю. М. Селиверстов

2021 г.

PUBLIC FINANCIAL MANAGEMENT MODERNIZATION PROJECT / Проект "Модернизация системы управления государственными финансами в Республике Беларусь"					
Uses of Funds / Отчет о расходовании средств Проекта					
IBRD 86060					
for the Period from 01/01/2021 to 22/10/2021					
in USD/в долларах США					
за период с 01/01/2021 по 22/10/2021					
Project expenditures/Расходы проекта					
Project component/ Subcomponent/Activity/Компонент проекта/подкомпонент/мероприятие	**Total Amount per procurement plan/Общая сумма согласно плану закупок**	**Year to date/Текущий год**	**Cumulative to date/ Расходы с нарастающим итогом на отчетную дату**	**Amount payable at the reporting date (goods/services accepted but not paid)/Кредиторская задолженность на отчетную дату (товары/услуги принятые, но не оплаченные)**	**Total payments still to be made / Остаток средств для предстоящих платежей**
1	**2**	**3**	**4**	**5**	**6=2-4**
Component no.1: Budget management regulation and procedures/Компонент № 1: Совершенствование правил и процедур управления бюджетом	***2 962 357,14***	***454 556,33***	***2 957 534,16***	***0,00***	***4 822,98***
Sub-Component no.1.1: Budget preparation / Подкомпонент № 1.1: Подготовка бюджета	***663 349,15***	***-***	***663 349,15***	***0,00***	***0,00***
1.1.1. Macroeconomic and macro fiscal forecasting / Макроэкономическое и макрофискальное прогнозирование	Cancelled/Отменено				
1.1.2. Revenue forecasting / Прогнозирование доходов	77 633,50	0,00	77 633,50	0,00	0,00
1.1.3. Tax expenditures/ Оценка налоговых расходов	Cancelled/Отменено				
1.1.4. Medium term and program budgeting / Среднесрочное и программно-целевое планирование бюджета	580 815,50	0,00	580815,50	0,00	0,00
1.1.5. Operational expenses / Операционные расходы	4 900,15	0,00	4 900,15	0,00	0,00
Sub-Component no.1.2: Debt management / Подкомпонент № 1.2: Управление долгом	***553,93***	***0,00***	***553,93***	***0,00***	***0,00***
1.2.1. Improvement of the debt managment system / Совершенствование управления долгом	Cancelled/Отменено				
1.2.2. Operational expenses / Операционные расходы	553,93	0,00	553,93	0,00	0,00
Sub-Component no.1.3: Budget execution and reporting/ Подкомпонент № 1.3: Исполнение бюджета и отчетность	***2 298 454,06***	***454 556,33***	***2 293 631,08***	***0,00***	***4 822,98***
1.3.1. Improvement of budget execution / Совершенствование исполнения бюджета	Cancelled/Отменено				
1.3.2. Accounting and financial reporting/ Бухгалтерский учёт и финансовая отчетность	987 190,00	408230,00	987 190,00	0,00	0,00
1.3.3. Internal control and audit/ Внутренний финансовый контроль и аудит	323 385,00	0,00	323385,00	0,00	0,00
1.3.4. Budget transparency data analysis software. Procurement and installation of software for retrieving the required data from the database (ETL) / Программно-технические средства для повышения прозрачности бюджета. Приобретение и установка ПО по извлечению необходимых данных из имеющихся баз данных (ETL)	119 643,68	0,00	119 643,68	0,00	0,00

Project component/ Subcomponent/Activity/Компонент проекта/подкомпонент/мероприятие	Total Amount per procurement plan/Общая сумма согласно плану закупок	Year to date/Текущий год	Cumulative to date/ Расходы с нарастающим итогом на отчетную дату	Amount payable at the reporting date (goods/services accepted but not paid)/Кредиторская задолженность на отчетную дату (товары/услуги принятые, но не оплаченные)	Total payments still to be made / Остаток средств для предстоящих платежей
1	2	3	4	5	6=2-4
1.3.4.1. Technical support to software for retrieving the required data from the database (ETL) / Техническая поддержка ПО по извлечению необходимых данных из имеющихся баз данных (ETL)	21 999,56	0,00	21 999,56	0,00	0,00
1.3.4.2. Technical support to software for retrieving the required data from the database (2019-2020) / Техническая поддержка ПО по извлечению необходимых данных из имеющихся баз данных (2019-2020)	21 999,56	0,00	21999,56	0,00	0,00
1.3.4.3. Technical support to software for retrieving the required data from the database (2020-2021) / Техническая поддержка ПО по извлечению необходимых данных из имеющихся баз данных (2020-2021)	21 999,56	10083,13	21999,56	0,00	0,00
1.3.5. Budget transparency data analysis software. BI- tools (acquisition of licenses) / Программно-технические средства для повышения прозрачности бюджета. BI-средства (приобретение лицензий)	207 695,40	0,00	207 695,40	0,00	0,00
1.3.5.1. Technical support to BI-tools (2018-2019) / Техническая поддержка BI-средств (2018-2019)	44 212,16	0,00	44 212,16	0,00	0,00
1.3.5.1.1. Technical support to BI-tools (2019-2020) / Техническая поддержка BI-средств (2019-2020)	42 787,93	0,00	42 787,93	0,00	0,00
1.3.5.1.2. Technical support to BI-tools (2020-2021) / Техническая поддержка BI-средств (2020-2021)	44 400,00	26900,00	44400,00	0,00	0,00
1.3.5.2. Software for budget transparency improvement and analytical work. BI - tools (acquisition of licenses) / Программные средства для повышения прозрачности бюджета и проведения аналитической работы. BI - средства (приобретение лицензий)	77 567,30	0,00	77567,30	0,00	0,00
1.3.5.2.1. Technical support to BI - tools, additional licenses (2019-2020) / Техническая поддержка BI - средства, дополнительные лицензии (2019-2020)	13 693,33	0,00	13693,33	0,00	0,00
1.3.5.2.2. Technical support to BI - tools, additional licenses (2020-2021) / Техническая поддержка BI - средства, дополнительные лицензии (2020-2021)	9 959,14	9286,79	9959,14	0,00	0,00
1.3.6. Budget transparency / Прозрачность бюджета	350 000,00	0,00	350000,00	0,00	0,00
1.3.7. Operational expenses / Операционные расходы	11 921,44	56,41	7 098,46	0,00	4 822,98
Total Component no.1/Итого по Компоненту № 1	***2 962 357,14***	***454 556,33***	***2 957 534,16***	***0,00***	***4 822,98***
Component no.2: PFM IT solutions/ Компонент № 2: Решения в области информационных технологий для УГФ	***5 108 656,73***	***2 698 583,26***	***5 010 398,64***	***0,00***	***98 258,09***
2.1. Design of IFMIS / Дизайн ИИСУГФ*	Cancelled/Отменено				
2.2. ASFS IT Infrastructure Upgrate. Procurement of hardware-software package in order to develop "Active-active" geographically distributed cluster / Модернизация программно-технической инфраструктуры АСФР. Приобретение аппаратно-программного комплекса с целью построения территориально-распределенного кластера, функционирующего в режиме "Active-active"	1 307 702,00	303164,40	1307702,00	0,00	0,00
2.3. ASFS IT Infrastructure Upgrate. Procurement of hardware-software complex in order to establish a backup data warehouse / Модернизация программно-технической инфраструктуры АСФР. Приобретение аппаратно-программного комплекса для создания резервной системы хранилища данных	318 450,00	0,00	318 450,00	0,00	0,00
2.4. Software for business process management / Программное обеспечение для описания бизнес-процессов	349 893,18	0,00	349 893,18	0,00	0,00
2.5. User support software / Программное обеспечение для службы поддержки пользователей	116 055,79	0,00	116 055,79	0,00	0,00
2.5.1. Technical support to user support software (2018-2019) / Техническая поддержка программного обеспечения для службы поддержки пользователей (2018-2019)	14 375,04	0,00	14375,04	0,00	0,00

Project component/ Subcomponent/Activity/Компонент проекта/подкомпонент/мероприятие	Total Amount per procurement plan/Общая сумма согласно плану закупок	Year to date/Текущий год	Cumulative to date/ Расходы с нарастающим итогом на отчетную дату	Amount payable at the reporting date (goods/services accepted but not paid)/Кредиторская задолженность на отчетную дату (товары/услуги принятые, но не оплаченные)	Total payments still to be made / Остаток средств для предстоящих платежей
1	2	3	4	5	6=2-4
2.5.2. User support software (acquisition of additional licenses) / Программное обеспечение для службы поддержки пользователей (приобретение дополнительных лицензий)	300 846,83	0,00	300846,83	0,00	0,00
2.6. Procurement of portable DSS / Приобретение портативной СХД	1 039 133,00	1039133,00	1039133,00	0,00	0,00
2.7. Virtualization infrastructure management software (acquisition of licenses) / Программное обеспечение для управления инфраструктурой виртуализации (приобретение лицензий)	200 016,00	0,00	200016,00	0,00	0,00
2.8. Software for Information Security, including / Лицензии на программные средства для обеспечения информационной безопасности, включая	150 266,71	65000,00	65000,00	0,00	85 266,71
2.8.1. Software licenses for creating the centralized information security event collection and monitoring system (SIEM)/Лицензии на программное обеспечение для создания системы централизованного сбора и мониторинга событий информационной безопасности (SIEM-системы)	85 266,71	0	0	0	85 266,71
2.8.2. Software licenses for creating the information leakage detection and prevention system (DLP)/Лицензии на программное обеспечение для создания системы обнаружения и предотвращения утечки информации из информационных систем (DLP-системы)	65 000,00	65 000,00	65 000,00	0,00	0,00
2.9. Cryptographic information protection hardware and software package / Программно-аппаратный комплекс криптографической защиты информации	95 697,01	95907,33	95907,33	0,00	-210,32
2.10. Veeam Backup & Replication Enterprise Plus licenses for data backup and recovery / Лицензии на программное обеспечение для резервного копирования и восстановления данных (Veeam Backup & Replication Enterprise Plus)	122 430,00	122430,00	122430,00	0,00	0,00
2.11. Software for remote management of workstations/ Лицензии на программное обеспечение для удаленного управления рабочими станциями	1 256,10	1256,10	1256,10	0,00	0,00
2.12. Microsoft Software / Лицензии на программное обеспечение Microsoft	195 229,00	195229,00	195229,00	0,00	0,00
2.13. Corporate online conference software licenses/ Лицензии на программное обеспечение для проведения корпоративных онлайн конференций	1 000,00	0,00	0,00	0,00	1 000,00
2.14. Kaspersky Security Software Licenses for comprehensive protection and control of workstations/Лицензии на программное обеспечение для комплексной защиты и контроля рабочих мест Kaspersky Security	13 358,42	13358,42	13358,42	0,00	0,00
2.15. Personal Computers / Персональные компьютеры	221 715,00	214295,75	214295,75	0,00	7 419,25
2.16. Software architecture improvement to provide centralized accounting and financial reporting of organizations in the public administration sector / Совершенствование архитектуры программного обеспечения с целью централизованного ведения бухгалтерского учета и финансовой отчетности организаций сектора государственного управления	108 000,00	108000,00	108000,00	0,00	0,00
2.17. Software licenses for the Rapid 7 Nexpose vulnerability management system / Лицензии на программное обеспечение для системы управления уязвимостями Rapid 7 Nexpose	37 949,66	37949,66	37949,66	0,00	0,00
2.18. Intrusion detection firewall / Межсетевой экран, реализующий технологии обнаружения вторжений	1 200,59	1200,59	1200,59	0,00	0,00
2.19. Switches / Коммутаторы	53 460,00	52738,29	52738,29	0,00	721,71
2.20. Fortigate FG-500E licences / Лицензии Fortigate FG-500E	89 720,00	89720,00	89720,00	0,00	0,00
2.21. Informix Database Management System Licences/Лицензии системы управления базами данных Informix	143 392,00	143392,00	143392,00	0,00	0,00
2.22. SQL Server Database Management System Licenses/Лицензии системы управления базами данных SQL Server	215 460,00	215460,00	215460,00	0,00	0,00
2.23. Operational expenses / Операционные расходы	12 050,40	348,72	7 989,66	0,00	4 060,74
Total Component no.2 / Итого по Компоненту № 2	***5 108 656,73***	***2 698 583,26***	***5 010 398,64***	***0,00***	***98 258,09***
Component no.3: Change Management / Компонент № 3: Управление изменениями	***1 903 986,13***	***287 666,31***	***953 400,67***	***0,00***	***950 585,46***

Project component/ Subcomponent/Activity/Компонент проекта/подкомпонент/мероприятие	Total Amount per procurement plan/Общая сумма согласно плану закупок	Year to date/Текущий год	Cumulative to date/ Расходы с нарастающим итогом на отчетную дату	Amount payable at the reporting date (goods/services accepted but not paid)/Кредиторская задолженность на отчетную дату (товары/услуги принятые, но не оплаченные)	Total payments still to be made / Остаток средств для предстоящих платежей
1	2	3	4	5	6=2-4
3.1. Procurement consultant services under the project / Консультативная помощь по проведению закупок для проекта	80 498,00	9347,00	75 868,00	0,00	4 630,00
3.2. Financial management consultant services under the project / Консультативная помощь в финансовом управлении в рамках проекта	36 000,00	6474,00	34 164,00	0,00	1 836,00
3.3. PIU assistant (translator) / Консалтинговые услуги для организации работы проектного офиса (секретарь-переводчик)	53 053,00	7294,00	51 723,00	0,00	1 330,00
3.4. Audit, including / Аудит, включая:	27 000,00	5000,00	20 000,00	0,00	7 000,00
3.4.1. Audit (year 2017) / Аудит (за 2017 год)	*5 000,00*	0,00	*5 000,00*	*0,00*	*0,00*
3.4.2. Audit (year 2018) / Аудит (за 2018 год)	*5 000,00*	*0,00*	*5000,00*	*0,00*	*0,00*
3.4.3. Audit (year 2019) / Аудит (за 2019 год)	*5 000,00*	*0,00*	*5000,00*	*0,00*	*0,00*
3.4.4. Audit (year 2020-2021) / Аудит (за 2020-2021 год)	*12 000,00*	*5000,00*	*5000,00*	*0,00*	*7 000,00*
3.5. Workshops, conferences and media communication / Семинары, конференции и пресс-мероприятия	952 048,11	0,00	22 645,99	0,00	929 402,12
3.6. Equipment for MoF Training Center, including: / Оборудование для Учебного центра Минфина, включая:	616 945,10	127793,24	612 085,27	0,00	4 859,83
3.6.1. Videoconferencing and Simultaneous Interpretation System / Система видеоконференцсвязи и синхронного перевода	*210 354,78*	*0,00*	*210 354,78*	*0,00*	*0,00*
3.6.2. Personal computers, desktop computers and netbooks / Персональные компьютеры, портативные персональные компьютеры и ноутбуки	*99 621,00*	*0,00*	*99 621,00*	*0,00*	*0,00*
3.6.3. Furniture for classrooms (120,307,311) / Мебель для учебных классови (120, 307, 311)	*8 888,81*	*0,00*	*8 888,81*	*0,00*	*0,00*
3.6.4. Equipment for local area networks / Оборудование для ЛВС	*42 221,69*	*0,00*	*42 221,69*	*0,00*	*0,00*
3.6.5. Television video surveillance system (equipment) / Телевизионная система видеонаблюдения (оборудование)	*2 996,71*	*0,00*	*2996,71*	*0,00*	*0,00*
3.6.6. Air conditioners / Кондиционеры	*6 530,12*	*0,00*	*6530,12*	*0,00*	*0,00*
3.6.7. Equipment for digital printing office / Оборудование для цифровой типографии	*78 830,01*	*0,00*	*78830,01*	*0,00*	*0,00*
3.6.8. Furniture for classrooms (412, 407,512) / Мебель для учебных классов (412, 407, 512)	*8 046,54*	*0,00*	*8046,54*	*0,00*	*0,00*
3.6.9. Presentation projectors/ Презентационные проекторы	*11 896,54*	*0,00*	*11896,54*	*0,00*	*0,00*
3.6.10. Software (Microsoft Office, Windows 10 Pro)/ Программное обеспечение (Microsoft Office, Windows 10 Pro)	*14 905,83*	*0,00*	*14905,83*	*0,00*	*0,00*
3.6.11. Personal computers (all-in-one competers)/ Персональные компьютеры (моноблоки)	*12 700,00*	*11976,10*	*11976,10*	*0,00*	*723,90*
3.6.12. Personal computers for computer classrooms, NAS drive (backup data storage), NAS drive (backup data storage)/ Персональные компьютеры для компьютерных классов, NAS - накопитель (резервное хранилище данных), SSD накопитель (1Tb)	*20 010,87*	*20061,62*	*20061,62*	*0,00*	*-50,75*
3.6.14. Digital printing equipment/ Оборудование цифровой печати	*17 000,00*	*15426,36*	*15426,36*	*0,00*	*1 573,64*
3.6.15. Presentation projectors/ Презентационные проекторы	*11 500,00*	*9040,72*	*9040,72*	*0,00*	*2 459,28*
3.6.16. Furniture for a classroom (200)/ Мебель для аудитории (200)	*9 097,56*	*9102,98*	*9102,98*	*0,00*	*-5,42*
3.6.17. Simultaneous interpretation system equipment/ Оборудование для системы синхронного перевода	*46 582,99*	*46656,47*	*46656,47*	*0,00*	*-73,48*
3.6.18. LCD panel (TV) 60", presentation projectors/ LCD - панель (TV) 60", презентационные проекторы	*5 359,90*	*5363,10*	*5363,10*	*0,00*	*-3,20*

Project component/ Subcomponent/Activity/Компонент проекта/подкомпонент/мероприятие	Total Amount per procurement plan/Общая сумма согласно плану закупок	Year to date/Текущий год	Cumulative to date/ Расходы с нарастающим итогом на отчетную дату	Amount payable at the reporting date (goods/services accepted but not paid)/Кредиторская задолженность на отчетную дату (товары/услуги принятые, но не оплаченные)	Total payments still to be made / Остаток средств для предстоящих платежей
1	2	3	4	5	6=2-4
3.6.19. FortiGate- 80E firewall hardware and software/ Оборудование и программное обеспечение для межсетевого экрана FortiGate-80E	*10 401,75*	*10165,89*	*10165,89*	*0,00*	*235,86*
3.7. Strengthening capacity of the Ministry of Finance Training Center / Укрепление потенциала Учебного центра Минфина	131 750,00	131750,00	131750,00	0,00	*0,00*
3.8. Operational expenses / Операционные расходы	6 691,92	8,07	5164,41	0,00	*1 527,51*
Total Component no.3/ Итого по Компоненту № 3	***1 903 986,13***	***287 666,31***	***953 400,67***	***0,00***	***950 585,46***
FRONT END FEE / Разовый сбор	25 000,00	0,00	25 000,00	0,00	0,00
Total Project Expenditure/ Итого расходы проекта	**10 000 000,00**	**3 440 805,90**	**8 946 333,47**	**0,00**	**1 053 666,53**

Agreed by / Согласовано:

Head of the Department of Financial, Economic Activity and Accounting of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансов, учета и отчетности Министерства финансов Республики Беларусь — Ms. Larisa A. Ermakova/ Л.А. Ермакова

Head of Financial Technologies Department of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансовых технологий Министерства финансов Республики Беларусь — Mr. Sergei A. Filyutich/ С.А. Филютич

Director of RUE "Data-Processing Center of the Ministry of Finance of the Republic of Belarus"/
Директор УП "ИВЦ Минфина" — Mr. Andrey A. Narchuk / А.А. Нарчук

Deputy Head Of Accounting Department of RUE "Data-Processing Center of the Ministry of Finance of the Republic of Belarus"/
Заместитель главного бухгалтера УП "ИВЦ Минфина" — Ms. Anzhela V. Dziasna/ А.В. Десна

APPROVED BY / УТВЕРЖДАЮ
Minister of Finance of the Republic of Belarus/
Министр финансов Республики Беларусь

Mr. Yury M. Seliverstau/
Ю.М. Селиверстов

" " 2021 г.

PUBLIC FINANCIAL MANAGEMENT MODERNIZATION PROJECT /
Проект "Модернизация системы управления государственными финансами в Республике Беларусь"
Designated Account Statement / Отчет о состоянии специально выделенного счета
IBRD 86060
for the Period from 01/01/2021 to 22/10/2021
за период с 01/01/2021 по 22/10/2021
in USD/в долларах США

		Reporting Period/Отчетный период	
1	Opening balance at 01.01.2021/Остаток денежных средств на начало отчетного периода 01.01.2021	312 094,63	
2	Advance of Loan funds during the period/Сумма авансов поступившая со счета проекта	2 738 510,00	
3	Amount of eligible expenditures paid during the present period/Сумма санкционированных расходов оплаченных в отчетном периоде	249 833,13	
4	Amount of funds transferred to the transit account/Сумма денежных средств перечисленная на транзитный счет	2 782 742,77	
5	Refund to IBRD from DA during the period/Возмещение средств со специально выделенного счета на счет Займа	0,00	
6	Interest earned/ проценты банка		
7	Service charges/Стоимость услуг	0,00	
8	Differences arising in the reporting period/Разница, возникшая в отчетном периоде	0,00	
9	Calculated DA closing balance/Расчитанный остаток денежных средств на специально выделенном счете		18 028,73
10	DA closing balance as of 22 October 2021 carried forward to next period - per bank statements/Остаток денежных средств на 22 октября 2021 г. на специально выделенном счете, перенесенный на следующий отчетный период	18 028,73	
	Difference between 9 and 10/Разница между линиями 9 и 10 (should be zero or explained/должна быть равна нулю или объяснена)		0,00

Explanation of any discrepancy/Объяснение любых разниц или несоответствий:

Agreed by / Согласовано:

Head of the Department of Financial, Economic Activity and Accounting of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансов, учета и отчетности Министерства финансов Республики Беларусь
Ms. Larisa A. Ermakova/ Л.А. Ермакова

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Начальник управления финансовых технологий Министерства финансов Республики Беларусь
Mr. Sergei A. Filyutich/ С.А. Филютич

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Директор УП "ИВЦ Минфина"
Mr. Andrey A. Narchuk / А.А. Нарчук

Deputy Head Of Accounting Department of RUE "Data-Processing Center of the Ministry of Finance of the Republic of Belarus"/
Заместитель главного бухгалтера УП "ИВЦ Минфина"
Ms. Anzhela V. Dziasna/ А.В. Десна

APPROVED BY / УТВЕРЖДАЮ
Minister of Finance of the Republic of Belarus/
Министр финансов Республики Беларусь

Mr. Yury M. Seliverstau/
Ю.М. Селиверстов

2021 г.

PUBLIC FINANCIAL MANAGEMENT MODERNIZATION PROJECT /
Проект "Модернизация системы управления государственными финансами в Республике Беларусь"
Transit Account Statement / Отчет о состоянии транзитного счета
IBRD 86060
for the Period from 01/01/2021 to 22/10/2021
за период с 01/01/2021 по 22/10/2021
in USD/в долларах США

		Reporting Period/Отчетный период	
1	**Opening balance as of 01.01.2021, including /Остаток денежных средств на начало отчетного периода 01.01.2021, включая**	**0,00**	
	Loan funds / Средства Займа	0,00	
	Interest earned/проценты банка	0,00	
2	**Advance from DA during the period/Сумма авансов, поступившая со специально выделенного счета**	**2 782 742,77**	
3	**Amount of eligible expenditures paid during the present period/Сумма санкционированных расходов оплаченная в отчетном периоде**	**2 782 742,77**	
4	**Refunds/возмещение на специально выделенный счет**	**0,00**	
5	**Interest earned/проценты банка**	**0,00**	
6	**Service charges/Стоимость услуг**	**0,00**	
7	**Differences arising in the reporting period/Разница, возникшая в отчетном периоде**		
8	**Calculated closing balance/Расчитанный остаток денежных средств на транзитном счете**		**0,00**
9	**DA closing balance as of 22 October 2021 carried forward to next period - per bank statements, including /Остаток денежных средств на 22 октября 2021 на транзитном счете, перенесенный на следующий отчетный период - согласно выписке банка, включая**	**0,00**	
	Loan funds / Средства Займа	0,00	
	Interest earned/проценты банка	0,00	
10	Difference between 8 and 9 /Разница между линиями 8 и 9 (should be zero or explained/должна быть равна нулю или объяснена)		0,00

Explanation of any discrepancy/Объяснение любых разниц или несоответствий:

Agreed by / Согласовано:

Head of the Department of Financial, Economic Activity and Accounting of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансов, учета и отчетности Министерства финансов Республики Беларусь — Ms. Larisa A. Ermakova/ Л.А. Ермакова

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Заместитель главного бухгалтера УП "ИВЦ Минфина" — Ms. Anzhela V. Dziasna/ А.В. Десна

APPROVED BY / УТВЕРЖДАЮ
Minister of Finance of the Republic of Belarus/
Министр финансов Республики Беларусь

Mr. Yury M. Seliverstau/
Ю.М. Селиверстов

PUBLIC FINANCIAL MANAGEMENT MODERNIZATION PROJECT /
IBRD 86060
SOE Withdrawal Schedule/ Отчёт о снятии средств с использованием Расходных ведомостей
for the Period from 01/01/2021 to 22/10/2021
за период с 01/01/2021 по 22/10/2021
in USD/в долларах США

№	Application №/ Заявка №	Category (1); Googs, non-consulting services, consultant's services, training and operationg costs for the Project/ Категория: (1): Товары, неконсультационные услуги, консультационные услуги, обучение и операционные расходы			Total /Итого
		Component 1: Budget management regulations and procedures / Компонент 1: Совершенствование правил и процедур управления бюджетом	Component 2: PFM IT solutions / Компонент 2: Решения в области информационных технологий для УГФ	Component 3: Change Management / Компонент 3: Управление изменениями	
1	54	14 745,42	303 472,77	0,00	318 218,19
2	58	15 387,11	455 103,02	8,07	470 498,20
3	60	9 601,98	484 148,20	0,00	493 750,18
4	61	4 976,76	380 227,08	13 175,00	398 378,84
5	62	5 002,67	421 881,90	66 566,25	493 450,82
6	63	4 960,65	445 215,62	46 165,37	496 341,64
7	64	1 386,26	208 775,75	138 636,62	348 798,63
Total		56 060,85	2 698 824,34	264 551,31	3 019 436,50

Agreed/Согласовано:

Head of the Department of Financial, Economic Activity and Accounting
of the Ministry of Finance of the Republic of Belarus/
Начальник управления финансов, учета и отчетности
Министерства финансов Республики Беларусь
Ms. Larisa A. Ermakova/ Л.А. Ермакова

Head of Financial Technologies Department
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Center of the Ministry of Finance of the Republic of Belarus"/
Заместитель главного бухгалтера УП "ИВЦ Минфина"
Ms. Anzhela V. Dziasna/ А.В. Десна

Explanatory notes to Financial Statements of the project named "Public Financial Management Modernization in the Republic of Belarus" No 86060 for the period starting January 1, 2021 until October 22,2021

1. General information

The International Bank for Reconstruction and Development allocated a loan to the Republic of Belarus represented by the Ministry of Finance for implementing the Project "Public Financial Management Modernization Project" (hereinafter referred to as "the Project") under the terms set out in the Loan Agreement between the Republic of Belarus and International Bank for Reconstruction and Development dated 1 April 2016. The Project was approved by the Law of the Republic of Belarus dated 11 July 2016 No 390-3. The Project closing date was set on 30 July 2021.

The Project supported implementation of the Public Financial Management Reform Strategy (hereinafter referred to as "the Strategy") approved by Resolution of the Council of Ministers of the Republic of Belarus No. 1080 of 23 December 2015. The Strategy is consistent with the World Bank Group Partnership Strategy for the Republic of Belarus for 2014 – 2017 and enhanced transparency of public finance.

Development of Public Financial Management is one of top-priority goal of domestic policy of the Republic of Belarus. The reforming of this System shall improve public financial management by enhancing the methodological, informational, technical, technological and analytical approaches to planning, execution and accounting of the public finances at all levels of the budget system of the Republic of Belarus.

The total Project funding is 10,000,000.00 USD.

The Project consisted of three Components as follows:
1. Budget management regulations and procedures.
2. PFM IT solutions.
3. Change Management.

In conformity with Loan Agreement dated 1 April 2016 and the Order of the Ministry of Finance of the Republic of Belarus dated 19 July 2016 No. 211 "On implementation of the "Public Financial Management Modernization Project" RUE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" was assigned as a project implementing agency.

UE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" kept accounting records and primary documents regarding the funds transferred to its accounts.
Financial management for project funding was conducted in line with the following guidelines:

– World Bank Disbursement Guidelines for Projects dated 1 May 2006;

– International Bank for Reconstruction and Development General Conditions for Loans dated March 12, 2012.

– Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants", dated October 15, 2006 and revised in January 2011.

– Loan Agreement and Disbursement Letter dated April 1, 2016, established special procedures for the Loan funds use.

– Order of the Ministry of Finance of the Republic of Belarus dated 19 July 2016 No. 211 "On implementation of the Public Financial Management Modernization Project»;

– Project Operational Manual.

2. Accounting policy

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Fundamental accounting principles – the present Financial Statements of the Project was prepared on a cash basis, which complies with the requirements of International Accounting Standards developed by the Public Sector Committee of the International Federation of Accountants (IFAC).

A project financing was deemed to be a source of the project's funds at the moment of receipt of funds. Project costs were deemed to be an application of project's funds at the moment of payment.

Foreign currency transactions - the present Financial Statements were prepared in US Dollars. Transactions in other currency were transferred in US Dollars at the actual currency rate.

Reporting base - the present Financial Statements were based on the accounting documents of UE "Data-Processing Centre of the Ministry of Finance of the Republic of Belarus" and separate accounting records of Project assets.

3. The World Bank Funding

The Project Designated Account was replenished by the World Bank based on Withdrawal Applications authorized by representatives of the Ministry of Finance of the Republic of Belarus. During the reporting period the financing was conducted to the Project Designated Account via advancing modality and direct payments.

4. Bank Accounts of the Project

Project Bank Accounts were opened at OAO "ASB Belarusbank".

a. Project Designated Account in US Dollars

The Project Designated Account No. BY39AKBB36200206204066000000 was opened in US Dollars.

The outstanding balance of the Designated Account equaled USD 18,028.73, including the amount of USD 8,400.00 as fee for the audit of the present Financial Statements of the Project; 9,628.73 will be refunded to the World Bank.

b. Project Account in Byelorussian Roubles (transit account)

The Project Account in Byelorussian Roubles No. BY02AKBB36200206203056000000 was opened for US Dollars conversion in Byelorussian rubles to make payments to national consultants and contractors. The outstanding balance of the Project Account in Byelorussian Rubles equaled BYR 0.00.

5. Foundation of financing

Project funds enabled to be withdrawn to finance 100% of eligible expenses, consisting of Goods, Non-consulting Services, Consulting Services, Audit, Training, Operating costs inclusive of Taxes.

Reconciliation of the project funding and actual expenditures

Withdrawal applications

Expenses incurred from 1 January 2021 to 22 October 2021	3 440 805.90
Total expenses incurred from 1 January 2021 to 22 October 2021	**3 440 805.90**
Funds received from IBRD from 1 January 2021 to 22 October 2021:	**3 146 740.00**
Replenishment of the Special Designated Account	2 738 510.00
Direct payments	408 230.00
Plus: Balance on the Special Designated Account at 1 January 2021	312 094.63
Plus: Balance on the Transit Account at 1 January 2021	0.00
Minus: Balance on the Special Designated Account at 22 October 2021	18 028.73
Minus: Balance on the Transit Account at 22 October 2021	0.00
Total expenses incurred from 1 January 2021 to 22 October 2021	**3 440 805.90**

FBK-Bel LLC

Numbered and tied together

18 (Eighteen) sheets

Reneisky A.G.