

**UE "BELLESEXPORT"**  
**Auditor's report and financial statements**  
**on the "Belarusian Forestry Development Project"**  
**for the period from 01 January 2021**  
**till 31 December 2021**

The project is financed under  
Grant Agreement No. TF0A1173-BY  
dated 2 April 2015 granted by  
the International Bank for Reconstruction and Development  
operating as the Executive organization  
of the Global Environment Facility

*Translation from the original in Russian*

## INDEPENDENT AUDITOR'S REPORT ON A SPECIAL PURPOSE AUDIT ENGAGEMENT

To Mr. Demyanik Leonid

Director of Export and production republican unitary enterprise "BellesExport",

To the Ministry of Forestry of the Republic of Belarus

Ref. number: 04-05/100

Date: 23 December 2021

### Information about the Auditee:

Title: the Export and production republican unitary enterprise "Bellesexport"  
(hereinafter – UE "BellesExport")

Location: the Republic of Belarus, 220073, Minsk, Skryganov Str., 6, office 403

Information on the state registration: Incorporation certificate issued by Minsk municipal executive committee under registration number No. 0034067 of 13 September 2000

Payer's identification number: 100994804

## Auditor's Opinion

We have audited the financial statements of the "Belarusian Forestry Development Project" in accordance with a special-purpose audit engagement issued by UE "BellesExport" financed by the International Bank for Reconstruction and Development (hereinafter - "IBRD") under Grant Agreement No. TF0A1173-BY dated 2 April 2015 for the period from 1 January 2021 to 31 December 2021, which includes:

- ▶ Grant payment report;
- ▶ Report on the use of Grant funds in accordance with the components of the "Belarusian Forestry Development Project";
- ▶ Sources of funds and their use under the implementation of the "Belarusian Forestry Development Project";
- ▶ Report of the use of the designated account.

In our opinion the financial statements of the "Belarusian Forestry Development Project" financed by IBRD under Grant Agreement No. TF0A1173-BY dated 2 April 2015 contain accurate information on the financial position of the project, cash receipts and payments that occurred for the period from 1 January 2021 till 31 December 2021 under the relevant supervision of the International Bank for Reconstruction and Development.

## **Basis for the auditor's opinion**

We have conducted audit on the "Belarusian Forestry Development Project" in accordance with the terms of audit reference, International Standards on Auditing, requirements of the Law of the Republic of Belarus of 12 July 2013 No. 56-Z "On audit activity" and the National Standards on Auditing Activities approved by the Ministry of Finance of the Republic of Belarus.

Our responsibilities under these standards are further described in the section "Auditor's Responsibilities for the Audit on a Special Purpose Audit Engagement" of our report.

We are independent of the UE "BellesExport" in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the requirements of this Code.

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

## **Responsibilities of the Auditee for the Preparation of the Financial Statements**

Management of the UE "BellesExport" is liable for the preparation and fair presentation of the financial statements of the "Belarusian Forestry Development Project" on the cash basis in accordance with the requirements of the International Bank for Reconstruction and Development, and also responsible for internal control system, which due to its opinion, is necessary for preparation of the financial statements, that are free from material misstatement, whether due to fraud and (or) error.

These financial statements have been prepared exclusively for the purposes of reporting to the International Bank for Reconstruction and Development.

## **Auditor's Responsibilities for the Audit on a Special Purpose Audit Engagement**

Our responsibilities are to express the opinion on the financial statements of UE "BellesExport" in accordance with the realization of the "Belarusian Forestry Development Project" for the period from 1 January 2021 till 31 December 2021.

We conducted audit on the "Belarusian Forestry Development Project" in accordance with the terms of audit reference, International Standards on Auditing and requirements of the Law of the Republic of Belarus of 12 July 2013 No. 56-Z "On audit activity" and the National Standards on Auditing Activities approved by the Ministry of Finance of the Republic of Belarus. Due to these standards and rules we are obliged to comply with professional ethics standards, obliged to plan and conduct an audit in such a way as to obtain reasonable assurance that the financial statements of the "Belarusian Forestry Development Project" for the period from 01 January 2021 to 31 December 2021 have been prepared in accordance with the requirements of the International Bank for Reconstruction and Development.

Conducting the procedures for obtaining audit evidence on the amounts and disclosures in the financial statements are included in the audit. The choice of audit procedures is based on the auditor's judgment, taking into account the assessment of the risk of material misstatement in the financial statements as a result of errors or unfair acts. In assessing of such risks, the auditor considers the internal control system necessary for the preparation and presentation of the financial statements that are free from material misstatement, with the purpose to develop appropriate audit procedures, but not for the purpose of expressing the opinion on the effectiveness of the internal control system.

### Auditor's Responsibilities for the Audit on a Special Purpose Audit Engagement (ending)

The audit also includes evaluating the appropriateness of accounting policies and bookkeeping principles, reasonableness of accounting estimates prepared by the management and assessment of the presentation of the financial statements.

The audit was conducted on the basis of the documents submitted by UE "BellesExport": bank personal account statement, primary accounting and other documents, responsible for the reliability of which is management of UE "BellesExport".

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

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

### Use limitation

This report relates exclusively to the financial statements of the "Belarusian Forestry Development Project" for the period from 1 January 2021 to 31 December 2021 and does not concern other financial statements of UE "BellesExport". Report is intended exclusively for UE "BellesExport", the Ministry of Forestry of the Republic of Belarus and BDO and shall not be used (or transferred) to third parties.

Engagement Partner. Deputy Director for Consulting and Other Professional Services



Ivan Kovalenko  
(auditor qualification certificate No. 0002117 dated 27 June 2013, registration No. 1938)

Head of the audit group. Audit Manager

Ekaterina Zhiznevskaya  
(auditor qualification certificate No. 0002418 dated 13 December 2017, registration No. 2159)

Auditor's opinion date: 23 December 2021

Place of issue: Minsk, Republic of Belarus

Date of receipt by the auditee: 23 December 2021

Position, full name Head of PMLL O Makarevich Signature A. Joff

#### INFORMATION ABOUT THE AUDITOR:

Company:	BDO Limited Liability Company
Location:	Republic of Belarus, 220020, Minsk, 103 Pobediteley ave., floor 8, office 7
Information on the state registration:	Certificate of state registration issued by Minsk City Executive Committee dated November 15, 2013
Payer's identification number:	190241132

**REPORT OF THE USE OF THE DESIGNATED ACCOUNT  
FOR THE PERIOD FROM JANUARY 01, 2021 TO DECEMBER 31, 2021  
UNDER THE PROJECT IMPLEMENTATION SINCE JULY 31, 2015**

**BELARUSIAN FORESTRY DEVELOPMENT PROJECT  
GEF Grant TF0A1173  
UE "BellesExport"**

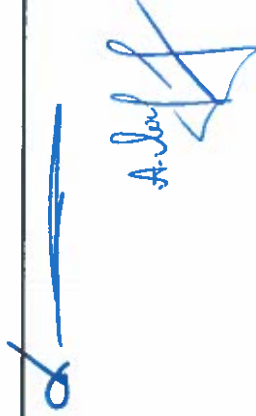
Trans. No.	Borrower Reference	Applications				App't Pymt Amt	Ccy	Type	Beneficiary Account	Category Summary	Paid		Date Received Application submitted	Date Closed Application paid
		Beneficiary Name	Beneficiary Account	Ccy	Amount									
<b>TOTAL AMOUNT WITHDRAWN WITHIN 2016-2020</b>														
92	283	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	103 106,00	USD	DA-B		DA-B		103 106,00	04-Aug-2021	04-Aug-2021	
90	281	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	149 820,00	USD	DA-B		DA-B		149 820,00	20-Jul-2021	20-Jul-2021	
89	269	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	6 500,00	USD	DA-B		DA-B		6 500,00	05-May-2021	05-May-2021	
88	267	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	32 547,61	USD	DA-B		DA-B		32 547,61	19-Apr-2021	19-Apr-2021	
87	263	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	40 000,00	USD	DA-B		DA-B		40 000,00	02-Mar-2021	02-Mar-2021	
86	261	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	19 491,49	USD	DA-B		DA-B		19 491,49	19-Feb-2021	19-Feb-2021	
85	258	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	385,23	USD	DA-B		DA-B		385,23	09-Feb-2021	09-Feb-2021	
84	256	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	87 500,00	USD	DA-B		DA-B		87 500,00	01-Feb-2021	03-Feb-2021	
82	254	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	94 850,00	USD	DA-B		DA-B		94 850,00	22-Jan-2021	22-Jan-2021	
81	253	EXPORT AND PRODUCTION REPUBLICANUNI	BY04BLBB30120100994804001002	USD	30 000,00	USD	DA-B		DA-B		30 000,00	13-Jan-2021	13-Jan-2021	
<b>WITHDRAWN WITHIN CY 2021</b>														
											564 200,37			
<b>TOTAL WITHDRAWN SINCE THE BEGINNING OF THE DISBURSEMENT</b>											2 739 776,00			

**DIRECTOR OF UE "BELLESEXPORT"**

**HEAD OF THE PMU**

**LEONID DEMYANIK**

**OKSANA MAKAREVICH**



Sources of funds and their use  
 as of December 31, 2021 and for the period from  
 January 01, 2021 to December 31, 2021 under the Project implementation since July 31, 2015

		2016-2020		2021		Total from the beginning of the disbursement	
<b>UE "BellesExport" opening balance:</b>							
<b>Grant</b>		0,00		0,00		0,00	
<b>TOTAL</b>		0,00		0,00		0,00	
<b>Revenues</b>							
	State funds	0,00		0,00		0,00	
	GEF TF funds, grant, USD	2 175 525,63		564 200,33		2 739 725,96	
	<b>Total of financial funds</b>		2 175 525,63		564 200,33		2 739 725,96
<b>Minus expenditures for the following components:</b>							
<b>Grant</b>	Improving sylviculture and sustainability of forest management	281 571,73		160 869,48		442 441,21	
<b>Grant</b>	Improving forest fire prevention, monitoring, detection and suppression	190 288,20		31 262,82		221 551,02	
<b>Grant</b>	Improvement of the Forest Management Information System and Forest Management	1 577 622,30		354 568,03		1 932 190,33	
<b>Grant</b>	GEF Project Management	23 960,00		11 000,00		34 960,00	
<b>Grant</b>	Operating Costs (including training and study tours)	102 083,40		6 500,00		108 583,40	
	<b>Total Expenditures</b>	2 175 525,63	2 175 525,63	564 200,33	564 200,33		2 739 725,96
<b>Revenues minus expenditures</b>			0,00		0,00		0,00
<b>Plus</b>	Interests charged by the Bank for the account balance		1,66		0,63		2,29
<b>Minus</b>	Transfer of the Bank interests to the account of the Ministry of Finance		1,66		0,56		2,22
	<b>Net amount of the changes in the financial funds</b>		0,00		0,07		0,07
<b>Opening debt</b>							
<b>Grant</b>	Project Bank account		0,00		0,00		0,00
	<b>Total Starting amount</b>		0,00		0,00		0,00
	Plus net amount of the changes in the financial funds		0,00		0,07		0,07
	<b>Net amount of the dispoisable funds</b>		0,00		0,07		0,07
<b>Closing debt</b>							
<b>Grant</b>	Project Bank account	0,00		0,00		0,07	
	<b>Total Closing Debt</b>		0,00		0,00		0,07

DIRECTOR OF UE "BELLESEXPORT"



LEONID DEMYANIK

HEAD OF THE PMU



OKSANA MAKAREVICH

REPORT ON THE USE OF GRANT FUNDS IN ACCORDANCE WITH THE PROJECT'S COMPONENTS AS OF DECEMBER 31, 2021 FOR THE PERIOD FROM JANUARY 01, 2021 TO DECEMBER 31, 2021 UNDER THE PROJECT IMPLEMENTATION SINCE JULY 31, 2015

Project Management Unit UE "BellesExport"

USD

Item no.	Contract no., date	Description	Planned for 2015-2021	In fact paid in CY2016	In fact paid in CY2017	In fact paid in CY2018	In fact paid in CY2019	In fact paid in CY2020	In fact paid in CY2021	TOTAL paid since the beginning of the Project implementation	Budget variance for 2015-2021	% of the disbursement
<b>A. GOODS</b>			<b>GRANT</b>	<b>2 739 776,00</b>								
<b>COMPONENT 1: IMPROVING SILVICULTURE AND SUSTAINABILITY OF FOREST MANAGEMENT</b>												
1	BFDP/GCEF/Shopping/16/08-12/16 did 19.12.2016	Enhancing the physical infrastructure of a tree nursery (1.3.1), including: Mechanical shovel for soil cultivation, 1 item Vertical and horizontal root trimmer, 1 item Chain trimmer for pruner, snoc that enables soil removal thousands of plants, 1 item	38 912,98	38 912,98						38 912,98	0	100
2	BFDP/GCEF/Shopping/16/08-15/17 did 01.02.2017 BFDP/GCEF/Shopping/16/08-16/17 did 01.02.2017	Enhancing the physical infrastructure of forestries (1.3.3), including: Soil cultivation mechanism to create microclimats in forest cultivation sites, 1 item Disc mechanism for soil cultivation and removal of weeds, 1 item	42 658,75	42 658,75						42 658,75	0	100
3	BFDP/GCEF/Shopping/16/08-17/17 did 01.02.2017	Plant treatment mechanism for 1-5 year old plants in felling sites, 1 item Site clearance machine, 2 items										
4	BFDP/GCEF/Shopping/16/08-54/20 did 01.12.2020 BFDP/GCEF/Shopping/16-55/20 did 20.11.2020	The protective kit (1.3.5) - 81 items Hand sprayer (1.3.6) - 82 items	20 007,00 40 862,48						20 007,00 40 862,48	20 007,00 40 862,48	0 0	100 100
<b>COMPONENT 2: IMPROVING FOREST FIRE PREVENTION, MONITORING, DETECTION AND SUPPRESSION</b>												
5	BFDP/GCEF/Shopping/16/16-06/16 did 18.08.2016 BFDP/GCEF/Shopping/16/16-14/17 did 26.01.2017 BFDP/GCEF/Shopping/16/16-14/17 did 26.01.2017	Enhancing the physical infrastructure of the forest fire protection service (2.2.1), including: Mud motor pump, 6 items Fire hose, 15 items Fire hose, 50 items Combined hand fire nozzle, 13 items Shoulder aprayer, 40 items	11 172,29	6 342,00	4 830,29					11 172,29	0	100
6	BFDP/GCEF/Shopping/16/16-56/21 did 13.01.2021 BFDP/GCEF/Shopping/16/16-57/21 did 04.01.2021 BFDP/GCEF/Shopping/16/16-58/21 did 04.01.2021	Equipment for testing and repairing fire hoses 2.2.3 (clamp, device for rolling of hoses, gasoline generator, high pressure washer, installation for drying, installation for hydraulic testing of fire hoses) 6 items	4 952,09						4 952,09	4 952,09	0	100
7	BFDP/GCEF/Shopping/16/16-59/21 did 25.01.2021	Vehicle for transporting equipment and workers 2.2.4 (1 item)	26 310,73						26 310,73	26 310,73	0	100
<b>COMPONENT 3: BUILDING THE CAPACITY FOR SUSTAINABLE FOREST MANAGEMENT</b>												
		Development of physical infrastructure for the training of staff in the forest sector (3.3.2)	304 036,04		304 036,04					304 036,04	0	100

Item No.	Contract no., date	Description	Planned for 2015-2021	In fact paid in CY2016	In fact paid in CY2017	In fact paid in CY2018	In fact paid in CY2019	In fact paid in CY2020	In fact paid in CY2021	TOTAL paid since the beginning of the Project Implementation	Budget variance for 2015-2021	% of the disbursement											
8	BFPD/GEFF/DC/1633-09/16 did 28.11.2016	Stationary Simulator designed for training harvesters/forwarders operators, Vimek	161 036,04																				
	BFPD/GEFF/DC/1633-10/16 did 28.11.2016	Stationary Simulator designed for training harvesters/forwarders operators, JSC "Amkodor"	143 000,00																				
9	BFPD/GEFF/Shopping/1636-18/17 did 31.03.2017	Procurement of office hardware, including: plotter - 1 item, multifunctional device - 1 item, printer - 1 item, laptop - 1 item, tablet - 1 item, mobile phone - 1 item, computer - 2 items, external hard drive - 2 items; portable radio station - 2 items.	6 049,85	6 049,85						6 049,85	0	100											
	BFPD/GEFF/Shopping/1636-22/17 did 27.09.2017																						
	BFPD/GEFF/Shopping/1636-23/17 did 18.10.2017																						
	BFPD/GEFF/Shopping/1636-25/20 did 01.12.2020																						
10	BFPD/GEFF/Shopping/49-55/20 did 01.12.2020	Unmanned aerial vehicle (3 2 3) 1 pc	39 262,03						39 262,03	39 262,03	0	100											
	BFPD/GEFF/Shopping/51/60/21 did 08.02.2021	Passenger minibus (3 2 4 1) 1 pc	33 000,00						33 000,00	33 000,00	0	100											
B. CONSULTING SERVICES	BFPD/GEFF/Shopping/53-66/21 did 20.07.2021	Equipment for forest pathologists (tablet - 5 pcs., Rangefinder - 10 pcs) (3 2 5)	24 700,00						24 700,00	24 700,00	0	100											
	BFPD/GEFF/Shopping/52-67/21 did 20.07.2021																						
	BFPD/GEFF/Shopping/53-68/21 did 26.07.2021																						
	BFPD/GEFF/Shopping/53-69/21 did 26.07.2021																						
	<b>TOTAL FOR GOODS:</b>												<b>591 924,24</b>	<b>6 342,00</b>	<b>0</b>	<b>0,00</b>	<b>0</b>	<b>189 094,33</b>	<b>591 924,24</b>	<b>0</b>			
	<b>TOTAL:</b>												<b>2 147 801,76</b>	<b>44 647,18</b>	<b>297 216,27</b>	<b>918 536,18</b>	<b>385 933,93</b>	<b>375 106,00</b>	<b>2 147 801,72</b>	<b>0,04</b>			
<b>COMPONENT 1: IMPROVING SILVICULTURE AND SUSTAINABILITY OF FOREST MANAGEMENT</b>																							
11	BFPD/GEFF/CQS/16/09-25/17 did 20.10.2017	Identification and creation of a collection of forest woody plants resistant to climatic stress, rare and economically valuable wood species on the premises of the National Forest Selection-Seed Production Center (1 3 3)	200 000,00		57 000,00		80 000,00	63 000,00		200 000,00	0	100											
12	BFPD/GEFF/CQS/16/10-42/19 did 28.06.2019	Development of computerized accounting of planting materials for development of forest seed and forest nursery bases of forest enterprises. (1 3 4)	100 000,00							100 000,00	0	100											
<b>COMPONENT 2: IMPROVING FOREST FIRE PREVENTION, MONITORING, DETECTION AND SUPPRESSION</b>																							
13	BFPD/GEFF/CQS/16/15-04/16 did 18.05.2016	Updating the firefighting zoning of Belarus (2 1)	30 000,00	7 500,00						30 000,00	0	100											
14	BFPD/GEFF/CQS/16/17-31/18 did 17.05.2018	Strengthening the measures on forest fires prevention (2 2 2)	49 115,91			44 015,33		5 100,58		49 115,91	0	100											
15	BFPD/GEFF/CQS/17/18-37/18 did 14.09.2018	A targeted inventory of depleted peatlands and those peatlands that are no longer used for agricultural purposes and that pose a high risk of fires (2 3)	100 000,00			100 000				100 000,00	0	100											
<b>COMPONENT 3: BUILDING THE CAPACITY FOR SUSTAINABLE FOREST MANAGEMENT</b>																							



Item no.	Contract no., date	Description	Planned for 2015-2021	In fact paid in CY2016	In fact paid in CY2017	In fact paid in CY2018	In fact paid in CY2019	In fact paid in CY2020	In fact paid in CY2021	TOTAL paid since the beginning of the Project implementation	Budget variance for 2015-2021	% of the disbursement
16	BFD/GEF/CQS/16/19-43/19 dtd 30.09.2019	Improvement of the national forest policy with account of requirements set forth in international agreements, of sustainable forest management and use requirements, and principles of biodiversity conservation and mitigation of consequences of climate change (3.1.1.1)	64 870,00					64 870,00		64 870,00	0	100
17	BFD/GEF/C/15/20-01/16 dtd 06.01.2016	Improvement of the national legislation and the regulatory/technical framework of the forestry sector with account of principles of sustainable forest management and use, practice of implementation thereof, and international experience (3.1.1.2)	22 000,00	22 000,00						22 000,00	0	100
18	BFD/GEF/SSS/15/20-02/16 dtd 05.03.2016	Development of methods and techniques for the preservation of biological and landscape diversity during the conduct of forest management activities and forest use (3.1.3)	22 000,00	14 960,00						22 000,00	0	100
19	BFD/GEF/CQS/16/21-50/20 dtd 01.04.2020	Publication of a booklet on the implementation of the GEF grant activities for the project "Belarusian Forest Development Project" (3.1.2.2)	1 406,04						1 406,00	1 406,00	0,04	100
20	BFD/GEF/CQS/17/22	Implementation of specialized forest surveying that takes into account the requirements on climate change adaptation, biodiversity conservation, and expansion of the forest use sphere (3.1.3.1)	150 000,00				93 000,00	57 000,00		150 000,00	0	100
21	BFD/GEF/SSS/16/23-32/18 dtd 29.06.2018	Undertake assessment and monitoring of soil nutrient levels, soil carbon and biodiversity in main felling sites were felling waste in addition to timber has been harvested according to the criteria on developed by the Round Table on Ensuring Sustainable Production and Use of Biomass. This will be done on a number of pilot sites with annual monitoring and writing up of results over the lifetime of the project. (3.1.3.3)	138 499,75				138 499,75			138 499,75	0	100
22	BFD/GEF/CQS/16/24-34/18 dtd 24.08.2018	Update of the Strategy for the Adaptation of the Belarusian Forest Sector to Climate Change until 2050, development of Forestry Adaptation Strategy until 2030 (3.1.4)	150 000,00			75 000,00	75 000,00			150 000,00	0	100
23	BFD/GEF/CQS/16/25-26/17 dtd 23.10.2017	Improvement and testing of a technology for the reconstruction of low-value plantations for the purpose of increasing the share of broadleaved species (3.1.5)	56 200,00				50 000,00	6 200,00		56 200,00	0	100
24	BFD/GEF/CQS/17/26-36/18 dtd 14.09.2018	Improvement and testing of a technology for the reforestation of drying spruce felling sites for the purpose of creating sustainable plantations (3.1.6)	60 000,00				55 000,00	5 000,00		60 000,00	0	100
25	BFD/GEF/CQS/17/27-38/18 dtd 01.10.2018	Monitoring research of transformation of the forest fund in respond to climate change, human impact, and forestry activity with development of suggestions for preserving natural origin and biological diversity of plants during reforestation, afforestation and forest use (3.1.7)	300 000,00		29 000,00		155 000,00			300 000,00	0	100
26	BFD/GEF/CQS/16/28-13/16 dtd 19.12.2016	Undertake monitoring and analysis of stands with and without project thinning and removal of felling waste interventions to assess Greenhouse Gas (GHG) emissions reductions (3.1.8)	96 166,66				88 080,59	8 086,07		96 166,66	0	100
27	BFD/GEF/CQS/17/29-35/18 dtd 14.09.2018	Creating informational videos on forestry, taking into account new technologies (3.1.9)	17 000,00						17 000,00	17 000,00	0	100

Item no.	Contract no., date	Description	Planned for 2015-2021	In fact paid in CY2016	In fact paid in CY2017	In fact paid in CY2018	In fact paid in CY2019	In fact paid in CY2020	In fact paid in CY2021	TOTAL paid since the beginning of the Project implementation	Budget variance for 2015-2021	% of the disbursement <sup>†</sup>
29	BFD/GEF/CQS/17/30-49/20 dtd 01.04.2020	Development and introduction of an automated system for forestry planning, accounting and reporting with account of principles of biodiversity conservation (3.2.1)	125 500,00					45 000,00	80 500,00	125 500,00	0	100
30	BFD/GEF/SSS/17/30-21/17 dtd 31.07.2017	Development of an extensive system of support for decision-making concerning afforestation and reforestation, prompt compile and update information on afforestation and reforestation (3.2.1)	100 000,00					100 000,00		100 000,00	0	100
31	BFD/GEF/CQS/17/31	Development of a subsystem of evaluation and display of forest resources according to their CO <sub>2</sub> absorption capacity on the basis of the National Geo-information System of Forest Management and the Forest Cadaster (3.2.2)	0,00									
32	BFD/GEF/IC/16/32-51/20 dtd 27.07.2020	Development of the thematic area in the field of training, retraining and professional development of staff in the forest sector (3.3.1)	15 000,00						15 000,00	15 000,00	0	100
33	BFD/GEF/SSS/17/34-63/21 dtd 15.04.2021	Preparation of a booklet on the implementation of the GEF grant activities for the project "Belarusian Forest Development Project" (3.3.4)	3 500,00						3 500,00	3 500,00	0	100
34	M/BFD/GEF/SSS/16/34-03/16 dtd 18.05.2016	Development of an extensive system of support for decision-making concerning forest management in radioactive contamination areas, real-time informing about the radioactive conditions in the territory of the forest fund (3.4)	40 000,00	11 200,00	21 600,00	7 200,00				40 000,00	0	100
35	BFD/GEF/SSS/16/35-14/7/20 dtd 03.02.2020	Development of a new version of Information System "Radioactive Contamination of Forests RadFor", Procurement of Mapping Information and Software (3.4.1)	38 000,00					22 800,00	15 200,00	38 000,00	0	100
		<b>GEF project management</b>	<b>34 960,00</b>		<b>3 000,00</b>	<b>11 000,00</b>	<b>6 960,00</b>	<b>3 000,00</b>	<b>11 000,00</b>	<b>34 960,00</b>	<b>0</b>	
36	BFD/LCS/16/37	Financial audit 2015-2021	18 000,00		3 000,00	3 000,00	3 000,00	3 000,00	6 000,00	18 000,00	0	100
37	BFD/GEF/IC/16/38-24/17 dtd 19.10.2017	Consulting services to develop Terms of Reference for, critically review the outputs from and monitor the implementation of the activities of the GEF Grant components under the Project	10 000,00			8 000,00	2 000,00			10 000,00	0	100
38	BFD/GEF/IC/16/39-40/19 dtd 12.04.2019	Consulting services to review the outputs arising from the activities of GEF components of the Project	1 960,00				1 960,00			1 960,00	0	100
39	BFD/GEF/IC/53-65/21 dtd 30.04.2021	Consulting services of a specialist in the development of the final report for the project "Belarusian Forest Development Project"	5 000,00						5 000,00	5 000,00	0	100
		<b>C. TRAINING</b>	<b>109 332,43</b>	<b>18 902,76</b>	<b>13 074,07</b>	<b>31 001,11</b>	<b>32 977,21</b>	<b>5 877,28</b>	<b>6 500</b>	<b>108 332,43</b>	<b>0</b>	<b>100</b>

Item no.	Contract no., date	Description	Planned for 2015-2021	In fact paid in CY2016	In fact paid in CY2017	In fact paid in CY2018	In fact paid in CY2019	In fact paid in CY2020	In fact paid in CY2021	TOTAL paid since the beginning of the Project implementation	Budget variance for 2015-2021	% of the disbursement
40	BFD/GEF/Shopping/16/40-11/16 did 09.11.2016 BFD/GEF/Shopping/16/40-27/17 did 24.11.2017 BFD/GEF/Shopping/16/40-28/18 did 09.04.2018 BFD/GEF/SSS/16/40-30/18 did 13.04.2018 BFD/GEF/Shopping/16/40-39/18 did 13.11.2018 BFD/GEF/Shopping/16/40-46/19 did 01.11.2019	Study Visits for PMU 2015-2020	47 577,71	9 666,99	7 469,07	16 491,44	13 950,21			47 577,71	0	100
41	BFD/GEF/Shopping/16/41-05/16 did 30.05.2016 BFD/GEF/Shopping/16/41-05/16 did 15.07.2016 BFD/GEF/Shopping/16/40-20/17 did 26.04.2017 BFD/GEF/Shopping/16/41-33/18 did 17.04.2018 BFD/GEF/Shopping/16/41-43/19 did 26.08.2019 BFD/GEF/Shopping/16/41-43/19 did 28.10.2019	Study visits for specialists and national experts with the aim of studying the hands-on experience of forest management (15-20 persons)	46 787,77	9 235,77	5 605,00	12 920,00	19 027,00			46 787,77	0	100,00
42	BFD/GEF/IC/16/42	Training the staff of a pilot forestry	0									
43	BFD/GEF/Shopping/16/43	Training of the operators of multipurpose forest machinery in the nature-conserving methods of machinery operation	0									
44	BFD/GEF/SSS/16/44-38/18 did 08.10.2018		1 589,67			1 589,67				1 589,67	0	100
45	BFD/GEF/CQS/16/44/1-52/20 did 09.09.2020	Training forest management, forest science education experts and experts of the framework of the Ministry of Natural Resources and Environmental Protection in the issues of sustainable forest management and use that aim to increase the sustainability of forest ecosystems and the conservation of biodiversity under the circumstances of climate change	5 877,28					5 877,28		5 877,28		100
46	BFD/GEF/SSS/16/44/1-62/21 did 29.03.2021		6 500,00							6 500,00		100
47		<b>D. OPERATING COSTS</b>										
		Bank Services and other	250,97	4,42	228,09	15,16	3,30			250,97	0	100
		<b>TOTAL</b>	<b>2 739 726,00</b>	<b>50 989,18</b>	<b>522 850,07</b>	<b>297 216,27</b>	<b>918 526,18</b>	<b>385 933,93</b>	<b>564 200,33</b>	<b>2 739 725,96</b>	<b>0,04</b>	<b>100,00</b>

DIRECTOR OF UE "BELLEXPOR" LEONID DEMYANIK  
 HEAD OF THE PMU OKSANA MAKAREVICH

  
 Leonid Demyanik

**Grant PAYMENT REPORT FOR THE PERIOD FROM  
JANUARY 01, 2021 TO DECEMBER 31, 2021  
UNDER THE PROJECT IMPLEMENTATION SINCE JULY 31, 2015**

Belarusian Forestry Development Project  
Grant GEF TF0A1173  
UE "BellesExport"

1	2	3	4	5	6	7	8	9	10	11	12	
Item No.	Supplier's Name	WB contract number in Client Connection	Type of Goods or Services (C/W/GO/C/S/OP/TR) / Brief Description	Currency and Total Contract Amount (including amendments)	Currency and Total Amount of Invoices covered by this application	% Financed by IBRD/IDA/TF	Amount Eligible for Financing (6 x 7)	Currency and Amount Paid from Designated Account (if applicable)	Exchange Rate	Date of payment	Remarks	
<b>TOTAL AMOUNT PAID TO THE SUPPLIERS WITHIN 2016-2020</b>							<b>2 175 525,63 USD</b>					
<b>TOTAL AMOUNT OF THE APPLICATIONS PAID WITHIN 2016-2020:</b>							<b>2 175 525,63 USD</b>					
<b>UE "BellesExport" account balance (Grant) as of January 01, 2021: (excluding interest accrued on account balances)</b>							<b>0,00</b>					
1	RUE "Belgories"	BFD/GEF/SSS/16/10-42/19 dated June 28, 2019	Consulting Services	100 000,00 USD	30 000,00 USD	100%	30 000,00 USD	77 088,00 BYN	2,5696	14.01.21	Payment against Act no. 1, 2 dated 14.01.2021	
2	Mr. Mikhail Yushkevich	BFD/GEF/IC/16/33-51/20 dated July 27, 2020	Consulting Services	15 000,00 USD	6 487,03 USD	100%	6 487,03 USD	16 525,70 BYN	2,5475	25.01.21	Payment against Act no. 1 dated 25.01.2021	
3	Main Department of the Ministry of Finance for the City of Minsk	BFD/GEF/IC/16/33-51/20 dated July 27, 2020	Deductions for the National Social Security Fund	15 000,00 USD	1 012,97 USD	100%	1 012,97 USD	2 580,55 BYN	2,5475	25.01.21	Payment against Act no. 1 dated 25.01.2021	
4	State Enterprise for Protection and Forest Monitoring "Bellesozashchita", Minsk region, Zhdanovich a/	BFD/GEF/SSS/16/35-1/47/20 dated February 03, 2020	Consulting Services	38 000,00 USD	15 200,00 USD	100%	15 200,00 USD	38 722,00 BYN	2,5475	25.01.21	Payment against Act no. 2 dated 25.01.2021	
5	PRIVATE TRADE UNITARY ENTERPRISE SOFTMAX TELEMETRY SYSTEMS, Belarus	BFD/GEF/CQS/17/30-49/20 dated April 01, 2020	creation and development of a software product	125 500,00 USD	35 000,00 USD	100%	35 000,00 USD	89 162,50 BYN	2,5475	25.01.21	Payment against Act no. 2 dated 25.01.2021	
6	Belarusian State Technological University, Belarus	BFD/GEF/CQS/16/21-50/20 dated April 01, 2020	Consulting Services	125 000,00 USD	37 150,00 USD	100%	37 150,00 USD	94 639,63 BYN	2,5475	25.01.21	Payment against Act no. 1 dated 25.01.2021	
7	LTD "Pilakos", Belarus	BFD/GEF/Shopping/46-53/20 dated November 20, 2020	manual gasoline sprayers for forest nurseries	106 230,18 USD	106 230,18 USD	100%	40 862,48 USD	106 230,18 BYN	2,5997	10.02.21	Payment of 100% of the Contract price	

1	2	3	4	5	6	7	8	9	10	11	12
Item No.	Supplier's Name	WB contract number in Client Connection	Type of Goods or Services (CW/GOCS/OPTR) / Brief Description	Currency and Total Contract Amount (including amendments)	Currency and Total Amount of invoices covered by this application	% Financed by IBRD/IDA/TF	Amount Eligible for Financing (6 x 7)	Currency and Amount Paid from Designated Account (if applicable)	Exchange Rate	Date of payment	Remarks
8	LTD "Safetam", Belarus	BFD/GEF/Shopping/45-54/20 dated December 01, 2020	sets of personal protective equipment	BYN 20 007,00	BYN 20 007,00	100%	USD 20 007,00	BYN 52 012,20	2,5997	10.02.21	Payment of 100% of the Contract price
9	LTD "Avtocontr "Atlant-M Borovaya", Belarus	BFD/GEF/Shopping/48/59/21 dated January 25, 2021	a car for the transportation of equipment and employees	USD 68 400,00	USD 68 400,00	100%	USD 26 310,73	BYN 68 400,00	2,5997	10.02.21	Payment of 100% of the Contract price
10	PRIVATE TRADE UNITARY ENTERPRISE "AIDA", Belarus	BFD/GEF/Shopping/47/57/21 dated January 04, 2021	high pressure washer	BYN 470,00	BYN 470,00	100%	USD 180,79	BYN 470,00	2,5997	10.02.21	Payment of 100% of the Contract price
11	LTD "Promsnyazdetal", Belarus	BFD/GEF/Shopping/47/56/21 dated January 13, 2021	gasoline generator	BYN 1 362,85	BYN 1 362,85	100%	USD 524,23	BYN 1 362,85	2,5997	10.02.21	Payment of 100% of the Contract price
12	PRIVATE TRADE UNITARY ENTERPRISE "AIDA", Belarus	BFD/GEF/Shopping/47/58/21 dated January 06, 2021	equipment for testing and repairing fire hoses	BYN 11 017,00	BYN 10 267,00	100%	USD 3 961,49	BYN 10 267,00	2,5917	22.02.21	Payment for the first supply
13	Belarusian State Technological University, Belarus	BFD/GEF/CQS/16/21-50/20 dated April 01, 2020	Consulting Services	BYN 125 000,00	BYN 15 530,00	100%	USD 15 530,00	BYN 40 249,10	2,5917	22.02.21	Payment against Act no. 2 dated 22.02.2021
14	LTD "Hobbi-Park", Belarus	BFD/GEF/Shopping/49-55/20 dated December 01, 2020	an unmanned aerial vehicle	USD 103 000,00	USD 103 000,00	100%	USD 39 262,03	BYN 103 000,00	2,6234	03.03.21	Payment of 100% of the Contract price
15	PRIVATE TRADE UNITARY ENTERPRISE "AIDA", Belarus	BFD/GEF/Shopping/47/58/21 dated January 06, 2021	equipment for testing and repairing fire hoses	BYN 11 017,00	BYN 750,00	100%	USD 285,58	BYN 750,00	2,6262	29.03.21	Payment for the second supply
16	JLLC "Avtocontr "Atlant-M Vostok", Belarus	BFD/GEF/Shopping/51/60/21 dated February 08, 2021	passenger minibus	BYN 33 000,00	BYN 33 000,00	100%	USD 33 000,00	BYN 85 668,00	2,5960	20.04.21	Payment of 100% of the Contract price
17	Belarusian State Technological University, Belarus	BFD/GEF/SSS/16/44/1-62/21 dated March 29, 2021	Consulting Services	USD 6 500,00	USD 6 500,00	100%	USD 6 500,00	BYN 16 654,95	2,5623	06.05.21	Payment of 100% of the Contract price

1	2	3	4	5	6	7	8	9	10	11	12
Item No.	Supplier's Name	WB contract number in Client Connection	Type of Goods or Services (CW/GOCS/OP/TR) / Brief Description	Currency and Total Contract Amount (including amendments)	Currency and Total Amount of invoices covered by this application	% Financed by IBRD/IDA/TF	Amount Eligible for Financing (6 x 7)	Currency and Amount Paid from Designated Account (if applicable)	Exchange Rate	Date of payment	Remarks
18	Belarusian State Technological University, Belarus	BFD/GEF/CQS/1621-50/20 dated April 01, 2020	Consulting Services	USD 125 000,00	USD 72 320,00	100%	USD 72 320,00	BYN 181 783,55	2,5136	26.07.21	Payment against Acts no. 3, 4, 5 dated 26.07.2021
19	RUE "Belgosles"	BFD/GEF/SSS/1610-42/19 dated June 28, 2019	Consulting Services	USD 100 000,00	USD 70 000,00	100%	USD 70 000,00	BYN 175 952,00	2,5136	26.07.21	Payment against Acts no. 3, 4 dated 26.07.2021
20	Mr. Mikalai Yushkevich	BFD/GEF/IC/1632-51/20 dated July 27, 2020	Consulting Services	USD 15 000,00	USD 6 502,05	100%	USD 6 502,05	BYN 16 343,55	2,5136	26.07.21	Payment against Act no. 2 dated 26.07.2021
21	Main Department of the Ministry of Finance for the City of Minsk	BFD/GEF/IC/1632-51/20 dated July 27, 2020	Deductions for the National Social Security Fund	USD 15 000,00	USD 997,95	100%	USD 997,95	BYN 2 508,45	2,5136	26.07.21	Payment against Act no. 2 dated 26.07.2021
22	L.L.C. BDO	BFD/SSS/1637-4-61/21 dated 23.03.2021	Consulting Services, Audit	USD 6 000,00	USD 3 000,00	100%	USD 3 000,00	BYN 7 547,40	2,5158	05.08.21	Payment against Act no. 1 dated 05.08.2021
23	Ms. Olga Chabrovskaya	BFD/GEF/IC/53-65/21 dated 30.04.2021	Consulting Services	USD 5 000,00	USD 3 972,19	100%	USD 3 972,19	BYN 9 953,52	2,5058	26.08.21	Payment against Act dated 26.08.2021
24	Main Department of the Ministry of Finance for the City of Minsk	BFD/GEF/IC/53-65/21 dated 30.04.2021	Deductions for the National Social Security Fund	USD 5 000,00	USD 1 027,81	100%	USD 1 027,81	BYN 2 575,48	2,5058	26.08.21	Payment against Act dated 26.08.2021
25	Ms. Olga Chabrovskaya	BFD/GEF/SSS/1734-63/21 dated 15.04.2021	Consulting Services	USD 3 500,00	USD 2 472,19	100%	USD 2 472,19	BYN 6 194,82	2,5058	26.08.21	Payment against Act dated 26.08.2021
26	Main Department of the Ministry of Finance for the City of Minsk	BFD/GEF/SSS/1734-63/21 dated 15.04.2021	Deductions for the National Social Security Fund	USD 3 500,00	USD 1 027,81	100%	USD 1 027,81	BYN 2 575,48	2,5058	26.08.21	Payment against Act dated 26.08.2021

1	2	3	4	5	6	7	8	9	10	11	12
Item No.	Supplier's Name	WB contract number in Client Connection	Type of Goods or Services (CW/GCOS/OPTR) / Brief Description	Currency and Total Contract Amount (including amendments)	Currency and Total Amount of invoices covered by this application	% Financed by IBRD/IDA/TF	Amount Eligible for Financing (6 x 7)	Currency and Amount Paid from Designated Account (if applicable)	Exchange Rate	Date of payment	Remarks
27	LLC "AZHUR Group"	BFDP/GEF/Shopping/17/22-70/21 dated 17.08.2021	brochures	1 406,00 USD	1 406,00 USD	100%	1 406,00 USD	3 539,61 BYN	2,5175	30.08.21	Payment of 100% of the Contract price
28	LLC "GEOPORTAL"	BFDP/GEF/Shopping/52-66/21 dated 20.07.2021	laser rangefinder-altimeter	1 125,00 USD	1 125,00 USD	100%	1 125,00 USD	2 832,19 BYN	2,5175	30.08.21	Payment of 100% of the Contract price
29	LLC "GEOPORTAL"	BFDP/GEF/Shopping/52-67/21 dated 20.07.2021	laser rangefinder-altimeter	10 125,00 USD	10 125,00 USD	100%	10 125,00 USD	25 489,69 BYN	2,5175	30.08.21	Payment of 100% of the Contract price
30	LLC "SV VELO"	BFDP/GEF/Shopping/52-69/21 dated 26.07.2021	tablet PC	10 760,00 USD	10 760,00 USD	100%	10 760,00 USD	27 088,30 BYN	2,5175	30.08.21	Payment of 100% of the Contract price
31	LLC "SV VELO"	BFDP/GEF/Shopping/52-68/21 dated 26.07.2021	tablet PC	2 690,00 USD	2 690,00 USD	100%	2 690,00 USD	6 772,08 BYN	2,5175	30.08.21	Payment of 100% of the Contract price
32	PRIVATE TRADE UNITARY ENTERPRISE SOFTMAX TELEMETRY SYSTEMS, Belarus	BFDP/GEF/COS/17/30-49/20 dated April 01, 2020	creation and development of a software product	125 500,00 USD	45 500,00 USD	100%	45 500,00 USD	114 063,95 BYN	2,5069	31.08.21	Payment against Act no. 3 dated 31.08.2021
33	Individual entrepreneur Shamardin Kirill Sergeevich	BFDP/GEF/COS/17/50-64/21 dated 21.04.21	video creation	17 000,00 USD	17 000,00 USD	100%	17 000,00 USD	42 617,30 BYN	2,5069	31.08.21	Payment against Acts no. 1, 2 dated 31.08.2021
34	L.L.C BDO	BFDP/SSS/16/37-4-61/21 dated 23.03.2021	Consulting Services, Audit	6 000,00 USD	3 000,00 USD	100%	3 000,00 USD	7 588,50 BYN	2,5295	23.12.21	Payment against Act no. 2 dated 23.12.2021
<b>Total for 2021</b>				564 200,33 USD	564 200,33 USD		564 200,33 USD				
<b>TOTAL AMOUNT OF THE APPLICATIONS PAID:</b>				564 200,33 USD	564 200,33 USD		564 200,33 USD				
<b>TOTAL paid since the beginning of the disbursement</b>				2 739 725,96 USD							

*(Handwritten signature)*

LEONID DEMYANIK  
OKSANA MAKAREVICH

DIRECTOR OF UE "BELLEXPOR"

HEAD OF THE PMU