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**NATIONAL STATISTICAL COMMITTEE  
OF THE REPUBLIC OF BELARUS**

Management Letter (Report)

On the results of the audit of the financial statements,  
related to the implementation of the  
“Support to preparation and implementation of the 2019  
population census in Belarus Project”  
for the period from 1 January 2020 till 31 December 2020

**May 2021**

This report contains 15 pages

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Mrs. Medvedeva Inna

Chairperson of the National Statistical Committee  
of the Republic of Belarus

Partizansky ave. 12  
Minsk, 220070  
Republic of Belarus

Ref. number: 04-03/53/1  
Date: 28 May 2021

In accordance with the approved by the National Statistical Committee of the Republic of Belarus (hereinafter – “Belstat”) Terms of Reference dated 24 December 2020 to the Contract dated 24 December 2020 (hereinafter – the “Contract”), we provide our Report of Factual Findings of the audit of the Financial Statements of the “Support to preparation and implementation of the 2019 population census in Belarus Project” No. TFOA9233, implemented by Belstat for the period from 1 January 2020 till 31 December 2020 (hereinafter – the “Report”).

According to the terms of the Contract we carried out certain procedures with the aim of preparing a qualified opinion on the status of the financial statements of the “Support to preparation and implementation of the 2019 population census in Belarus Project” (hereinafter – the “Project”).

### **Objective**

The objective of Contract was confirmation of financial statements of the Project, which include the implementation of the established agreed-upon procedures in relation to the financial statements of the Project for the period from 1 January 2020 till 31 December 2020 within implementation of the Project, financed by the International Bank for Reconstruction and Development and implemented by Belstat in the framework of the Grant Letter Agreement concluded between the Republic of Belarus and the International Bank for Reconstruction and Development, acting as the administrator of grant funds provided by various donors 11 December 2018 No. 0A9233 (hereinafter – “Grant Agreement”).

### **Standards and Ethics**

Our engagement was undertaken in accordance with:

- ▶ International Standard on Related Services (“ISRS”) 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants (“IFAC”);
- ▶ the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

While performing the specified agreed-upon procedures related to checking financial statements, we were guided by other International Audit Standards specified in Terms of Reference.

### ***Procedures performed***

As requested, we have only performed the procedures listed in the Terms of Reference to this engagement.

These procedures have been determined solely by the Audit Contract dated 24 December 2020, signed between BDO and the National Statistical Committee of the Republic of Belarus for the purpose to meet the requirements of the Terms of Reference. Agreed-upon procedures were carried out to confirm the financial statements associated with the implementation of the Project for the period from 1 January 2020 till 31 December 2020, and for the issuance of a professional qualified opinion on the financial statements of the Project for the period from 1 January 2020 to 31 December 2020.

During the audit of the financial statements associated with the implementation of the Project, we followed the requirements “The guidelines to annual financial statements and audit concerning the activity financed by the World Bank” with regard to the audit procedures, audit sampling and preparation of the audit report and the report on the audit results.

### ***Sources of Information***

The Report sets out information provided to us by Belstat in response to specific questions or as obtained and extracted from Belstat accounts and records.

### ***Actual expenditure (payments)***

Within the Grant Agreement the total expenditure (payments) for the period from 1 January 2020 till 31 December 2020 which is the subject to verification amounts to 120,141.97 US dollars.

The Expenditure (payments) Coverage Ratio for 2020 is 100%. This ratio represents the total amount of expenditure (payments) verified by us expressed as a percentage of the total expenditure (payments) which has been subject of this expenditure (payments) verification.

We report the details of our actual findings which result from the procedures that we performed in the Terms of Reference.

### ***Use of this Report***

This Report is solely for the purpose set forth in the bellow objective.

This Report is prepared solely for the use by Belstat and for the purpose of submission to the International Bank for Reconstruction and Development. This report may not be used for any other purposes or distributed to any other parties.

This Report relates only to the financial statements connected with the Project activities implemented for the period from 1 January 2020 till 31 December 2020 and does not extend to any of Belstat other financial statements.

**MANAGEMENT'S STATEMENT OF RESPONSIBILITY FOR THE PREPARATION AND APPROVAL OF THE FINANCIAL STATEMENTS ON THE "SUPPORT TO PREPARATION AND IMPLEMENTATION OF THE 2019 POPULATION CENSUS IN BELARUS PROJECT" FOR THE PERIOD FROM 1 JANUARY 2020 TILL 31 DECEMBER 2020**

The following statement, which should be considered in conjunction with the description of independent Auditors' responsibility contained in the independent Auditors' report, has been prepared for the purpose of allocation of responsibilities of Auditors and Management in relation to the Financial Statements of the Belstat on the "Support to preparation and implementation of the 2019 population census in Belarus Project" for the period from 1 January 2020 till 31 December 2020.

The Management of Project is responsible for the preparation of the Financial Statements (including sufficient disclosure of financial information) that presents fairly, in all material aspects, the financial position of the Project as of 31 December 2020, as well as the received and used funds of the Project for the period from 1 January 2020 to 31 December 2020 related to the implementation of the "Support to preparation and implementation of the 2019 population census in Belarus Project" according to the guideline of the International Bank for Reconstruction and Development.

When preparing the Financial Statements, the Management is responsible for:

- ▶ selecting the appropriate accounting principles and their consequent application; applying reasonable estimates and calculations;
- ▶ conforming to the requirements of the International Bank for Reconstruction and Development and disclosing all significant deviations in comments to the Financial Statements.

The Management is also responsible for:

- ▶ developing, implementing and maintaining the sustainable internal control system in the Belstat;
- ▶ maintaining proper accounting records, at any time allowing to prepare information on the receipts and payments related to the "Support to preparation and implementation of the 2019 population census in Belarus Project" for the period from 1 January 2020 till 31 December 2020 and to ensuring compliance of the Financial Statements with the requirements of the International Bank for Reconstruction and Development;
- ▶ maintaining accounting records in accordance with the legislation of the Republic of Belarus and rules and procedures developed and approved by the Belstat for the purpose of compliance with the requirements of the International Bank for Reconstruction and Development;
- ▶ identification and preventing fraud and other infringements.

This Financial Statements for the period from 1 January 2020 till 31 December 2020 was authorized by the Management of the Belstat on 28 May 2021.

On behalf of the Management of the Belstat:



Medvedeva Inna,  
The Chairperson of the  
National Statistical  
Committee of the Republic of  
Belarus

28 May 2021

## 1. INFORMATION ABOUT THE AUDITOR

Audit organization	Limited Liability Company "BDO"
Legal address	220002, Minsk, Pobediteley ave., 103, floor 8, office 7
Certificate of state registration of a legal entity	Issued by Minsk municipal executive committee № 0087747 of 15 November 2013
Tax identification number	190241132
General classifier of enterprises and organizations	37551798
Director	Shkodin Alexander

The following specialists were engaged in the audit:

No.	Position of the specialist in the group	Full name	Qualification audit certificate
1	Engagement Partner. Deputy Director for Consulting and Other Professional Services	Kovalenko Ivan	№ 0002117 dated 27 June 2013, reg. № 1938
2	Head of the audit group. Audit Manager	Zhiznevskaya Ekaterina	№ 0002418 dated 13 December 2017, reg. № 2159
3	Senior Assistant Auditor	Dvoretzkaya Irina	-
4	Assistant Auditor	Volchuk Victoria	-

## 2. INFORMATION ABOUT THE AUDITEE

Audited entity	National Statistical Committee of the Republic of Belarus (hereinafter – “Belstat”)
Legal address	220070, Minsk, Partizansky ave. 12
Registered with the Ministry of Taxes and Assessments Inspection	Zavodskoy district of Minsk
Tax identification number	100068011
BIC	BLBBBY2X
OKPO code	00013646
Tel/Fax	+375 17 367 02 67
Official page in the global computer network Internet	<a href="https://www.belstat.gov.by">https://www.belstat.gov.by</a>
Chairperson	Medvedeva Inna
Head of Budget Obligations and Control Department	Zelenkevich Elena

The Ministry of Statistics and Analysis was transformed into the National Statistical Committee of the Republic of Belarus in accordance with the Decree of the President of the Republic of Belarus dated 26 August 2008 No. 445 “On certain issues of the state statistics bodies”.

### 3. INFORMATION ABOUT THE PROJECT AND AGREEMENT

The legal status and implementation of the Project as of 31 December 2020 are specified and regulated by the following documents:

- ▶ The Grant Letter Agreement between the Republic of Belarus and the International Bank for Reconstruction and Development acting as the administrator of grant funds provided by various donors dated 11 December 2018 No. 0A9233 which amounts to 1.9 million US dollars;
- ▶ Resolution of the Council of Ministers of the Republic of Belarus No. 1522 of 21 November 2003 “On Some Measures for Implementing the Edict of the President of the Republic of Belarus No. 460 of 22 October 2003”;
- ▶ Minutes of the meeting of the Commission on International Cooperation under the Council of Ministers of the Republic of Belarus dated 31 January 2019 No. 35/225-124pr (extract No. 2 “On the consideration of international technical assistance projects”);
- ▶ Order of Belstat on the implementation of the International Technical Assistance Project of 21 March 2019 No. 38;
- ▶ Order of Belstat on the creation of the Project Implementation Unit dated 8 April 2019 No. 42;
- ▶ Operational Manual for the Support to preparation and implementation of the 2019 population census in Belarus Project dated 1 July 2019.

The recipient of the grant under the Project is the Republic of Belarus (hereinafter – the “Recipient”).

Belstat, acting as the Project Implementing Agency, assumes primary responsibility for the overall management of the project implementation, effective use of project resources and achievement of the planned results of the Project.

For effective and timely implementation of the project, the Project Implementation Unit was formed, including:

- ▶ project management specialist - Project Implementation Unit Manager;
- ▶ procurement specialist;
- ▶ financial management specialist;
- ▶ methodological specialist;
- ▶ technical specialist;
- ▶ translator.

The Project consists of the following components:

- ▶ preparing the national statistical system for 2019 Population Census;
- ▶ ensuring access to the non-confidential 2019 Population Census data and indicators;
- ▶ project management and implementation support.

The total budget of the Project amounts to within the Grant Agreement is 1,900,000 US dollars. The Grant agreement stipulates that the grant closing date is 30 June 2021.

The date of receipt of the first tranche of the grant from the International Bank for Reconstruction and Development is on 23 April 2019.

The project is being implemented in accordance with the approved by Belstat Project Implementation Plan according to the rules and procedures of the International Bank for Reconstruction and Development.



#### 4. PROCEDURES PERFORMED AND ACTUAL FINDINGS

We have performed the specific procedures listed in the Terms of Reference. These procedures include:

1. Procedures for confirming the targeted use of grant funds.
2. Procedures for confirming compliance the procurement arrangements of financed goods and services with:
  - ▶ Procurement Regulations for IPF Borrowers dated July 2016, revised in November 2017 and August 2018;
  - ▶ Guidelines on preventing and combating fraud and corruption in projects financed by IBRD loans and IDA credits and grants dated 15 October 2006, as revised in January 2011, as amended on 1 July 2016;
  - ▶ Disbursement Guidelines for Investment Project Financing dated February 2017;
  - ▶ Guidelines on financial reporting and auditing of projects financed by the World Bank as amended in June 2003;
  - ▶ Project Procurement Plan.
3. Procedures for confirming compliance with the accounting practices (correctness of accounting and financial accounting), including the procedures of conformity assessment of costs (procurement plan) to the Budget, as well as procedures for verifying the set expenditure area.
4. Procedures for confirming disbursement of grant funds, the validity of using the withdrawal method using statements of expenditure (including confirmation that the expense statements have been prepared in accordance with the provisions of the Grant Agreement and the expense statements confirm the respective withdrawal requests).
5. Procedures of confirmation compliance of use and maintenance of special account in US dollars and Project account in Belarusian rubles, correct reflection of the movement of grant funds.
6. Procedures for the confirmation of availability, acceptability and efficiency of the internal control system for monitoring expenditures and other financial operations of the Project and ensure the safety of assets financed from a grant from the International Bank for Reconstruction and Development.

To verify the expenditures (payments) under the Project, we were guided by the principles specified in the Terms of Reference, as well as the rules of the International Bank for Reconstruction and Development on the implementation of cost verification for a project funded by the International Bank for Reconstruction and Development.

##### *Verification of costs*

We audited 100% of expenditures incurred during the reporting period in order to report all exceptions identified as a result of the audit. Exceptions to the verification are all deviations identified during the procedure.

In section 4.1 of this Report we provide the information about the actual findings received while performing the prescribed procedures.

#### 4.1. GENERAL PROCEDURES

##### 4.1.1. Project Implementation

We have reviewed the Project implementation due to the requirements of the Terms of Reference.

The Auditors reviewed the Grant Agreement, containing description of the Project, Project implementation mechanism, Additional grant instructions and World Bank Procurement Regulations for Investment Project Financing Borrowers, obligatory for fulfilment as per Grant Agreement for implementation of Project.

While performing the agreed-upon procedures we have reviewed the contracts and agreements concluded by the Implementing Agency in order to perform the Project for compliance with the procedure of procurement of the goods, works and non-consulting services set out in the World Bank Procurement Regulations for Investment Project Financing Borrowers. In addition, we have reviewed bidding documents, financial proposals and evaluation reports for selection of the companies for conclusion of contracts and agreements for works and services, and the compliance of the contracts and agreements to the requirements of the International Bank for Reconstruction and Development and legislation of the Republic of Belarus.

During the period from 1 January 2020 till 31 December 2020 no violations of procurement procedures has been detected. The contracts and agreements were signed after the tender procedures in accordance with the Procurement Plan approved by Belstat.

##### 4.1.2. Accounting regulations, compliance of the financial statements to the accounting system and accounting records

We have reviewed compliance of the Project activities to the accounting regulations, established by the legislation of the Republic of Belarus and the International Bank for Reconstruction and Development regulations and policies in order to:

- ▶ Assess the feasibility of efficient expenditure control (payments), specified in financial statements;
- ▶ Report important exceptions and limitations concerning accounting regulation requirements, registration and documentation with a view of further correction and improvement of Project activities.

We have reviewed Grant Letter Agreement, contracts, agreements and other documentation governing the procedure of receipt, use and accounting of grant funds, (indicated in section 4 of this Report inclusively), compared the Project financial statements to the accounting data and other evidential matter on Project implementation, as well as we have checked the correct use of exchange rates while converting the currency with regard to the current national legislation and exchange rates applied by Belstat due to internal policies and rules described in the Operational Manual.

Operational Manual for the “Support to the Preparation and Implementation of the 2019 Population Census in Belarus Project” was approved by Belstat 1 July 2019.

In terms of accounting, Belstat uses the MSM software application that meets the requirements of the legislation of the Republic of Belarus with the opening of separate subaccounts for accounting for the grant.

Currency payments are made from the Project special account in US dollars. In order to finance expenses in national currency, US dollars are converted by Belstat into Belarusian rubles and credited to the current account opened in Belarusian rubles.

While performing the specified agreed-upon procedures we have checked meeting the requirements for conformity of the Project financial statements to the accounting records and Project regulations, accounting reports and other supplementary documents, confirming the eligibility of the reflection of transactions in accounting and financial reporting.

The Belstat maintains the accounting of the Project using the chart of accounts for budget organizations which is approved by the Decree of the Ministry of Finance of the Republic of Belarus No. 50 dated 22 April 2010. Accounts are maintained in sufficient detail to record expenditures in US dollars and Belarusian rubles, by Project components and funding sources (contracts), as well as to keep track of the balance and movement of funds in a special account in US dollars, current account in Belarusian rubles and grant account.

In accordance with the national legislation payments between legal entities in Belarus are made in Belarusian rubles. Transactions are reflected in accounting records in the currency of agreement(payment).

While reviewing the accounting records, financial statements of the Project in terms of applying exchange rates we have revealed no deviations.

#### 4.1.3. Use and maintenance of special accounts

While performing the specified agreed-upon procedures of the use and maintenance of special and other accounts opened by Belstat for Project implementation purposes we have audited:

- ▶ compliance of expenditures to the components indicated in the Project Procurement Plan and the financing of which is made within the Project, namely that, the expenditures were incurred during the Project implementation period, that the expenditures are necessary to implement the Project, which is Subject of the Grant Agreement, and that the expenditures are identifiable and verifiable;
- ▶ legitimacy and correctness of the preparation of payment documents, namely: statements of expenditures, banking extracts, documents, confirming payments to the suppliers of goods, works, services, documents confirming sale and conversion of foreign currency for payments to legal entities - residents of the Republic of Belarus and payments to non-residents in currency other than US dollars and other supporting documents;
- ▶ legitimacy and correctness of the preparation of documents, confirming supply of goods and materials, rendering services, namely: consignment notes, certificates of services rendered and other documents, which are provided for by the bidding documentation.

In order to implement the Project in accordance with the requirements of the International Bank for Reconstruction and Development to account for the receipt of grant funds as of 31 December 2020 the following accounts in JSC "Belinvestbank" were opened (IBAN international account structure):

- ▶ account in US dollars to reflect grant funds – BY02BLBB36420100068011001002;
- ▶ account in Belarusian rubles to reflect grant funds –BY29BLBB36420100068011001001.

Receiving and use of the funds within Grant Agreement for the period from 1 January 2020 till 31 December 2020 is presented in Table:

Table

Item	Amount (US dollars) for the period from 1 January 2020 till 31 December 2020
Balance as at the beginning of the reporting period	98,639.29
Funds received during the reporting period	220,614.18
Bank interest accrued on the balance of the account at the end of the reporting period	12.99
<b>Total receipts</b>	<b>220,627.17</b>
Expenditure carried during the period	120,141.97
<b>Total expenditure</b>	<b>120,141.97</b>
Net cash change amount	199,111.50
<b>Balance at the end of the period, including:</b>	<b>199,124.49</b>
- <i>balance of project financing</i>	<i>199,111.50</i>
- <i>Bank interest calculated on the balance of the account at the end of the reporting period and to be transferred to the budget of the Republic of Belarus</i>	<i>12.99</i>

We noted that in general contracts for supply of valuable assets (equipment, facility and etc.) and contracts for rendering services concluded within the Project implementation of provided for payment upon delivery of goods/provision of services.

To replenish a special account and make direct payments, Belstat provides the International Bank for Reconstruction and Development with withdrawal applications with the supporting documents. Withdrawal applications are submitted with the following supporting documents:

- ▶ accounting documents confirming the authorized expenditures (copies of payment receipts, invoices of suppliers, consignment notes, etc.);
- ▶ statement of expenditure in accordance with the sample form defined in the Project Operational Manual.

It should also be noted that in accordance with the procedures of the International Bank for Reconstruction and Development, project expenditures are accounted for on a cash basis, therefore the services provided but not paid in December 2020 are reflected in Belstat accounting records, but in the project financial statements they are reflected only as creditor debt.

#### 4.1.4. Internal Control System

In planning and performing the agreed-upon procedures on the Project, we have performed the evaluation of Belstat internal control system efficiency with the sole purpose of determining the scope of works required to perform the agreed-upon procedures in accordance with the Terms of Reference.

The work carried out during the efficiency assessment does not mean conducting a full and general audit of the Belstat accounting and internal control system in order to identify all possible deficiencies.

The overall responsibility for the implementation of the Project lies with Belstat, which, in turn, ensures the operation of the Project Implementation Unit throughout the entire project implementation period, in accordance with the requirements of the International Bank for Reconstruction and Development.

Belstat management is responsible for the compliance with the objectives of the Project and the Terms of the Grant Agreement, accounting and internal control systems.

Belstat provides separate accounting of grant funds from other sources of financing by opening sub-accounts.

Belstat is guided by the internal control requirements which are defined by the legislation of the Republic of Belarus. The work of the Project Implementation Unit is carried out in accordance with:

- ▶ approved specific authority and liability of structural divisions and specialists;
- ▶ Operational Manual for the Support to Preparation and Implementation of the 2019 Population Census in Belarus Project;
- ▶ other procedures of the Internal Control System.

The internal control system ensures the achievement of the following objectives within the framework of the Project:

- ▶ efficient financial management of the Project (including ensuring the safety of assets);
- ▶ the accuracy of the Project accounting and financial statements prepared by the Project Implementation Unit;
- ▶ compliance with the legislation of the Republic of Belarus, Terms of the Grant Agreement and the procedural requirements of the International Bank for Reconstruction and Development.

The internal control system consists of the following interconnected components:

- ▶ control environment and moral climate;
- ▶ risk assessment;
- ▶ activities and internal control procedures;
- ▶ collection, analysis of information and its transfer to the destination;
- ▶ monitoring and error correction.

At all stages of the Project implementation (planning, budgeting, preparation of bidding documents, awarding contracts, financial expenditures, etc.), Belstat has internal control mechanisms based on the principle of double / triple verification. At each stage of such verification, the fact of the correctness of the preparation of documents is signed by the responsible officer of Belstat.

Grant funds were credited in the currency of the grant to a special account in US dollars opened with JSC "Belinvestbank" on the basis of withdrawal applications (advances and final settlement for delivered goods, rendered services).

Applications and all accompanying documents confirming the right to withdraw amounts, and validity check of using the amount withdrawn for the purposes provided for in the Grant Agreement, were prepared by a financial management specialist. Then the documents were signed by the Project Implementation Unit Manager, the National Coordinator of the Project and the Head of Budget Obligations and Control Department or by persons replacing them.

All applications were signed by the Belstat authorized persons in accordance with the certified signature samples submitted to the International Bank for Reconstruction and Development.

The right to sign applications is granted to:

- ▶ Chairperson of the Belstat;
- ▶ Deputy Chairperson of the Belstat (National Project Coordinator);
- ▶ Head of Budget Obligations and Control Department.

Control over the targeted and efficient use of grant funds, compliance with the approved Procurement Plans, is carried out within its competence by the Belstat, the Ministry of Economy of the Republic of Belarus and other regulatory bodies.



## 5. GENERAL CONCLUSIONS

We conducted our audit in accordance with the Terms of Reference for the audit, International Standards on Auditing, the requirements of the Law of the Republic of Belarus dated 12 July 2013 No. 56-Z “On Auditing Activities” and the national rules of auditing approved by the Ministry of Finance of the Republic of Belarus. We are independent of Belstat in accordance with the Code of Ethics for Professional Accountants published by the International Ethical Standards Committee for Accountants and 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 unmodified audit opinion.

In our opinion, the financial statements of Belstat under the Project accurately reflect, in all material respects, the financial position of the Project as of 31 December 2020, as well as the funds received and used by the Project for the period from 1 January 2020 to 31 December 2020, in accordance with the International the financial reporting standard for the public sector “Financial reporting under the cash basis of accounting”, developed by the Public Sector Committee of the International Federation of Accountants.

During the audit, we did not identify any material violations that are of significant importance, which we could consider as shortcomings in the development and functioning of the internal control system in the field of accounting and reporting for the Project:

- ▶ the internal control system is organized efficiently and effectively;
- ▶ the implementation of the Project is consistent with the objectives of the Project and the terms of the Grant Agreement;
- ▶ Project implementation is conducted economically, financial resources are used efficiently and for their intended purpose.

Engagement Partner.  
Deputy Director for Consulting and Other  
Professional Services

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

Head of the Audit group.  
Audit Manager

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

Report received on 28 May 2021

Position, Full Name \_\_\_\_\_

Signature \_\_\_\_\_