

**SUPPLEMENTARY NOTE TO CHAPTER 1. SITUATION OF FUNDS RECEIVED AND FUNDS USED
 (CONTINUED)**

„On October 23, 2020, there was a payment of an advance invoice to Gradinariu Import Export SRL, in the amount of RON 516,482, the payment made through the Treasury, which was requested for reimbursement until 31.12.2020 partially, the equipment being delivered, amounting to RON 244,239, their value being registered in SOE as eligible IBRD expenses in 2020. The advance difference in the amount of 272,243 RON on 31.12.2020 is found in account 232 “Advances”, not being considered an expense but only a payment from pre-financed funds by the Ministry of Public Finance, the amount that was not included in the SOE and not documented for disbursement from the loan funds during October-December 2020.

Following this finding, the situation present in point 1.3. The summary of the Funds Received and the uses of funds as of December 31, 2020 in EUR and lei regarding the funds pre-financed by the Ministry of Public Finance is presented as follows:

<i>Description</i>	<i>January 01, 2019 - December 31, 2019 - EUR</i>	<i>01 January 2020- 31 December 2020 -EUR</i>	<i>Cumulative at December 31, 2019 - EUR</i>	<i>Cumulative at 31 December 2020- EUR</i>
Opening cash balance	-	-	-	-
Add: cash receipts	5.022.021	9.439.384	11.273.202	20.712.586
Funds pre-financed by MoPF and disbursed by IBRD	3.479.638	6.986.326	9.087.941	18.259.528
-of which afferent the previous year	-642.878	-2.185.261		-
Funds pre-financed by MoPF and disbursed by IBRD next year	2.185.261	2.453.058	2.185.261	2.453.058
Less: project expenditures	5.022.021	9.439.384	11.273.202	20.712.586
Closing cash and cash equivalents balance	-	-	-	-

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Description	January 01, 2019		Cumulative at 31 December 2019 - RON	Cumulative at 31 December 2020 -RON
	- December 31, 2019 - RON	01 January 2020- 31 December 2020 - RON		
Opening cash balance	-	-	-	-
Add: cash receipts	23.918.170	45.798.936	53.065.519	98.864.455
Funds pre-financed by MoPF and disbursed by IBRD	16.474.960	33.856.574	42.629.504	86.922.093
-of which afferent the previous year	-2.992.804	-10.436.015		-
Funds pre-financed by MoPF and disbursed by IBRD next year	10.436.015	11.942.362	10.436.015	11.942.362
Less: project expenditures	23.918.170	45.798.936	53.065.519	98.864.455

Also, following the same findings, the situation of the State Treasury Account DECEMBER 31, 2020 is as follows:

State treasury account as at 31 December 2019 in EUR

	IBRD EUR	Total EUR	IBRD RON	Total RON
Opening balance 1 January 2019	5.608.303	5.608.303	26.154.544	26.154.544
Cash receipts from MoPF for funds approved by funds providers	3.479.638	3.479.638	16.474.960	16.474.960
Other cash receipts from MoPF:	-	-	-	-
- pre-financing for costs to be supported from IBRD funds	2.185.261	2.185.261	10.436.015	10.436.015
- other	-	-	-	-
Total cash receipts	11.273.202	11.273.202	53.065.519	53.065.519
Total payments from the State Treasury Account	11.273.202	11.273.202	53.065.519	53.065.519
Closing balance 31 DECEMBER 2019	-	-	-	-

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State treasury account as at 31 December 2020 in EUR

	IBRD	Total	IBRD	Total
	EUR	EUR	RON	RON
Opening balance 1 January 2020	9.087.941	9.087.941	42.629.504	42.629.504
Cash receipts from MoPF for funds approved by funds providers	9.171.587	9.171.587	44.292.589	44.292.589
Other cash receipts from MoPF:	-	-	-	-
- pre-financing for costs to be supported from IBRD funds	2.453.058	2.453.058	11.942.363	11.942.363
- other	-	-	-	-
Total cash receipts	20.712.586	20.712.586	98.864.455	98.864.455
Total payments from the State Treasury Account	20.712.586	20.712.586	98.864.455	98.864.455
Closing balance 31 DECEMBER 2020	-	-	-	-

Statements of expenditures presented under section 2 of the audited financial statements does not include this amount, as it does not constitute an expense during the year in the project books.

Ministry of Environment, Water and Forest,

Dna. NAIANA MILEA
Director UMP



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