**Standard(model) structure of a business plan of capital investment projects, developed in purpose of registration as residents of the FEZ «BREST».**

**Chapter 1**

**General Provisions**

1.The structure of a business plans of investment projects(hereinafter referred to as a business plan), developed in purpose of registration as residents of the FEZ «BREST»(hereinafter referred to as Regulations),establishes requirements for working out of a business plan, development strategies of the residents of the FEZ «BREST», singles out the key stages and the succession of undertaking the studies, sets common requirements for the content and drawing up a business plans of the investment projects ,which are submitted for consideration for the administration of the FEZ «BREST».

2. The structure of the development strategy of an enterprise-resident of the FEZ «BREST» is identical with the structure of a business plan. The development strategy is an addition to the business plan of a resident of the FEZ «BREST», which was approved earlier in accordance with the established procedure and it is its integral constituent part. The structure of the development strategy of an enterprise- resident additionally includes a report for the last five years which comprise next items:

Placement for funds, including those, which was invested into the fixed capital;

Full list of staffing level;

Average monthly wage;

Volume of output of production, services;

Sales proceeds of goods, production, ,including scare of proceeds, which are off-loaded for export for others residents of the FEZ of the Republic of Belarus, a part of production of import substitution at the home market.

**Chapter 2**

**Requirements for a business plan drawing**

3. A business plan contains: a title page, a contents, a descriptive part of a business plan, annexes, background materials, which attests the basic data.

4. The name of a capital investment project(hereinafter referred to as - the project),the name of the organization- investor, requests about the confidentiality of the document are placed on the title page.

5.The names of the main sections and subsections of the business plan ,its annexes, and page references are placed at the contents.

6.The descriptive part of the business plan should consists of the next sections:

* '' An abstract'';
* '' A description of the establishing organization and the its development strategy'';
* ''A description of the production'';
* '' An analysis of the marketing outlets. Strategy of marketing'';
* '' A production plan'';
* '' An organizational plan'';
* ''An investment plan'';
* '' Forecasting of the financing and economical activity'';
* ''The legal plan'';

An approximate size of the descriptive part of the business plan should be not less than 20 pages.

7.General requirements for business-plan preparation:

* A business plan is drawing with a glance of peculiarities and specific character of
* A day-to-day operation, investment and financing activities of an organization or a project.
* Each section is formed on the ground of hard basic data, which are confirmed with the researches and the proper documentation;
* Without erosion, compultational tables are made under the attachments to this Regulations;
* Documents which confirm the basic data and data, which are used at the business plan, are drawing in the form of a detached annex.
* If it is necessary, separate compultational tables could be supplemented with rows(columns) .It is possible to specify the names of showings with a glance of whiling & dealing of the organization and(or) a project.

8.It is recommended to observe next principles and approaches while drawing a business plan :

* While solving the question of a new building it is recommended to take into account alternative calculations and substations of possible placement of a factory.
* To draw a business plan on the whole period of realization of the investment project(hereinafter referred to as
* Move of image of the information in the tables should be accepted as 1 year.
* Calculations of the business plan's project are held in free convertible currency, in other cases-in free convertible currency (as a rule in euros) or in Belarusian rubbles (in current values –without accounting inflation).

**Chapter3**

**Requirements to the content of business plan's section'' RESUME''**

9. The Resume reflects the main idea of the project and summarizes the basic findings and results from all the sections of the business plan. Its content should shortly and accessibly explain the essence of the business plan. It would be reasonable to present the information about the technological advance of the project (at presence), its social importance. Summary indicators under the project (the separate initial data, target indicators of economic efficiency of the project) are made out according to the table resulted in the appendix 2 to present Regulations. This table is joined in structure of the given section. Usual volume of the resume (except the table) is - 2 - 3 pages.

**Chapter 4**

**''REQUIREMENTS TO THE content OF SECTION OF THE BUSINESS PLAN"THE CHARACTERISTIC OF THE CREATED ORGANIZATION AND STRATEGY OF ITS DEVELOPMENT''**

10. In the given section the characteristic of the created organization is given.

During the description of the created organization, the following questions should be reflected:

* The characteristic of available technologies, the basic means with allocation of their active part;
* Data on the rights to available basic means (the property rights, lease, leasing) and about the availability of the ground area and the title to it;
* Planned facilities on output and their utilization;
* The factors which can affect the results of financial and economic activity of the organization.

11. The following questions should be revealed during the description of the development strategy of the organization:

* Currency and novelty of the offered project;
* Substantiation of requirement for production capacities which are necessary for carring out of the production program ; a way of their creation (building, buying, renting);
* The list and substantiation of the demanded equipment and technologies with a glance of reached scientific and a technological level, requirements of the international quality standards and reliability, and also volumes of output of production planned to release and its consumer characteristics;
* Substantiation of volume of the investment expenses necessary for preparation and the organization of manufacture;
* Assessment of provision with engineering communications of available and created floor spaces;
* The information about the presence of equipment, the date of its manufacturing and delivery time;
* Ecological estimation of the project - the analysis of influence of the future manufacture on environment, volumes of a waste, prospective places of their recovery, recycling;
* Substantiation of own sources of financing of the project which can be used at the initial stage of its realization;
* Requirement for long-term credits, loans and other outside financial funds on investments under the project.

**Chapter 5**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"THE DESCRIPTION OF THE PRODUCTION»**

12. In the given section the information about the production which will be manufactured by the organization is represented:

* Range of application
* The basic characteristics (novelty, consumer, functional, other characteristics of the production);
* Conformity to the international and national quality standards.

**Chapter 6**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"THE ANALYSIS OF THE OUTLET. THE STRATEGY OF MARKETING"**

13. The analysis of the outlet should include:

* General characteristic of the markets, on which the off-load of the production is planned, an assessment of their capacity, including free market capacity;
* Organization share on the domestic and external markets;
* Estimation of competitors’ possibilities and the specification on production let out by them - a technological level, the price, a degree of quality;
* Advantages of the organization over the competitors.

14. The marketing strategy substantiation is giving in separate subsection in which it is necessary to reflected:

* Salling strategy;
* Tactics on production realization on a concrete segment of the market (own trading network, the trade delegations, resellers, distributors, different ways of realization of production);
* Policy on maintenance service (by the organization on-site, by repairing shops, by the service centres and other kinds of service) with sign of expenses for the organization of service and incomes (losses) of such kind of activity;
* Estimation of changing of sales amount of production in the long term.

**Chapter 7**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"PRODUCTION PLAN"**

15. The production plan is developed for the term of realisation of the project (horizon of calculation).

The given section should consist of following subsections:

* Programs of manufacturing and realisation of production;
* Take off;
* Expenses for manufacture and realisation of production.

16. The initial data under the project is made out according to table 3-1 of the appendix 3 to the present Regulations.

17. The predicted prices on production are made according to table 3-2 of the appendix 3 in the present Regulations.

18. The program of manufacture and realisation of production is made on the basis of the undertaken marketing researches, the predicted prices on production with a glance of created facilities and made out according to table 3-3 of the appendix 3 to the present Regulations.

19. In subsection "Take off" of manufacture it is expounded the prospects of maintenance of the project with demanded raw materials, value-added equipment, spare parts, fuel and energy resources,etc.

This subsection includes:

* The list of the most important kinds of raw materials resources, which are the most important for the organisation, and also their suppliers;
* Periodicity of purchasing of primary commodities and materials (monthly, seasonally, random or with other periodicity, conformity to qualitative characteristics);
* Substantiation and calculation of requirement for fuel and energy resources, its economy in comparison with operating technology.
* Calculation of expenses for raw produce and materials, and also fuel and energy resources is stated according to tables 3-4, 3-5 of appendices 3 in the present Regulations.

20. In subsection "Expenses for manufacture and realisation of production" it's stated about substantiations on each element of expenses for manufacture and realisation of production and it's predicted about their changes in the long term.

Calculation of requirement for manpower resources and expenses on remuneration of labour of workers is drawn according to table 3-6 of the appendix 3 to the present Regulations.

21. Composite calculation of expenses for manufacture and realisation of production is made up according to table 3-7 of the appendix 3 to the present Regulations. For the analysis of break-even result it's necessary to allocate conditionally-variables and conditional-constant expenses (costs).

**Chapter 8**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN ''THE ORGANIZATIONAL PLAN''**

22. In the given section, the complex substantiation of institutional arrangements is given according to the basic stages of realization of the project.

23. The substantiation of regular number of the organization, a choice of a rational control system of manufacture, of the personnel, supply, sale and the organization as a whole are outlined separately. Possibilities of initiators of the project on selection and preparation of the personnel, ability of a command of managers to realize the given project are denoted. Necessary qualification and number of experts, salary level are also defined here.

**Chapter 9**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"THE INVESTMENT PLAN"**

24. Investment of capital, including into fixed capital are reflected in this section, with breakdown on years.

Investments into fixed capital represent totality of the expenses, directed on purchasing ,reproduction and creation of new basic means (new building, reconstruction, modernization, restoration of objects which scale up the initial cost of the project, purchasing of cars, the equipment, transport vehicles, tools and stock, long-term plantings).

According to technological structure the investments into fixed capital are defined as expenses for execution of building , construction and erection works, as on purchasing of the equipment which is incoming or not into the estimates on building, demanding and not demanding installation, and the other expenses included in the investments into fixed capital.

Invested money, besides investments into the fixed capital, includes expenses for real estate acquisition; acquisition of other basic means which were used by other organizations, and objects of incomplete construction; fictitious assets; long-term financial investments; other investments.

Foreign investments, including investments into fixed capital are also reflected in this section, with breakdown on years.

25. The summary data on investment expenses and sources of their financing under the project (internal and outside funds) is represented in the form of table 3-8 of the appendix 3 to the present Regulations. Substantiations about sources of own means, supported with calculations should be given. Confirmation about intentions (decisions) of business banks, potential investors and others interested in investing into realization of the project (if there are such decisions or intentions) is represented.

**Chapter 10**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"FORECASTING OF FINANCIAL AND ECONOMICAL ACTIVITY"**

26. Calculation of benefit from production realization is made up according to table 3-9 of the appendix 3 to the present Regulations. In the given table annually formed profit or losses is reflected.

The volume of profit which is used for payment of dividends, remuneration of labour, replenishment of circulating assets, maintenance of social sphere and other current payments of a binding character is shown in allocation of profits.

**Chapter 12**

**REQUIREMENTS TO THE CONTENT OF SECTION OF THE BUSINESS PLAN**

**"THE LEGAL PLAN"**

27. The business form of the future organization is described in the legal plan. Also there is a specification of the basic legal bearings of the future activity of the organization, features of foreign economic activity in the legal plan.

28. In case of creation of the profit organization with foreign investments, the form of participation of the foreign investor, share of the foreign investor in the statutory fund of organizationl, an order of distribution of profit of the organization being at the command, other conditions of mobilization of investments are specified here separately.

Appendix 1

The passport of the investment project

1. The information about the project

The name of the project\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Description and purpose of the investment project (creation of a new

manufactures, expansion of the operating one, technical re-equipment of production, etc.) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Appeal of the project (basic competitive advantages)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Directions of use of investments (research and working out,

building, manufacture preparation, purchase of the equipment,

components, materials, replenishment of circulating assets, etc.)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Place of realization of the project(address)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of the start of realization of the project\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Necessity of changing of the organizational-legal form \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Production

The name of the production\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Function and basic characteristics \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The novelty characteristic (new in essence, modernization of the known designs, new design, analog of a foreign product, analog of let out production, etc.) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. Marketing researches

1. Characteristic of the home market:

Demand volume \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euros;

Prospective sales volume of production \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euros;

Expected share of the market \_\_\_\_\_\_\_\_\_\_\_ %;

Core consumers, their characteristic \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The characteristic of trade channels\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The basic competitors, their characteristic \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Advantages before competitors \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. The characteristic of the export market:

Prospective volume of export of production \_\_\_\_\_\_\_\_\_\_\_\_ thousand euros;

Export share in sales volume \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ %;

Including the countries (regions):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ %;

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ %;

Tendencies of change of the market \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The characteristic of trade channels \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The basic competitors, their characteristic \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The special terms of trade influencing the export of production (a quota,

Privileges and customs barriers) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. Financial and economic showings of the project

Project showings:

General investment outlay \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euro,

Including:

Investments into fixed capital \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euro;

Payback period of the project \_\_\_\_\_\_\_\_\_\_ years;

Sources of financing of the general investment outlay:

Own means \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euro;

Credits of banks \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euro;

Other involved means \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ thousand euro.

Appendix 2

Summary indicators under the project

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| N | Name of showings | In total under the project | Periods  (years)of realization of the project | | | |
| 1 | 2 | ... | t |
| 1 | General investment outlay: |  |  |  |  |  |
| 1.1 | investments into fixed capital |  |  |  |  |  |
| 2 | Payment for the credits connected with realization of investments into fixed capital |  |  |  |  |  |
| 3 | Sources of financing of  investment outlay: |  |  |  |  |  |
| 3.1 | Own means |  |  |  |  |  |
| 3.2 | Involved means (with indication of kind) |  |  |  |  |  |
| 4 | Share of own means in volume of  investments, % |  | х | х | х | х |
| 5 | Year of running at estimaded capacity |  | | | | |
| 6 | sales proceeds from production | х |  |  |  |  |
| 6.1 | sales proceeds from production (without VAT) | х |  |  |  |  |
| 7 | Average number of total employment | х |  |  |  |  |
| 8 | Quantity of created workplaces |  |  |  |  |  |
| 9 | Level of average salary |  |  |  |  |  |
| 10 | Sales proceeds(without VTA) per one worker | х |  |  |  |  |
| 11 | Specific weight of export deliveries,% | х |  |  |  |  |
| 12 | Showings of efficiency of the project |  |  |  |  |  |
| 12.1 | Simple Period of recoupment of the project |  | х | х | х | х |
| 12.2 | Dynamical period of recoupment of the project |  | х | х | х | х |
| 12.3 | Simple period of recoupment of the state support |  | х | х | х | х |
| 12.4 | Dynamic period of recoupment of the state support |  | х | х | х | х |
| 12.5 | Net discounted incom |  | х | х | х | х |
| 12.6 | Internal rate of return, % |  | х | х | х | х |
| 12.7 | Profitability index |  | х | х | х | х |
| 12.8 | Hurdle rate,% | х |  |  |  |  |
| 12.9 | Coefficient of discharging of debts | х |  |  |  |  |
| 12.10 | Coeficcient of current liquidity | х |  |  |  |  |
| 12.11 | Coefficient of provision of own working capital | х |  |  |  |  |
| 12.12 | Profit margin,% | х |  |  |  |  |
| 12.13 | Product profitability,% | х |  |  |  |  |

Appendix 3

Тable 3-1

Basic data about the project

|  |  |
| --- | --- |
| Investment horizont (years) |  |
| Discount rate (%) |  |
| Date of start of realization of the project |  |
| Transaction currency – money of account of the project(belarusian ruble, freely convertible currency) |  |
| Official rate of belarusian ruble per unit of freely convertible currency as of date of drawing business plan |  |
| Date of drawing of business plan |  |
| Substantiation of investment horizont |  |

Table 3-2

Program of manufacturing and sales of products

in physical terms

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| N | Name of showing | Unit of measure | base period (year) | Periods  (years)  of realisation of the project | | | |
| 1 | 2 | ... | t |
| 1 | Volume of output :  production А  production B  ...  production n |  |  |  |  |  |  |
| 2 | Sales amount: outlet:  production А:  home market  including:  - production,included in the enumeration of importsubstitution;  - production,sold by other residents of FEZ«BREST»  near abroad  far abroad  production B:  home market  including:  - production,included in the enumeration of importsubstitution;  - production,sold by other residents of FEZ«BREST»  near abroad  far abroad  ...  production n:  home market  including.:  - production,included in the enumeration of importsubstitution;  - production,sold by other residents of FEZ«BREST»  near abroad  far abroad |  |  |  |  |  |  |

Notes:

1. Planning of volumes of output is carried out with taking into account possibility of realization of all made production (the volume of output is equated to realization volume).

2. Volumes of output and realizations of new kinds of production are indicated separately.

3. If there is wide choice of production, volumes of output and realizations are denoteded on the consolidated groups of production.

Table 3-3

The program of realization of production in cost expression

(Calculation currency)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| N | Name of showing | VAT rate | base period  (year) | Periods(years) of realisation of the project | | | |
| 1 | 2 | … | t |
| 1 | Volume of product realisation in monetary terms(without VAT) |  |  |  |  |  |  |
| production А: |  |  |  |  |  |  |
| Home market |  |  |  |  |  |  |
| including.:  - production,included in the enumeration of importsubstitution |  |  |  |  |  |  |
| - production,sold by other residents of FEZ«BREST» |  |  |  |  |  |  |
| Near abroad |  |  |  |  |  |  |
| Far abroad |  |  |  |  |  |  |
| Production B: |  |  |  |  |  |  |
| Home market |  |  |  |  |  |  |
| Including:  -production,included in the enumeration of importsubstitution |  |  |  |  |  |  |
| - production,sold by other residents of FEZ«BREST» |  |  |  |  |  |  |
| Near abroad |  |  |  |  |  |  |
| Far abroad |  |  |  |  |  |  |
| ... |  |  |  |  |  |  |
| Production n: |  |  |  |  |  |  |
| Home market |  |  |  |  |  |  |
| Including:  -production,included in the enumeration of importsubstitution |  |  |  |  |  |  |
| - production,sold by other residents of FEZ«BREST» |  |  |  |  |  |  |
| Near abroad |  |  |  |  |  |  |
| Far abroad |  |  |  |  |  |  |
| 2 | sales proceeds(without VAT) |  |  |  |  |  |  |
| 3 | value-added tax –in all |  |  |  |  |  |  |
| 4 | Sales proceeds  (page. 2 + page. 3) |  |  |  |  |  |  |
| 5 | Unit weight of selling production at market outlets, %: |  |  |  |  |  |  |
| Home market |  |  |  |  |  |  |
| including.:  - production,included in the enumeration of importsubstitution |  |  |  |  |  |  |
| - production,sold by other residents of FEZ«BREST» |  |  |  |  |  |  |
| Near abroad |  |  |  |  |  |  |
| Far abroad |  |  |  |  |  |  |

Notes:

1. Calculation of unit weight of sold producti on product markets is made without VAT.

2. The settlement rate of VAT is denoted by each kind of production depending on a product market.

3. Unit weight of goods (works, services), sold outside of Belarus, in total amount of sold goods (works, services) should make not less than 70 percent, except for the goods concerning to importsubstitution in according to the enumeration, decided by the Government of the Republic of Belarus in coordination with the President of Belarus, and also the goods (works, services), sold by other residents of free economic zones .

Table 3-4

Calculation of outlays on raw material and stuffs

(clearing currency)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| N | The name of the showings | The unit of measure | VAT rate,  % | Reference period(year) | | | By periods  (years)of realization of the project | | | |
| price | quantity | cost | 1 | 2 | ... | t |
| 1 | raw material and stuffs: |  |  |  |  |  |  |  |  |  |
|  | Raw material 1 |  |  |  |  |  |  |  |  |  |
|  | Raw material 2 |  |  |  |  |  |  |  |  |  |
|  | ... |  |  |  |  |  |  |  |  |  |
|  | stuff n |  |  |  |  |  |  |  |  |  |
| 2 | waste |  |  |  |  |  |  |  |  |  |
| 3 | Total spendings on raw material and stuff (without VAT) less waste |  |  |  |  |  |  |  |  |  |
| 4 | Purchased  components and and semi-finished products: |  |  |  |  |  |  |  |  |  |
|  | item 1 |  |  |  |  |  |  |  |  |  |
|  | item 2 |  |  |  |  |  |  |  |  |  |
|  | ... |  |  |  |  |  |  |  |  |  |
|  | item n |  |  |  |  |  |  |  |  |  |
| 5 | waste |  |  |  |  |  |  |  |  |  |
| 6 | Total spendings on raw material and stuff (without VAT) less waste |  |  |  |  |  |  |  |  |  |
| 7 | Spendings in all  (without VAT) less waste | х | х | х | х |  |  |  |  |  |
| 8 | Sum of VAT | х | х | х | х |  |  |  |  |  |

Notes:

1.Nesessety in raw materials and staff(column «quantity») is figured on the assumption of the rates of application of the main raw material and auxiliary materials on production of goods.

2.By every period ( year) of realisation of the rpoject such columns as «price», «quantity», «cost» are formed. On the raw 7-8 only column «cost» is filled.

Table 3-5

Calculation of fuel and energy resources spending

(clearing currency)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| N | The name of the showings | The unit of measure | VAT-rate, % | Reference period  (year) | By periods  (years) of realization of the rpoject | | | |
| 1 | 2 | ... | t |
| 1 | Tariffs on fuel and energy resources without VAT: | х | х | х | х | х | х | х |
|  | naturalgas |  |  |  |  |  |  |  |
|  | mazut |  |  |  |  |  |  |  |
|  | Another kinds of fuel (denote) |  |  |  |  |  |  |  |
|  | Electric power |  |  |  |  |  |  |  |
|  | Heat energy |  |  |  |  |  |  |  |
|  | Another resources, called energy (denote) |  |  |  |  |  |  |  |
| 2 | Need in fuel and energy resources , buying from aside (in physical terms): | х | х | х | х | х | х | х |
|  | Natural gas |  | х |  |  |  |  |  |
|  | mazut |  | х |  |  |  |  |  |
|  | Another kinds of fuel (denote) |  | х |  |  |  |  |  |
|  | Electric power |  | х |  |  |  |  |  |
|  | Heat energy |  | х |  |  |  |  |  |
|  | Another resources, called energy (denote) |  | х |  |  |  |  |  |
| 3 | Outlay on,fuel and energy resources spended on technological purposese(without VAT): |  | х |  |  |  |  |  |
|  | Natural gas |  |  |  |  |  |  |  |
|  | mazut |  |  |  |  |  |  |  |
|  | Another kinds of fuel(denote) |  |  |  |  |  |  |  |
|  | Electric power |  |  |  |  |  |  |  |
|  | Heat energy |  |  |  |  |  |  |  |
|  | Another resources, called energy (denote) |  |  |  |  |  |  |  |
| 4 | Outlay on,fuel and energy resources spended on general production and economic purposes (without VAT) |  |  |  |  |  |  |  |
| 5 | Pay for added electric power (without VAT) |  |  |  |  |  |  |  |
| 6 | Outlay on fuel and energy resourses in all  (page 3 +page 4 + page 5) |  |  |  |  |  |  |  |
| 6.1 | Including:  condvar |  |  |  |  |  |  |  |
| 6.2 | Conditionally-constant |  |  |  |  |  |  |  |
| 7 | Sum of VAT on fuel and energy resources |  |  |  |  |  |  |  |

Notes:

1. In the column «The name of the showings»kinds of the fuel and energy resources consumed by the organisation are indicated.
2. 2. The requirement infuel and energy resources calculates, as a rule, on the basis of annually confirmed norms of their expense.
3. 3. The sum of VAT on fuel and energy resources (p. 7) on each period (year) calculates by multiplication of VAT rate on components on the p. 3, p. 4 and p. 5 and their summation.

Table 3-6

Calculation of needs in manpower resources and spendinds on renumeration of labour

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| N | The name of showings | Basic period (year) | | | By periods (years) of realization of the rpoject | | | |
| Average Number of workers | A mounthly Average renumeration | Spengins on renumeration of labour | 1 | 2 | ... | t |
| 1 | Personnel, Occupied in  The basic  Activity: |  |  |  |  |  |  |  |
| 1.1 | workers |  |  |  |  |  |  |  |
| 1.2 | managers |  |  |  |  |  |  |  |
| 1.3 | Experts and other workers |  |  |  |  |  |  |  |
| 2 | Personnel,  occupied in non-core activities |  |  |  |  |  |  |  |
| 3 | In all(page. 1 + + page. 2) |  |  |  |  |  |  |  |
| 4 | Deductions on social needs |  |  |  |  |  |  |  |
| 5 | Total expenses  On payment  With deductions  On the social  Needs (p. 3 +  + p. 4) |  |  |  |  |  |  |  |
| 6 | Expenses on  Payment,  Included in  Conformity with  The legislation  on expenses  On manufacture  And realization  Of Production (on  P. 3) |  |  |  |  |  |  |  |
| 6.1 | Including:   conditionally-variables expances |  |  |  |  |  |  |  |
| 6.2 | Conditionally costant |  |  |  |  |  |  |  |
| 7 | Quantity of  Again created  Workplaces,  Connected with  Realization  The project |  |  |  |  |  |  |  |

Notes

1. On each period (year) of realisation of the project columns "average numbers of workers", "a monthly average renumeration", "Spengings on renumeration of labour.

2. In the lines 4 - 6, 6.1 and 6.2 the column "expenses on payment", on lines 7, 7.1 and 7.2 - only the column "average number, the person" is filled only.

Table 3-7

Calculation of expances on manufacture and realization ofproduction

(Clearing currency)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| N | Cost element | Basic period  (year) | By periods (years) realization of the project | | | |
| 1 | 2 | … | t |
| 1 | Expenses on manufacture and realization of production-in all |  |  |  |  |  |
| 1.1 | Material costs- in all |  |  |  |  |  |
| 1.1.1 | Including: raw materials and stuff(p.3 table 4-5) |  |  |  |  |  |
| 1.1.2 | Purchased value-added equipment and half-finished products(p.6 table 4-5) |  |  |  |  |  |
| 1.1.3 | Fuel and energy resources(p.6 table 4-6) |  |  |  |  |  |
| 1.1.4 | Works and services of productional character |  |  |  |  |  |
| 1.1.5 | Other material costs(indicate) |  |  |  |  |  |
| 1.2 | Spendings on renumeration of labour(p. 6 table 4-7 |  |  |  |  |  |
| 1.3 | Deductions on sosial needs( p.4 table 4-7) |  |  |  |  |  |
| 1.4 | amortization of capital and fictitious assets( p.3.3 table 4-8) |  |  |  |  |  |
| 1.5 | Other spendings- in all |  |  |  |  |  |
| 1.5.1 | Including:  Taxes and non-taxes payments |  |  |  |  |  |
| 1.5.2 | Payments on insurance |  |  |  |  |  |
| 1.5.3 | interest on a loan,credits,advances |  |  |  |  |  |
| 1.5.4 | lease payment |  |  |  |  |  |
| 1.5.5. | Other spendings |  |  |  |  |  |
| 2 | Information: |  |  |  |  |  |
| 2.1 | conditionally-variables expances |  |  |  |  |  |
| 2.2 | Conditionally-costant expences |  |  |  |  |  |

Table 3-8

General investment outlays and sources of financing about the project

(Clearing currency)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| N | Kinds of  investment outlays and sources of financing | Basic period (year) | By periods (years) of realization of the project | | | | | | | | In all by the project |
| 1 | | | | | 2 | ... | t |
| I  quarter | II  quarter | III  quarter | IV  quarter | In all for a year |
| I. Investment outlays | | | | | | | | | | | |
| 1  1.1   1.2   1.3  1.3.1  1.4 | Investment into fixed capital  including:  Construction and erection works  Purchasing of the equipment, transport vehicles, tools, stock  including spending on transportation and also  customs payments, which increase the cost of fixed capital  Other (indicate) |  |  |  |  |  |  |  |  |  |  |
| 2    2.1 | In all investment into the fixed capital( the sum of the rows 1.1-1.4)  From them foreign investments |  |  |  |  |  |  |  |  |  |  |
| 3 | Propety acquisition |  |  |  |  |  |  |  |  |  |  |
| 4 | Acquisition of other fixed assets,which were used by other organizations, and objects of incomplete construction; |  |  |  |  |  |  |  |  |  |  |
| 5 | Fictitious assets |  |  |  |  |  |  |  |  |  |  |
| 6 | long-term financial investments; |  |  |  |  |  |  |  |  |  |  |
| 7 | other investments. |  |  |  |  |  |  |  |  |  |  |
| 8  8.1 | In all invested money (the sum of the rows 2 - 7)  From them foreign investment |  |  |  |  |  |  |  |  |  |  |
| II. sources of financing of the investment expenses | | | | | | | | | | | |
| 9  9.1  9.2  9.3  9.4  9.5 | Internal funds – in all  including:  contribution to the authorized capital (with indication of the source and a kind of contribution)  Surplus fund  reserve for depreciation  retained and distributed profit  other (indicate) |  |  |  |  |  |  |  |  |  |  |
| 10    10.1  10.2  10.3   10.4 | Outside funds – in all  including:  credits and loans from banks  Borrowed current assets from other organizations  budgetaryfinancing  other (indicate) |  |  |  |  |  |  |  |  |  |  |
| 11 | In all by all sources of financing of the investment expenses (p. 9 + p. 10) |  |  |  |  |  |  |  |  |  |  |
| 12     12.1   12.2 | From general amount of financing of investment expenses:  Share of internal funds  Share of outside funds | 100%     \_\_\_%   \_\_\_% |  |  |  |  |  |  |  |  |  |

Notes:

1. In the column «Basic period (year)» the sums of investment expenses and sources of financing about the project for preceding period are indicated.

Table 3-9

Calculation of sales income

(clearing currency)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| N  in order | The name of the showings | Basic period  (year) | By periods  (years) of realization of the project | | | |
| 1 | 2 | ... | t |
| 1 | Sales proceeds |  |  |  |  |  |
| 2 | Taxes, tallages, payments , included in sales proceeds |  |  |  |  |  |
| 3 | Sales proceeds (minus VAT, excises and other compulsory payments, included insales proceeds) |  |  |  |  |  |
| 3.1 | Approximately: budgetary transfers on defrayment of variation in prices and tariffs |  |  |  |  |  |
| 4 | Conditionally-variable expenses |  |  |  |  |  |
| 5 | marginal profit |  |  |  |  |  |
| 6 | Conditionally-constant expenses |  |  |  |  |  |
| 7 | Profit (loss) from realization |  |  |  |  |  |
| 8 | Profit(loss) from operating incomes and expenses |  |  |  |  |  |
| 9 | Profit(loss) from production activity |  |  |  |  |  |
| 10 | Profit(loss) for period under report |  |  |  |  |  |
| 11 | Taxes and duties, made from profit(incomes) |  |  |  |  |  |
| 12 | Outlays and payments from profit |  |  |  |  |  |
| 13 | preferences |  |  |  |  |  |
| 14 | Profit(loss) |  |  |  |  |  |
|  | Including areas of using: | х | х | х | х | х |
| 14.1 | surplus fund |  |  |  |  |  |
| 14.2 | For purpose of accumulation |  |  |  |  |  |
| 14.3 | For purpose of consumption |  |  |  |  |  |
| 14.4 | Other (indicate) |  |  |  |  |  |
| 15 | Approximately: the sum of benefits on profit tax |  |  |  |  |  |
| 16 | net income |  |  |  |  |  |
| 17 | offset of debt on credits(loans) |  |  |  |  |  |