

Report for an Expenditure Verification of a Grant Contract

External Actions of the European Union

Equality and Gender Mainstreaming Across Borders

IPA/2014/351-521

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REPORT OF FACTUAL FINDINGS

Marija Savovska, Executive Director

Association for Advancement of Gender Equality Akcija Zdruzenska, Skopje

Str. Nikola Trimpare 12/1-12, 1000 Skopje

25 January, 2017

Dear *Mrs. Marija Savovska*,

In accordance with the engagement letter dated 21.11.2016 that you agreed with us, we provide our Report of Factual Findings (“the Report”), with respect to the accompanying Financial Report for the period covering 24.11.2014 – 23.11.2016 (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the European Union financed Grant Contract concerning Equality and Gender Mainstreaming Across Borders/IPA/2014/351-521, the ‘Grant Contract’.

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract between you and the European Commission the ‘Contracting Authority’. The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

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*.

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

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

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to 122,664.06€.

The Expenditure Coverage Ratio is 85%. This ratio represents the total amount of expenditure verified by us, expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Final Financial Report of 25 January 2017.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this report

This Report is solely for the purpose set forth above under objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority, who may rely upon this expenditure verification report at its own risk and discretion. The Contracting Authority can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Auditor's signature

Audit Company RSM Makedonija DOOEL
Skopje

Name of Auditor signing

Stojan Jordanov

Auditor's address

Str. Dame Gruev no.8, 5th floor, 1000 Skopje

Date of signature 25.01.2017

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1 Information about the Grant Contract and the Action

The **overall objective** of the action is to establish a cross-border network of women organizations active in gender mainstreaming at local and regional level.

The **specific objectives** of the action that will strive to achieve in its efforts to forward the overall objective include: **SO1**. Empower local NGOs to forward the gender mainstreaming agenda; **SO2**. Raise organizational capacities of local women organizations in the project covered area; **SO3**. Technical assistance in exercising watchdog functions; **SO4**. Improve local and national media coverage of women-related topics.

The **expected results** to be achieved as a direct consequence of the implementation of the project include: **R.1**. Launch event attended by at least 50 persons and receives media coverage in both countries; **R.2**. Web Portal on Women and Gender Issues in Albanian and Macedonian developed and maintained; **R.3**. Two annual general population surveys carried out; **R.4**. Manual for gender-related policies at EU level developed and distributed; **R.5**. At least 100 Women NGO representatives are trained on both sides of the border (20 per training); **R.6**. Capacities of local women NGOs raised through ongoing coaching and mentoring in administration and management; **R.7**. Two small grants awarded for cross-border initiatives through a competitive process; **R.8**. Two regional conferences organized; **R.9**. Four thematic roundtables on different topics organized.

The estimated results will be achieved as a direct consequence of the following **activities**: **A.1**. Inception activities; **A.2**. Launch Event; **A.3**. Development of web portal in Albanian and Macedonian on women and gender issues; **A.4**. Annual research on women rights and gender equality (two thematic per year) in both countries; **A.5**. Development of Manual for gender-related policies at EU level; **A.6**. Development and carrying out of five training modules with selected audience of women NGOs in the project area; **A.7**. Ongoing coaching and mentoring (technical assistance) for local women NGOs in the project area; **A.8**. Grant competition for mini cross-border projects; **A.9**. Regional Conferences; **A.10**. Conceptualizing and organizing four thematic roundtables; **A.11**. Closing event

Name of Coordinator of the grant contract: **Association for advancement of gender equality Akcija Zdruzenska Skopje**

Name of Beneficiary(ies) and affiliated entity(ies) in the Action: **Community Development Institute Tetovo**

Information about the Grant Contract	
Reference number and date of the Grant Contract	IPA/2101/351-521 22.10.2014
Grant contract title	Equality and Gender Mainstreaming Across Borders
Country	R. Macedonia
Coordinator	Association for Advancement of Gender Equality Akcija Zdruzenska Skopje Str. Nikola Trimpare 12/1-12, 1000 Skopje
Beneficiary(ies) and affiliated entity(ies)	Community Development Institute St. Ljubo Bozinovski Pis no 82
Start date of the implementation period of the Action	24.11.2014
End date of the implementation period of the Action	23.11.2016
Total [accepted/eligible] cost of the Grant maximum amount	152,729.96 EUR 129,820.46 EUR
Total amount received to date by the Coordinator from Contracting Authority	Total amount received as per 23. 11.2016 114,347.46 EUR
Total amount of the payment request	/
Contracting Authority	NA
European Commission	Mauro Diveroli, Head of Operations II, The DEU to the former Yugoslav Republic of Macedonia Tel: ++389 2 3248 500 e-mail: delegation-fyrmacedonia@eas.europa.eu
Auditor	Stojan Jordanov, Managing Partner RSM Makedonija DOOEL Skopje Dame Gruev 8, Dom na Voenite Invalidi, 5 th floor, 1000 Skopje, Republic of Macedonia Phone: +389 (0) 23233 301 Fax: +389 (0) 2 3216 186 Office: contact@rsmmk.mk

2 Procedures Performed and Factual Findings

We have performed the following specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Grant Contract ('ToR'):

1. General Procedures
2. Procedures to verify conformity of expenditure with the budget and analytical review
3. Procedures to verify selected expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (section 3 and 4) of the ToR for this expenditure verification.

The total expenditure verified by us amounts to € 104,264.45 and is summarised in the table below. The overall Expenditure Coverage Ratio is 85%.

	Expenditures incurred (in EUR)	Expenditures verified (in EUR)	Expenditures verified (in relative %)
1. Human Resources	65,078.1995	55,316.4696	85%
2. Travel	1,293.3821	1,099.3748	85%
3. Equipment and supplies	1,055.2322	896.9474	85%
4. Local office	8,790.8722	7,472.2414	85%
5. Other costs, services	28,692.0170	24,388.2145	85%
6. Other	13,833.6407	11,758.5946	85%
7. Subtotal direct eligible costs of the Action (1-6)	118,743.3437	100,931.8421	85%
8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)	0.0000	-	0%
9. Total direct eligible costs of the Action (7+8)	118,743.3437	100,931.8421	85%
10. Indirect costs (maximum 5% of 9, total direct eligible costs of the Action)	3,920.7132	3,332.6062	85%
11. Total eligible costs (9+10)	122,664.0569	104,264.4484	85%
12. - Taxes - Contributions in kind	0.0000	-	0%
13. Total accepted costs of the action (11+12)	122,664.0569	104,264.4484	85%

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A og the ToR for this expenditure verification. We report our factual findings resulting from these procedures below.

General Procedures

1.1 Terms and Conditions of the Grant Contract

We have obtained an understanding of the terms and conditions of this Grant Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

No factual findings have arisen from this procedure.

We have obtained a copy of the original Grant Contract and we have obtained and reviewed the Report and concluded that it is in compliance with the Grant Contract.

1.2 Financial Report for the Grant Contract

We confirm that the Financial Report (FR):

- covers the Action subject of Audit as a whole;
- is prepared according to the model in Annex VI of the Grant Contract and;
- is in English.

1.3 Rules for Accounting and Record keeping

We confirm that the accounts of the beneficiary:

- are accurate and up-to-date
- are prepared according to the double-entry book-keeping system
- are easily identifiable and verifiable

1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records

The information in the FR has been reconciled to the Beneficiary's accounting system and it is included in the Beneficiary's trial balance, profit and loss statement and all other statements required by the local authorities.

1.5 Exchange Rates

The exchange rate used to convert the amounts from Macedonian denars to Euro for the costs covered by the first inflow is 61.6926 MKD/EUR. This is the exchange rate

from 07.11.2014 when the first inflow from EUD reached the Beneficiary bank account in National bank. The exchange rate used to convert the amounts from Macedonian denars to Euro for the costs covered by the second inflow is 61.6954 MKD/EUR. This is the exchange rate from 09.02.2016 when the second inflow from EUD reached the Beneficiary bank account in National bank of the Republic of Macedonia.

1.6 Simplified Cost Options

There are no simplified cost options.

2. Procedures to verify conformity of Expenditure with the Budget and Analytical Review

2.1 Budget of the Grant Contract

We performed analytical review of the expenditure heading in the Financial Report on which we verified that the budget in The Financial Report fully corresponds with the budget of the Grant Contract. All expenditures incurred were indicated in the budget of the Grant Contract.

No factual findings have arisen from this procedure.

2.2 Amendments to the Budget of the Grant Contract

There were no amendments to budget which require prior approval of the CA.

3. Procedures to verify selected Expenditure

We have reported further below all the exceptions resulting from the verification procedures specified at point 3.1 – 3.6 of Annex 2A of the ToR for this expenditure verification insofar as these procedures did apply to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). We have reported all the exceptions found, including the ones for which we cannot quantify the amount or the potential impact on the EU contribution.

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification.

- a. All reviewed costs are actually incurred
- b. All costs occurred within the implementation period of the Action
- c. All cost items have been indicated in the action budget
- d. All costs were necessary for proper implementation of the Action
- e. All costs were recorded according to the terms and conditions of the GC, the local accounting requirements and the set cost accounting practices
- f. All costs are justified (there is sufficient documentation for the reviewed costs)
- g. All monetary values are in accordance with the underlying documents
- h. All costs have been classified under the correct headings and subheadings of the FR
- i. All procurement procedures have been done in compliance with the national law of the origin have been made according to the terms and condition of the GC

3.2 Eligible Direct Costs (Article 14.2)

We have verified that all direct costs recorded under headings 1-6 of the FR are eligible as defined in Article 14.2.

3.3 Contingency Reserve (Article 14.6)

Provisions for the contingency reserve have not been used by the Beneficiary for the implementation of the Action.

3.4 Indirect Costs (Article 14.7)

The indirect costs reported do not exceed 5% of the total amount of direct eligible costs which is in compliance with the GC.

3.5 In kind contributions (Article 14.8)

There have been no in kind contributions included in the FR.

3.6 Non-eligible costs (Article 14.9)

We have not verified costs which could be defined as non-eligible costs in our review.

3.7 Revenues of the Action

Final sources of funding

		Amount EUR
Applicant contribution		-
Other contributions (other Donors etc)		
<i>Name</i>	<i>Conditions</i>	
<i>EUD</i>	Grant Contract	104,264.45
Ministry for local self government	Reimbursement of 15% of eligible cost accepted by EUD upon submitted final narrative and financial report of the action	18,399.61
Revenue from the Action		122,664.06
To be inserted if applicable and allowed by the guidelines:		
In-kind contribution		-
Interests from prefinancing EDF		-

The CA finances a maximum of 85% of the total costs of the Action. The rest of 15% of the total costs should be reimbursed by the Ministry for Local Self-Government upon submitting the final report.

Annex 1 Financial Report for the Grant Contract

Contract No 2014/351-521														
Implementation period of the contract (24/11/2014-23/11/2016)														
Final financial report: period (24/11/2014-23/11/2016)	Budget as per contract/addendum				Reallocation	Expenditure incurred					Variations in comparison with initial budget/addendum			
	Expenditures	Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)	Reallocation allowed (Article 9.4 of the General Conditions)	# Units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)	In absolute value in EUR	In %	Explanation for all variations
				(b)				(c)=a*b						
1. Human Resources														
1.1 Salaries (gross amounts, local staff)				0.00					0.0000	0.0000	0.0000	#DIV/0!	/	
1.1.1 Technical				0.00					0.0000	0.0000	0.0000	#DIV/0!	/	
1.1.1.1. Project Manager	Per month	24	900.00	21,600.00		12	878.73	10,544.7570	10,748.7768	21,293.5338	306.4662	1	/	
1.1.1.2. Field coordinator	Per month	24	650.00	15,600.00		12	634.66	7,615.8838	7,763.0052	15,378.8890	221.1110	1	/	
1.1.1.3. External Consultants Fees	Per day	30	150.00	4,500.00		13.5	150.00	1,999.8249	0.0000	1,999.8249	2,500.1751	56		Budgeted for engagement on the need basis when specific expertise is required. Except for the development of Manual, no other external services were needed.
1.1.1.4 Training Expert	Per day	8	200.00	1,600.00		2	195.40	390.8071	824.7664	1,215.5735	384.4265	24		Fee for the training expert Vesna Jovanova who delivered the 4th training module on 05.02.2016 was not paid due to uncompleted obligation to submit final report
1.1.1.5 Technical Assistant for local NGO	Per month	10	600.00	6,000.00		0	0.00	0.0000	1,649.9384	1,649.9384	4,350.0616	73		Remained due to unexpected staff changes for this position with main task to assist in the mentorship and on-the-job training of local NGOs. Changes of the engaged personnel occurred due to resignation of the engaged technical assistant and serious illness of the additionally engaged replacement. Related activities were performed by the project staff.
1.1.2 Administrative/ support staff				0.00		0	0.00	0.0000	0.0000	0.0000	0.0000	#DIV/0!	/	

1.1.2.1. Admin and Finance @ 50% * 750 EUR	Per month	24	375.00	9,000.00		14	360.70	5,049.7606	3,679.5330	8,729.2936	270.7064	3	/
1.1.2.2. Project Coordinator Association Community	Per month	24	300.00	7,200.00		13	293.64	3,817.3186	3,603.6732	7,420.9918	-220.9918	-3	/
1.1.2.3. Project Coordinator Association Community Development Institute (Local Partner) (Local Partner)	Per month	24	300.00	7,200.00		13	295.18	3,837.3525	2,975.0400	6,812.3925	387.6075	5	/
1.2 Salaries (gross amounts, expat/int. staff)	Per month			0.00		0	0.00	0.0000	0.0000	0.0000	0.0000	#DIV/0!	/
1.3 Per diems for missions/travel ⁵				0.00		0	0.00	0.0000	0.0000	0.0000	0.0000	#DIV/0!	/
1.3.1 Abroad (staff assigned to the Action)	Per diem			0.00		0	0.00	0.0000	0.0000	0.0000	0.0000	#DIV/0!	/
1.3.2. Per diems for evaluation committees' members	Per diem	5	65.00	325.00		5	64.98	324.9027	0.0000	324.9027	0.0973	0	/
1.3.3 Local (staff assigned to the Action)	Per diem	100	20.00	2,000.00		7,8	20.00	155.6032	97.2560	252.8592	1,747.1408	87	Lower nuber of travels of the staff above 8 and 12 working hours.
Subtotal Human Resources				75,025.00				33,736.2105	31,341.9890	65,078.1995	9,946.8005	13	As elaborated above
2. Travel										0.0000	0.0000	#DIV/0!	/
2.1. International travel	Per flight			0.00						0.0000	0.0000	#DIV/0!	/
2.2 Local transportation	Per month	24	120.00	2,880.00		12	32.84	394.0200	308.7361	702.7560	2,177.2440	76	Calculation formula in the travel log form provided by EUD differ from budgeted estimation (1,25 per Litre), in addition to lower prices of gasoline during the project implementation period
2.3 Transport -for participants and staff between countries	per tour	4	300.00	1,200.00		1	263.84	263.8446	326.7814	590.6260	609.3740	51	Two regional round tables were held in Skopje
Subtotal Travel				4,080.00				657.8646	635.5175	1,293.3821	2,786.6179	68	As elaborated above
3. Equipment and supplies										0.0000	0.0000	#DIV/0!	/
3.1 Purchase or rent of vehicles	Per vehicle									0.0000	0.0000	#DIV/0!	/
3.2 Furniture, computer equipment	lap top	2.00	500.00	1,000.00		0	0.00	0.00	1,055.2322	1,055.2322	-55.2322	-6	
3.3 Machines, tools, etc.										0.0000	0.0000	#DIV/0!	/
3.4 Spare parts/equipment for machines, tools										0.0000	0.0000	#DIV/0!	/
3.5 Other (please specify)										0.0000	0.0000	#DIV/0!	/
Subtotal Equipment and supplies				1,000.00				0.0000	1,055.2322	1,055.2322	-55.2322	-6	/
4. Local office										0.0000	0.0000	#DIV/0!	/
4.1 Vehicle costs	Per year	2	250.00	500.00		1	526.00	526.0036	21.8827	547.8863	-47.8863	-10	
4.2 Office rent	Per month	24	250.00	6,000.00		10	232.17	2,321.6642	2,846.9700	5,168.6342	831.3658	14	Part of the rent costs were covered from other project of the organization.
4.3 Consumables - office supplies	Per month	24	50.00	1,200.00		12	58.45	701.3704	555.1716	1,256.5420	-56.5420	-5	
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month	24	150.00	3,600.00		12	68.55	822.6533	995.1564	1,817.8097	1,782.1903	50	Lower utility costs due to a chaged location of the office. Part of the maintenance costs were covered from other project of the organization.
Subtotal Local office				11,300.00				4,371.6915	4,419.1807	8,790.8722	2,509.1278	22	As elaborated above

5. Other costs, services										0.0000	0.0000	#DIV/0!	/
5.1 Publications ⁹				0.00						0.0000	0.0000	#DIV/0!	/
5.2 Thematic, research ⁹	per research	4	2,500.00	10,000.00		2	2,431.30	4,862.5992	4,867.6826	9,730.2818	269.7182	3	/
5.3 Expenditure verification/Audit	Per Audit	2	1,750.00	3,500.00		1	3,499.84	3,499.8395	0.0000	3,499.8395	0.1605	0	/
5.4 External Evaluation costs	Per evaluation			0.00		0	0.00	0.0000	0.0000	0.0000	0.0000	#DIV/0!	/
5.5 Translation, interpreters	Per page	250	8.00	2,000.00		103	8.00	825.8800	329.2773	1,155.1573	844.8427	42	Lower number of translated pages than estimated.
5.6 Financial services (bank guarantee costs etc.)	Per month	20	20.00	400.00		10	11.45	114.5142	70.9470	185.4612	214.5388	54	Lower number of transfers and lower bank charges
5.7 (Two Round tables in Macedonia) Costs of conferences/seminars ⁹	Per persons	60	40.00	2,400.00		34	26.45	899.1594	1,000.2174	1,899.3768	500.6232	21	Lower prices provided by the selected vendors that participated in the procurement procedures
5.8.Regional Conference	Per persons	50	80.00	4,000.00		58	41.00	2,377.7624	0.0000	2,377.7624	1,622.2376	41	Lower prices provided by the selected vendors that participated in the procurement procedures
5.8.1 DSA for Conference participants	Per persons	50	20.00	1,000.00		0	0.00	0.0000	0.0000	0.0000	1,000.0000	100	Planned for inactive/rural women to participate as speakers and participants to the conferences in Macedonia and Kosovo. Despite the efforts, none of them was ready to take part in the events.
5.9.Training	per training	5	1,000.00	5,000.00		3	821.48	2,464.4463	1,560.0412	4,024.4875	975.5125	20	Lower prices provided by the selected vendors that participated in the procurement procedures
5.10 Closing Events (in Macedonia)	per event	1	2,000.00	2,000.00		1	1,142.99	1,142.9863	0.0000	1,142.9863	857.0137	43	Lower prices provided by the selected vendors that participated in the procurement procedures
5.11. Visibility actions ¹⁰	Per month	24	250.00	6,000.00		12	132.10	1,585.2073	3,091.4568	4,676.6641	1,323.3359	22	Lower prices provided by the selected vendor that participated in the procurement procedures
Subtotal Other costs, services				36,300.00				17,772.3947	10,919.6223	28,692.0170	7,607.9830	21	As elaborated above
6. Other										0.0000	0.0000	#DIV/0!	/
6.1 Website maintenance	Per year	2	200.00	400.00		1	263.46	263.4556	0.0000	263.4556	136.5444	34	Actual costs covered period March 2016- November 2016. The new web site become operational in 09/2015. Maintenance for the period 09/2015-02/2016 provided by Communication assistant.
6.2 Development of the Manual for Gender Policies (Translation publishing desing)	per manual	1	2,000.00	2,000.00		1	1,492.20	1,492.2020	0.0000	1,492.2020	507.7980	25	Lower prices provided by the selected vendors that participated in the procurement procedures
6.3 Re-granting	per NGO	2	5,000.00	10,000.00		2	4,984.55	9,636.1155	0.0000	9,636.1155	363.8845	4	/
6.4 Association Community Development Institute (Local Partner)Local NGO Activity	per activity	5	500.00	2,500.00		5	488.37	2,441.8676	0.0000	2,441.8676	58.1324	2	/
Subtotal Other				14,900.00				13,833.6407	0.0000	13,833.6407	1,066.3593	7	As elaborated above

7. Subtotal direct eligible costs of the Action (1-6)		142,605.00			70,371.8020	48,371.5417	118,743.3437	23,861.6563	17	As elaborated above
8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)		2852.10			0.0000	0.0000	0.0000	2,852.1000	100	/
9. Total direct eligible costs of the Action (7+ 8)		145,457.10			70,371.8020	48,371.5417	118,743.3437	26,713.7563	18	/
10. Indirect costs (maximum 5% of 9, total direct eligible costs of the Action)		7272.86			2,642.8938	1,277.8194	3,920.7132	3,352.1468	46	/
11. Total eligible costs (9+10)		152,729.96			73,014.6958	49,649.3611	122,664.0569	30,065.9031	20	
12. - Taxes - Contributions in kind		0.00			0.0000	0.0000	0.0000	0.0000	#DIV/0!	/
13. Total accepted costs of the action (11+12)		152,729.96			73,014.6958	49,649.3611	122,664.0569	30,065.9031	20	/

Mrs. Marija Savovska

Executive Director

Association for Advancement of Gender Equality Akcija Zdruzenska

Annex 2 Terms of Reference Expenditure Verification