

Здружение за унапредување на родовата
еднаквост АКЦИЈА ЗДРУЖЕНСКА
Бр. 01-20/1
16.02 2022 год
Скопје

AUDIT REPORT

Project:

“Active Women, Accountable Governments
(AWAG III)”

Association for Advancement of Gender Equality
AKCIJA ZDRUZHENSKA - SKOPJE

February 2022

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INDEPENDENT AUDITOR'S REPORT - FINANCIAL AUDIT

KVINNA TILL KVINNA FOUNDATION
Non-governmental organization,
Sweden

Auditor's Opinion

We have audited the expenditure and revenue as stated in the Financial Report of the project entitled "Active Women, Accountable Governments (AWAG) III" with reference number MK01SID35-17003, the 'Project', for the period from 1 January 2021 - 31 December 2021, based on a Cooperation Agreement signed on 09 March 2021 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, "the Entity".

In our opinion:

- The Annual Financial Report of the project for the period from 1 January 2021 to 31 December 2021 have been prepared in accordance with the requirements for financial reporting provided for in the annexes of the Cooperation Agreement, and presents fairly, in all material respects, the expenditure incurred and the revenue received for the Project, and
- The funds of the project have, in all material respects, been used in conformity with the agreed Project budget and applicable PIA.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing 800/805 and the Terms of Reference for Annual Audit of the Strengthening women's rights and women's participation in North Macedonia".

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statement in Republic of North Macedonia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We have taken into account all the available evidence presented to us during our fieldwork which we finalized on 09 February 2022, including the subsequent comments and information of the Entity. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Responsibilities of the Entity's management for the Financial Statements

Management is responsible for preparation and fair presentation of the financial statement in accordance with the cash receipts and disbursements basis of accounting described in the Notes to the financial statement; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

In accordance with the agreed conditions the Entity's management is responsible for the preparation of the Financial Report and for being satisfied that it presents fairly the actual expenditure incurred and revenue received for the Project in conformity with the applicable agreed conditions.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that and audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.

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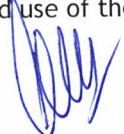
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

Distribution and use

The Kvinna till Kvinna Foundation has requested this report and it is intended solely for the information and use of the Kvinna till Kvinna Foundation and the Entity.



Certified Auditor, Partner
Dragan Dimitrov



10 February 2022

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REPORT OF FACTUAL FINDINGS

KVINNA TILL KVINNA FOUNDATION
*Non-governmental organization,
Sweden*

We have been engaged to audit the expenditure and revenue as stated in the Financial Report of the project entitled "Active Women, Accountable Governments (AWAG) III" with reference number MK01SID35-17003, the 'Project', for the period from 1 January 2021 - 31 December 2021, based on a Cooperation Agreement signed on 09 March 2021 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, "the Entity".

Objective

The objective of this Report of factual finding 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.

Procedures performed

Our engagement was undertaken in accordance with the Terms of Reference for external audit provided by the Kvinna till Kvinna Foundation and the International Standard on Related Services applicable to agreed-upon engagement procedures. The procedures were performed solely for the purpose of providing assistance in evaluation of validity of the expenditures reported in the Financial report of the project "Active Women, Accountable Governments (AWAG) III", and are summarized as follows:

1. We have examined whether the funds received from "Kvinna till Kvinna Foundation" have been used in accordance with the financing agreements;
2. We have examined the payment of staff salaries. We have obtained and checked the contracts with employees and the calculation of salaries and fees;
3. We have examined whether all the expenditures financed by the grant funds are clearly evident and recorded in the Association's accounting system and recorded in accordance with the Macedonian Accounting Standards and the regular accounting practices;

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4. We have examined whether there is supporting documentation related to incurred costs;
5. We have examined whether the special account has been used and maintained in conformity with the financing agreement and "Kvinna till Kvinna Foundation"'s rules and procedures;
6. We have examined whether the financial statement prepared by the project management were in accordance with the applicable accounting standards;
7. We have checked the comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system;
8. We have checked whether the assets procured from the project funds exist and are properly safeguarded;
9. We have checked whether there have been ineligible expenditures identified during the audit;
10. We have examined the comprehensive compliance with the Macedonian laws and regulations.

For funds disbursed to the sub-grantees we review whether:

1. Akcija Zdruzenska has signed agreements with all its sub-grantees, and payments to sub-grantees have been made according to the agreements;
2. Audited financial reports have been submitted according to the requirements as stipulated in the agreement between Akcija Zdruzenska and Kvinna till Kvinna;
3. Akcija Zdruzenska makes documented assessments and follow-ups of the audited financial reports submitted to Akcija Zdruzenska by the sub-grantees.

Our findings are reported below:

- (a) With respect to item 1, we verify that all funds received from "Kvinna till Kvinna Foundation" were used in accordance with the financing agreements;
- (b) With respect to item 2, we verify that the payment of staff salaries was performed in accordance with the Agreement and the payroll submitted to the tax authorities. We reviewed the supporting documentation for the salary costs which consists mainly of employment contracts, service contracts, payrolls and payslips. We verify that the salary costs debited to the project are recorded throughout the duration of the year in a systemized way and there is sufficient supporting documentation.
- (c) With respect to item 3, we verify that all expenditures financed by the grant funds were clearly evident from the project bookkeeping and that all appropriate supporting documentation, records and accounts have been maintained in respect of all project activities.

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- (d) With respect to item 4, we verify that there is supporting documentation related to incurred costs.
- (e) With respect to item 5, we verify that the Entity used special account (it is in conformity with the financing agreement and Kvinna till Kvinna's rules and procedures).
- (f) With respect to item 6, we verify that the financial statement prepared by the project management was in accordance with the applicable accounting standards and give a true and fair view of the financial position of the project as of 31st of December 2020.
- (g) With respect to item 7, we verify adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transaction and ensure safe custody of the project financed and that all expenditures were used for intended purposes.
- (h) With respect to item 8, we verify that assets procured from the project funds exist and are properly safeguarded.
- (i) With respect to item 9 we verify that ineligible expenditures were not identified during the audit. The expenditures were actually incurred by and pertain to the Entity. The expenditures were incurred during the implementation period of the Action. The expenditures were indicated in the Action budget. It is plausible that the expenditures were necessary for the implementation of the Action and were incurred for the contracted activities of the Action. The expenditures are substantiated by evidence and notably the supporting documents. The monetary value of a selected expenditure item agrees with underlying documents and correct exchange rates are used where applicable. We verify that expenditure for a transaction or action has been classified under the correct heading and subheading of the Financial Report.
- (j) With respect to item 10 we confirmed that the Macedonian laws have been complied with and that the financial and accounting procedures approved for the projects were followed and applied.

For funds disbursed to the sub-grantees we confirm that:

1. Akcija Zdruzenska has signed agreements with all its sub-grantees, and payments to sub-grantees have been made according to the agreements;
2. Audited financial reports have been submitted according to the requirements as stipulated in the agreement between Akcija Zdruzenska and Kvinna till Kvinna. There were no major findings in the sub-grantee reports that Kvinna till Kvinna should be informed about.
3. Akcija Zdruzenska makes documented assessments and follow-ups of the audited financial reports submitted to Akcija Zdruzenska by the sub-grantees.

We have examined whether there were exceptions resulting from the verification procedures specified at points 1 - 10.

We have examined whether there were verification exceptions and potential impact on the 'Kvinna till Kvinna' Foundation.

We have not found any exceptions resulting from the verification procedures including the ones of which we cannot quantify the amount of the verification exception found and the potential impact on the 'Kvinna till Kvinna's contribution.

Our report is solely for the informational purpose and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the accounts and items specified above and does not extend to any financial statements of the Organization, taken as a whole.

Certified Auditor, Partner
Dragan Dimitrov

10 February 2022

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1. The Engagement Context

1.1. Reason for the Audit

The Audit has been requested by the Kvinna till Kvinna Foundation according to the Grant Agreement and Annexes.

1.2. Contractual Conditions

The Project was financed through Agreement signed on 09 March 2021 between the Kvinna till Kvinna Foundation and Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, for providing financial support for the action entitled "Active Women, Accountable Governments (AWAG) III". The total cost of the Action estimated for financing by the Contracting Authority is SEK 1.015.550 (EUR 101.039), whereby the Contracting Authority undertakes to finance a maximum of SEK 1.015.550 (EUR 101.039) which is equivalent to 100% of the estimated total eligible costs.

The following Annexes (attachments) form an integral part of the present Agreement:

- Project proposal documents;
- Budget;
- Kvinna till Kvinna's Anticorruption policy for partner organizations and third parties;
- Kvinna till Kvinna's annex for re-granting;
- Kvinna till Kvinna's Procurement guidelines;
- Kvinna till Kvinna's Guidelines for financial reports;
- Kvinna till Kvinna's Policy for sustainable partnership;
- Kvinna till Kvinna's Disbursement Request

Total period of the Project was set to be 36 months (starting 1 January 2021 to 31 December 2023).

The implementation period of the project that is subject of this audit was set to be 12 months (starting 1 January 2021 to 31 December 2021).

1.3. Project subject to Audit

The Project subject to audit is "Active Women, Accountable Governments (AWAG) III".

Project description:

The three year project draws on the overall previous experience of Akcija Zduzenska's work and it follow-up strategy in addressing the insufficient progress towards improving women's everyday reality and advancing gender equality that is a result of limited public demand for equality by those who are most affected by the underperformance of the institutions in addressing equality - women's community. It relies on the concept of social accountability that assumes citizens' responsibility to be socially active and hold governments accountable.

1.4. Entity subject to Audit

Akcija Združenska is a non-profit organization established in July 2004 within the framework of the strategic transformation of Women's Programme of the Foundation Open Society Institute - Macedonia.

The mission of Akcija Združenska is to contribute to the advancement of gender equality, by advocating for development and implementation of public policies for achieving equal opportunities for women and men, social inclusion and respect of women's human rights.

The work of the organization is focused on: Promoting gender equality as a social value; Promoting responsible, transparent, and accountable governance in the area of gender equality and women's rights; Strengthening and support of women's activism; Building capacities and intensifying public debate, dialogue and collaboration concerning the issues of gender equality and women's rights.

Main target groups of the organization are Local and central governments; Women NGOs, Local community women, National and international human rights nongovernmental organizations; Academic community; the international community representatives in Macedonia.

Key Activities of the organization have been designed to ensure that appropriate legal frameworks on gender equality and protection of women's rights are put in place and fully enforced; and to empower women's activists to hold governments accountable.

- Collecting data, implementing and publishing gender analyses and research;
- Developing and delivering training programmes, consultancy and providing information;
- Publishing bulletins, brochures and other kinds of literature pertaining to gender issues and women's rights;
- Organizing public events and campaigns;
- Cooperation with other relevant national and international organizations and institutions.

The organizational structure consists of: Assembly of Members, the highest body of the organization whose main responsibilities include adoption of strategies, annual programs and budgets, adoption of the annual financial and narrative report, election of the organization bodies, deciding on new members, membership of the organization in other associations and dissolution of the organization; the Executive Board (one member of the organization and 2 external members) who serves as an advisory body and reviews strategies and programs, prior of their adoption by the Assembly of Members and monitors and reports on the overall work of the organization to the Assembly. The Executive Director is a full time employee, acts as a legal representative appointed by the Assembly and is responsible for the overall management of the organization activities and office core staff.

1.5. The Accounting System

Accounting system is a computerized system based on double-entry bookkeeping system, maintained by licensed accountant.

Accounting procedures are in accordance with the common accounting practice in Association, Donor's Cooperation Agreement and Macedonian local legislation.

The computerized cost accounting records for this grant are maintained separately, as supplementary records, and there is little possibility of their fusion with cash receipts and disbursements related to other activities of the Association.

The entries to the cost accounting records are made on the basis of original documents such as: salaries calculation for programmed director and finance officer; invoices for rent, electricity and phone; invoice for purchase of laptop; invoice for refreshment and other underlying documents.
Accounting records summarize payments by cash receipts and disbursements categories.

1.6. Cash receipts

The structure of funds received and disbursed is set out in the following table:

| | Amounts expressed in EUR |
|--|--------------------------------|
| Funds defined by the Agreements after Reallocations | 99.726 |
| 1 <i>Funds received</i> | |
| First installment on 25.03.2021 | 49.873 |
| Second installment on 29.07.2021 | 49.853 |
| <i>Total funds received</i> | 99.726 |
| 2 <i>Total expenditure for the period</i> | 95.466 |
| Difference (1-2) | 4.260 |

1.7. Reporting currency

All disbursements stated in the Financial Statement were translated from MKD into EUR by using the exchange rate which is calculated as follows:

| Date of conversion contribution from EUR into MKD | Amount in MKD | Amount in EUR | Exchange rate total MKD/EUR |
|---|---------------|---------------|--------------------------------|
| 25.03.2021 | 3.067.208 | 49.873 | 61,50 |
| 27.07.2021 | 3.065.913 | 49.853 | 61,50 |

The used exchange rate for reporting purposes is not defined within the Agreement and its annexes.

1.8. Budget of the Cooperation Agreement

The budget in the Financial Report corresponds with the adjusted budget (after reallocations) according to Cooperation Agreement and Approved Reallocations.

1.9. Changes to the budget of the Cooperation Agreement

There are three reallocations in this reporting period: Reallocation 1 signed on 26.07.2021, Reallocation 2 signed on 14.10.2021 and Reallocation 3 signed on 18.11.2021.

After receiving payments in 2021 by Kvinna till Kvinna, the Organization has faced a loss of 1.313 EUR in received amount due to exchange rate.

Exchange rate loss was covered by reallocation from budget line 2, 3 and 4.

All reallocations are approved by the Donor.

1.10. Deviation from the approved budget

In the table below, are given comparison between original approved budget, approved budget after reallocation and reported costs for the period 01 January 2021 till 31 December 2021:

| | Originally approved budget EUR | Reallocations EUR | Total budget EUR | Total expenses EUR | Deviation EUR | Deviation in % |
|------------------------|--------------------------------|-------------------|------------------|--------------------|---------------|----------------|
| 1. Staff costs | 26.123 | - | 26.123 | 25.406 | 717 | 2.74 % |
| 2. Office costs | 6.426 | (93) | 6.333 | 5.682 | 651 | 10.28 % |
| 3. Technical equipment | 1.380 | (200) | 1.180 | 435 | 745 | 63.14 % |
| 4. Activities | 67.110 | (1.020) | 66.090 | 63.943 | 2.147 | 3.25 % |
| Total | 101.039 | (1.313) | 99.726 | 95.466 | 4.260 | 4.27 % |

Total expenses for 2021 amounted to EUR 95.466, which makes 95,73 % utilization of the approved budget for the last project year.



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Organisational information

Organisation: Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA -SKOPJE
 Project name: Active Women, Accountable Governments (AWAG III)
 Project ref. no.: MK01SID35-17003
 Project period: 01.01.2021-31.12.2023
 Report period: 01.01.2021-31.12.2021

| | | Income | | | | | |
|---------------------------------|---------------|--------------------------------|----------------------------|------------------------|---------------------------------------|----------------------------|------------------------------|
| Currency | | SEK | EUR | EUR | MKD | EUR | |
| Disbursements | Date received | Agreement payment schedule SEK | Agreement payment schedule | Actual amount received | Actual amount received local currency | Exchange rate SEK/EUR, USD | Exchange rate Local/EUR, USD |
| | | | | | | #DIV/0! | #DIV/0! |
| Remaining amount from last year | | | | | | | 0 |
| First payment | 25.3.2021 | 507.775 | 50.520 | 49.873 | 3.067.208 | 10,18 | 61,50 |
| Second payment | 29.7.2021 | 507.775 | 50.520 | 49.852 | 3.065.913 | 10,19 | 61,50 |
| | | | | | | #DIV/0! | #DIV/0! |
| Total and average exchange rate | | 1.015.550 | 101.039 | 99.726 | 6.133.121 | 10,18 | 61,50 |
| | | | | | | | -1313 |

Earned interest from the project funding

| | | Costs | | | | |
|-----------------------------|--|----------------------|-----------------|-------------|-------------|-------------|
| | | SEK | EUR | EUR | MKD | EUR |
| | | Last approved budget | Approved budget | Total costs | Total costs | Deviation % |
| Date of the approved budget | | 18.11.2021 | 18.11.2021 | | | |
| 1. Staff costs | | 262.562 | 26.123 | 25.406 | 1.562.454 | 3% |
| 2. Office costs | | 64.588 | 6.333 | 5.682 | 349.442 | 10% |
| 3. Technical equipment | | 13.871 | 1.180 | 435 | 26.744 | 63% |
| 4. Activities | | 674.529 | 66.090 | 63.943 | 3.932.478 | 3% |
| Subtotal | | 1.015.550 | 99.726 | 95.465 | 5.871.118 | 4% |

Result

| | SEK | EUR | MKD |
|--|-----------|--------|-----------|
| Total amount received | 1.015.550 | 99.726 | 6.133.121 |
| Total costs | 972.166 | 95.465 | 5.871.118 |
| Outgoing Balance | 43.384 | 4.260 | 262.004 |
| Amount transferred to next year | 43.384 | 4.260 | 262.004 |
| Amount to be paid back to Kvinna till Kvinna | 0 | 0 | 0 |

Signatures

Place, date:

Authorised Signatory



Project Contact Person

DETAILED FINANCIAL REPORT

| Date on the approved budget | Last approved budget 18.11.2021 EUR | Supplement agreement budget | | Total costs | | Deviation | Comments |
|-----------------------------|--|--------------------------------|-----|-------------|---------|-----------|--|
| | | EUR | EUR | EUR | MKD | | |
| 1. Staff costs | | | | | | | |
| 1.1 | Project Manager (2021-501,16 EUR for an engagement of 66,66% on average of the working time during 12 months. Total net salary set at 757 EUR/month. Total of 8 months. 2022, 2023-488,83 EUR for an engagement of 65% on average of the working time during 12 months. Total net salary set at 757 EUR/month. Total of 7,8 months) | 6.014 | | 5.556 | 341.697 | 8% | This amount remain due to additional funding obtained for this position from other sources |
| | Benefits and PIT for Project Manager (2021-258,91 EUR for an engagement of 66,66% on average of the working time during 12 months. Total benefits set at 389 EUR/month. Total of 8 months. 2022,2023-251,83 EUR for an engagement of 65% on average of the working time during 12 months. Total benefits set at 389 EUR/month. Total of 7,8 months.) | 3.107 | | 2.861 | 175.975 | 8% | |
| 1.1.1. | | | | | | | |

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| | |
|---|-------|
| <p>1.2. Project Coordinator (2021-327,75 EUR for an engagement of 55,25% on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 6,6 months, 2022, 2023-385,66 EUR for an engagement of 65% on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 7,8 month)</p> | 3.933 |
| <p>Benefits and PIT for Project Coordinator (2021-166,66 EUR for an engagement of 55,25% on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 6,6 months, 2022, 2023-198,66 EUR for an engagement of 65% on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 7,8 months)</p> | 2.000 |
| <p>1.3. Admin and finance (2021-371,33 EUR for an engagement of 85,8 % on average of the working time during 12 months. Total net salary set at 440 EUR/month. Total of 10,3 months, 2022, 2023-273 EUR for an engagement of 56,79% on average of the working time during 12 months. Total net salary set at 488 EUR/month. Total of 6,8 months.)</p> | 4.456 |

| | | | |
|--------------|------------|-----|---|
| <p>4.181</p> | 257.107,00 | -6% | <p>Part of budget for salary not secured from other sources</p> |
| <p>2.122</p> | 130.522,00 | -6% | <p>Part of budget for salary not secured from other sources</p> |
| <p>4.185</p> | 257.367,00 | 6% | <p>This amount remain due to funding secured for this position with other AZ projects</p> |

DETAILED FINANCIAL REPORT

| | | | | | |
|---|-------|-------|------------|-----|--|
| Benefits and PIT for Admin and finance (2021-184,00 EUR for an engagement of 85,8 % on average of the working time during 12 months. Total benefits and PIT set at 210 EUR/month. Total of 10,3 months, 2022, 2023-140,66 EUR for an engagement of 56,79 % on average of the working time during 12 months. Total benefits and PIT set at 244 EUR/month. Total of 6,8 months.) | 2.208 | 2.073 | 127.501,00 | 6% | This amount remain due to funding secured for this position with other AZ projects |
| Grant officer (2021-243,33 EUR for an engagement of 40,8 % on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 4,9 months, 2022, 2023-385,66 EUR for an engagement of 65% on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 7,8 months) | 2.920 | 2.937 | 180.604,00 | -1% | |
| Benefits and PIT for Grant Officer (2021-123,75 EUR for an engagement of 40,8 % on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 4,9 months, 2022, 2023-198,66 EUR for an engagement of 65% on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 7,8 months) | 1.485 | 1.491 | 91.681,00 | 0% | |

4100

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DETAILED FINANCIAL REPORT

| | | | | | | |
|---|---|--------|---|--------|-----------|------|
| Subtotal | | 26.123 | 0 | 25.406 | 1.562.454 | 3% |
| 2. Office costs | | | | | | |
| 2.1 | Office rent (2021-252 eur x 7,2 months) | 1.814 | | 1.814 | 111.560 | 0% |
| 2.2 | Office utilities-electricity and water supply (2021-29 eur x 7,2 months) | 289 | | 283 | 16.183 | 9% |
| 2.3 | Communication costs - telephone, internet, ZOOM (2021-83.33 eur x 7,2 months) | 600 | | 355 | 21.863 | 41% |
| | Office maintenance- refreshments and cleaning, web maintenance, vehicle maintenance (2021-151 eur x 7,2 months) | | | | | |
| 2.4 | Office related travel -fuel, parking and taxi (2021-65 eur x 7,2 months) | 1.087 | | 1.088 | 66.912 | 0% |
| 2.5 | Accounting services(2021-85.3 eur x 7,2 months) | 387 | | 388 | 23.834 | 0% |
| 2.6 | Financial services (2021-25 eur x 12 months) | 614,00 | | 614,15 | 37.770,00 | 0% |
| 2.7 | Office materials -printing, coping and other office materials (2021-91 eur x 7,2 months) | 300,00 | | 295,43 | 18.169,00 | 2% |
| 2.8 | Office related translation (gross amount of 10 euro per page) | 562,00 | | 563,85 | 34.677,00 | 0% |
| 2.9 | Maintenance of data management software (48,71 euro x 7,8 months per year) | 300,00 | | 300,39 | 18.474,00 | 0% |
| 2.10 | Subtotal | 380,00 | | 0,00 | 0,00 | 100% |
| Subtotal | | 6.333 | 0 | 5.662 | 349.442 | 10% |
| This spending was postponed for 2022 due to a foreseen adjustments assessed necessary upon program implementation in 2021 (mainly related to managing the data submitted by grantees / partners) | | | | | | |

| | | | | | | |
|-------------------------------|---------------|-----|--|-----|--------|---------|
| 3. Technical equipment | | | | | | |
| 3.1 | Air-condition | 400 | | 435 | 26.744 | -9% |
| 3.2 | Web camera | 0 | | 0 | | #DIV/0! |
| 3.3 | Shelves | 0 | | 0 | | #DIV/0! |

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DETAILED FINANCIAL REPORT

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|------|---|-------|---|-----|---------|--|
| 3.4. | IT accessories (2 x laptop bags; 1 x speaker bluetooth; 2 x laptop stands; 1 x laptop power bank) | 380 | 0 | 0 | 100% | Because purchase was not priority |
| 3.5. | Mobile telephones (200 euro | 400 | 0 | 0 | 100% | The funds remain unspent due to unfair bonus offer in 2021 by makedonski telekom. The purchases is postponed in 2022 with new contract |
| 3.6. | Office Chairs (125 euro x 4) | 0 | 0 | 0 | #DIV/0! | |
| 3.7. | Laptop | 0 | 0 | 0 | #DIV/0! | |
| | Subtotal | 1.180 | 0 | 435 | 63% | |

4. Activities

| | | | | | | |
|-------|---|-----|-----|--------|-----|---------|
| 4.1 | Project staff related transportation costs (round trip travel costs including DSA, field related activities-32 euro travel cost per team per round trip on average and 16 euro for DSA per person, per round trip on average) | 600 | 616 | 37.861 | -3% | #DIV/0! |
| 4.1.1 | | | 0 | | | #DIV/0! |
| 4.1.2 | | | 0 | | | #DIV/0! |
| 4.1.3 | | | 0 | | | #DIV/0! |
| 4.1.4 | | | 0 | | | #DIV/0! |
| 4.1.5 | | | 0 | | | #DIV/0! |
| 4.1.6 | | | 0 | | | #DIV/0! |
| 4.1.7 | | | 0 | | | #DIV/0! |
| | 4.1 Subtotal | 600 | 616 | 37.861 | -3% | |

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| | | | | | | |
|--------------|--|-------|---|--------|---------|---|
| 4.2 | In-house educational workshops/study visits of grantees personnel to AZ office (travel and refreshments costs for participants, 6 visits x 100 euros) | 600 | | 27 073 | 27% | Unspent funds due to lower refreshment costs , and not implemented in -house workshop and visit of their team to AZ office by GIZ Sveti Nikole. |
| 4.2.1 | | | | 440 | #DIV/0! | |
| 4.2.2 | | | | 0 | #DIV/0! | |
| 4.2.3 | | | | 0 | #DIV/0! | |
| 4.2.4 | | | | 0 | #DIV/0! | |
| 4.2.5 | | | | 0 | #DIV/0! | |
| 4.2.6 | | | | 0 | #DIV/0! | |
| 4.2.7 | | | | 0 | #DIV/0! | |
| 4.2 Subtotal | | 600 | 0 | 440 | 27% | |
| 4.3 | Sub-grantee educational workshop (participants travel, venue rental, accommodation for two overnights and catering for 18 participants x 111,11 eur) | 0 | | 0 | #DIV/0! | |
| 4.3.1 | Temporary external assistance(engagement will be for contracted 5 in-house workshops, to support 5 local organizations to conduct SWOT analysis and support of the future planning of the 2 years proposals of the organizations to the next cycle of provisioning the institutional support. | 1.800 | | 1.805 | 0% | |

DETAILED FINANCIAL REPORT

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|--------------|--|-------|---|-------|---------|---------|
| 4.3 | PIT for fee Temporary external assistance (engagement will be for contracted 5 in-house workshops, to support 5 local organizations to conduct SWOT analysis and support of the future planning of the 2 years proposals of the organizations to the next cycle of provisioning the institutional support. | 200 | | 195 | 11.982 | 3% |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| 4.3 Subtotal | | 2.000 | 0 | 2.000 | 123.000 | 0% |
| 4.4 | Local networking/assessment meetings (venue, travel and refreshments costs for participants 6x100 euros per year) | 600 | | 475 | 29.237 | 21% |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| | | | | 0 | | #DIV/0! |
| 4.4 Subtotal | | 600 | 0 | 475 | 29.237 | 21% |
| 4.5 | Temporary external assistance (engagement will be contracted on fee for delivery bases for one expert to support the national monitoring and analysis and policy briefs writing.) | 1.800 | | 949 | 58.332 | 47% |
| | | | | 0 | | #DIV/0! |

One networking meeting in Radovis was postponed and planned to be held in the first quarter of 2022.


Part of the cost will be paid in 2022 after submitting a summary document with findings, 47% according to the agreement concluded with the consultant

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DETAILED FINANCIAL REPORT

| | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
|---------------------|----------|---------------|------------|------------|---------|
| 4.5.3 | 0 | | | | |
| 4.5.4 | 0 | | | | |
| 4.5.5 | 0 | | | | |
| 4.5.6 | 0 | | | | |
| 4.5.7 | 0 | | | | |
| 4.5 Subtotal | 0 | 58.337 | 949 | 47% | |



DETAILED FINANCIAL REPORT

| 4.6 | | 4.7 | | 4.8 | |
|---|-----|---|---|--|---|
| PIT for fee for Temporary external assistance (engagement will be contracted on fee for delivery bases for one expert to support the national monitoring and analysis and policy briefs writing.) | | Networking workshop (participants travel, venue rental, accommodation for two overnights and catering for 45 participants x 111,11 eur) | | Consultative meetings/debates on findings((venue, travel and refreshments costs for participants 6x100 euro for 2021 and 6x166,66 for 2022 and 2023) | |
| 4.6.1 | 200 | 0 | 0 | 600 | 0 |
| 4.6.2 | 0 | 0 | 0 | 0 | 0 |
| 4.6.3 | 0 | 0 | 0 | 0 | 0 |
| 4.6.4 | 0 | 0 | 0 | 0 | 0 |
| 4.6.5 | 0 | 0 | 0 | 0 | 0 |
| 4.6.6 | 0 | 0 | 0 | 0 | 0 |
| 4.6.7 | 0 | 0 | 0 | 0 | 0 |
| 4.6 Subtotal | 200 | 0 | 0 | 600 | 0 |
| 4.7 Subtotal | | 0 | 0 | 0 | 0 |
| 4.8 Subtotal | | 0 | 0 | 0 | 0 |

Part of the cost will be paid in 2022 after submitting a summary document with findings, according to the agreement concluded with the consultant

49%

100% Not implemented activity, due to delay in the adoption of the new LGE

100

| | | | | | | | | |
|--|--|--------|---|--------|----|---------|---|---|
| 4.8 Subtotal | | 600 | 0 | 0 | 0 | 0 | #DIV/0! #DIV/0! #DIV/0! #DIV/0! | 100% |
| 4.9. | | | | | | | | |
| Postal costs (2020-2 euro x 95 Requests; 2022-2023 2 euro x 100 Requests for Access to Public Information- data collection for monitoring activities per year) | | 190 | | | 70 | 4.296 | 63% | Smaller number of requests for access to public information . Adjustments of monitoring activities due to delay in the adoption of the new LOE |
| 4.9.1. | | | | | 0 | | #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! | |
| 4.9 Subtotal | | 190 | 0 | 70 | 0 | 4.296 | 63% | |
| 4.10. Sub-granting | | | | | | | | |
| 4.10.1 Sub-granting | | 201 | | 0 | | | 100% | Unspent funds by grantees upon completion of the grants from the first call for proposals |
| 4.10.2. Humanitarian Association Majka | | 12.693 | | 12.693 | | 780.636 | 0% | This amount consists of actual total spending of budget with the grant provided with the first call for proposals (actual expenditures 596.136 MKD) and advanced quarterly transfer Dec.2021-Feb.2022 for the grant provided with the second call for proposals (184.500 MKD) |
| 4.10.3. AUSZM Zenska akcija | | 8.661 | | 8.661 | | 532.677 | 0% | This amount consists of actual total spending of budget with the grant provided with the first call for proposals (actual expenditures 412.729 MKD) and advanced quarterly transfer Dec.2021-Feb.2022 for the grant provided with the second call for proposals (119.948 MKD) |
| 4.10.4. Citizen's initiative of Women-G | | 6.539 | | 6.539 | | 402.147 | 0% | This amount consists of actual total spending of budget with the grant provided with the first call for proposals (actual expenditures 282.402 MKD) and advanced quarterly transfer Dec.2021-Feb.2022 for the grant provided with the second call for proposals (119.745 MKD) |
| 4.10.5. Organization of Women Strumit | | 12.747 | | 12.747 | | 783.910 | 0% | This amount consists of actual total spending of budget with the grant provided with the first call for proposals (actual expenditures 608.815 MKD) and advanced quarterly transfer Dec.2021-Feb.2022 for the grant provided with the second call for proposals (175.095 MKD) |
| 4.10.6. Association Radika-DE | | 12.269 | | 12.269 | | 754.563 | 0% | This amount consists of actual total spending of budget with the grant provided with the first call for proposals (actual expenditures 579.363 MKD) and advanced quarterly transfer for the grant provided with the second call for proposals (175.200 MKD) |

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