

Здружение за унапредување на родовата еднаквост
АКЦИЈА ЗДРУЖЕНСКА-СКОПЈЕ

Примено	Бр.	Прилог	Вредност
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AUDIT REPORT

Project:

“Active Women, Accountable Governments
(AWAG III)”

Association for Advancement of Gender Equality
AKCIJA ZDRUZHENSKA - SKOPJE

February 2023

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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 2022 - 31 December 2022, 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 2022 to 31 December 2022 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 program "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 24 February 2023, 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 an 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
Elena Petrovska - Lazarevski



24 February 2023

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Agreed-Upon Procedures Report

KVINNA TILL KVINNA FOUNDATION
Non-governmental organization,
Sweden

In accordance with the engagement letter dated 31.10.2022, that we agreed with Kvinna till Kvinna Foundation, we provide our Agreed-Upon Procedures Report ("the Report") with respect to accompanying 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 2022 - 31 December 2022, 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

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with respect to accompanying Financial Report of the project entitled "Active Women, Accountable Governments (AWAG) III" based on a Cooperation Agreement between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, "the Entity".

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. 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.

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Procedures performed

As requested, we have performed the procedures listed below.

These procedures have been performed in order to provide to the Contracting Authority a clear insight in the eligibility of the costs.

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 Entity 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 obtained and extracted from your accounts and records.

Factual Findings

The total expenditures which is the subject of this expenditures verification amounts to 93.043 EUR.


The Expenditure Coverage Ratio is 100%. This ratio represents the total amount of expenditures verified by us expressed as a percentage of total expenditure which has been subject of this expenditures verification. This amount is equal to the total amount of expenditures reported by you in the Financial Report.

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 in the above objective.

This Report is prepared solely for your own confidential use and solely for the purpose of submission by you. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties. This report is solely on the accounts and items which are mentioned above and it's not referring to the financial statements of the Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, taken as a whole.


Certified Auditor, Partner
Elena Petrovska - Lazarevski



24 February 2023

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1. The Engagement Context

1.1. 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 904.967 (EUR 90.037), whereby the Contracting Authority undertakes to finance a maximum of SEK 904.967 (EUR 90.037) which is equivalent to 100% of the estimated total eligible costs. According to Supplement Agreement signed on 07.07.2022 and Reallocation 1 signed on 01.12.2022 total cost of the Action estimated for financing by the Contracting Authority is SEK 1.018.351 (EUR 94.445), whereby the Contracting Authority undertakes to finance a maximum of SEK 1.018.351 (EUR 94.445) 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
- Audit Remedy Memo

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 2022 to 31 December 2022).

1.2. Project subject to Audit

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

Project description:

The proposed program represents AKCIJA ZDRUZHENSKA's follow-up strategy in addressing the insufficient progress towards improving women's everyday reality and advancing gender equality that is a result of a 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 accountability.

1.3. Entity subject to Audit

Akcija Zdruzenska 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.

2. Procedures Performed and Factual Findings

The procedures that we have performed are:

1. We observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget.
2. We observe and inspect whether the financial report provides information regarding:
 - a) All incomes from Kvinna till Kvinna for the reporting period and financial outcome per budget line for the reporting period.
 - b) When applicable, compare if the opening fund balance for the reporting period matches with what was stated as closing fund balance in the previous reporting period.
 - c) A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from Kvinna till Kvinna's disbursement to the handling of the project within the organisation in local currency.
 - d) Accounting principles applied for the financial report.
 - e) Amount of funds that has been forwarded to sub-grantees.
3.
 - a) We inquire and inspect with what frequency salary costs during the reporting period are debited to the project.
 - b) We inquire and inspect whether there are supporting documentation for debited salary costs.
 - c) We inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.
 - d) We inspect whether the Partner Organisations comply with applicable tax legislation with regard to personal income taxes and social security fees.
4.
 - a) We inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and bank account.
 - b) We inspect whether the Partner Organisation has adhered to the procurement guidelines annexed to or referred to in the agreement.
- 5.1 We inspect and confirm whether the Partner Organisation has signed agreements with the selected sub-grantees.
- 5.2 We inspect and confirm whether the Partner Organisation, in all agreements entered with selected sub-grantees, included the requirement to carry out annual audits if the agreement value exceeds 100 000 SEK per sub-grantee per year. The requirement shall specify that these audits shall be carried out with application of ISA (reporting according to ISA 800/805) and a separate assignment according to ISRS 4400 should be included for project support. If agreements regarding core support are entered into with sub-grantees, the audit shall be conducted in accordance with ISA 700 or National standards on auditing.

5.3 We inquire and inspect whether the Partner Organisation has received financial reports and reports from auditors from all sub-grantees with agreement value over 100 000 SEK included in the selected sample:

- a) We inquire and inspect whether the Partner Organisation has verified if reports from sub-grantees are in line with the requirements in the Agreement.
- b) We inquire and inspect whether the Partner Organisation has documented its assessment of the submitted financial reports and reports from auditors including management responses and action plans from selected sub-grantees.
- c) We inquire and inspect whether the Partner Organisation has documented its follow-up actions based on the information provided in the financial reports and the reporting from the auditor of the selected sub-grantees.
- d) We inquire and inspect whether the Partner Organisation has reported substantial observations from selected sub-grantees audit reports in its communication with Kvinna till Kvinna. List observations from sub-grantees audit reports which have been part of this sample.

5.4 We inspect and confirm whether the Partner Organisation, in all agreements entered with selected sub-grantees where the agreement value is below 100 000 SEK per sub-grantee per year, included the requirement that the sub-grantees financial report shall either be audited as per requirements stated in point 5.2 of this document, or that the sub-grantees financial reports shall be sent to and reviewed by the Partner Organisation together with receipts and other supporting documents.

5.5 The financial reports of the selected sub-grantees with the agreement value below 100 000 SEK per year, who have not been audited as per point 5.2 of this document, shall be audited as part of the Partner Organisation's audit and cost samples shall be reviewed in accordance with this Terms of Reference. The findings and observations shall be reported under point 5.5 in "Agreed-upon procedures report".

We report our factual findings resulting from these procedures below:

1. We confirm that the Financial report is structured in a way that allows for direct comparison with the latest approved budget.

2.
 - a) We confirm that the financial report provides information regarding all incomes from Kvinna till Kvinna for the reporting period and financial outcome per budget line for the reporting period.
 - b) Open fund balance at the amount of 4.260 EUR matches with what was stated as closing balance in the previous reporting period.
 - c) We confirm that the disclosure includes the entire chain of currency exchange from Kvinna till Kvinna's disbursement to the handling of the project within the organization in local currency.
We confirm that disclosure of exchange rate gains/losses is included in the Financial Report.
 - d) We confirm that the Financial Report provides information regarding the accounting principles applied for the Financial Report.
 - e) The funds that have been forwarded to sub-grantees are at the amount of 47.732 EUR.

3.
 - a) We inspected with what frequency the salary costs are debited to the project. The salary costs are debited to the project monthly.
 - b) We confirm that there are supporting documentation for debited salary costs.
 - c) We confirm that actual time worked is documented and verified by a manager monthly.
 - d) We confirm that Partner Organizations comply with applicable tax legislation with regard to personal income taxes and social security fees.

4.
 - a) We confirmed that unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account. The unspent fund balance at the end of the period amount 2.831 EUR.
 - b) We confirmed that the Partner Organizations has adhered to the procurement guidelines annexed to or referred to in the agreement.

- 5.1 We inspected and confirmed that the Partner Organisation has signed agreements with the selected sub-grantees.

- 5.2 We inspected and confirmed that the Partner Organisation has one agreement with value that exceeds 100 000 SEK per sub-grantee per year. Other agreements that are entered with sub-grantees are below 100 000 SEK per sub-grantee per year. In all agreements there are a requirement for an annual audit. The requirement specify that these audits shall be carried out with application of ISA

(reporting according to ISA 800/805) and a separate assignment according to ISRS 4400 should be included for project support.

5.3 We inspected and confirmed that the Partner Organisation has one agreement with agreement value that exceeds 100 000 SEK per sub-grantee per year.

- a) We inquired and inspected that the Partner Organisation has verified if reports from sub-grantees and are in line with the requirements in the Agreement.
- b) We inquired and inspected that the Partner Organisation has documented its assessment of the submitted financial reports and reports from auditors including management responses and action plans from selected sub-grantees.
- c) We inquired and inspected that the Partner Organisation has documented its follow-up actions based on the information provided in the financial reports and the reporting from the auditor of the selected sub-grantees.
- d) We inquired and inspected if the Partner Organisation has reported substantial observations from selected sub-grantees audit reports in its communication with Kvinna till Kvinna. There are not observations from sub-grante audit report.

5.4 We inspected and confirmed that the Partner Organisation in all agreements with sub-grantees where the agreement value is below 100 000 SEK per sub-grantee per year, included the requirement that the sub-grantees financial report shall be audited as per requirements stated in point 5.2 of this document.

5.5 We inspected and confirmed that the financial reports of the selected sub-grantees with the agreement value below 100 000 SEK per year were audited as per requirements stated in point 5.2 of this document. There are no financial reports that need to be audited as part of the Partner Organisation's audit and cost samples.

We did not find any findings or weakness during the audit of the project "Active Women, Accountable Governments (AWAG) III" implemented by Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE that would result in a Management Letter.
There were not identified weaknesses in previous audit.

Fill in information in the coloured cells ONLY

Organisational information

Organisation:	Association for advancement of Gender Equality AKCIJA ZDRUZHENSKA-Skopje
Project name:	Active Women, Accountable Governments (AWAG III)
Project ref. no.:	MK015iD35-17003
Project period:	01.01.2021-31.12.2023
Report period:	01.01.2022-31.12.2022

Disbursements	Date received	Income	EUR	EUR	Exchange rate SEK/EUR, USD	Difference between budgeted amount and actual amount received
		SEK	Agreement payment schedule SEK	Agreement payment schedule		
Remaining amount from last year	2021.12.31	43.384	4.260	4.260	10,18	0
1st payment	2022.01.31	452.483	45.018	42.996	10,52	-2.023
2nd payment	2022.06.27	452.484	45.018	42.163	10,73	-2.856
Supplement payment	2022.07.08	70.000	6.555	6.456	10,84	-99
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Total and average exchange rate		1.018.351	100.852	95.875	10,62	-4977

Earned interest from the project funding

Date of the approved budget	EUR	Costs	MKD	EUR
	Last approved budget	EUR	Total costs	Deviation %
12.12.2022				
1. Staff costs	27.504	27.529	1.691.468	0%
2. Office costs	6.301	6.226	382.536	1%
3. Technical equipment	892	874	53.696	2%
4. Activities	59.749	58.415	3.589.243	2%
Subtotal	94.445	93.043	6.716.941	1%

Result

	SEK	EUR
Total amount received	1.018.351	95.875
Total costs	988.278	93.043
Outgoing Balance	30.073	2.831
Amount transferred to next year	30.073	2.831
Amount to be paid back to Kvinna till Kvinna	0	0


Exchange rate on Dec 31 on xe.com 11,19
Exchange rate gain/loss 1.600

Accounting principle

Cash based principle

Signatures

Place, date:

 Authorised Signatory
 Marija Savovska
 

 Project Contact Person
 Sonja Hristi Nikolov
 

		Last approved budget	Supplement agreement budget	Total costs	Total costs	Deviation	Comments
Date on the approved budget		12.12.2022	6555	EUR	MKD		
		EUR	EUR	EUR	MKD		
1. Staff costs							
1.1	<p>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.</p> <p>2022, 2023-480,91 EUR for an engagement of 63,60% on average of the working time during 12 months. Total net salary set at 757 EUR/month. Total of 7,6 months)</p>	5.771	0	5.459	335.447	5%	
1.2	<p>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.</p> <p>2022, 2023-247,75 EUR for an engagement of 63,60% on average of the working time during 12 months. Total benefits set at 389 EUR/month. Total of 7,6 months.)</p>	2.973	0	2.811	172.739	5%	

1.3	<p>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, 2023-379,41 EUR for an engagement of 66,29% on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 7,9 month)</p>	4.552,78		4.740	291.259,00	-4%
1.4	<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, 2023-195,41 EUR for an engagement of 66,29% on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 7,9 months)</p>	2.345,22		2.404	147.682,00	-2%

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1.5	<p>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>	3.275,94	3.236	198.813,00	1%
	<p>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.)</p>	1.688,14	1.613	99.081,00	4%




<p>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, 2023-379,41 EUR for an engagement of 66,29% on average of the working time during 12 months. Total net salary set at 630 EUR/month. Total of 7,9 months)</p>	4.552,78		4.821	296.244,00	-6%
<p>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, 2023-195,41 EUR for an engagement of 66,29% on average of the working time during 12 months. Total benefits and PIT set at 270 EUR/month. Total of 7,9 months)</p>	2.345,22		2.445	150.201,00	-4%
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Subtotal	27.504	0	27.529	1.691.466	0%

2. Office costs

<p>2.1 Office rent (2021-252 eur x 7,2 months, 2022-252 eur x 7,7 months, 2023-252 eur x 7,7 months)</p>	1.933		1.824	112.077	6%
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DETAILED FINANCIAL REPORT

2.2	Office utilities -electricity and water supply (2021-29 eur x 7,2 months, 2022-29 eur x 8,34 months, 2023-29 eur x 7,7 months)	233	216	13.277	7%
2.3	Communication costs - telephone, internet, ZOOM (2021-83.33 eur x 7,2 months, 2022-83.33 eur x 2,72 months, 2023-83.33 eur x 7,7 months)	226	219	13.448	3%
2.4	Office maintenance -refreshments and cleaning, web maintenance, vehicle maintenance (2021-151 eur x 7,2 months, 2022-151 eur x 7,7 months, 2023-151 eur x 7,7 months)	1.158	1.270	78.017	-10%
2.5	Office related travel -fuel, parking and taxi (2021-65 eur x 7,2 months, 2022-65 eur x 7,3 months, 2023-65 eur x 7,7 months)	472	420	25.796	11%
2.6	Accounting services (2021-85,3 eur x 7,2 months, 2022-85,3 eur x 7,7months, 2023-85,3 eur x 7,7 months)	781,20	786	48.293,00	-1%
2.7	Financial services (2021,2022,2023-25 eur x 11,8 months)	295,13	289	17.762,00	2%
2.8	Office materials -printing, coping and other office materials (2021-91 eur x 7,2 months, 2022-91 eur x 7,7 months, 2023-91 eur x 7,7 months)	697,49			0%

This amount remains unspent due to the fact that during the summer holidays and during the repair of the company vehicle, monthly parking tickets were not paid

ITAI	INAI	LKEI					
2.9	Office related translation (gross amount of 10 euro per page)		130,21		130	8.000,00	0%
2.10	Maintenance of data management software (48,70 euro x 7,7 months per year)		373,83		374	23.000,00	0%
2.11.					0		#DIV/0!
2.12.					0		#DIV/0!
2.13.					0		#DIV/0!
2.14.					0		#DIV/0!
Subtotal			6.301	0	6.226	382.536	1%

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3. Technical equipment							
3.1	Web camera		0		0		#DIV/0!
3.2	Shelves		0		0		#DIV/0!
3.3	IT accessories (2 x laptop bags; 1 x speaker bluetooth; 2 x laptop stands; 1 x laptop power bank)		0		0	23.490	4%
3.4	Mobile telephones (200 euro x 2)		400		382		#DIV/0!
3.5	Office Chairs (125 euro x 4)		0		0	30.206	0%
3.6	Laptop		492		492		#DIV/0!
3.7	Air-condition				0		#DIV/0!
3.8.					0		#DIV/0!
3.9.					0		#DIV/0!
3.10.					0		#DIV/0!
Subtotal			892	0	874	53.696	2%

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)		1.075		990	60.809	8%
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!

DETAILED FINANCIAL REPORT

4.1.6			0		#DIV/0!	
4.1.7			0		#DIV/0!	
4.1.8			0		#DIV/0!	
4.1.9			0		#DIV/0!	
4.1.10			0		#DIV/0!	
4.1 Subtotal	1.075	0	990	60.809	8%	



4.2	In-house educational workshops/study visits of grantees personnel to AZ office (travel and refreshments costs for participants, 6 visits x 42,33 euros)	254	0	222	13.650	This amount remain unspent due to lower refreshment and lunches costs.
4.2.1				0		#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!
4.2.8				0		#DIV/0!
4.2.9				0		#DIV/0!
4.2.10				0		#DIV/0!
4.2 Subtotal		254	0	222	13.650	12%

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	0		#DIV/0!
4.3.1						
4.3.2	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 tothe next cycle of provisioning the institutional support.	0	0	0		#DIV/0!
4.3.3	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 tothe next cycle of provisioning the institutional support.	0	0	0		#DIV/0!
4.3.4						#DIV/0!

DETAILED FINANCIAL REPORT

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4.3.5				0			#DIV/0!
4.3.6				0			#DIV/0!
4.3.7				0			#DIV/0!
4.3.8				0			#DIV/0!
4.3.9				0			#DIV/0!
4.3.10				0			#DIV/0!
4.3 Subtotal		0	0	0	0	0	#DIV/0!
4.4							
4.4.1	Local networking/assessment meetings (venue, travel and refreshments costs for participants 6x100 euros per year)	590		600	36.849		-2%
4.4.2				0			#DIV/0!
4.4.3				0			#DIV/0!
4.4.4				0			#DIV/0!
4.4.5				0			#DIV/0!
4.4.6				0			#DIV/0!
4.4.7				0			#DIV/0!
4.4.8				0			#DIV/0!
4.4.9				0			#DIV/0!
4.4.10				0			#DIV/0!
4.4 Subtotal		590	0	600	36.849		-2%
4.5							
4.5.1	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.)	407		407	25.002		0%
4.5.2				0			#DIV/0!
4.5.3				0			#DIV/0!
4.5.4				0			#DIV/0!
4.5.5				0			#DIV/0!
4.5.6				0			#DIV/0!
4.5.7				0			#DIV/0!
4.5.8				0			#DIV/0!
4.5.9				0			#DIV/0!
4.5.10				0			#DIV/0!
4.5 Subtotal		407	0	407	25.002		0%

4.6

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.)

4.6.1	44		44	2.698	0%	_____
4.6.2			0		#DIV/0!	_____
4.6.3			0		#DIV/0!	_____
4.6.4			0		#DIV/0!	_____
4.6.5			0		#DIV/0!	_____
4.6.6			0		#DIV/0!	_____
4.6.7			0		#DIV/0!	_____
4.6.8			0		#DIV/0!	_____
4.6.9			0		#DIV/0!	_____
4.6.10			0		#DIV/0!	_____
4.6 Subtotal	44	0	44	2.698	0%	

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4.7.

Networking workshop (participants travel, venue rental, accommodation for two overnights and catering for 45 participants x 115,64 eur)

4.7.1	5.204		5.209	320.066	0%	_____
4.7.2			0		#DIV/0!	_____
4.7.3			0		#DIV/0!	_____
4.7.4			0		#DIV/0!	_____
4.7.5			0		#DIV/0!	_____
4.7.6			0		#DIV/0!	_____
4.7.7			0		#DIV/0!	_____
4.7.8			0		#DIV/0!	_____
4.7.9			0		#DIV/0!	_____
4.7.10			0		#DIV/0!	_____
4.7 Subtotal	5.204	0	5.209	320.066	0%	

4.8.

Consultative meetings/debates on findings((venue, travel and refreshments costs for participants 6x100 euro for 2021 and 6x166,66 for 2022 and 2023)

4.8.1	0		0		#DIV/0!	_____
4.8.2			0		#DIV/0!	_____
4.8.3			0		#DIV/0!	_____

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4.8.4.			0		#DIV/0!	
4.8.5.			0		#DIV/0!	
4.8.6.			0		#DIV/0!	
4.8.7.			0		#DIV/0!	
4.8.8.			0		#DIV/0!	
4.8.9.			0		#DIV/0!	
4.8.10.			0	0	#DIV/0!	

4.8 Subtotal 0 0 0 0 #DIV/0!

4.9.	Postal costs (2020-2 euro x 95 Requests; 2022-2023 2 euro x 44 Requests for Access to Public Information- data collection for monitoring activities per year)					
4.9.1.		88		79	4.868	10%
4.9.2.				0		#DIV/0!
4.9.3.				0		#DIV/0!
4.9.4.				0		#DIV/0!
4.9.5.				0		#DIV/0!
4.9.6.				0		#DIV/0!
4.9.7.				0		#DIV/0!
4.9.8.				0		#DIV/0!
4.9.9.				0		#DIV/0!
4.9.10.				0		#DIV/0!

4.9 Subtotal 88 0 79 4.868 10%

4.10.	Sub-granting			0		#DIV/0!
4.10.1.	Humanitarian Association Majka	10.003		9.841	604.657	2%
4.10.2.	AUSZM Zenska akcija	6.501		6.201	381.027	5%
4.10.3.	Citizen's initiative of Women-GIZ	6.500		6.493	398.959	0%
4.10.4.	Organization of Women Strumica	9.498		9.394	577.183	1%
4.10.5.	Association Radika-DE	9.498		9.351	574.584	2%
4.10.6.	Zensko Lobi		6.555	6.452	396.417	2%
4.10.7.				0		#DIV/0!
4.10.8.				0		#DIV/0!
4.10.9.				0		#DIV/0!
4.10.10.				0		#DIV/0!

4.10 Subtotal 42.000 6.555 47.732 2.932.827 2%

4.11.	Audit Reports for grantees	1.476		1.481	91.000	0%
4.11.1.				0		#DIV/0!
4.11.2.				0		#DIV/0!
4.11.3.				0		#DIV/0!
4.11.4.				0		#DIV/0!
4.11.5.				0		#DIV/0!

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4.11.6.			0		#DIV/0!	
4.11.7.			0		#DIV/0!	
4.11.8.			0		#DIV/0!	
4.11.9.			0		#DIV/0!	
4.11.10.			0		#DIV/0!	
4.11 Subtotal	1.476	0	1.481	91.000	0%	

4.12.	Visibility materials (design and printing of various visibility materials, leaflets, educational materials, advocacy cards, document with results and ect.)					
4.12.1.		1.650	1.651	101.474	0%	
4.12.2.			0		#DIV/0!	
4.12.3.			0		#DIV/0!	
4.12.4.			0		#DIV/0!	
4.12.5.			0		#DIV/0!	
4.12.6.			0		#DIV/0!	
4.12.7.			0		#DIV/0!	
4.12.8.			0		#DIV/0!	
4.12.9.			0		#DIV/0!	
4.12.10.			0		#DIV/0!	
4.12 Subtotal	1.650	0	1.651	101.474	0%	

4.13.	Upgrade of data management software (620 euro for upgrade of the system with indicators for monitoring of the LEOMW)					
4.13.1.		407	0	0	100%	The amount in this budget line was not spent because the Law for gender equality is not adopted yet so we will postpone this activity for next year when we expect adoption on 2023
4.13.2.			0		#DIV/0!	
4.13.3.			0		#DIV/0!	
4.13.4.			0		#DIV/0!	
4.13.5.			0		#DIV/0!	
4.13.6.			0		#DIV/0!	
4.13.7.			0		#DIV/0!	
4.13.8.			0		#DIV/0!	
4.13.9.			0		#DIV/0!	
4.13.10.			0		#DIV/0!	
4.13 Subtotal	407	0	0	0	100%	

Subtotal	53.194	6.555	58.415	3.589.243	2%	
Total expenditures	87.890	6.555	93.043	5.716.941	1%	

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List of equipment >1000 EUR/1000 USD funded by KTK Date of purchase Price EUR/USD

1.		
2.		
3.		

List of other sources of income	Period	Amount /Currency
1. UN Woment	2022 (Project period 01.06.2020-15.06.2022)	1630191 MKD
2. Civica mobilias	2022 (Project period 01.05.2021-31.08.2022)	1236893 MKD
3.		
4.		
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19.		
20.		

Place, date: 30.01.2023

Authorised Signatory
Marija Savovska




Project Contact Person
Sonja Hadzi Nikolov

