

Здружение за унапредување на родовата еднаквост
АКЦИЈА ЗДРУЖЕНСКА-Скопје

Примено:	18.03.2024		
Ср. Един.	Број	Прилог	Вредност
01	30	1	✓

INDEPENDENT AUDITOR'S REPORT

**Association for Advancement of Gender Equality AKCIJA
ZDRUZHENSKA - SKOPJE**

Project:

"Active Women, Accountable Governments (AWAG III)"

February 2024

knowing you.

Kreston Macedonia DOOEL Skopje is a member firm of Kreston Global. Kreston Global is a global network of accounting firms, each of which is a separate and independent legal entity. Kreston Global is not a company, nor is it a partnership or any other legal entity.

Kreston Macedonia dooel
Pandil Siskov str. no. 5-1/45, 1000 Skopje,
Republic of North Macedonia

An independent member of the
Kreston Global network

INDEPENDENT AUDITOR'S REPORT

**Association for Advancement of Gender Equality AKCIJA
ZDRUZHENSKA - SKOPJE**

Project:

"Active Women, Accountable Governments (AWAG III)"

February 2024

knowing you.

Kreston Macedonia DOOEL Skopje is a member firm of Kreston Global. Kreston Global is a global network of accounting firms, each of which is a separate and independent legal entity, and as such has no liability for the acts or omissions of any other member firm. Kreston Global provides no professional services in any country. Kreston member firms are separate, independent firms and are responsible for the professional services they provide.

Kreston Macedonia dooel
Pandil Siskov str. no. 5-1/45, 1000 Skopje,
Republic of North Macedonia
Tax no. MK4032022552493 | ID 7569530
+389 79 263 220
kreston.mk | info@kreston.mk

An independent member of the
Kreston Global network

 MEMBER OF THE
FORUM OF FIRMS

Table of Contents

INDEPENDENT AUDITORS REPORT – FINANCIAL AUDIT

AGREED-UPON PROCEDURES REPORT

THE ENGAGEMENT CONTEXT

PROCEDURES PERFORMED AND FACTUAL FINDINGS

FINANCIAL REPORT OF THE PROJECT

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 2023 – 31 December 2023, 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 2023 to 31 December 2023 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 the 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 13 February 2024, 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.

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 to cease to continue as a going concern.
- 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.

Date of the auditor's report: February 13, 2024

Auditors' address: Kreston Macedonia,
str. Pandil Siskov, no. 5/1-45, Skopje

Name of Auditor signing: Zvonko Kocovski, Certified Auditor



Agreed-Upon Procedures Report

KVINNA TILL KVINNA FOUNDATION

***Non-governmental organization,
Sweden***

In accordance with the engagement letter dated 20.12.2023, that we agreed with Kvinna till Kvinna Foundation, we provide our Agreed-Upon Procedures Report ("the Report") with respect to the 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 2023 – 31 December 2023, 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 the 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 findings 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 comply with the independence requirements of the Code of Ethics for Professional Accountants.

Procedures performed

As requested, we have performed the procedures listed below.

These procedures have been performed in order to provide the Contracting Authority with a clear insight into 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 that are the subject of this expenditures verification amounts to 85.831 EUR. The Expenditure Coverage Ratio is 96 %. This ratio represents the total amount of expenditures verified by us expressed as a percentage of total expenditures which has been subject to 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 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 does not refer to the financial statements of the Association for Advancement of Gender Equality AKCIJA ZDRUZHENSKA - SKOPJE, taken as a whole.

Date of the auditor's report: February 13, 2024

Auditors' address: Kreston Macedonia,
str. Pandil Siskov, no. 5/1-45, Skopje

Name of Auditor signing: Zvonko Kocovski, Certified Auditor

A handwritten signature in blue ink, appearing to be "ZK", representing Zvonko Kocovski.

1. The Engagement Context

1.1. Contractual Conditions

The Project was financed through an Agreement signed on 09 March 2021 between the Kvinna till Kvinna Foundation and the 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 779.328 (EUR 71.086), whereby the Contracting Authority undertakes to finance a maximum of SEK 779.328 (EUR 71.086) which is equivalent to 100% of the estimated total eligible costs. According to Supplement Agreement and approved Reallocations, the total cost of the Action estimated for financing by the Contracting Authority is EUR 88.266. The total received amount during this project period is EUR 87.909.

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 Procurement guidelines for partner organizations;
- Financial report template
- Kvinna till Kvinna's Guidelines for financial reports;
- Kvinna till Kvinna's Policy for sustainable partnership;
- Disbursement Request template

There were amendments (reallocations) regarding the budget and project activities which were made with previous approval from the Contracting Authority and according to the terms and conditions set out in the Grant Agreement and its Annexes.

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 to this audit was set to be 12 months (starting 1 January 2023 to 31 December 2023).

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 Zdruzenska 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, we compare if the open fund balance for the reporting period matches with what was stated as the closing 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 organization 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 is supporting documentation for debited salary costs.
 - c) We inquire and inspect whether the 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 Organizations 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 the information provided in the accounting system and bank account.
 - b) We inspect whether the Partner Organization has adhered to the procurement guidelines annexed to the agreement.
 - c) We inspect and confirm the unspent balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to Kvinna till Kvinna.
- 5.1 We inspect and confirm whether the Partner Organization has signed agreements with the selected sub-grantees.
- 5.2 We inspect and confirm whether the Partner Organization, 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 the 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 Organization 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 Organization has verified if reports from sub-grantees are in line with the requirements in the Agreement.
 - b) We inquire and inspect whether the Partner Organization 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 Organization 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 Organization 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 Organization, 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 Organization together with receipts and other supporting documents.
- 5.5 The financial reports of the selected sub-grantees with an 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".

6. We inspect whether the expenditure was incurred by and pertains to the Partner Organization.
7. We inspect whether the expenditure incurred during the contractual eligibility period.
8. We inspect whether the expenditure is identifiable and verifiable.

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) We confirm that the open fund balance for the reporting period is 2.831 EUR and matches with what was stated as the 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 to the Financial Report.
 - e) The funds that have been forwarded to sub-grantees are at the amount of EUR 29.298. The unspent amount by sub grantees that should be returned to Akcija Zdruzenska amount EUR 504.
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 is 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.
 - b) We confirm that the Partner Organisation has adhered to the procurement guidelines annexed to the agreement.
 - c) The unspent fund balance at the end of the project period that should be repaid to Kvinna till Kvinna amount 2.582 EUR.
- 5.1 We inspected and confirmed that the Partner Organization has signed agreements with the selected sub-grantees.
- 5.2 We inspected and confirmed that the Partner Organization has no agreements with value that exceeds 100 000 SEK per sub-grantee per year. The agreements that are entered with sub-grantees are below 100 000 SEK per sub-grantee per year and there is a requirement for an annual audit.
- 5.3 We inspected and confirmed that the Partner Organization has no agreements with an agreement value that exceeds 100 000 SEK per sub-grantee per year.
- 5.4 We inspected and confirmed that the Partner Organization 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 Organization's audit and cost samples.
6. We verify that the actual expenditure for a selected item was incurred by and pertains to the Partner Organization. We take into consideration the detailed conditions for actual costs incurred. For this purpose, we examined supporting documents (e.g. invoices, contracts) and proof of payment. We also examined proof of work done, goods received or services rendered and we verified the existence of assets. We verify that the costs incurred during the implementation period have effectively been paid at the moment of the verification;
7. We verify that the expenditure for a selected item was incurred during the implementation period of the Action.
8. We verify that the expenditure was identifiable and verifiable. The expenditure is substantiated by evidence and notably the supporting documents. The expenditures are backed up by sufficient support and proof of payment. Where expenditure was apportioned, the applied allocation key was based on sufficient, appropriate and verifiable underlying information. The expenditure is backed up by evidence of works done, goods received, or services rendered. The existence of assets is verifiable;

The total expenditure verified by us amounts to 82.576 EUR, and is summarized in the table below. The overall Expenditure Coverage Ratio is 96%.

Budget heading	Expenditures incurred (EUR)	Expenditures verified (EUR)	Expenditure verified (in relative %)
1. Staff costs	27.959	27.959	100%
2. Office costs	7.891	5.808	74%
3. Technical equipment	650	650	100%
4. Activities	49.330	48.159	98%
Total expenditures	85.831	82.576	96%

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

There were no identified weaknesses in the 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 III
Project ref. no.: MK01SID35-17003
Project period: 01.01.2021-31.12.2023
Report period: 01.01.2023-31.12.2023

		Income				
		SEK	EUR	EUR	EUR	
Disbursements						
	Date received	Agreement payment schedule SEK	Agreement payment schedule	Actual amount received	Exchange rate SEK/EUR, USD	Difference between budgeted amount and actual amount received
Remaining amount from last year	2022.12.31	30.073		2.831	10,62	2.831
5th payment	2023.03.08	389.664	35.543	34.759	11,21	-784
6th payment	2023.06.07	389.664	35.543	33.487	11,64	-2.056
Supplement payment	2023.07.08	200.000	17.180	16.832	11,88	-349
					#DIV/0!	0
					#DIV/0!	0
					#DIV/0!	0
					#DIV/0!	0
					#DIV/0!	0
Total and average exchange rate		1.009.401	88.266	87.909	11,48	-358

Earned interest from the project funding

Costs				
	EUR	EUR	MKD	EUR
	Last approved budget	Total costs	Total costs	Deviation %
Date of the approved budget	18.12.2023			
1. Staff costs	26.908	27.959	1.719.976	-4%
2. Office costs	7.882	7.891	485.467	0%
3. Technical equipment	597	650	40.000	-9%
4. Activities	52.522	49.330	3.034.670	6%
Subtotal	87.909	85.831	5.280.113	2%

Result		
	SEK	EUR
Total amount received	1.009.401	87.909
Total costs	985.542	85.831
Outgoing Balance	23.859	2.078
Unspent amount by subgrantees to be returned to AZ	5.792	504
Amount transferred to next year	29.651	2.582
Amount to be paid back to Kvinna till Kvinna	0	
	0	0

Exchange rate on Dec 31 on xe.com 11,13
Exchange rate gain/loss -915

Accounting principle Cash based principle

Place, date: Skopje 06.02.2024 Signatures


Authorised Signatory
Marija Savovska



Project Contact Person
Sonja Hadzi Nikolov

DETAILED FINANCIAL REPORT

		Supplement agreement					
		Last approved budget	budget	Total costs	Total costs	Deviation	Comments
Date on the approved budget		18.12.2023					
		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 59,88% on average of the working time during 12 months. Total net salary set at 816,45 EUR/month. Total of 7,18 months)	5.601		5.865	360.793	-5%	
1.2	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 59,85% on average of the working time during 12 months. Total benefits set at 420,78 EUR/month. Total of 7,18 months.)	2.886		3.023	185.997	-5%	
1.3	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 60,98% on average of the working time during 12 months. Total net salary set at 632,38 EUR/month. Total of 7,32 month)	4.419		4.652	286.164	-5%	
1.4	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, 2023-198,58 EUR for an engagement of 61,89% on average of the working time during 12 months. Total benefits and PIT set at 320,83 EUR/month. Total of 7,42 months)	2.276		2.361	145.214	-4%	



DETAILED FINANCIAL REPORT

2.3	Communication costs - telephone, internet, ZOOM (2021-83.33 eur x 7,2 months, 2022-83.33 eur x 7,8 months, 2023-83.33 eur x 8,4 months)	674		674	41.453	0%
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)	1.419		1.349	82.980	5%
2.5	Office related travel -fuel, parking and taxi (2021-65 eur x 7,2 months, 2022-65 eur x 7,7 months, 2023-65 eur x 7,7 months)	448		447	27.516	0%
2.6	Accounting services(2021-85,3 eur x 7,2 months, 2022-85,3 eur x 7,7months, 2023-113,73 eur x 8,53 months)	969,03		969	59.615,00	0%
2.7	Financial services (2021,2022,2023-25 eur x 11,8 months)	264,79		287	17.677,00	-9%
2.8	Office materials -printing, coping and other office materials (2021-91 eur x 7,2 months, 2022-91 eur x 7,7 months, 2023-95 eur x 8,46 months)	775,85		831	51.148,50	-7%
2.9	Office related translation (gross amount of 10 euro per page)	374,79		376	23.100,00	0%
2.10	Maintenance of data management software (62,5 euro x 8 months per year)	495,40		495	30.480,00	0%
Subtotal		7.882	0	7.891	485.467	0%

3. Technical equipment

3.1	Office Chairs (125 euro x 4)	597		650	40.000	-9%
3.2				0	#DIV/0!	
3.3				0	#DIV/0!	
Subtotal		597	0	650	40.000	-9%

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)	1.569		1.073	66.030	32%
4.1.1				0	#DIV/0!	
4.1.2				0	#DIV/0!	
4.1.3				0	#DIV/0!	
4.1.4				0	#DIV/0!	

DETAILED FINANCIAL REPORT

4.2

4.2.1	In-house educational workshops/study visits of grantees personnel to AZ office (travel and refreshments costs for participants, 1 visits x 250 euros)	250		0		100%
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		250	0	0	0	

4.3

4.3.1	Sub-grantee educational workshop (participants travel, venue rental, accommodation for three overnights and catering for 30 participants x 111,16 eur)	2.895		2.837	174.555	2%
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 to the 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 to the next cycle of provisioning the institutional support.	0		0	0	#DIV/0!
4.3.4				0		#DIV/0!
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		2.895	0	2.837	174.555	2%

DETAILED FINANCIAL REPORT

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		0		0	0	#DIV/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		0	0	0	0	#DIV/0!

4.7

Networking workshop (participants travel, venue rental, accommodation for three overnights and catering for 60 participants x 185,60 eur)						
4.7.1		10.581		9.476	582.943	10%
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		10.581	0	9.476	582.943	10%

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	0	#DIV/0!
4.8.2				0		#DIV/0!
4.8.3				0		#DIV/0!
4.8.4				0		#DIV/0!
4.8.5				0		#DIV/0!
4.8.6				0		#DIV/0!

DETAILED FINANCIAL REPORT

4.11.8			0		#DIV/0!
4.11.9			0		#DIV/0!
4.11.10			0		#DIV/0!
4.11 Subtotal	2.595	0	2.594	159.600	0%

4.12 Visibility materials

Visibility materials (design and printing of various visibility materials, leaflets, educational materials, advocacy cards, document with results and ect.)	1.272		1.272	78.236	0%
4.12.1			0		#DIV/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	1.272	0	1.272	78.236	0%

4.13 Upgrade of data management software

Upgrade of data management software (620 euro for upgrade of the system with indicators for monitornig of the LEOMW)	0		0	0	#DIV/0!
4.13.1			0		#DIV/0!
Upgrade of data management software for financial management for Grantee	1.436		1.436	88.343	0%
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	1.436	0	1.436	88.343	0%

Subtotal	52.522	0	49.330	3.034.670	6%
Total expenditures	87.909	0	85.831	5.280.113	2%

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

1.	
2.	

List of currency exchanges

[illegible]

OBS! All currency exchanges of Kvinna till Kvinna's funds related to the reported project MUST be reported.

Place, date:

SKOPJE, 06.02.2024

Authorised Signatory

Marija Savovska

Project Contact Person

Sonja Hadzi Nikolov