

AUDIT REPORT

Project:

“Institutional and economic empowerment of women and girls from the eastern region”

Association for protection of workers rights GLASEN
TEKSTILEC Shtip

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 "Institutional and economic empowerment of women and girls from the eastern region" with reference number MK01SID35-18602, the 'Project', for the period from 1 December 2020 - 31 December 2021, based on a Cooperation Agreement signed on 8 March 2021 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC-Shtip, "the Entity".

In our opinion:

- The Annual Financial Report of the project for the period from 1 December 2020 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 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 11 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 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

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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.

- 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

14 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 "Institutional and economic empowerment of women and girls from the eastern region" with reference number MK01SID35-18602, the 'Project', for the period from 1 December 2020 - 31 December 2021, based on a Cooperation Agreement signed on 30 March 2021 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, "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 "Institutional and economic empowerment of women and girls from the eastern region", 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.

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 pay slips. 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.
- (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 2021.

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- (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.

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

14 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 08 March 2021 between the Kvinna till Kvinna Foundation and Association for protection of workers' rights GLASEN TEKSTILEC-Shtip, for providing financial support for the action entitled "Institutional and economic empowerment of women and girls from the eastern region". The total cost of the Action estimated for financing by the Contracting Authority is SEK 338.166 (EUR 33.589), whereby the Contracting Authority undertakes to finance a maximum of SEK 338.166 (EUR 33.589) 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;
- Anticorruption policy;
- Procurement guidelines;
- Guidelines for financial reports;
- Disbursement Request.

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.

The implementation period of the project that is subject of this audit was set to be 13 months (starting 1 December 2020 to 31 December 2021).

1.3. Project subject to Audit

The Project subject to audit is "Institutional and economic empowerment of women and girls from the eastern region"

Project description:

With this project Glasen Tekstilec aims to investigate the institutional operation of services that are competent and decide on labor rights including gender discrimination in the workplace and provide specific recommendations aiming at improving their work, thus contributing to improving the institutional response overall.

1.4. Entity subject to Audit

The Association Glasen Tekstilec Shtip is a voluntary, association of citizens workers in garment industry established in 2017. The association implements activities that promote human and labor rights. The vision of the association is: citizens working in the garment industry with high awareness, educated and informed in order to enjoy their rights. Glasen Tekstitev`s mission is to be a leading organization of the rights of workers in the textile, shoe and leather industries.



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; 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 Reallocation	33.162
1 <i>Funds received</i>	
Remaining amount from last year	-
First installment on 15.03.2021	4.323
Second installment on 15.03.2021	14.405
Third installment on 01.07.2021	14.434
<i>Total funds received</i>	33.162
2 <i>Total expenditure for the period</i>	33.162
Difference (1-2)	-

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
15.03.2021	266.241	4.323	61,58
15.03.2021	887.039	14.405	61,58
01.07.2021	889.155	14.434	61,60

The used exchange rates for reporting purposes are 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 reallocation) according to Cooperation Agreement and Approved Reallocation.

1.9. Changes to the budget of the Cooperation Agreement

There are five reallocations in this reporting period.

After receiving payments in 2021 by Kvinna till Kvinna, the Foundation, the Organization has faced a loss of 427 EUR in received amount due to exchange rate.

Exchange rate loss was covered by reallocation from budget lines 3.3 and 4.5.

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 reallocations and reported costs for the period 01 December 2021 till 31 December 2021:

	Originally approved budget EUR	Reallocations EUR	Approved budget after approved reallocations EUR	Total expenses EUR	Deviation EUR	Deviation in %
1. Staff costs	13.703	(5)	13.698	13.698	-	-
2. Office costs	3.732	(160)	3.572	3.665	93	2,60%
3. Technical equipment	2.138	(333)	1.805	1.806	1	0.05%
4. Activities	14.016	71	14.087	13.993	-94	0.67%
Total	33.589	(427)	33.162	33.162	-	-

Total expenses for 2021 amounted to EUR 33.162, which makes 100 % utilization of the approved budget for the last project year.



Fill in information in the coloured cells ONLY

Organisational information

Organisation:	Association for protection of workers' rights Glasen Textilec – Stip
Project name:	Institutional and economic empowerment of women and girls from the eastern region
Project ref. no.:	MK01SID35-18602
Project period:	1/12/2020-31/12/2021
Report period:	1/12/2020-31/12/2021

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	Exchange rate difference
First payment	15.3.2021	44.031	4.325	4.324	266.241	10,18	61,58	-2
Second payment	15.3.2021	146.710	14.596	14.405	887.039	10,18	61,58	-192
Third payment	01.7.2021	147.425	14.668	14.434	889.155	10,21	61,60	-233
						#DIV/0!	#DIV/0!	0
Total and average exchange rate		338.166	33.589	33.162	2.042.435	10,20	61,59	-427

Earned interest from the project funding

	SEK	EUR	EUR	MKD	EUR
	Last approved budget	Approved budget	Total costs	Total costs	Deviation %
Date of the approved budget	02.12.2021	02.12.2021			
1. Staff costs	137.814	13.698	13.698	843.618	0%
2. Office costs	37.558	3.572	3.665	225.717	-3%
3. Technical equipment	21.649	1.805	1.806	111.222	0%
4. Activities	141.145	14.087	13.993	861.824	1%
Subtotal	338.166	33.162	33.162	2.042.381	0%

Result

	SEK	EUR	MKD
Total amount received	338.166	33.162	2.042.435
Total costs	338.157	33.162	2.042.381
Outgoing Balance	9	1	54
Amount transferred to next year	0		0
Amount to be paid back to Kvinna till Kvinna	9	1	54
	0	0	0

Signatures



Kvinna till Kvinna Financial Report - 3 currencies

Place, date: 31.01.2022 Shtip, North Macedonia

Authorised Signatory
Blagojche Dishoski



Project Contact Person

Kristina Ampeva



DETAILED FINANCIAL REPORT

	Last approved budget 02.12.2021	Supplement agreement budget		Total costs		Total costs	Deviation	Comments
		EUR	EUR	EUR	MKD			
1. Staff costs								
1.1 Salary for Project Coordinator 40% (342 € x 13 months, Dec 2020 - Dec 2021)	4.446			4.371	269.198		2%	
1.1.1 Benefits & Personal income for Project Coordinator (147 € x 13 months, Dec 2020 - Dec 2021)	1.911			1.986	122.300		-4%	
1.2 Salary for Financial Assistant (144 € x 3 months, april - june 2021 & 209 EUR, 47% for 6 months, July - Dec 2021 and 32% for Nov and Dec 2021)	1.686,00			1.686	103.837,00		0%	
1.2.1 Benefits & Personal income for Financial assistant (16 € x 3 months, April-June 2021 & 91 EUR x 6 months, Jul-Dec 2021.)	594,00			594	36.585,00		0%	
1.3 Salary for Legal advisor (36% for 3 months x 106 € Apr-June 2021 & 100% for 6 months x 306€, July-Dec.2021)	2.154,00			2.103	129.526,00		2%	
1.3.1 Benefits & Personal income for Legal advisor (74 € x 3 months, Apr-Jun 2021 and 131,9 € x 6 months, Jul-Dec 2021)	1.014,00			1.065	65.585,00		-5%	
1.4 Salary for PR Visibility coordinator (25% for 3 months x 76 € Apr-June 2021 & 60% for 6 months x 182 € July-Dec. 2021)	1.320,00			1.320	81.295,00		0%	
1.4.1 Benefits & Personal income for PR Visibility Coordinator (33 € x 3 months, Apr.-June 2021 and 79 € x 6 months, July-Dec. 2021)	573,00			573	35.292,00		0%	
Subtotal	13.698	0	0	13.698	843.618		0%	
2. Office costs								
2.1. Refreshments 52 % of 37 € (20 € x 12 months)	240			234	14.437		2%	
2.2. Office supplies 52 % of 93 € (50 € x 12 months)	600			616	37.908		-3%	
2.3. Hygiene material 45% of 32 € (15 € x 12 months)	180			187	11.505		-4%	
2.4. Bank fees (20 € x 1 and 15 € x 12 months)	200			197	12.128		2%	
2.6. Transportation (Local and taxi tickets) (30 € x 12 months)	360			440	27.110		-22%	Because we had more trips than we have planned (ex. the meetings with Sida in Skopje and the network meeting with Kvinna till Kvinna in Struga)
2.7. Express postal and communications (5 € x 12 months)	60,00			59	3.648,00		1%	
2.8. Official phones (3 phones x 15 € x 12 months)	380,00			380	23.373,00		0%	
2.9. Accountant 60 € per month, 28% of 212 € (dec 2020), 28 % of 212 € (Jan - Jun 2021) & 37 % of 159 (July - Dec 2021), final bill (40 €)	820,00			820	50.529,00		0%	
2.10. Web page host (240 € x1)	240,00			240	14.779,00		0%	
2.11. Office renting 38 % of 213 € (82 € x 6 months)	492,00			492	30.300,00		0%	
Subtotal	3.572	0	0	3.665	225.717		-3%	
3. Technical equipment								
3.1. Projector (430 € x1)	425			425	26.200		0%	



DETAILED FINANCIAL REPORT

3.2.	Office desk (150 € x 4)	565		585	36.000	0%
3.3.	Windows operative system (244 € x 2)	266		266	16.399	0%
3.4.	Office drawer (110 € x 2)	220		221	13.600	0%
3.5.	Printer (400 € x 1)	309		309	19.023	0%
Subtotal		1.805	0	1.806	111.222	0%

4. Activities

4.1	Promotional materials and promotional project post on the social media					
4.1.1	Project banner (50 € x 1)	50		52	3.186	-3%
4.1.2	Bags (2,5 € x 500 bags)	1.250		1.237	76.176	1%
4.1.3	Paper bookmarks (0,3 € x 500 i.e)	66		66	4.071	0%
4.1.4	Boost post	155		159	9.774	-2%
				0		#DIV/0!
				0		#DIV/0!
				0		#DIV/0!
4.1 Subtotal		1.521	0	1.513	93.207	1%



DETAILED FINANCIAL REPORT

4.2 Analyse of the legislation framework (Law on cooperatives and Law on small and middle enterprises with aim to locate opportunities for financial index)									
4.2.1	Fee for Expert for analyse, net (350 € x 2 months)		700			700	43.118		0%
4.2.1.1.	Tax for expert (39 € x 2 months)		78			78	4.790		0%
4.2.2.	Fee for Designer, net (54 € x 1 month)		54			54	3.325		0%
4.2.2.1.	Tax for Designer (6 € x 1 month)		6			6	369		0%
4.2.3.	Fee for, Translator - English, net (200€ x 1 month)		200			201	12.362		0%
4.2.3.1.	Tax for translator (23 € x 1 month)		23			22	1.374		3%
4.2.4.	Printing (2 € x 300 i.e)		571			567	34.900		1%
4.2.5.	Proofreading of the analyses, net (1 x 20 €)		20			27	1.680		-36%
4.2.5.1.	TAX for a Proofreader (1 x 2 €)		2		3		187		-52%
					0				#DIV/0!
4.2 Subtotal			1.654	0	1.658	102.105			0%
4.3 Policy brief									
4.3.1	Fee for Designer, net (54 € x 1 month)		54			54	3.325		0%
4.3.1.1.	Tax for Designer (6 € x 1 month)		6			6	369		0%
4.3.2.	Printing Policy brief (2 € x 300 i.e)		600			576	35.471		4%
4.3.3.	Fee for Expert on monitoring institutions and drafting a public policy document, net (180 € x 13 months)		2.340			2.340	144.136		0%
4.3.3.1.	Tax for Expert. (20 € x 13 months)		260			260	16.019		0%
4.3.4.	Proofreading on the Policy brief, net (1 x 30 €)		30			8	500		73%
4.3.4.1.	Tax for Proofreader (1 x 3 €)		3		1		55		70%
4.3 Subtotal			3.293	0	3.245	199.876			1%
4.4 One - three days workshops on "Economic empowerment of women textile workers through textile cooperatives"									
4.4.2.	Accommodation for participants (2 nights x 23 part. x 36 €)		1.656			1.622	99.880		2%
4.4.3.	Refreshments and coffe breaks (7 € x 23 part.) [13 € x 23 part.]		299			308	18.980		-3%
4.4.4.	Transportation for the participants (15 € x 23 part.)		345			375	23.112		-9%
4.4.5.	Extra meal (6 € x 23 part.)		0		0		0		#DIV/0!
4.4.6.	Fee for Trainers, net (200 € x 2 trainers, (1.5 day))		400			401	24.722		0%
4.4.6.1.	Tax for Trainers (23 € x 2 trainers)		46			45	2.746		3%
4.4.7.	Materials (folder, pens, papper / 1.5 € x 23 part.)		35			34	2.070		4%
4.4 Subtotal			2.781	0	2.785	171.510			0%



DETAILED FINANCIAL REPORT

Legal empowerment of women and girls in relation to the new Law on Prevention and Protection against Discrimination						
4.6	Accommodation for participants (2 nights x 23 part. x 36 €)	1.656	1.705	105.000	-3%	
4.6.1	Refreshments and coffe breaks (7 € x 23 part) [15,2 € x 23 part.]	302	301	18.530	0%	
4.6.2	Extra meal (6 € x 23 part.)	0	0		#DIV/0!	
4.6.3	Transportation for the participants (15 € x 23 part.)	320	320	19.684	0%	
4.6.4	Fee for Expert / trainer in the field of protection and prevention of discrimination and competencies for the work of the commission for protection against discrimination, net of the commission for protection against discrimination, net (350 € x 1 trainer, (3 days))	350	350	21.557	0%	
4.6.5	Tax Expert (39 € x 1)	39	39	2.395	0%	
4.6.5.1.	Materials (folder, pens, papper / 1.5 € x 23 part.)	35	34	2.070	4%	
4.6.6.		2.702	0	169.236	-2%	
4.6 Subtotal			2.748			

Court proceedings for claiming employment rights and discrimination in the workplace						
4.7	Court cost - court taxes, costs for lawyer (112 € x 12 months)	1.344	1.344	82.776	0%	
4.7.1.		1.344	1.344	82.776	0%	
4.7 Subtotal			0			

Final conference						
4.8	Final conference	63	0		100%	We did not need a moderator, because the project coordinator and the engaged expert moderated the final conference
4.8.1.	Fee for Event Moderator (1 x 63 € x 2 hours)	7	0		100%	We did not need a moderator, because the project coordinator and the engaged expert moderated the final conference.
4.8.1.1.	Tax for Event Moderator	55	58	3.550	-5%	
4.8.2.	Renting hall (for 2 hours - 55 €)	152	146	9.000	4%	
4.8.3.	Refreshments and catering (approx.30 part.x 5 €)	105	85	5.225	19%	Because most of the participants were from Ship.
4.8.4.	Transport for the participants (app.15 part x 7 €)	45	41	2.550	8%	
4.8.5.	Materials (folder,pens etd) 30 x 1.5 €)	40	42	2.600	-6%	
4.8.6.	Audio (2 hours - 40 €)	467	372	22.925	20%	
4.8 Subtotal		14.087	0	861.824	1%	

Subtotal		33.162	0	33.162	2.042.381	0%
Total expenditures						

List of equipment >500 EUR/750 USD funded by KTK	Date of purchase	Price EUR/USD
1. Office desk x 4	02.4.2021	585
2.		
3.		

List of other sources of income	Period	Amount /Currency
1. Olof Palme International Center, Project name: "Organized ci 1.1.2020 -31.12.2020	-31.12.2020	400.000,00 SEK



DETAILED FINANCIAL REPORT

2.	Olof Palme International Center, Project name: "Organized ci 1.1.2021 - 31.12.2021	530.000,00 SEK
3.	Foundation Open Society - Macedonia, Project name: "Respr 1.7.2020 - 31.12.2021	24.596,00 USD
4.	Kosovo Women's Network (Fund) & Reactor - research in ac 1.2.2020 - 31.3.2021	10.973,00 EUR
5.	Olof Palme International Center, Project name: "Occupationa 1.11.2021 -.31.03.2022	8.550,00 EUR
6.		
7.		
8.		
9.		
10.		

Place, date: 31.01.2022
 Shtip, North Macedonia

Authorised Signatory
 Blagojche Dishoski




Project Contact Person
 Kristina Ampeva



**Letter to the
Management of
Association for protection of workers rights
GLASEN TEKSTILEC Shtip**

We have been engaged to perform an audit of the project Financial Report entitled “Institutional and economic empowerment of women and girls from the eastern region”, implemented by Association for protection of workers` rights GLASEN TEKSTILEC-Shtip, (“the Entity “).

Our responsibility is to audit the Financial Report and to report our findings to the Contracting Authority in accordance with the Terms of Reference for the audit engagement. As our audit practice, after the conducted audit engagement, we point out and communicate certain matters and recommendations regarding the findings that we came across during the engagement.

We made tests of recorded transactions which included the receipt of fund, staff costs, office costs and cost of activities.

Our tests were endeavored to obtain reasonable assurance about the Entity’s compliance with the terms of Agreement on cooperation number MK01SID35-18602, that if not complied with, we believe, could have material effect on the cash receipts and disbursements of the Grant.

The system of internal controls is such that it can ensure proper expenditure of the granted funds within the provisions of the Agreement on cooperation number MK01SID35-18602.

Our tests and analyses of disbursements confirmed that disbursements incurred in the period from 1 December 2020 - 31 December 2021 are related to and necessary for the implementation of the project “Institutional and economic empowerment of women and girls from the eastern region”.

We have reconciled the disbursements disclosed in the Financial Statement for the period from 1 December 2020 - 31 December 2021 with original documents and determined that disbursements are supported by relevant invoices, receipts, contracts and other evidence.

After examining the books and original documentation, no irregularities were found.

The Entity has justified the purpose of the project “Institutional and economic empowerment of women and girls from the eastern region”.

We want to thank the management for their trust in the course of the audit the project “Institutional and economic empowerment of women and girls from the eastern region” as well as the staff who worked on the project activities, professional attitude and good cooperation during the audit.

Partner’s Name: Dragan Dimitrov

Date: 14.02.2022

Partner’s Signature:

Firm name: BDO DOO Skopje





Organisation: Association for protection of workers' rights Glasen Textilec – Shtip.

Project name: Institutional and economic empowerment of women and girls from the eastern Region.

Project reference number: MK01SID35-18602

Project period: 1/12/2020-31/12/2021

MANAGEMENT RESPONSE

TO THE INDEPENDENT AUDITOR'S REPORT

Association for protection of workers' rights Glasen Textilec – Shtip accept and agrees with the Audit report 2021 provided by the audit firm BDO DOO Skopje concerning the project Institutional and economic empowerment of women and girls from the eastern Region, Project Reference number MK01SID35-18602, funded by the Kvinna till Kvinna Foundation.

Project contact person

Kristina Ampeva



Authorized Signatory

Blagojche Dishoski

Shtip, North Macedonia.

18.02.2022