

AUDIT REPORT

Project:

“Institutional and economic empowerment of women and girls from the eastern region 2”

Association for protection of workers rights GLASEN
TEKSTILEC Shtip

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 "Institutional and economic empowerment of women and girls from the eastern region" with reference number MK01SID35-18603, the 'Project', for the period from 1 January 2022 - 31 December 2022, based on a Cooperation Agreement signed on 23 March 2022 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 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 08 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 and audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

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

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

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

Distribution and use

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



Certified Auditor, Partner
Elena Petrovska - Lazarevski

08 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 "Institutional and economic empowerment of women and girls from the eastern region 2" with reference number MK01SID35-18603, the 'Project', for the period from 1 January 2022 - 31 December 2022, based on a Cooperation Agreement signed on 23 March 2022 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, "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 "Institutional and economic empowerment of women and girls from the eastern region 2" based on a Cooperation Agreement between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, "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 28.351 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 protection of workers' rights GLASEN TEKSTILEC - Shtip, taken as a whole.



Certified Auditor, Partner
Elena Petrovska - Lazarevski

08 February 2023

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1. The Engagement Context

1.1. Contractual Conditions

The Project was financed through Agreement signed on 23 March 2022 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 2". The total cost of the Action estimated for financing by the Contracting Authority is SEK 300.776 (EUR 28.358), whereby the Contracting Authority undertakes to finance a maximum of SEK 300.776 (EUR 28.358) which is equivalent to 100% of the estimated total eligible costs. According to approved Reallocations signed 14.06.2022, 26.08.2022 and 09.12.2022, total cost of the Action estimated for financing by the Contracting Authority is SEK 300.776 (EUR 28.601), whereby the Contracting Authority undertakes to finance a maximum of SEK 300.776 (EUR 28.601) 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 Procurement guidelines for partner organisations;
- 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 24 months (starting 1 January 2022 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 "Institutional and economic empowerment of women and girls from the eastern region".

Project description:

With this project, APWR Glasen Tekstilec will continue their work from their previous project (2020-2021) with the overall goal to empower women textile workers to combat discrimination in the workplace and claim their rights. APWR Glasen Tekstilec will continue to monitor prevalence of labour rights violations and discrimination in the work of place and support legal empowerment of women and girls including provision of free legal aid and strategic litigation to workers whose rights have been violated. To achieve sustainable change, APWR Glasen Tekstilec will monitor the work of relevant state bodies responsible for promotion and protection of labour rights. They will work to improve institutional response through advocacy and coordinated meetings between relevant duty bearers.

1.3. 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 labour 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 Tekstilec's mission is to be a leading organization of the rights of workers in the textile, shoe and leather industries.

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 open fund balance for the reporting period matches with what was stated as 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.
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 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 information provided in the accounting system and bank account.
- b) We inspect whether the Partner Organisation has adhered to the procurement guidelines annexed to the agreement.

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) There is no open fund balance for the reporting period, this is the first year of the project.
- 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.
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 250 EUR.
- b) We confirm that Partner Organisation has adhered to the procurement guidelines annexed to the agreement.

We did not find any findings or weakness during the audit of the project "Institutional and economic empowerment of women and girls from the eastern region" implemented by Association for protection of workers' rights GLASEN TEKSTILEC-Shtip that would result in a Management Letter. There were not identified weaknesses in previous audit.



Бр. 0501/10
30.01 2023

Fill in information in the coloured cells ONLY

Organisational information

Organisation.	Association for protection of workers rights "Glasen Tekstilec" - Shtip
Project name:	Institutional and economic empowerment of women and girls from the eastern region 2
Project ref. no.:	MK01SID35-18603
Project period:	1/1/2022-31/12/2023
Report period	1/1/2022-31/12/2022

		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
1st payment	2022/04/08	180,466	17,015	17,426	10.36	411
2nd payment	2022/06/27	120,310	11,343	11,175	10.77	-168
					#DIV/0!	0
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Total and average exchange rate		300,776	28,358	28,601	10.52	243

Earned interest from the project funding

	EUR	Costs	MKD	EUR
	Last approved budget	Total costs	Total costs	Deviation %
Date of the approved budget	09.12.2022			
1 Staff costs	18,306	17,859	1,101,908	2%
2 Office costs	4,335	4,599	283,738	-6%
3 Technical equipment	405	398	24,580	2%
4 Activities	5,556	5,495	339,041	1%
Subtotal	28,601	28,351	1,749,267	1%

Result

	SEK	EUR
Total amount received	300,776	28,601
Total costs	298,143	28,351
Outgoing Balance	2,633	250
Amount transferred to next year	2,633	250
Amount to be paid back to Kvinna till Kvinna	0	0
	0	0

Exchange rate on Dec 31 on xe.com 11.19
Exchange rate gain/loss 168

Accounting principle Accrual based principle

Signatures

Place date: 30.01.2023
Authorised Signatory: Blagojche Dishoski

Project Contact Person
Kristina Ampeva

DETAILED FINANCIAL REPORT

		Last approved budget	Supplement agreement budget	Total costs	Total costs	Deviation	Comments
Date on the approved budget		09.12.2022					
		EUR	EUR	EUR	MKD		
1. Staff costs							
1.1	Net Salary - Project Manager 37% [12 months x 327 EUR (January-December 2022) and 30% [12 months x 257 EUR (January-December 2023)]	3,919		3,923	242,022	0%	
1.1.1	Benefits - social, health, pension insurance and personal income tax 10% for Project Manager, 37% [12 months 169 EUR (January-December 2022)] and 30% [12 months x 133 EUR (January-December 2023)]	2,028		2,027	125,067	0%	
1.2	Net Salary - Financial Manager, 35% [2 months x 220 EUR (January-February 2022)], 44% [(10 months x 227 EUR (March-December 2022)] and 35% [12 months x 176 EUR (January-December 2023)]	2,700.95		2,711	167,252.00	0%	
1.2.1	Benefits - social, health, pension insurance and personal income tax 10% for Financial Manager, 35% [2 months x 114 EUR (January 2022 - February 2022)], 44% [(10 months x 114 EUR MKD) and 35% [12 months x 90 EUR (January-December 2023)]	1,364.93		1,367	84,342.00	0%	
1.3	Net Salary - PR/Visibility Coordinator, 51% [12 months x 185 EUR, (January-December 2022)]	2,214.99		2,201	135,810.00	1%	
1.3.1	Benefits - social, health, pension insurance and personal income tax 10% for PR/Visibility Coordinator, 51% [12 months x 90 EUR, (January-December 2022)]	1,079.11		1,008	62,175.00	7%	
1.4	Net Salary - Legal Advisor, 24% [5 months x 87 EUR, (January 2022 - May 2022)], 21% from June to December 2022, and 30% [12 months x 108 EUR (January-December 2023)]	1,038.68		1,041	64,247.00	0%	
1.4.1	Benefits - social, health, pension insurance and personal income tax 10% for Legal Advisor, 21% [12 months x 43 EUR, (January-December 2022)] and 30% [12 months x 52 EUR, (January 2023 - December 2023)]	507.77		515	31,803.00	-2%	
1.5	Net Salary - Legal Advisor, 46% (5 months x 194 EUR, January-May 2022), Honorary for Legal Advisor 57% (2 months x 260 EUR, June and July 2022), and 46% Net Salary - Legal Advisor (5 months x 193 EUR, August-December 2022)	2,455.22		2,565	158,232.00	-4%	
1.5.1	Benefits - social, health, pension insurance, and PIT 10% for Legal Advisor, 46% (5 months x 94 EUR, January-May 2022), 10% PIT for Legal Advisor 57% of total honorary PIT (2 months x 29 EUR, June-July 2022) and 46% for 5 months (5 months x 94 EUR, August-December 2022)	997.33		502	30,958.00	50%	A paid Legal Advisor with a contract to work from April to December 2022
Subtotal		18,306	0	17,859	1,101,908	2%	
2. Office costs							
2.1	Office Refreshments (24 months x 10 EUR)	120		129	7,986	-8%	
2.2	Office supplies (12 months x 40 EUR and 12 months x 40 EUR)	480		551	33,983	-15%	We needed to purchase a larger amount of consumables (especially paper, toners, etc.) And here the prices were variable
2.3	Office Hygiene material (12 months x 6 EUR)	0		0		#DIV/0!	
2.4	Bank fees (22 months x 12 EUR)	120		177	10,914	-48%	Banking costs have increased, and we have noticed increased costs for monthly bank fees. Also, the fees for the foreign exchange account and the inflow from Kvinna till Kvinna were shared between Kvinna till Kvinna and Glasen Tekstiler
2.5	Transportation for project team [Local and taxi tickets (24 months x 30 EUR)]	360		415	25,593	-15%	During 2022, the price of fuel was variable, increasing several times. And during 2022 we paid 10 denars per kilometer.
2.6	Express postal and communications 50% (24 months x 5 EUR)	60.07		42	2,588.00	31%	
2.7	Official phones (3 x 13 EUR x 24 months)	467.73		472	29,150.00	-1%	
2.8	Accountant 15% and final bill - 2022/2023 (2 f.b. x 50 EUR, 24 months x 40 EUR)	528.57		537	33,108.00	-2%	
2.9	Office rent 50 % (22 months x 107 EUR)	1,077.30		1,063	65,575.00	1%	
2.10	Office Internet 50% (24 months x 5 EUR)	60.07		58	3,600.00	3%	
2.11	Office Electricity 50 % (24 months x 64 EUR)	777.60		799	49,304.00	-3%	
2.12	Office Water 50% (24 months x 4,5 EUR = 96 EUR)	47.63		43	2,624.00	11%	
2.13	Google-One Drive/Microsoft Office (1 year x 100 EUR)	99.89		154	9,498.00	-54%	We have paid a subscription to One Drive with a larger virtual space for three years 2022/2023/2024
2.14	Telekom Digital Certificate (2 years x 23 EUR)	0.00		19	1,189.00	#DIV/0!	
2.15	Zoom licence (1 year x 136 EUR)	136.08		140	8,646.00	-3%	
				0		#DIV/0!	
				0		#DIV/0!	
Subtotal		4,335	0	4,599	283,738	-6%	



DETAILED FINANCIAL REPORT

3. Technical equipment

3.1	Laptops (2 x 405 EUR)	405		398	24,580	2%	
3.2	Office closet (1 x 200 EUR)	0		0		#DIV/0!	
3.3	External Hard-disks (1 x 49 EUR)	0		0		#DIV/0!	
3.4	Office chairs for 5 Employees (5 x 162 EUR)	0		0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
Subtotal		405	0	398	24,580	2%	

4. Activities

Outcome 1: Improved institutional response to labor rights violations, mobbing and discrimination at workplace.

4.1 Court proceedings for claiming employment rights, mobbing and discrimination in the workplace in 2022 and 2023:

4.1.1	Court cost - Lawyer cost and taxes, gross (2 lump sum x 1500 EUR)	1,500		1,501	92,600	0%	
4.1.2	Other - indirect cost (2 lump sum x 65 EUR, Administration cost, Notary Services)	0		0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
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				0		#DIV/0!	
				0		#DIV/0!	
				0		#DIV/0!	
4.1 Subtotal		1,500	0	1,501	92,600	0%	

DETAILED FINANCIAL REPORT

4.2 Monitoring of the work of the Second Instance Commission in the field of Inspection and Misdemeanor Procedure:						
Honoraria for Expert for monitoring [1 expert x 8 months (January 2023- August 2023) x 180 EUR], net	0		0	0	#DIV/0!	
4.2.1 Personal income tax for Expert for monitoring [1 expert x 8 months (January 2023 - August 2023) x 20 EUR], 11,11 %	0		0	0	#DIV/0!	
4.2.2 Honorary for Designer (1 x 100 EUR)	0		0	0	#DIV/0!	
4.2.2.1 Personal income tax for Designer (1 x 11 EUR), 11,11%	0		0	0	#DIV/0!	
4.2.3 Proofreading on the Monitoring Report, net (1 x 30 EUR)	0		0	0	#DIV/0!	
4.2.3.1 Tax for Proofreader (1 x 3 EUR)	0		0	0	#DIV/0!	
4.2.4 Printing Monitoring Report (200 x 3 EUR)	0		0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
4.2 Subtotal	0	0	0	0	#DIV/0!	
4.3 Meetings between the labor inspectors and members of the Commission:						
4.3.1 Refreshments for the meetings (2 years x 80 EUR)	80		0	0	100%	
4.3.2 Transport for the participants (2 years x 80 EUR)	80		0	0	100%	
4.3.3 Meeting working materials (2 years x 32 EUR)	17		0	0	100%	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
4.3 Subtotal	177	0	0	0	100%	
Outcome 2 Strengthened economic position of women textile workers through textile cooperatives and social dialogue.						
4.4 Non-Formal (Unofficial) Body - Representatives meetings, 2022/2023						
4.4.1 Refreshments and food for the meetings (12 meetings x 10 participants x 6 EUR per participants)	0		0	0	#DIV/0!	
4.4.2 Honorary for Expert for making of Action Plan and Strategic Plan (1 x 150 EUR), net	0		0	0	#DIV/0!	
4.4.2.1 Personal income tax for Expert (1 x 17 EUR), 11,11 %	0		0	0	#DIV/0!	
4.4.3 Transport for the participants (5 participants x 15 EUR)	75		0	0	100%	
4.4.4 Materials for the participants (folder, paper, notes, eld) 8 x 3 EUR = 24 EUR	0		0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
			0	0	#DIV/0!	
4.4 Subtotal	75	0	0	0	100%	
4.5 Market analysis of textile and fashion trends - with two meetings, 2022/2023 [Workshop on market analysis of textile and fashion t						
4.5.1 Accommodation for the participants in Ship (3 participants x 2 nights - for two meetings)	0		0	0	#DIV/0!	
4.5.2 Transport for the participants and experts to Ship (3 x 30 EUR x 2 meetings)	90		100	6,200	-12%	
4.5.3 Renting hall (4 hours event x 2 meetings x 50 EUR MKD = 100 EUR)	50		57	3,540	-15%	
4.5.4 Refreshments and lunch for the participants [10 participants x 10 EUR x 2 meetings]	100		119	7,320	-19%	
4.5.5 Honorary for Expert/Event Moderator (2 expert x 100 EUR), net	100		97	6,000	3%	
4.5.5.1 Income tax for Expert/Event Moderator [2 expert x 11 EUR], 11,11 %	11		11	667	2%	
4.5.6 Honorary for Designer (1 x 100 EUR)	0		0	0	#DIV/0!	
4.5.6.1 Personal income tax for Designer (1x 11 EUR), 11,11%	0		0	0	#DIV/0!	
4.5.7 Proofreading on the Market Analysis, net (1 x 30 EUR)	0		0	0	#DIV/0!	
4.5.7.1 Tax for Proofreader (1 x 3 EUR)	0		0	0	#DIV/0!	
4.5.8 Honorary for Market Analysis Expert (Writing) (3 months x 300 EUR), net	0		0	0	#DIV/0!	
4.5.8.1 Tax for Expert Writing (3 months x 33 EUR), 11,11%	0		0	0	#DIV/0!	
			0	0	#DIV/0!	
4.5 Subtotal	351	0	385	23,727	-10%	

We used the allowed overrun of - 10%, because we had more participants from different sectors, and at this meeting, the non-formal body was discussed, for planning activity 4.6.

DETAILED FINANCIAL REPORT

4.6	Education and trainings in skills for the 21 century, (2022/2023):					
4.6.1	Accommodation for the participants [30 participants (15+15) x 2 nights x 53.34 EUR]	1,600		1,638	101,060	-2%
4.6.2	Transport for the participants [30 participants (15+15) x approx. 26.33 EUR]	395		441	27,230	-12%
4.6.3	Materials [(folder, paper, pens, notebook, etc.) 30 (15+15) participants x 2 EUR = 60 EUR]	0		0	0	#DIV/0!
4.6.4	Refreshments and coffee breaks for the participants [15 part x 4 coffee breaks and 4 breaks x 5.44 EUR per participant/day]	245		310	19,100	-26%
4.6.5	Honorary for Experts (3 experts x 145 EUR), net	437		435	26,838	1%
4.6.5.1	Personal income tax for Experts for [3 experts x 16 EUR], 11, 11 %	49		48	2,982	0%
				0	0	#DIV/0!
				0	0	#DIV/0!
				0	0	#DIV/0!
				0	0	#DIV/0!

We had have 1 (one) more participant than expected, additional payments for water in the hall, and other expenses for the trip.

4.6 Subtotal 2,726 0 2,872 177,210 -5%

Outcome 3: Increased organizational capacity and visibility of Glasen Tekstilec:

4.7.	Promotional materials and visibility project's post on the social media:					
4.7.1	Visibility materials cost - (Cups, Bags, Magnets, Pamflets, Badgets, Pens, Stikers, Notebook and etc.)	0		0	0	#DIV/0!
4.7.2	Boosting post on the Social Media	85		90	5,552	-6%
4.7.3	TV Broadcast (2 short videos x 121 EUR)	0		0	0	#DIV/0!
4.7.4	Fee for Making/Recording 2 short Videos (2 x 180 EUR)	0		0	0	#DIV/0!
4.7.5	Fee for Video Editor (2 x 100 EUR)	0		0	0	#DIV/0!
4.7.6	Honorary for Designer (1 x 100 EUR)	0		0	0	#DIV/0!
4.7.6.1	Personal income tax for Designer (1 x 11 EUR), 11,11%	0		0	0	#DIV/0!
				0	0	#DIV/0!
				0	0	#DIV/0!
				0	0	#DIV/0!
4.7 Subtotal		85	0	90	5,552	-6%

4.8. Two-day workshop for development of a strategy for visibility and communication:

4.8.1	Honorary for Expert (1 expert x 2 days x 100 EUR), net	0		0	0	#DIV/0!
4.8.1.1	Personal income tax for Expert for (1 expert x 2 working days x 22 EUR), 11, 11 %	0		0	0	#DIV/0!
4.8.2	Accommodation for the Participants (1 expert x 1 night x 50 EUR)	0		0	0	#DIV/0!
4.8.3	Transport for the Participants - Expert (1 x 50 EUR)	0		0	0	#DIV/0!
4.8.4	Refreshments and coffee breaks for the participants (8 participants x 4 coffee breaks x 1,62 EUR)	0		0	0	#DIV/0!
4.8.5	Lunch for the participants (8 x 8,1 EUR)	0		0	0	#DIV/0!
4.8.6	Renting hall (2 days x 100 EUR)	0		0	0	#DIV/0!
4.8.7	Materials for the participants (folder, paper, notes, etc) 8 x 3 EUR	0		0	0	#DIV/0!
				0	0	#DIV/0!
				0	0	#DIV/0!
4.8 Subtotal		0	0	0	0	#DIV/0!

4.9. One-day workshop for preparation of an administrative manual guide:

4.9.1	Honorary for Expert (1 expert x 1 day x 151 EUR), net	0		0	0	#DIV/0!
4.9.1.1	Personal income tax for Expert for (1 expert x 1 working day x 17 EUR), 11, 11 %	0		0	0	#DIV/0!
4.9.2	Lunch for the participants (7 x 8,1 EUR)	0		0	0	#DIV/0!
4.9.3	Transport for the Expert (1 x 50 EUR)	0		0	0	#DIV/0!
4.9.1	Honorary for Expert (1 expert x 1 day x 151 EUR), net	0		0	0	#DIV/0!
4.9.1.1	Personal income tax for Expert for (1 expert x 1 working day x 17 EUR), 11, 11 %	0		0	0	#DIV/0!
4.9.2	Lunch for the participants (7 x 8,1 EUR)	0		0	0	#DIV/0!
4.9.3	Transport for the Expert (1 x 50 EUR)	0		0	0	#DIV/0!
				0	0	#DIV/0!
4.9 Subtotal		0	0	0	0	#DIV/0!

4.10. Panel Discussion: "Women's rights, their economic empowerment and the influence of policies on them"

4.10.1	Event Moderator (1 moderator x 70 EUR = 70 EUR)	70		81	5,000	-16%
4.10.1	Tax for Event moderator (1 x 7,7 EUR = 8 EUR)	8		9	556	-13%

DETAILED FINANCIAL REPORT

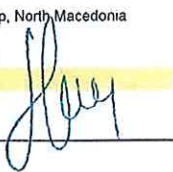
Transport for the participants (20 x 8.25 EUR=165 EUR)	165		115	7,076	30%
4.10.2 Rent Event Hall (2 hours x 30 EUR = 60 EUR)	0		0		#DIV/0!
4.10.3 Technical equipment (microphone, camera, live broadcast on the social networks) (2h x 75 EUR=150 EUR)	150		148	9,120	1%
4.10.4 Refreshments for the participants (50 part. x 5 EUR per participant = 250 EUR)	250		295	18,200	-18%
			0		#DIV/0!
			0		#DIV/0!
			0		#DIV/0!
			0		#DIV/0!
4.10 Subtotal	643	0	648	39,952	-1%
Subtotal	5,556	0	5,495	339,041	1%
Total expenditures	28,601	0	28,351	1,749,267	1%

List of equipment >1000 EUR/1000 USD funded by KTI	Date of purchase	Price EUR/USD
1		
2		
3		

List of other sources of income	Period	Amount /Currency
1. Olof Palme International Center, project title: Organized citizens for an organized future 2022, ref no: 76 307 W	1 1 2022-31 12 2022	653 778,00 SEK
2. Olof Palme International Center, project title: Occupational Diseases of Women Garment Workers in Albania and North Macedonia, Invoice No 1/2020	1 11 2021-30 04 2022	8 550,00 EUR
3. Reactor - research in action and their partners from WB, EU-SIDA, project title: Report mobbing, do not be silent, we are not gender equal with mobbing!, ref no: 36-0801-1	1 1 2022-31 1 2023	15 000,00 EUR

Place, date 30.01.2023 Shkop, North Macedonia

Authorised Signatory
Blagojche Dishoski




Project Contact Person
Kristlina Ampeva



List of currency exchanges

Date of the exchange	Currency exchanged from	Amount exchanged	Local currency	Amount received in local currency	Exchange rate
4/8/2022	EUR	17,426.00	MKD	1,075,252.00	61.70
27/6/2022	EUR	11,175.31	MKD	689,461.00	61.70
	EUR				#DIV/0!
	EUR				#DIV/0!
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			28,601.31	MKD	1,764,713.00

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

Place, date:

Place, date:
Shirga, 30.01.2023.

Authorised Signatory

Blagoiche Dishoski

Project Contact Person

Kristina Ampeva

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