

## **Report on factual findings**

On checking the financial report of “Abilitarea – Equal rights and self-determination of People with Intellectual Disabilities (PWIDs)” project for 2022

To A.O. Speranță și Sănătate administration,  
Diakonie ACT Austria

### **1. General**

- 1.1. Based on CONTRACT for SERVICES, concluded with A.O. Speranță și Sănătate (NGO Hope and Health), in the following also „Beneficiary” and DIAKONIE ACT AUSTRIA on 26/01/2021,
- 1.2. The Auditor presents this Report on the Factual Findings (Audit Report) based on the 2022 Grant Use Report (Expenditure Report) provided by the Beneficiary.
- 1.3. Annex 1 (TERMS OF REFERENCE) to the CONTRACT for SERVICES stipulates certain procedures to be performed in connection with the Cooperation Agreement between Diakonie ACT Austria gem. GmbH and NGO Hope and Health Partner Organisation (A.O. Speranță și Sănătate) signed on 19/12/2019, hereinafter referred to as the “Agreement”, related to the Project “Abilitarea – Equal rights and self-determination of People with Intellectual Disabilities (PWIDs)” in the following also referred to as „Project”.

### **2. Objective**

- 2.1. Our commitment was to carry out the agreed procedures regarding the verification of the expenses incurred within the Agreement signed between Hope and Health and Diakonie ACT Austria. The results of certain specific procedures carried out by the auditor will be used by Hope and Health and Diakonie ACT Austria in order to draw their own conclusions.
- 2.2. The objective of this commitment is to verify if the amounts (expenses) presented by the Beneficiary in the Report of the expenses for 2022 for the action covered by the Agreement, have been made ("reality of the deployment"), are accurate ("accuracy") and eligible, and the transmission to the Beneficiary of the Report on the performance of the agreed procedures. Eligibility means that the grant provided was spent in accordance with the terms and conditions of the Agreement.

### **3. Standards.** Our commitment was made in accordance with:

- 3.1. Cooperation Agreement between Diakonie ACT Austria gem. GmbH and NGO Hope and Health Partner Organisation signed on 19/12/2019;
- 3.2. International Standard for Related Services ('ISRS') 4400 Commitments to Perform Agreed Financial Reporting Procedures as promulgated by the International Federation of Accountants (IFAC) and adopted by CAFR;
- 3.3. Code of Ethics for Professional Accountants issued by IFAC;
- 3.4. Although ISRS 4400 states that independence is not a requirement for agreed-upon procedures, the Managing Authority requires the Auditor to comply with the independence requirements of the Code of Ethics for Professional Accountants.

#### **4. Procedures**

- 4.1. As requested, we have performed only the procedures specified in the CONTRACT for SERVICES and have reported our de facto findings on these procedures in Chapter 2 of the details to this Report.
- 4.2. The purpose of these agreed procedures was established by Diakonie ACT Austria gem. GmbH and the procedures were performed to support Diakonie ACT Austria gem. GmbH in assessing whether the expenditure requested by the Beneficiary in the Expenditure Report ("reality of the deployment") is accurate and eligible.
- 4.3. Through this expense verification report, the auditor have to certify that the data in the submitted financial statement are accurate, real and justified with appropriate supporting documents and identifies the eligible expenses incurred in accordance with the Agreement.
- 4.4. The procedures performed by the auditor did not constitute an audit performed in accordance with the Audit Standards or the International Standards on Audit Commitments, we do not provide any assurance on any other data in the Beneficiary's accounts other than the attached Expenditure Report.
- 4.5. If we had performed additional procedures or an audit or review of the Beneficiary's financial statements in accordance with International Standards on Auditing, other matters could have been brought to our attention, which would have been reported to you.

#### **5. Sources of information**

- 5.1. The report highlights the information provided to us by the Beneficiary's management in response to specific questions or obtained and extracted from the Beneficiary's information and accounting system.
- 5.2. In addition, we received verbal information from the Beneficiary's management, which we did not obtain in writing.

#### **6. Management Responsibility**

- 6.1. The responsibility for keeping the accounting records and the authenticity of the documents, which served as a source of information in the audit process, are borne by the Beneficiary's Executive Director Mrs. Andreiciuc Ludmila.

#### **7. Factual Findings**

- 7.1. The total expenditure which is the subject of this verification amounts to **EUR 113 377,38** of which
  - 7.1.1. Personnel costs = EUR 80 869,80, additional EUR 2 939,12 of staff costs occurred in Austria and not verified;
  - 7.1.2. Material costs = EUR 11 789,70;
  - 7.1.3. Training costs = EUR 958,27, additional EUR 8118,13 spent by Diakonie ACT Austria gem. GmbH and not verified;
  - 7.1.4. Other costs (maintenance and banking services) = EUR 12 022,66;
  - 7.1.5. Baseline/ Review/ Evaluation = EUR 6 921,41, additional EUR 10775,28 spent by Diakonie ACT Austria gem. GmbH and not verified;

7.1.6. Public awareness raising = EUR 815,53.

- 7.2. The amount reported by the Beneficiary in the Expenditure Report as being used in the project for 2022 represents **EUR 135 209,91 (One hundred thirty-five thousand two hundred nine Euros and ninety-one Cents)** (of which EUR 21 832,53 were not transferred to the Beneficiary account but spent by Diakonie ACT Austria gem. GmbH and not verified). The auditor takes note that these costs are considered part of the project expenditure, but cannot be verified.
- 7.3. The cost coverage rate is 100%. This rate represents the total amount of verified expenses, expressed as a percentage of the total expenses that were subject to this verification.
- 7.4. Based on the agreed procedures, auditor found out that the amount of **EUR 0** is not eligible.
- 7.5. Details of our factual findings are presented in Chapter 2 of this Report.

## 8. Use of this report

- 8.1. This report is for the purpose described above only.
- 8.2. This report is prepared exclusively for the confidential use of the Beneficiary and Diakonie ACT Austria and exclusively in accordance with the requirements set out in the Agreement. This report may not be relied on by the Beneficiary or Diakonie ACT Austria for any other purpose, nor may it be distributed to the third parties. Diakonie ACT Austria may disclose this Report to other parties with regulated access rights, in particular the European Commission, the European Anti-Fraud Office and the European Court of Auditors.
- 8.3. This report is based only on the Expenditure Report specified above and does not extend to other financial statements of the Beneficiary.

February 14, 2023

Director, auditor, Societatea de Audit "PrimAudit Company" S.R.L.,

Cătălina Clăsevici, Certificate serial number AG 000272

## Report Details

### Chapter 1: Information on the financing agreement and the action

- 1.1. Project title: "Abilitarea – Equal rights and self-determination of People with Intellectual Disabilities (PWIDs)"
- 1.2. Project duration: 36 months (01/01/2020 – 31/12/2022)
- 1.3. Information on the subject of expenditure verification:

Contract Date	19.12.2019
Contract Title	Cooperation Agreement between Diakonie ACT Austria gem. GmbH and NGO Hope and Health Partner Organisation
Beneficiary	Asociația Obștească "Speranță și Sănătate" (NGO Hope and Health)
Project start date - end date	01.01.2020 - 31.12.2022
Verification period	01.01.2022-31.12.2022
Direct project costs	EUR 412 500,00
Reserve (roof)	EUR 10 500,00
Additional funding emergency housing (Diakonie Katastrophenhilfe)	EUR 5 000,00
Sources of funding (donors) for the project:	54% Austrian Development Agency (ADA) 46% Brot für die Welt Deutschland (BfdW G)
Amount received by the Beneficiary from the Contracting Authority in 2019	EUR 4 059,63
Amount received by the Beneficiary from the Contracting Authority in 2020	EUR 160 940,37 (including transfer costs)
Amount received by the Beneficiary from the Contracting Authority in 2021	EUR 120 000,00 (including transfer costs)
Amount received by the Beneficiary from the Contracting Authority in 2022	EUR 103 000,00 (including transfer costs)
Expenditures incurred during 2020	EUR 155 267,06 of which: EUR 150 492,08 – subject of this verification; EUR 4 774,98 - Diakonie expenditures.
Expenditures incurred during 2021	EUR 134 961,37 of which: EUR 125 605,60 - subject of this verification; EUR 9 355,77 - Diakonie expenditures.
Expenditures incurred during 2022	EUR 135 209,91 of which: EUR 113 377,38 – subject of this verification EUR 21 832,53 – Diakonie expenditures
Total amount of ineligible expenditure	0 EUR
The contracting authority	Diakonie ACT Austria and Hope and Health
Financial auditor: Societatea de Audit "PrimAudit Company" S.R.L., IDNO:1010600044259 IBAN: MD15EX0000002251695620MD, BC Eximbank SA, filiala nr.11 Chișinău Address: CHIȘINĂU, str. BUCUREȘTI 96/1, ap. 27, TEL./FAX: (022) 211 388, GSM.: 060444434, e-mail: <a href="mailto:primaudit.company@mail.ru">primaudit.company@mail.ru</a>	
Director, Auditor - Cătălina Clășevici, Certificate serial number AG 000272	

## Chapter 2: Performed Procedures and Factual Findings

- 2.1. The procedures were performed as agreed in the Contract regarding the verification of the correctness of the expenses incurred by the Beneficiary related to the Project “Abilitarea – Equal rights and self-determination of People with Intellectual Disabilities (PWIDs)”.
- 2.2. The factual findings of these procedures are set out below.
- 2.3. ***Obtaining a sufficient understanding of the Project and the Agreement terms and conditions:***
  - 2.3.1. In order to obtain a sufficient understanding of the project as well as the terms and conditions of the Agreement, the auditor used the following working procedures:
    - 2.3.1.1. studying in detail the Agreement copy in order to understand the Project purpose, the terms and conditions of the contract;
    - 2.3.1.2. discussions with the Beneficiary's management representatives and in particular with those involved in keeping the accounting records and preparing the financial statements in order to understand the Agreement, the nature of the activity, the experience of the organization and the evaluation of employees involved in the project;
    - 2.3.1.3. understanding of the internal control, accounting and reporting procedures used by the Beneficiary;
    - 2.3.1.4. testing compliance with the Agreement procedures and requirements.
- 2.4. Prior to planning the audit procedures to be followed by the auditor during the audit engagement, the auditor made sure that they fully complied with the requirements of the Code of Ethics for Professional Accountants.
- 2.5. The auditor re-reviewed as well the provisions of International Related Services Standards 4400 Commitments to perform agreed Financial Reporting procedures, as enacted by IFAC (International Auditing Standard 920, respectively).
- 2.6. ***Procedures for verifying the Eligibility of Expenditures reported by the Beneficiary:***
  - 2.6.1. *General procedures*
    - 2.6.1.1. The auditor has verified if the Expenditure Report complies with the terms of the Agreement;
    - 2.6.1.2. The auditor has verified if the Beneficiary's accounting records are in accordance with the rules for keeping records and the accounting rules. The goal is:
      - to assess whether an efficient and effective verification of expenditure is feasible; and
      - report significant exceptions and weaknesses regarding accounting, record keeping, documentation requirements, so that the Beneficiary can take further measures to correct and improve them.
    - 2.6.1.3. The auditor has verified if the information in the Expenditure Report is reconciled with the accounting system and the Beneficiary's records (eg: balance sheet, records in the analytical and synthetic accounts).
    - 2.6.1.4. The auditor has verified if correct exchange rates have been applied for currency conversions in accordance with applicable national law.
    - 2.6.1.5. In order to plan the expenditure verification in accordance with the aim and objective of the audit engagement, the auditor used the following work techniques in performing the work procedures: professional judgment, analysis, evaluation, comparison, analytical review, examination, investigation, observations, inspections of accounting records and supporting documents underlying the accounting records, review of supporting documents for transactions performed, inspections of goods and equipment purchased under the Project to ascertain their physical existence.

2.7. Following the analysis by applying the procedures mentioned above on the Expenditure Report, prepared by the Beneficiary for the period 01.01.2022-31.12.2022, ***it was found that the Expenditure Report is prepared in accordance with the conditions of the Agreement as follows:***

- 2.7.1. The double-entry accounting system used by the Beneficiary complies with the accounting rules provided in the Agreement, it allows clear and detailed highlighting of the activities carried out under the Agreement, the accounting records are made in chronological order based on proper supporting documents, accounting records have no omissions.
- 2.7.2. The accounting is organized and conducted in accordance with generally accepted accounting principles and internal procedures established by the Beneficiary's management.
- 2.7.3. All expenses related to the Project were recorded in the Beneficiary's accounting records and in the synthetic balance sheets.
- 2.7.4. The reporting of expenses incurred within the Project through the Expenditure Report was performed in MDL and in Euro.

**2.8. *Conformity of Expenditure with the Budget and Analytical Review***

- 2.8.1. The analytical review of the expenditure lines in the Expenditure Report, prepared by the Project Beneficiary for the period 01.01.2022 - 31.12.2022, the auditor verified and found the following:
  - 2.8.1.1. Consistency between the Budget provided for in the Expenditure Report and the Budget provided in the Agreement; *Note:* the budget used in 2022 was modified – proved by correspondence with the Diakonie ACT Austria representative, signed budget reallocations and official document GZ:8108-02/2020/Umw/2-ZGI/2022.
  - 2.8.1.2. Costs incurred and reported were budgeted in the Agreement (budget reallocations approved);
  - 2.8.1.3. The concordance between the expenses incurred and their analytical classification in the chapters and subchapters of the Budget approved by the Project Agreement; the total amount requested for payment by the Beneficiary does not exceed the maximum financing provided by the Agreement.

**2.9. *Selection of Expenses for Verification***

- 2.9.1. Costs requested by the Beneficiary through the Project and included in the Expenditure Report are presented in the following categories: 1) Personnel costs, 2) Material costs, 3) Training costs, 4) Other costs (maintenance and banking services), 5) Baseline/ Review/ Evaluation costs, 6) Public awareness raising costs.
- 2.9.2. The auditor verified, in each chapter, all the categories and types of expenses presented in the Expenditure Report. Reported expenses constitute the amount of **EUR 135 209,91** of which:
  - Personnel costs = EUR 83 808,92, including EUR 2 939,12 (expenses incurred in Austria and not verified);
  - Material costs = EUR 11 789,70;
  - Training costs = EUR 9 076,40, including EUR 8118,13 (expenses incurred in Austria and not verified);
  - Other costs (maintenance and banking services) = EUR 12 022,66;
  - Baseline/ Review/ Evaluation costs = EUR 17 696,69, including EUR 10775,28 (expenses incurred in Austria and not verified);
  - Public awareness raising costs = EUR 815,53.



- 2.9.3. The amount of audit services is not included in this Report.
- 2.9.4. The primary factor used by the auditor in verifying the expenditure articles was their book value, the auditor starting to verify the expenditures at the highest level.
- 2.9.5. All expenses related to the implementation of the Project were verified, based on the following documents: check balances, registers, payrolls, employment contracts, payment orders for transfers of contributions to salaries, invoices and payment documents of suppliers, offers for procurement, contracts concluded with suppliers, account statements, expense statements, daily menus, roadmaps, etc.

## **2.10. Exchange rate.**

- 2.10.1. In order to reflect the payments in the contract currency (EUR) the Expenditure Report was developed using the exchange rate of EUR / MDL applied by the commercial bank to convert each financing tranche obtained by the Beneficiary. All exchange rates from EUR to MDL, reflected in the Expenditure Report, correspond to the exchange rate reflected in the bank documents as follows:

<i>Date of tranche receipt</i>	<i>Amount received EUR</i>	<i>Date of conversion</i>	<i>Converted amount EUR</i>	<i>Exchange rate EUR/MDL</i>
Balance 2021	7 102,32			19,94
14.01.2022	40 000,00	28.01.2022	40 000,00	19,95
19.05.2022	40 000,00	26.05.2022	20 000,00	20,24
		02.08.2022	20 000,00	19,64
19.09.2022	23 000,00	11.10.2022	23 000,00	18,70

## **2.11. Expenditure Verification**

### **2.11.1. Eligibility and Direct Costs.**

Following the verification of the eligibility of direct costs in the terms and conditions of the Financing Agreement, the auditor found the following:

- the expenses incurred and reported through the Expenditure Report are necessary for the Project activities implementation, are provided in the Agreement and respect the principles of sound financial management in terms of economic efficiency and cost / benefit ratio;
- have been incurred by the Beneficiary during project implementation;
- are fully recorded in the Beneficiary's accounting and tax documents and are identifiable, verifiable and accompanied by appropriate original supporting documents;
- personnel costs correspond to budgeted salaries costs including taxes for social security and other costs related to remuneration;
- the costs for the procurement of goods to carry out the activities of the Project and the costs for services correspond to the concluded contracts.

### **2.11.2. Accuracy and Recording.**

All expenses incurred within the Project and included in the Expenditure Report are based on supporting documents, have been correctly and accurately recorded in the Beneficiary's accounts.

### **2.11.3. Classification.**

All expenses incurred under the project were correctly classified into chapters and correctly included in the Expenditure Report.

### **2.11.4. The reality of spending.**

The auditor obtained sufficient evidence, based on supporting documents and professional judgment, that all expenses incurred during 01.01.2022-31.12.2022, within the Project are real, goods / services are recorded in documents (invoices and contracts), there are de facto and have been received by the Beneficiary through entry-receipt notes, and the expenses with the purchased services are at reasonable prices. For all expenses mentioned

by the Beneficiary in the Expenditure Report, there are supporting documents that meet the legal conditions.

*2.11.5. Compliance with procurement rules.*

A.O. Speranță și Sănătate (NGO Hope and Health) uses an internal Procurements Policy, which was updated in January 2020 taking into account Agreement requirements. The rules on prudence have been respected and the Project purchases are eligible.

*2.11.6. Administrative costs (indirect costs).*

Project administration costs (PBE) (indirect costs) are not subject to this verification.

*2.11.7. Project income Verification*

The financial report prepared by Hope and Health submitted to the fiscal bodies for 2022 does not contain data on the revenues obtained from commercial activity.

This Report has been issued in 5 originals, one for each party.

Date: February 14, 2023

Director, auditor, Societate de Audit "PrimAudit Company" S.R.L.,

Cătălina Clășevici, Certificate serial number AG 000272



## Expenditure Report

**Project:** “Abilitarea – Equal rights and self-determination of People with Intellectual Disabilities (PWIDs)”

**Period:** 01/01/2022 – 31/12/2022

<b>Project number:</b>	<i>ADA: 8108-02/2020, BfdWG: E-MDA-2019-3219</i>		
		<b>Budget 2020-2022 EUR</b>	<b>Expenditure 2022 EUR</b>
<b>1. Personnel costs*</b> (list in detail, e.g. proportion of employment in %; enclose CVs)	<b>1.1 Local experts</b>		
	1.1.1. Executive Director (75%)	17 976,00	<b>6030,00</b>
	1.1.2. Finance and HR Manager (75%)	17 640,00	<b>5940,00</b>
	1.1.3. Project Operations Manager (80%)	16 320,00	<b>5750,00</b>
	1.1.4. Office and PR Manager (80%)	13 440,00	<b>5260,00</b>
	1.1.5. Accountant (18%)	5 040,00	<b>990,00</b>
	1.1.6. Legal advisor (25%), cancelled in January 2022	5 225,00	<b>125,00</b>
	1.1.7. Cook and Kitchen Supervisor - social kitchen (80%)	15 000,00	<b>4750,00</b>
	1.1.8. Cook assistants (PWID) - social kitchen (9 pax) (50%)	16 200,00	<b>5250,00</b>
	1.1.9. Social worker - social kitchen (75%)	10 800,00	<b>3580,00</b>
	1.1.10. Social worker / Garden (75%)	9 600,00	<b>3580,00</b>
	1.1.11. Cleaner (100%)	9 600,00	<b>3590,00</b>
	1.1.12. IT Support / Technical Site Admin (35%)	6 000,00	<b>2075,00</b>
	1.1.13. Psychologist / speech therapist - day care center (50%)	8 700,00	<b>3000,00</b>
	1.1.14. Social worker - day care center (50%) - cancelled	1 800,00	<b>0,00</b>
	1.1.15. Social worker - arts therapy (75%)	9 900,00	<b>3580,00</b>
	1.1.16. Social worker - sports and entertainment (75%)	10 800,00	<b>3580,00</b>
	1.1.17. Supervisor of social workers (75%)	11 700,00	<b>4475,00</b>
	1.1.18. Social worker - music (75%)	9 900,00	<b>3590,00</b>
	1.1.19. Sport therapy teacher - day care center (50%) - cancelled	2 700,00	<b>0,00</b>
	1.1.20. Social insurance (Local experts)	46 615,80	<b>15724,80</b>
	<b>1.2 International experts</b>		
	1.2.1. Expert for capacity building gender and M&E 10.5%	16 561,00	<b>2 939,12<sup>1</sup></b>
	<b>1.3 Short-term consultants</b>		
	1.3.1. Consultant for organisational development support	8 000,00	<b>0,00</b>
	<b>1.4 Travel costs (in detail)</b>		
	1.4.1. Flight Diakonie Austria capacity building	400,00	<b>0,00</b>
	1.4.2. Board and lodging Diakonie Austria	450,00	<b>0,00</b>
<b>Total 1. Personnel costs</b>		<b>270 367,80</b>	<b>83 808,92</b>
<b>2. Material costs**</b> (list in detail)	<b>2.1 Project material including procurement, transport and insurance</b>		
	<b>2.1.1. Materials for social kitchen operations and maintenance</b>		
	2.1.1.1. Food / products for social kitchen (elderly, PWID, staff)	17 758,96	<b>4245,16</b>
	2.1.1.2. Cleaning and hygiene products	3 352,61	<b>839,05</b>
	2.1.1.3. Furniture for kitchen (tables, chairs, rack for dishes)	142,38	<b>0,00</b>
	2.1.1.4. Appliances for kitchen (meat grinder, mixers)	400,00	<b>0,00</b>
	2.1.1.5. Dishes, utensils	1 607,57	<b>0,00</b>
	2.1.1.6. Kitchen electronic devices	664,20	<b>0,00</b>
	<b>2.1.2. Materials for soap and handicrafts workshop</b>		
	2.1.2.1. Materials/instruments for therapies	11 552,34	<b>3331,41</b>
	<b>2.1.3. Gardening programme set up (equipment / instruments)</b>		
	2.1.3.1. Motor-cultivator	353,92	<b>0,00</b>

<sup>1</sup> Diakonie expenditures (not verified by the audit)

	2.1.3.2. Lawn mower	207,37	0,00
	2.1.3.3. Materials (seeds, seedlings, shovels, small tools)	3 235,03	766,32
	<b>2.1.4. Materials and equipment for day care center</b>		
	2.1.4.1. Lockers for personal items (20 PWID of day care center)	600,00	488,72
	2.1.4.2. Office furniture (folder cabinet, tables, chairs)	4 000,00	0,00
	2.1.4.3. Relaxation chairs (music therapy and relax zone)	1 700,00	0,00
	2.1.4.4. Computers (psychologist, teachers, social workers)	3 421,79	0,00
	2.1.4.5. Computer (secretariat)	1 527,37	0,00
	2.1.4.6. Printer	800,00	0,00
	2.1.4.7. Land phone/ Fax	643,41	0,00
	2.1.4.8. Sewing machine	219,87	0,00
	2.1.4.9. Racks, Curtains, Shelves	900,00	120,98
	2.1.4.10. Sport accessories / equipment	1 500,00	799,25
	2.1.4.11. Sports flooring	402,57	0,00
	2.1.4.12. Materials for hygiene / bathroom	610,00	0,00
	<b>2.2. Building and construction cost for day care center</b>		
	2.2.1. Ventilation - purchase and installation (Air duct, Blower)	1 800,00	0,00
	2.2.2. Gas boiler (purchase and installation)	3 126,24	0,00
	2.2.3. Electrical panels, electrical wires and installation	2 400,00	308,66
	2.2.4. Purchase of sanitary equipment and installation	3 017,95	0,00
	2.2.5. Renovation (windows, doors, painting and works)	10 482,89	0,00
	<b>2.3. Vehicle (H&amp;H car) costs</b>		
	2.3.1. Local travel (Hope and Health vehicle)	2 116,78	781,85
	2.3.2. Car maintenance (insurance, repair etc.)	1 620,00	108,30
<b>Total 2. Material costs</b>		<b>79 963,25</b>	<b>11 789,70</b>
	<b>3.1. Staff training and development</b>		
	3.1.1. Materials for training of new staff (stationary, books)	300,00	0,00
	3.1.2. Individual staff training	1 500,00	250,75
	3.1.3. Translator into English	75,20	0,00
	<b>3.2. Advocacy meetings and parents' committees</b>		
	3.2.1. Supplies for parents committee and advocacy meetings (average 20 participants), 6 meetings per year, 3 years	450,00	150,38
	3.2.2. Coffee breaks for parents committee and advocacy meetings (average 20 participants), 6 meetings per year, 3 years	450,00	129,41
	<b>3.3. NGO training weeks</b>		
	3.3.1. Materials for NGOs training weeks	600,00	142,44
	3.3.2. Coffee breaks for NGOs training weeks	600,00	257,33
	<b>3.4. Exchange visit to Austria</b>		
	3.4.1. Flights Moldova to Austria for exchange visit (5 people)	2 000,00	1114,10 <sup>1</sup>
	3.4.2. Board and lodging exchange visit (5 people) 4 days	3 000,00	2472,50 <sup>1</sup>
	3.4.3. Transport for exchange visit in Austria	1 200,00	2293,59 <sup>1</sup>
	3.4.4. Translator into German (for exchange to Austria)	1 400,00	2265,90 <sup>1</sup>
<b>Total 3. Training costs</b>		<b>11 575,20</b>	<b>9 076,40</b>
	<b>4. Other costs</b>		
	4.1. Local project office (supplies, communication, electricity)		
	4.1.1. Supplies, equipment technical assistance	1 943,23	588,41
	4.1.2. Communication (phone, internet)	1 875,31	726,60
	4.1.3. Gas, electricity, water	17 414,68	9555,87
	4.2. Local partner's bank charges	3 660,24	893,70
	4.3. Community events	750,00	258,08
<b>Total 4. Other costs</b>		<b>25 643,46</b>	<b>12 022,66</b>

<b>5. Baseline/ Review/ Evaluation</b>	5.1. Gender analysis	4 846,89	<b>5348,42</b>
	5.2. Organisational needs assessment	2 842,14	<b>0,00</b>
	5.3. Accreditation preparation services	3 900,00	<b>900,75</b>
	5.4. External evaluation	12 000,00	<b>11447,51<sup>1</sup></b>
		<b>23 589,03</b>	<b>17 696,69</b>
<b>6. Public awareness raising</b>		<b>1 361,28</b>	<b>815,53</b>
<b>7. Reserve****</b>			
<b>DIRECT PROJECT COSTS</b>		<b>412 500,00</b>	<b>135 209,91</b>

<sup>1</sup> Diakonie expenditures (not verified by the audit)

**TOTAL VERIFIED COST**  
**Annexes with transaction list attached**

**EUR 113 377,38**

**Date:** February 14, 2023

**Director, auditor, Societatea de Audit “PrimAudit Company” S.R.L.,**

**Cătălina Clășevici, Certificate serial number AG 000272**