

Organization:

Union "Sapari"

Auditor: Crowe
GE LLC**Union "Sapari"****Special Purpose Financial Statements and Independent Auditor's Report****For the period: 01 January 2022 till 31 December 2022****List of projects:**

1	UN WOMEN	UN Joint Program for Gender Equality (UNJP)
2	Prague Civil Society Centre	"Naambobi"
3	Urgent Action Fund for Women's Human Rights	Budget for Accomodation, catering and experts
4	Open Society Georgia	Strengthening of equality policy, focus on Samtskhe-Javakheti
5	UNFPA	Protection of sexual and reproductive health and rights of children and adolescents
6	National Democratic Institute(NDI)	Fixed Amount Award
7	Norwegian and Non-Norwegian NGOs - Revision 3. Grant Management Regime III	Improving Access to Justice for the Victims of Sexual Crimes in Georgia II
8	HRHT #52	COVID-19: Civil Society resilience and sustainability
9	HRHT #32	COVID-19: Civil Society resilience and sustainability
10	Zinc Network	Supporting psychosocial rehabilitation of young people from closed residential institutions.
11	Open Society Georgia	Social, psychological and legal rehabilitation of the beneficiaries of children's boarding houses
12	MERCY CORPS GEORGIA	Women's Initiative for Security and Equity (WISE)
13	National Democratic Institute (NDI)	Addressing Economic Violence And Nonpayment Of Alimony
14	Open Society Georgia	Continuing the policy of equality
15	Embassy of the Netherlands-(MATRA)-	Problems faced by women political party coordinators for elections are a feminist issue
16	UN WOMEN	UN Joint Program for Gender Equality (UNJP)
17	Europe Foundation	Political Empowerment of Ethnic Minority Women Living in Marneuli
18	KVINFO	Gender for Democracy: Strengthening Gender Justice in Georgia, Ukraine and Denmark
19	Open Society Georgia	Social, psychological and legal rehabilitation of the beneficiaries of children's boarding houses
20	UNFPA	Platform "Panjara"
21	UNFPA	Platform "Gandzi"
22	Human Rights House Foundation (HRHF)	Protecting Human Rights Defenders in Georgia
23	UNDP	Economic Violence
24	Global Fund For Women	-
25	Global Project Partners (GPP)	SafetyNet - Fighting Cyberviolence Against Women
26	UNDP	UNDP Ukraine
27	GCRT	Contribution to Elimination of Gender-Based Violence and Domestic Violence in Georgia

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Independent auditor's report

To: Management of Union "Sapari"

Opinion

We have audited the special purpose financial statements of the projects implemented by Union "Sapari" (the "Organization") which comprises the Income/Receipts statement, Expenditures for the period from January 01, 2022 till December 31, 2022 and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion the accompanying special purpose financial statements present fairly, in all material respects, the Income/Receipts and expenses of the Organization for the period from January 01, 2022 till December 31, 2022, in accordance with the Organizations accounting policy.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs).

Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Special Purpose Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the special purpose financial statements in Georgia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter- Basis of Accounting and Restriction on Distribution and Use

We draw attention to "summary of significant accounting policies and other explanatory notes" to the special purpose financial statement, which describes the basis of accounting and other explanatory notes. The special purpose financial statement is prepared to assist the Union "Sapari" to comply with the financial reporting provisions of the Donor Organizations. As a result, the special purpose financial statement may not be suitable for any other purpose. Our report is intended solely for the Union "Sapari" and the Human Right House Foundation; Open Society Georgia Foundation,; Human Rights House Tbilisi; UN WOMEN; Urgent Action Fund for Women's Human Rights; The Norwegian Ministry of Foreign Affairs ; Prague Civil Society Centre; National Demographic Institute; UNFPA; Zinc Network; Mercy Coprs Georgia; Embassy of the Netherlands; Europe Foundation; KVINFO; UNDP; Global Project Partners (GPP); Global Fund for Women; GCRT; Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the special purpose financial statements in accordance with the financial instructions and policies effective in the Organization and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial statement, management responsible for assessing the Organization's ability 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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our Objectives are to obtain reasonable assurance about whether the special purpose financial statement as a whole are free from material misstatements, 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 these special purpose 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 special purpose financial statements, 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Organization'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 special purpose financial statements 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 Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matter, 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.

Temuri Partskhaladze
Engagement Partner
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February 27, 2023

Income/Receipts

1. Project: UN Joint Program for Gender Equality (UNJP)

Project period: 10 February 2022 – 30 June 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (GEL)
15 March 2022	74,201.73
Total	<u>74,201.73</u>

2. Project: "Naambobi"

Project period: 01 August 2021- 01 March 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (EUR)
02 February 2022	2,532.00
Total	<u>2,532.00</u>

3. Project: Budget for Accommodation, catering and experts

Project period: 18 March 2022 – 18 June 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (USD)
12 April 2022	7,450.00
Total	<u>7,450.00</u>

4. UNFPA

Project: Protection of sexual and reproductive health and rights of children and adolescents

Project period: 01 February 2022 – 30 June 2022

Project: Platform "Panjara"

Project period: 31 March 2022 – 31 March 2023

Project: Platform "Gandzi"

Project period: 01 January 2022 – 30 June 2023

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Total Amount received from Donor organization (GEL)
10 February 2022	43,615.67
13 May 2022	82,942.71
18 August 2022	55,229.13
Total	181,787.51

5. Project: Fixed Amount Award

Project period: 01 November 2021 – 20 March 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (USD)
26 February 2022	8,828.00
16 April 2022	5,091.00
Total	13,919.00

6. Project: Improving Access to Justice for the Victims of Sexual Crimes in Georgia II

Project period: 01 August 2021 – 01 August 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (EUR)
10 March 2022	24,800.00
Total	24,800.00

7. Project: COVID-19: Civil Society resilience and sustainability (HRHT#52)

Project period: 15 November 2021 – 15 April 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (GEL)
02 February 2022	8,831.00
02 May 2022	659.41
Total	9,490.41

8. Project: Supporting psychosocial rehabilitation of young people from closed residential institutions

Project period: 01 July 2022 – 31 August 2022

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(GBP)
15 July 2022	1,250.00
Total	<u>1,250.00</u>

9. Project: Women's Initiative for Security and Equity (WISE)

Project period: 01 November 2022 – 31 August 2025

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(USD)
24 November 2022	52,280.00
Total	<u>52,280.00</u>

10. Project: Addressing Economic Violence And Nonpayment Of Alimony

Project period: 15 August 2022 – 30 January 2023

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(USD)
10 October 2022	1,691.00
05 November 2022	7,009.00
Total	<u>8,700.00</u>

11. Project: Continuing the policy of equality

Project period: 01 April 2022 – 31 January 2023

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(GEL)
28 April 2022	77,787.83
22 September 2022	55,430.70
Total	<u>133,218.53</u>

12. Project: Problems faced by women political party coordinators for elections are a feminist issue

Project period: 01 June 2022 – 01 July 2022

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization (GEL)
Date of grant installment 22 July 2022	209,000.00
Total	<u>209,000.00</u>

13. Project: UN Joint Program for Gender Equality (UNJP)

Project period: 10 October 2022 – 21 December 2026

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization (GEL)
Date of grant installment 27 October 2022	30,772.00
Total	<u>30,772.00</u>

14. Project: Political Empowerment of Ethnic Minority Women Living in Marneuli

Project period: 01 December 2022 – 30 November 2023

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization (GEL)
Date of grant installment 08 December 2022	25,875.00
Total	<u>25,875.00</u>

15. Project: Gender for Democracy: Strengthening Gender Justice in Georgia, Ukraine and Denmark

Project period: 01 January 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization (USD)
Date of grant installment 05 April 2022	47,292.29
29 September 2022	41,277.39
Total	<u>88,569.68</u>

16. Project: Social, psychological and legal rehabilitation of the beneficiaries of children's boarding houses

Project period: 31 March 2022 – 31 March 2023

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(GEL)
21 April 2022	41,698.03
26 July 2022	57,397.21
Total	<u>99,095.24</u>

17. Project: Protecting Human Rights Defenders in Georgia

Project period: 01 July 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(EUR)
07 June 2022	15,240.00
Total	<u>15,240.00</u>

18. UNDP

Projects: Economic Violence; UNDP Ukraine

Project period: N/A

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(GEL)
01 April 2022	1,479.00
27 May 2022	14,729.45
02 November 2022	13,580.00
Total	<u>29,788.45</u>

19. Global Fund for Women

Project period: N/A

Audit period: 01 January 2022 – 31 December 2022

	Amount received from Donor organization
Date of grant installment	(USD)
15 April 2022	30,000.00
Total	<u>30,000.00</u>

20. Project: SafetyNet - Fighting Cyberviolence Against Women

Project period: 01 June 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (EUR)
21 July 2022	2,100.00
22 September 2022	13,430.00
29 December 2022	3,409.75
Total	<u>18,939.75</u>

21. Project: Contribution to Elimination of Gender-Based Violence and Domestic Violence in Georgia

Project period: 01 January 2022 – 31 December 2024

Audit period: 01 January 2022 – 31 December 2022

Date of grant installment	Amount received from Donor organization (GEL)
11 February 2022	13,810.66
28 February 2022	14,628.13
31 March 2022	14,171.45
05 May 2022	13,261.09
04 July 2022	12,371.70
24 August 2022	29,992.89
27 October 2022	37,432.50
Total	<u>135,668.42</u>

Expenditure

1. Project: UN WOMEN- UN Joint Program for Gender Equality (UNJP)

Project period: 10 February 2022 – 30 June 2022

Audit period: 01 January 2022 – 31 December 2022

Budget plan						Budget Balance			
No.	Description	Unit	Number of units	Unit cost USD	Total USD	Spent USD	Left USD	Spent GEL	Left GEL
Personnel						4,750	4,750		14,141
	Project Manager (60% of total work time, 20 Hours a week)	month	5	700	3,500	3,500		10,420	
	Financial Manager (20%)	month	5	250	1,250	1,250		3,721	
Administrative Fees						1,125	1,125		3,349
	Communication fees	month	5	50	250	250		744	
	Consumables and office cleaning materials	month	5	50	250	250		744	
	Transportation	month	5	100	500	500		1,489	
	Bank fees	lump sum	0	25,000	125	125		372	
Result A.1: Litigated strategic cases in international institutions						7,250	7,250		21,583
	Strategic case lawyer (50%)	month	5	800	4,000	4,000		11,908	
	Litigation strategy supervisor (30%)	month	5	650	3,250	3,250		9,675	
Result A.2: Government held accountable via monitoring and evaluation of the implementation of precedential case judgements						4,700	4,700		13,992
	Honorarium for lawyer	month	5	600	3,000	3,000		8,931	
	Honorarium for creating communication materials to The Committee of Ministers	case	1	1,500	1,500	1,500		4,466	
	Court fees	lump sum	1	200	200	200		595	
Result A.3: Increased societal awareness on precedential judgment on Jeiranova's case						1,300	1,300		3,870
	Honorarium for facilitator	meeting	1	250	250	250		744	
	Honoraria for speakers	person	3	250	750	750		2,233	
	PR	meeting	1	300	300	300		893	
Result A.4: Increased awareness among public and judges about existing problems in and feminist approaches to investigating and judging self-defense cases						1,000	1,000		2,977
	4. Honorarium for facilitator	meeting	1	250	250	250		744	
	4. Honoraria for speakers	person	3	150	450	450		1,340	
	4. PR	meeting	1	300	300	300		893	
Capacity development activities						4,800	4,800		14,290
	Development officer (20%)	month	5	600	3,000	3,000		8,931	
	Laptops	item	2	900	1,800	1,800		5,359	
Total						24,925	24,925		74,202

2. Project: Prague Civil Society Centre- "Naambobi"

Project period: 01 August 2021- 01 March 2022

Audit period: 01 January 2022 – 31 December 2022

Financial Report		Budget	Total expenses previous period	Total current expenses	Difference (EUR)	Difference (%)
1. Salaries (including taxes and mandatory contributions to social and health insurance)						
1.1 Project management and administrative staff						
1-1-1	Shorena Gabunia, Project Coordinator	2,100	1,500	600	-	0%
1-1-2	Gvantsa Kordzakhia, Photo and video support of the campaign	2,100	1,500	600	-	0%
1-1-3	Giorgi Tushishvili, financial manager	700	500	200	-	0%
1-1-4		-	-	-	-	0%
1-1-5		-	-	-	-	0%
1.2 Internal support services (not freelance)		-	-	-	-	0%
1. Subtotal: salaries		4,900	3,500	1,400	-	0%
2. Activities						
2.1 Activity 1						
2-1-1	Shooting documentary videos	2,100	1,500	600	-	0%
2.2 Activity 2						
2-2-1	Accommodation	-	-	-	-	0%
2-2-2	Paid promotion through targeted advertising on Facebook	560	400	160	-	0%
2. Subtotal: Activities		2,660	1,900	760	-	0%
3. Equipment		-	-	-	-	0%
4. Office		-	-	-	-	0%
5. Subtotal: other direct costs		-	-	-	-	0%
Total amount of direct expenses for the reporting period		7,560	5,400	2,160	-	0%
6. Subtotal: Organizational support for the reporting period		-	-	-	-	0%
Total cost for the reporting period covered by the grant (direct costs + organizational support)		7,560	5,400	2,160	-	0%

3. Project: Urgent Action Fund for Women's Human Rights- Budget for Accomodation, catering and experts

Project period: 18 March 2022 – 18 June 2022

Audit period: 01 January 2022 – 31 December 2022

Budget Item	Unit	# of Units	Cost (USD; 1 USD = 3.46 Georgian Lari)	Total Cost USD	Actual Expenditure USD	Currency Fluctuation USD
Accommodation and travel for activists from the region	day X person	40 (20 participants/2 nights)	100	4,000	3,837	164
Conference room and catering	day	3	300	900	255	645
Facilitator fees (workshop)	day	3	250	750	726	24
Expert fees (developing communication strategy for Sapari and its platforms)	day	6	300	1,800	1,691	109
TOTAL				7,450	6,507	943

4. Project: Open Society Foundation – “Strengthening of equality policy - focus on Samtskhe-Javakheti”

Project period: 13 April 2021- 14 March 2022

Audit period: 01 January 2022 – 31 December 2022

1	2	Project Budget (USD)	I Transh	I Transh (Balance)	II Transh	III Transh (2021)	III Transh (2022)	Total Expense (USD)	Balance (USD)
			Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)		
		3	4	5	6	7	8	9 (4+5+6+7+8)	10(3-9)
	Salaries/Honorarium								
1	Project Director	7,200	1,800	-	2,400	600	2,400	7,200	0
1	Lawyer	9,000	2,250	-	3,000	750	3,000	9,000	0
1	Social Worker	3,600	900	-	1,200	300	1,200	3,600	0
1	Accountant	1,920	480	-	640	160	640	1,920	0
2	Project Assistant	4,200	1,050	-	1,400	350	1,400	4,200	0
	Total Salaries/Honorarium	25,920	6,480	-	8,640	2,160	8,640	25,920	0
	Service:								
2	Printing and Publications	800	-	-	-	-	800	800	-
2	Translation and editing of reports	1,200	784	-	-	247	168	1,199	1
2	Preparation of monitoring report	900	-	-	-	-	900	900	-
2	Cooperation with a media company	1,600	683	-	-	-	916	1,600	0

Budget Lines	Project Budget (USD)	I Transh	I Transh (Balance)	II Transh	III Transh (2021)	III Transh (2022)	Total Expense (USD)	Balance (USD)
		Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)		
Total operating expenses	4,500	1,467	-	-	247	2,784	4,499	1
3 Business trip/travel expenses:								
3 Per Diem	200	26	-	-	-	174	200	0
3 Transportation	200	-	-	-	-	200	200	-
Total business trip/travel expenses	400	26	-	-	-	374	400	0
4 Seminars/trainings/presentations								
4 Hall rental	-	-	-	-	-	-	-	-
4 Meals for participants	150	-	-	-	137	-	137	13
4 Placement of trainers	200	-	-	-	200	-	200	-
4 Placement of participants in youth training	3,750	3,418	-	-	-	282	3,700	50
4 Transportation of young people	200	263	-	-	-	-	263	-63
4 Trainer expenses	2,800	1,800	-	400	600	-	2,800	0
Total seminars/trainings/presentations	7,100	5,481	-	400	937	282	7,100	0
5 Equipment								
5 Computer	600	598	-	-	-	-	598	2
Total equipment expenses	600	598	-	-	-	-	598	2
6 Operating expense								
6 Office rent	-	-	-	-	-	-	-	-
6 Office expense	280	30	1	-	-	248	280	-
6 Communication cost	480	26	200	-	-	322	548	-68
6 Fuel	1,200	-	177	-	-	1,406	1,583	-383
6 Utilities	600	54	40	-	-	96	189	411
6 Bank Fee	120	5	4	-	37	8	53	67
6 Facebook Ad	600	86	-	-	-	514	600	0
Total operating expenses	3,280	200	422	-	37	2,594	3,253	27
7 Indirect costs								
7 Audit cost	960	44	-	-	-	916	960	0
7 Small grants for non-governmental organizations	2,000	-	-	2,000	-	-	2,000	-
7 Small grants for young people	2,000	-	198	280	1,000	488	1,966	34
7 Other indirect costs	600	132	97	-	115	256	600	0
8 Pension tax	630	163	141	-	54	267	626	4
Total indirect costs	6190.4	339	437	2,280	1,169	1,927	6,152	38
Total	47,990	14,591	859	11,320	4,550	16,601	47,922	69

5. Project: UNFPA – “Protection of sexual and reproductive health and rights of children and adolescents”

Project period: 01 February 2022 – 30 June 2022

Audit period: 01 January 2022 – 31 December 2022

Budget Line		Unit name	Quantity	Unit cost	Amount	Expenditure	Balance
1. Salaries							
	1.1 Project coordinator	month	5	325.00	1,625.00	\$ 1,560.73	\$ 64.27
	1.2 Financial manager	month	5	97.40	487.00	\$ 405.58	\$ 81.42
	1.3 Social media manager	month	5	325.00	1,625.00	\$ 1,625.61	\$ -0.61
Total salaries					3,737.00	\$ 3,591.92	\$ 145.08
2. Activities (fees, trainings, etc.)							
	2.1 Training for girls (hotel, catering)	Participant	24	209.88	5,037.00	\$ 5,036.28	\$ 0.72
	2.2 Honorariums for making products for girls	Product	30	15.90	477.00	\$ 432.00	\$ 45.00
	2.3 Honorariums for meetings with parents	Meeting	10	66.30	663.00	\$ -	\$ 663.00
	2.4 Brochure printing costs	Brochure	500	1.95	975.00	\$ 975.00	\$ -
	2.5 Social media advertising expense	month	5	97.40	487.00	\$ 487.00	\$ 0.00
	2.6 Honorariums for making videos	Video	3	390.00	1,170.00	\$ 1,193.98	\$ -23.98
	2.7 Honorariums for making cards and posters	Poster	15	32.47	487.00	\$ 487.00	\$ -0.00
Total activities					9,296.00	\$ 8,611.27	\$ 684.73
4. Other costs							
	4.1 Communication cost	month	5	32.40	162.00	\$ 162.00	\$ 0.00
	4.2 Transportation cost	month	5	32.40	162.00	\$ 161.93	\$ 0.07
Other costs					324.00	\$ 323.93	\$ 0.07
Total amount					\$ 13,357.00	\$ 12,527.12	\$ 829.88

6. Project: NDI- "Fixed Amount Award"

Project period: 01 November 2021 – 20 March 2022

Audit period: 01 January 2022 – 31 December 2022

						2021	2022	Balance	
OFFICE OPERATIONAL COSTS						\$ 9,680.00	\$ 3,061.17	\$ 5,593.74	\$ 1,025.08
1. SALARIES & BENEFITS	Allocation %	Cost per unit	Unit type	# of units	Subtotal	\$ 3,315.00	\$ 1,326.00	\$ 1,989.00	\$ 0.00
a. Salaries									
1. Project Director	0%	\$1,020	month	0	\$ -		\$0	\$ -	\$ -
2. Project coordinator	40%	\$1,020	month	5	\$ 2,040	\$ 408	\$816	\$ 1,224	\$ 0
3. Accountant	25%	\$1,020	month	5	\$ 1,275	\$ 255	\$510	\$ 765	\$ 0
b. Benefits & Taxes @ xx%	0%	\$3,315	sum	n/a	\$ -		\$0	\$ -	\$ -
2. CONTRACTUAL LABOR		Cost per unit	Unit type	# of units	Subtotal	4,335	1,734	2,601	0
1. Strategic Case Lawyer	100%	\$714	month	5	\$ 3,570	\$ 714	\$1,428	\$ 2,142	\$ (0)
2. Lobbyist	30%	\$510	month	5	\$ 765	\$ 153	\$306	\$ 459	\$ 0
3. OFFICE SPACE & UTILITIES	Allocation %	Cost per unit	Unit type	# of units	Subtotal	225	-	-	225
a. Rent	0%	0	month	0	\$ -		\$0	\$ -	\$ -
b. Utilities	30%	150	month	5	\$ 225		\$0	\$ -	\$ 225
4. SUPPLIES & EQUIPMENT		Cost per unit	Unit type	# of units	Subtotal	1,310	-	910	400
a. Office Supplies		50	month	5	\$ 250		\$0	\$ -	\$ 250
b. Equipment Rental			month	0	\$ -		\$0	\$ -	\$ -
c. Equipment Purchase							\$0	\$ -	\$ -
1. One Computer		910	Comp	1	\$ 910		\$0	\$ 910	\$ 0
2. One photocopier			photoc.		\$ -		\$0	\$ -	\$ -
3. One fax machine			fax		\$ -		\$0	\$ -	\$ -
4. Safe			safe		\$ -		\$0	\$ -	\$ -
d. Repair & maintenance		30	month	5	\$ 150		\$0	\$ -	\$ 150
5. COMMUNICATION		Cost per unit	Unit type	# of units	Subtotal	275	-	9	266
a. Telephone/Fax		20	month	5	\$ 100		\$0	\$ 9	\$ 91
b. Internet/E-mail		15	month	5	\$ 75		\$0	\$ -	\$ 75
c. Postage/Courier		20	month	5	\$ 100		\$0	\$ -	\$ 100
6. OFFICE TRAVEL	# of people	Cost per unit	Unit type	# of units	Subtotal	200	-	9	191
a. In-Town Travel	5	8	month	5	\$ 200		\$0	\$ 9	\$ 191
b. Out-of-Town Travel for general project monitoring							\$0	\$ -	\$ -
1. Airfare @ \$125/trip x 2 staff			trip	1	\$ -		\$0	\$ -	\$ -
2. Per diem			days	10	\$ -		\$0	\$ -	\$ -
3. Other travel cost			visa	1	\$ -		\$0	\$ -	\$ -

							2021	2022	Balance
OFFICE OPERATIONAL COSTS						\$ 9,680.00	\$ 3,061.17	\$ 5,593.74	\$ 1,025.08
7. CONSULTANTS									
a. Consultant A									
a. Consultant B									
8. CONTRACTUAL SERVICES		Cost per unit	Unit type	# of units	Subtotal	-	-	-	-
a. Printing			pages		\$ -		\$0	\$ -	\$ -
b. Translation			pages		\$ -		\$0	\$ -	\$ -
c. Photocopies			pages		\$ -		\$0	\$ -	\$ -
9. OTHER DIRECT COSTS		Cost per unit	Unit type	# of units	Subtotal	20	1	75	- 56
a. Bank Charges		4	month	5	\$ 20		\$1	\$ 75	\$ (56)
b. Subscription			quarter		\$ -		\$0	\$ -	\$ -
PROGRAM COSTS						\$10,320.00	\$ -	\$ 10,199.35	\$ 120.65
Activity 1						300	-	356	- 56
Legal Expenses									
Court & Forensic Examination Fees		\$100.00	month	3	\$ 300		\$0	\$ 356	\$ (56)
Activity 2						4,220	-	4,033	187
Social Awarences & Coverage									
Campaign Concept Note		\$800.00	Pcs	1	\$ 800		\$0	\$ 816	\$ (16)
Video Production (TV)		\$500.00	Pcs	1	\$ 500		\$0	\$ 452	\$ 48
Video Production (Web)		\$500.00	Pcs	2	\$ 1,000		\$0	\$ 1,020	\$ (20)
Infographics Production		\$60.00	Pcs	10	\$ 600		\$0	\$ 612	\$ (12)
Quizz		\$100.00	Pcs	1	\$ 100		\$0	\$ 100	\$ -
Article		\$50.00	Pcs	2	\$ 100		\$0	\$ 93	\$ 7
Social Media Expenses		\$80.00	Month	3.5	\$ 280		\$0	\$ 100	\$ 180
Communication Manager		\$240.00	Month	3.5	\$ 840		\$0	\$ 840	\$ 0
Activity 3						5,800	-	5,810	- 10
Research									
Researcher's Fee - Alimony		\$3,400.00	Research	1	\$ 3,400		\$0	\$ 3,400	\$ 0
Signed interview consent forms (anonymized)		\$20.00	Participant	20	\$ 400		\$0	\$ 400	\$ (0)
Researcher's Fee - Best Practices		\$1,500.00	Study	1	\$ 1,500		\$0	\$ 1,510	\$ (10)
Policy Brief		\$500.00	Brief	1	\$ 500		\$0	\$ 500	\$ (0)
TOTAL COSTS						\$20,000.00	\$ 3,061.17	\$ 15,793.09	\$ 1,145.74

7. Project: "Improving Access to Justice for the Victims of Sexual Crimes in Georgia II"

Project period: 01 August 2021 – 01 August 2022

Audit period: 01 January 2022 – 31 December 2022

Category	Unit	Unit Cost in EUR	Number of units	Total Amount in EUR	Expenditure 2021	Actual Expenditure 2022	Spend amount	Difference
1. Salaries								
1.1. Project Director (40%)	month	600	12	€ 7,200.00	€ 3,000.00	€ 4,198.93	€ 7,198.93	€ 1.07
1.2. Project Coordinator (80%)	month	600	12	€ 7,200.00	€ 3,000.00	€ 4,200.00	€ 7,200.00	-€ 0.00
1.3. Lawyer (100%)	month	700	12	€ 8,400.00	€ 3,500.01	€ 4,900.00	€ 8,400.00	-€ 0.00
1.4. PR manager (50%)	month	300	12	€ 3,600.00	€ 1,500.00	€ 2,100.00	€ 3,600.00	-€ 0.00
1.5. Financial manager (20%)	month	260	12	€ 3,120.00	€ 1,300.00	€ 1,793.92	€ 3,093.92	€ 26.08
1.6. Pension Fund 2%	percent			€ 590.40	€ 245.79	€ 328.79	€ 574.59	€ 15.81
				€ 30,110.40	€ 12,545.80	€ 17,521.64	€ 30,067.44	€ 42.96
2. Contractual services								
2.1. Psychologist	hour	13	260	€ 3,250.00	€ 49.68	€ 1,989.36	€ 2,039.04	€ 1,210.96
2.2. Marketer	day	94	16	€ 1,500.00	€ 782.72	€ 716.35	€ 1,499.08	€ 0.92
2.3. Infographic designer fee	infographic	100	1	€ 100.00	€ -	€ 100.01	€ 100.00	€ 0.00
2.4. Financial audit fee	report	1	400	€ 400.00	€ -	€ 400.00	€ 400.00	€ -
				€ 5,250.00	€ 832.40	€ 3,205.71	€ 4,038.11	€ 1,211.89
3. Trainings								
3.1. Trainer's fee	training session	200	15	€ 3,000.00	€ -	€ 3,000.00	€ 3,000.00	€ -
3.2. Simultaneous translation of training	hour	85	5	€ 425.00	€ -	€ 421.61	€ 424.68	€ 0.32
3.3. Training materials	participant	5	45	€ 225.00	€ -	€ 228.07	€ 225.00	€ -
				€ 3,650.00	€ -	€ 3,649.68	€ 3,649.68	€ 0.32
4. Public awareness raising								
4.1. Prepare infographical videos	unit	400	3	€ 1,200.00	€ 195.00	€ 1,005.00	€ 1,200.00	€ 0.00
4.2. Hiring conference room for conducting thematic conference	room	600	1	€ 600.00	€ 600.00	€ -	€ 600.00	€ -
4.3. Simultaneous translation of the conference	hour	85	2	€ 170.00	€ 170.00	€ -	€ 170.00	€ -
4.4. Preparing social advertisements	unit	300	3	€ 900.00	€ 80.37	€ 819.63	€ 900.00	-€ 0.00
4.5. Social media ads	month	115	12	€ 1,380.00	€ -	€ 1,380.00	€ 1,380.00	€ -
				€ 4,250.00	€ 1,045.37	€ 3,204.63	€ 4,250.00	-€ 0.00

Category	Unit	Unit Cost in EUR	Number of units	Total Amount in EUR	Expenditure 2021	Actual Expenditure 2022	Spend amount	Difference
5. Advocate for legislative changes regarding sexual crimes								
5.1. Expert honoraria	document	1000	1	€ 1,000.00	€ -	€ 1,000.00	€ 1,000.00	-€ 0.00
5.2 Translation of expert prepared document	document	1000	1	€ 1,000.00	€ -	€ 1,000.00	€ 1,000.00	-€ 0.00
5.3. Printing of expert prepared document	document	3	200	€ 600.00	€ -	€ 600.11	€ 600.11	-€ 0.11
				€ 2,600.00	€ -	€ 2,600.11	€ 2,600.11	-€ 0.11
6. Administrative expenses								
6.1. Utilities	month	30	12	€ 360.00	€ -	€ 355.94	€ 360.00	€ 0.00
6.2. Postage	month	22	12	€ 264.00	€ 16.72	€ 246.98	€ 264.00	-€ 0.00
6.3. Communication (Internet and telephone, Zoom)	month	40	12	€ 480.00	€ 89.62	€ 390.38	€ 480.00	-€ 0.00
6.4. Taxi and other travel costs to regions	month	90	12	€ 1,080.00	€ 110.53	€ 971.98	€ 1,080.00	-€ 0.00
6.5. Bank charges	month	4	12	€ 48.00	€ 4.07	€ 46.10	€ 48.00	€ 0.00
6.6. Indirect expenses	month	5	12	€ 60.00	€ -	€ 60.00	€ 60.00	€ 0.00
				€ 2,292.00	€ 220.95	€ 2,071.38	€ 2,292.01	-€ 0.01
Total				€ 48,152.40	€ 14,644.52	€ 32,253.15	€ 46,897.35	€ 1,255.05

8. Project: HRHT #52- "COVID-19: Civil Society resilience and sustainability"

Project period: 15 November 2021 – 15 April 2022

Audit period: 01 January 2022 – 31 December 2022

No	Budget line-Cost description	Unit	# of units	Unit rate GEL	Total cost GEL	2021 Expenses GEL	2022 Expenses GEL	Balance GEL
1	Project Coordinator	Month	6	540	3,240	1,080	2,160	-
2	Financial Manager	Month	6	108	648	216	432	-
3	Brochure preparation fee	Brochure	1	360	360	-	360	-
4	Brochure printing	Brochure	2000	0	720	593	127	-
5	Poster printing	Poster	30	4	115	-	115	-
6	Preparation of videos	Video	3	1,080	3,240	2,115	1,125	-
7	Fee for preparing posts for platforms	Post	42	54	2,268	571	1,662	35
8	Facebook Ad	Month	6	180	1,080	540	540	-
9	Live Meeting honorarium	Meeting	1	720	720	-	720	-
10	Trainer's fee	Training	1	720	720	720	-	-
11	Fee for meetings	Meeting	20	180	3,600	-	3,591	9
12	Transportation costs	Month	6	72	432	-	432	-
13	<i>Administrative costs (5%)</i>				857	94	752	11
TOTAL COSTS					18,000	5,928	12,016	56

9. Project: HRHT #32- "COVID-19: Civil Society resilience and sustainability"

Project period: 15 July 2021 – 15 April 2022

Audit period: 01 January 2022 – 31 December 2022

No	Budget line-Cost description	Unit	# of units	Unit rate GEL	Total cost GEL	Expenses 2021 GEL	Expenses 2022 GEL	Balance GEL
1	Expert honoraria for communication document	lumpsum	1	11,100	11,100	11,000	-	100
2	Trainer fees on effective communication with the media	Day	3	1,480	4,440	-	5,228	(788)
3	Trainer fees for Workshop on modern communication trends and management of social platforms	Day	2	1,480	2,960	-	1,347	1,613
TOTAL COST					18,500	11,000	6,575	925

10. Project: Zinc Network “Supporting psychosocial rehabilitation of young people from closed residential institutions”

Project period: 01 July 2022 – 31 August 2022

Audit period: 01 January 2022 – 31 December 2022

Description of expense	Expense
1. Video shooting and editing	£163.91
2. Photo-taking	£ 92.71
3. Translation	£188.85
4. Socialmedia	£520.82
5. Bank commissions	£ 2.98
Total:	£969.27

11. Project: Open Society Georgia “Social, psychological and legal rehabilitation of the beneficiaries of children's boarding houses”

Project period: 27 July 2021 – 27 March 2022

Audit period: 01 January 2022 – 31 December 2022

Budget line		Total budget (USD)	I tranche	I tranche (balance)	II tranche 2021	II tranche 2022	Total expenses (USD)	Balance (USD)
			Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)		
1	2	3	4	5	6	7	8 (4+6+7)	9(3-8)
1	Salaries/Honoraries:							
1.1	Project Director (40%)	4800	2400.00	2400.00	600.00	1800.00	4800.00	0.00
1.2	Lawyer (100%)	6000	3000.00	3000.00	750.00	2250.00	6000.00	0.00
1.3	Social Worker (100%)	2000	1000.00	1000.00	250.00	750.00	2000.00	0.00
1.4	Accountant (15%)	1280	640.00	640.00	160.00	480.00	1280.00	0.00
1.5	Project assistant (70%)	2800	1400.00	1400.00	350.00	1050.00	2800.00	0.00
	Total Salaries/Honoraries	16880.00	8440.00	8440.00	2110.00	6330.00	16880.00	0.00
2	Services :							
2.1	Psychologist/psychiatrist services	0		0.00	0.00		0.00	0.00
2.2	Notary, translation, court duty	300	19.79	280.21	0.00	280.17	299.96	0.04
2.3	Developing the concept and material of "crowdfunding"	0		0.00	0.00		0.00	0.00

Budget line		Total budget (USD)	I tranche	I tranche (balance)	II tranche 2021	II tranche 2022	Total expenses (USD)	Balance (USD)
			Expense (USD)	Expense (USD)	Expense (USD)	Expense (USD)		
	Total operating expenses	300.00	19.79	280.21	0.00	280.17	299.96	0.04
3	Business trip/travel expenses:						0.00	
3.1	Per diems	132	67.45	64.55	0.00	61.03	128.48	3.52
3.2	Hotel	150	109.21	40.79	0.00	40.79	150.00	0.00
3.3	Transportation	160	0.00	160.00	0.00	159.55	159.55	0.45
	Total Business trip/travel expenses	442.00	176.66	105.34	0.00	261.37	278.48	3.97
4	Seminars/trainings/presentations						0.00	
4.1	Stationery cost	50	48.18	1.82	0.00	1.75	49.93	0.07
4.2	communication cost	130	48.82	81.18	0.00	139.25	188.07	-58.07
4.3	Fuel	400	214.83	185.17	0.00	184.56	399.39	0.61
4.4	Utility bill	150	85.34	64.66	0.00	64.03	149.37	0.63
4.5	Bank fee	80	8.91	71.09	1.02	8.40	18.33	61.67
4.6	Facebook Ad	400	400.00	0.00	0.00	0.00	400.00	0.00
	Total seminars/trainings/presentation	1210.00	806.08	403.92	1.02	397.99	1205.09	4.91
5	Equipment						0.00	
5.1	Audit cost	400	0.00	400.00	0.00	400.00	400.00	0.00
5.2	Other indirect costs	384	12.92	371.08	0.00	371.08	384.00	0.00
5.3	Pension fund	383.6	188.80	194.80	46.91	141.96	377.67	5.93
	Total indirect costs	1167.60	201.72	965.88	46.91	913.04	1161.67	5.93
	Total	19999.60	9644.25	10195.35	2157.93	8182.57	19825.20	14.85

12. Project: Mercy Corps Georgia- “Women's Initiative for Security and Equity (WISE)”

Project period: 01 November 2022 – 31 August 2025

Audit period: 01 January 2022 – 31 December 2022

Numbers	Budget Categories	Q1 Nov-Dec 22	Total Y1
1	Personnel	2,347.55	2,347.55
2	Fringe Benefits	-	-
3	Travel	-	-
4	Equipment	-	-
5	Supplies	7,296.71	7,296.71
6	Contractual	999.17	999.17
7	Construction	-	-
8	Other Direct Costs	2,838.68	2,838.68
Total		13,482.11	13,482.11

13. Project: NDI- “Addressing Economic Violence And Nonpayment Of Alimony”

Project period: 15 August 2022 – 30 January 2023

Audit period: 01 January 2022 – 31 December 2022

					EXPENDITURE		
OFFICE OPERATIONAL COSTS					\$ 12,342	\$12,342	\$1,170
1. SALARIES & BENEFITS	Allocation %	Cost per unit	Unit type	# of units	Subtotal	\$ 4,212	\$ 270
a. Salaries							
2. Project coordinator	40%	\$1,080	month	6	\$ 2,592		
3. Accountant	25%	\$1,080	month	6	\$ 1,620		\$ 270
b. Benefits & Taxes @ xx%	0%	\$4,212	sum	n/a	\$ -		
2. CONTRACTUAL LABOR					Subtotal	\$ 5,370	\$ 895
1. Strategic Case Lawyer	100%	\$715	month	6	\$ 4,290		\$ 715
2. Lobbyist	30%	\$600	month	6	\$ 1,080		\$ 180

							EXPENDITURE	
3. OFFICE SPACE & UTILITIES	Allocation %	Cost per unit	Unit type	# of units	Subtotal	\$ 270	\$ -	
a. Rent	0%	\$0	month	0	\$ -			
b. Utilities	30%	\$150	month	6	\$ 270			
4. SUPPLIES & EQUIPMENT		Cost per unit	Unit type	# of units	Subtotal	\$ 1,200	\$ -	
a. Office Supplies		\$50	month	6	\$ 300			
b. Equipment Rental					\$ -			
c. Equipment Purchase		\$750	pcs	1	\$ 750			
1. One Computer			Comp		\$ -			
2. One photocopier			photoc.		\$ -			
3. One fax machine			fax		\$ -			
4. Safe			safe		\$ -			
d. Repair & maintenance		\$25	month	6	\$ 150			
5. COMMUNICATION		Cost per unit	Unit type	# of units	Subtotal	\$ 690	\$ -	
a. Telephone/Fax		\$80	month	6	\$ 480			
b. Internet/E-mail		\$15	month	6	\$ 90			
c. Postage/Courier		\$20	month	6	\$ 120			
6. OFFICE TRAVEL	# of people	Cost per unit	Unit type	# of units	Subtotal	\$ 540	\$ -	
a. In-Town Travel	5	\$10	month	6	\$ 300			
b. Out-of-Town Travel for general project monitoring	1	\$20	trip	12	\$ 240			
1. Airfare @ \$125/trip x 2 staff			trip	1	\$ -			
2. Per diem			days	10	\$ -			
3. Other travel cost			visa	1	\$ -			
7. CONSULTANTS								
a. Consultant A								
a. Consultant B								
8. CONTRACTUAL SERVICES		Cost per unit	Unit type	# of units	Subtotal	\$ -	\$ -	
a. Printing			pages		\$ -			
b. Translation			pages		\$ -			
c. Photocopies			pages		\$ -			
9. OTHER DIRECT COSTS		Cost per unit	Unit type	# of units	Subtotal	\$ 60	\$ 4.55	
a. Bank Charges		\$10	month	6	\$ 60		\$ 4.55	
b. Subscription			quarter		\$ -			
PROGRAM COSTS					\$ 12,658	\$12,658	\$6,967	
Activity 1						\$ 438	\$ -	
Legal Expenses								
Court & Forensic Examination Fees		\$73	month	6	\$ 438			

							EXPENDITURE	
Activity 2							\$ 4,220	\$ 5,967
Social Awarences & Coverage								
Campaign Concept Note		\$800	Pcs	1	\$ 800			\$ 3,800
Video Production (Web)		\$750	Pcs	2	\$ 1,500			\$ 1,500
Infographics Production		\$60	Pcs	10	\$ 600			\$ 307
Quizz		\$100	Pcs	1	\$ 100			
Article		\$50	Pcs	2	\$ 100			
Social Media Expenses		\$80	Month	3.5	\$ 280			
Communication Manager		\$240	Month	3.5	\$ 840			\$ 360
Activity 3							\$ 8,000	\$ 1,000
Drafting Legislative Ammendments								
Explanatory Note Draft		\$1,000		\$1	\$ 1,000			
Alimony Bill		\$2,000		\$1	\$ 2,000			\$ 1,000
Indepth research of the child alimony legislation		\$5,000		\$1	\$ 5,000			
TOTAL COSTS					\$ 25,000		\$ 25,000	\$ 8,136

14. Project: Open Society Georgia-“ Continuing the policy of equality”

Project period: 01 April 2022 – 31 January 2023

Audit period: 01 January 2022 – 31 December 2022

	Budget line	Unit cost	Quantity	Amount requested from the fund	Funding from another source	Total amount	Expenditure	Balance
1	2	3	4	5	6	7	8	9
1	Salaries/Honoraries							
1.1	Project Director	600	10.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 5,400.00	\$ 600.00
1.2	Coordinator	435	10.00	\$ 4,350.00	\$ -	\$ 4,350.00	\$ 3,915.00	\$ 435.00
1.3	Lawyer	850	10.00	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 7,650.01	\$ 849.99
1.4	Accountant	160	10.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 1,120.00	\$ 480.00
1.5	Public relations manager	300	10.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 2,700.00	\$ 300.00
1.6	Organizational Development Manager	350	10.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 2,450.03	\$ 1,049.97
	Total Salaries/Honoraries			\$ 26,950.00	\$ -	\$ 26,950.00	\$ 23,235.04	\$ 3,714.96

	Budget line	Unit cost	Quantity	Amount requested from the fund	Funding from another source	Total amount	Expenditure	Balance
2	Service							
2.1	Preparation of the coalition activity report	800	1.00	\$ 800.00	\$ -	\$ 800.00	\$ 784.34	\$ 15.66
2.2	Edit of reports	400	2.00	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 800.00
2.3	Translation and editing of reports	700	2.00	\$ 1,400.00	\$ -	\$ 1,400.00	\$ 425.99	\$ 974.01
2.4	Design and editing	300	3.00	\$ 900.00	\$ -	\$ 900.00	\$ 462.27	\$ 437.73
2.5	Small grants for non-governmental organizations	1,000	4.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
2.6	Translation of information materials into Armenian for "Gandzi"	50	5.00	\$ 250.00		\$ 250.00	\$ 126.65	\$ 123.35
	Total services			\$ 8,150.00	\$ -	\$ 8,150.00	\$ 5,799.25	\$ 2,350.75
3	Business trip/Travel expenses							
3.1	Transportation (lawyer and other project employees)	25	10.00	\$ 250.00	\$ -	\$ 250.00	\$ 130.35	\$ 119.65
3.2	Transportation - Coalition field meeting	250	2.00	\$ 500.00	\$ -	\$ 500.00	\$ 1,163.54	\$ (663.54)
3.3	Transportation to the meeting of the coalition of local organizations and initiative groups	200	2.00	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00
	Total business trip/travel expenses			\$ 1,150.00	\$ -	\$ 1,150.00	\$ 1,293.89	\$ (143.89)
4	Seminars/trainings/presentations							
4.1	Outdoor meeting of the coalition - hotel accommodation and food	120	36.00	\$ 4,320.00	\$ -	\$ 4,320.00	\$ 3,367.79	\$ 952.21
4.2	Outdoor meeting of the coalition - conference hall	90	3.00	\$ 270.00	\$ -	\$ 270.00	\$ -	\$ 270.00
4.3	Outdoor meeting of the coalition - coffee break	100	3.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00
4.6	The cost of invited trainer (local organizations and initiative groups)	300	3.00	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ (0.00)
4.7	The cost of the invited facilitator - meeting of the coalition with the organizations in Samtskhe Javakheti	150	3.00	\$ 450.00	\$ -	\$ 450.00	\$ 573.98	\$ (123.98)
	Total seminars/trainings/presentations			\$ 6,240.00	\$ -	\$ 6,240.00	\$ 4,841.78	\$ 1,398.22
5	Equipment							

	Budget line	Unit cost	Quantity	Amount requested from the fund	Funding from another source	Total amount	Expenditure	Balance
5.1	Computer	600	1.00	\$ 600.00	\$ -	\$ 600.00	\$ 586.56	\$ 13.44
	Total equipment			\$ 600.00	\$ -	\$ 600.00	\$ 586.56	\$ 13.44
6	Operational cost							
6.2	Office expenses	20	10.00	\$ 200.00	\$ -	\$ 200.00	\$ 199.43	\$ 0.57
6.3	Communication cost	20	10.00	\$ 200.00	\$ -	\$ 200.00	\$ 191.93	\$ 8.07
6.6	Bank fees	10	10.00	\$ 100.00	\$ -	\$ 100.00	\$ 24.17	\$ 75.83
	Total Operational cost			\$ 500.00	\$ -	\$ 500.00	\$ 415.53	\$ 84.47
7	Indirect cost							
7.1	Audit	900	1.00	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ 900.00
7.2	Other indirect costs	50	10.00	\$ 500.00		\$ 500.00	\$ 829.81	\$ (329.81)
	Total Indirect cost			\$ 1,400.00	\$ -	\$ 1,400.00	\$ 829.81	\$ 570.19
	Total presented budget			\$ 44,990.00	\$ -	\$ 44,990.00	\$ 37,001.85	\$ 7,988.15

15. Project: Embassy of the Netherlands- (MATRA)- “Problems faced by women political party coordinators for elections are a feminist issue”

Project period: 01 June 2022 – 01 July 2022

Audit period: 01 January 2022 – 31 December 2022

Description of the budget item	Cost per Unit_GEL	Unit	Year 1				Year 2				TOTAL	Total	Total
			Number of units	Total-GEL	Co-funding	Requested from NL_GEL	Number of units	Total-GEL	Co-funding	Requested from NL_GEL	Requested from NL_GEL Total	Spent	Left
Project staff													
Project Manager (70% of FTE)	2,000.00	month	12.00	24,000.00	-	24,000.00	2.00	4,000.00	-	4,000.00	28,000.00	9,999.95	18,000.05
Project Assistant	1,500.00	month	12.00	18,000.00	-	18,000.00	2.00	3,000.00	-	3,000.00	21,000.00	7,500.00	13,500.00
Financial Manager (15%)	1,200.00	month	12.00	14,400.00	-	14,400.00	2.00	2,400.00	-	2,400.00	16,800.00	6,000.01	10,799.99
Subtotal for project staff				56,400.00	-	56,400.00		9,400.00	-	9,400.00	65,800.00	23,499.96	42,300.04
Objective 1: Empower women coordinators with knowledge and support to understand and effectively exercise their human rights													
Result /activity 1.1: Qualitative research to study the multiple challenges and rights violations faced by women coordinators when performing their duties													
Research costs	14,000.00	research	1.00	14,000.00	-	14,000.00	-	-	-	-	14,000.00	12,000.00	2,000.00
Translator during presentation	1,000.00	event	1.00	1,000.00	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00
Presentation venue & catering	4,000.00	event	1.00	4,000.00	-	4,000.00	-	-	-	-	4,000.00	-	4,000.00
Translation & Editing (Eng)	3,000.00	document	1.00	3,000.00	-	3,000.00	-	-	-	-	3,000.00	-	3,000.00
Design	700.00	document	1.00	700.00	-	700.00	-	-	-	-	700.00	-	700.00
Incentive for research participants	75.00	participant	30.00	2,250.00	-	2,250.00	-	-	-	-	2,250.00	2,224.99	25.01
Result /activity 1.2: Design and carry out a public education campaign													
Videos	3,000.00	video	3.00	9,000.00	-	9,000.00	-	-	-	-	9,000.00	-	9,000.00
Story telling	500.00	story	5.00	2,500.00	-	2,500.00	-	-	-	-	2,500.00	-	2,500.00
Infographics	200.00	infographics	30.00	6,000.00	-	6,000.00	-	-	-	-	6,000.00	-	6,000.00
Graphic design	2,500.00	design	1.00	2,500.00	-	2,500.00	-	-	-	-	2,500.00	-	2,500.00

Description of the budget item	Cost per Unit_GEL	Unit	Year 1				Year 2				TOTAL	Total	Total
			Number of units	Total-GEL	Co-funding	Requested from NL_GEL	Number of units	Total-GEL	Co-funding	Requested from NL_GEL	Requested from NL_GEL Total	Spent	Left
Result /activity 1.3: Training for approximately 300 women coordinators in identifying, countering and reporting cases of rights violations													
Honorarium & per diem for trainer	1,000.00	training day	22.00	22,000.00	-	22,000.00	-	-	-	-	22,000.00	22,000.00	-
Coffee & lunch	30.00	participants	330.00	9,900.00	-	9,900.00	-	-	-	-	9,900.00	9,900.00	-
Venue	500.00	venue	11.00	5,500.00	-	5,500.00	-	-	-	-	5,500.00	5,500.00	-
Communication fees to plan and implement project	200.00	month	12.00	2,400.00	-	2,400.00	-	-	-	-	2,400.00	-	2,400.00
Bank fees	200.00	lump sum	12.00	2,400.00	-	2,400.00	-	-	-	-	2,400.00	-	2,400.00
Transportation for project staff/project activities (tr	300.00	month	12.00	3,600.00	-	3,600.00	-	-	-	-	3,600.00	3,600.00	-
Transportation for training participants	20.00	participant	330.00	6,600.00	-	6,600.00	-	-	-	-	6,600.00	6,600.00	-
Subotal for Objective 1				117,850.00		117,850.00		2,000.00		2,000.00	119,850.00	61,824.99	58,025.01
Objective 2: Advocate for policy/legislative provisions to address human rights violations of female party coordinators during pre-election and election campaigns and on the election day													
Result /activity 2.1: Work with ISFED to draft the policy brief/legislative amendments package based on the research findings													
Honorarium for consultant	3,000.00	document	1.00	3,000.00	-	3,000.00	-	-	-	-	3,000.00	-	3,000.00
Result /activity 2.2: Lobby for the approval of the developed policy/legislative amendments package													
Honorarium for lobbyist	600.00	day	20.00	12,000.00	-	12,000.00	10.00	6,000.00	-	6,000.00	18,000.00	-	18,000.00
Subotal for Objective 2				15,000.00		15,000.00		6,000.00		6,000.00	21,000.00	-	21,000.00
Total direct project costs				189,250.00	-	189,250.00		17,400.00	-	17,400.00	206,650.00	85,324.95	121,325.05
Overhead 7.5% of total direct project costs						14,193.75		1,305.00		15,498.75		637.41	14,861.34
Unexpected costs max 3% of total direct project costs						5,677.50				522.00	6,199.50	-	6,199.50
Total project costs						209,121.25				19,227.00	228,348.25	85,962.36	142,385.89

16. Project: UN WOMEN- “UN Joint Program for Gender Equality (UNJP)”

Project period: 10 October 2022 – 21 December 2026

Audit period: 01 January 2022 – 31 December 2022

Budget Category Description	Activity ID	General ledger code	Budget			REPORTING				REQUESTS / AUTHORIZATIONS		
			2022 AWP	Planned Expenditure	Balance	Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
			<u>Oct-Dec'22</u>	<u>Oct- Dec'22</u>		<u>Oct- Dec'22</u>	<u>Oct-Dec'22</u>	C	D = A - C	E	F	G = D + F
			A									
Contractual Services-Individuals - 71400												
Project Manager (60%)		71400	5,880.00	5,880.00	-	5,880.00	5,879.98	5,879.98	0.02		-	0.02
Financial Manager (20%)		71400	1,680.00	1,680.00	-	1,680.00	1,679.98	1,679.98	0.02		-	0.02
Strategic case lawyer (50%)		71400	13,440.00	13,440.00	-	13,440.00	13,440.00	13,440.00	-		-	-
Lawyer (40%)		71400	5,040.00	5,040.00	-	5,040.00	5,040.03	5,040.03	(0.03)		-	(0.03)
Other Services - 72100												
Transportation		72130	420.00	420.00	-	420.00	669.93	669.93	(249.93)		-	(249.93)
		72135			-	-	-	-	-		-	-
Training/workshop/conference expenses -												
Honorarium for advocacy expert	GE001326 94	75712	2,800.00	2,800.00	-	2,800.00	-	-	2,800.00		-	2,800.00
Internet and Communications Services -												
Communication		72445	672.00	672.00	-	672.00	129.03	129.03	542.97		-	542.97
Supplies - 72500												
Office Supplies		72505			-	-	-	-	-		-	-
Miscellaneous Expenses - 74500												
Bank fees		74500	280.00	280.00	-	280.00	34.20	34.20	245.80		-	245.80
Court fees			560.00	560.00	-	560.00	-	-	560.00		-	560.00
Information Technology Equipment -												
		72805			-	-	-	-	-		-	-
Total			30,772.00	30,772.00	-	30,772.00	26,873.15	26,873.15	3,898.85	-	-	3,898.85

17. Project: Europe Foundation- “Political Empowerment of Ethnic Minority Women Living in Marneuli”

Project period: 01 December 2022 – 30 November 2023

Audit period: 01 January 2022 – 31 December 2022

Budget Line	Unit	Unit Number	Unit Cost in GEL	Amount Requested from EPF GEL	Amount Spent GEL	Balance GEL
A. Salaries / Honoraria						
1. Project Director (Sh. Amirjanova) (30%, working time)	month	12	800	9,600	800	8,800
2. Project Accountant (K.Mdinardze) (20%, working time)	month	12	500	6,000	500	5,500
3. Lobbyist honoraria (R.Ziadaliyev) (30%, w. time)	month	10	1200	12,000	1,200	10,800
Subtotal				27,600	2,500	25,100
B. Administrative Expenses						
1. Communication Expenses	month	12	150	1,800		1,800
2. Stationary	month	12	150	1,800		1,800
3. Utilities	month	12	150	1,800		1,800
Subtotal				5,400		5,400
C. Preparing Materials						
1. Video clips	unit	6	600	3,600		3,600
2. Broadcasting	unit	6	500	3,000		3,000
3. Information cards	unit	10	100	1,000		1,000
4. FB Ads	months	5	300	1,500		1,500
5. Research Methodology, instruments (Urchukhishvili G.)	unit	1	2000	2,000	2,000	-
6. Focus groups/ prep transcripts	unit	20	150	3,000		3,000
7. Focus group analysis (G.Urchukhishvili)	unit	1	2000	2,000		2,000
8. PSA (Public Service Announcements)	unit	1	400	400		400
Subtotal				16,500	2,000	14,500
D. Meeting and Presentation						
1. Lunch for participants	units	10	100	1,000		1,000
2. Space rent	unit	10	100	1,000		1,000
3. Materials for participants	unit	10	50	500		500
4. Honoraria for Facilitators	unit	10	300	3,000		3,000
Subtotal				5,500		5,500
E. Travel Expenses						
1. travel expenses	month	12	300	3,600		3,600
Subtotal				3,600		3,600
Total for all sections				58,600	4,500	54,100
Audit				2,500	-	2,500
Bank Charge	month			100	5	96
Total				61,200	4,505	56,696

18. Project: KVINFO- Gender for Democracy: "Strengthening Gender Justice in Georgia, Ukraine and Denmark"

Project period: 01 January 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

Insert name of Activity/Output 1: Legal Aid							
1. Activities	Price per unit	No. Of units	Pax	TOTAL GEL	TOTAL DKK	Spent	Left
Legal Director [30%]	1,800	9	1	16,200	34,106	15,677	523.06
Lawyers [100%]	1,800	9	2	32,400	68,212	27,083	5316.63
Social Worker [100%]	1,600	9	1	14,400	30,316	12,865	1534.51
Phone Bills	30	9	4	1,080	2,274	1,079	0.60
Transportation	30	9	16	4,320	9,095	4,320	0.42
Meals/per diem	25	9	4	900	1,895	900	0.38
Case Administration Fees	100	9	1	900	1,895	1,101	-201.42
Computer	2,000	1	2	4,000	8,421	4,003	-2.80
Phone	500	1	2	1,000	2,105	1,001	-0.90
Project Management Software	12	9	4	432	909	502	-69.80
DCC Software Per Month	5	9	4	180	379	-	180.00
DCC Software Introduction & Implementation	3,200	1	1	3,200	6,737	3,202	-2.24
Communication Software	52	9	4	1,872	3,941	1,803	69.06
Total: Activities Sub-budget 1				80,884.00	170,285.09	73,536.50	7,347.50
Insert name of Activity/Output 2: Research on Economic Violence							
2. Activities	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
Research Methodology, Design & Questionary	4,800	1	1	4,800	10,105	4,801	-1
Focus Group	267	3	8	6,400	13,474	13,247	-6,847
Sampling	1,600	1	1	1,600	3,368	3,149	-1,549
Field Works	42,240	1	1	42,240	88,928	2,000	40,240
Results quantative analysis	6,400	1	1	6,400	13,474	-	6,400
Research Report	9,600	1	1	9,600	20,211	-	9,600
Translation	2,400	1	1	2,400	5,053	-	2,400
Publication Design	1,280	1	1	1,280	2,695	-	1,280

Total: Activities Sub-budget 2				74,720.00	157,308.02	23,197.35	51,522.65
Insert name of Activity/Output 3: Campaign on SRHR Stereotypes							
3. Activities	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
Concept development	2,560	1	1	2,560	5,390	2,421	139
Social Media Manager	900	5	1	4,500	9,474	4,504	-4
Videos	3,200	4	1	12,800	26,948	9,901	2,899
Graphic videos	640	8	1	5,120	10,779	3,988	1,132
Videos for Influencers	640	13	1	8,320	17,516	5,927	2,393
Poster	1,920	1	1	1,920	4,042	1,823	97
Social Media Ad Fees	1,600	2	1	3,200	6,737	3,023	177
Message testing	2,500	1	1	2,500	5,263	2,501	-1
Communication Manager	1,500	5	1	7,500	15,790	7,504	-4
Total: Activities Sub-budget 3				48420	101938.626	41590.84	6829.16
Insert name of Activity/Output 4: Organization Capacity Assessment							
4. Activities	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
External Evaluator	8,475	1	1	8,475	17,842	8,005	469
Total: Activities Sub-budget 4				8,474.58	17,841.53	8,005.08	469.50
Insert name of Activity/Output 5: Travel to Denmark							
5. Activities	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
Project Management & Staff (Unit-Trip)	4,175	1	4	16,701	35,161	15,665	1,036
Total: Activities Sub-budget 5				16,701.18	35,161.00	15,664.89	1,036.29
Project Communication	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
General Org Printing	300	9	1	2,700	5,684	2,767	-67
General Org Social Media	300	9	1	2,700	5,684	74	2,626
Project Communication Software	11	9	4	398	837	329	69
Project Phone Bills	6	9	4	230	483	217	12
Total: Project Communication				6,027.30	12,689.27	3,386.33	2,640.97
Travel expenses - project management and monitoring	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left

Transportation/Taxi -Monitoring trips	50	9	2	900	1,895	901	-1
Business Trip meals/per diem - Monitoring trips	25	9	2	450	947	-	450
Total: Travel - project management and monitoring				1,350.00	2,842.16	900.90	449.10
Salaries - project management and monitoring	Price per unit	No. Of units	Pax	TOTAL	TOTAL DKK	Spent	Left
Project Manager - 30%	1,250	12	1	15,000	31,580	13,850	1,150
Financial Manager - 20%	1,250	12	1	15,000	31,580	15,056	-56
Accountant - 10%	1,000	12	1	12,000	25,264	11,006	994
Fundraising Officer - 25%	1,500	12	1	18,000	37,895	15,005	2,995
Total: Salaries - project management and monitoring				60,000.00	126,318.00	54,918.00	5,082.00
Indirect Costs	Salary per unit	No. Of units	Pax	Total	TOTAL DKK	Spent	Left
Audit	13,000	1	1	6,000	12,632	5,787	213
Total: Salaries - project management and monitoring				6,000.00	12,631.80	5,786.65	213.35
Total:				302,577.06	637,015.48	226,986.54	75,590.52

19. Project: Open Society Georgia: ” Social, psychological and legal rehabilitation of the beneficiaries of children's boarding houses”

Project period: 31 March 2022 – 31 March 2023

Audit period: 01 January 2022 – 31 December 2022

	Budget line	Quantity	Unit cost	Amount requested from the fund	Total amount	Spent from OSGF 1st installment	Balance
1	2	3	4	5	7	8	9
1	Salaries/Honoraries						
1.1	Project Director (40%)	12	600.00	\$ 7,200.00	\$ 7,200.00	\$ 5,400.36	\$ 1,799.64
1.2	Financial manager (15%)	12	200.00	\$ 2,400.00	\$ 2,400.00	\$ 1,800.00	\$ 600.00
1.3	Project assistant (70%)	12	350.00	\$ 4,200.00	\$ 4,200.00	\$ 3,218.61	\$ 981.39
	Total Salaries/Honoraries			\$ 13,800.00	\$ 13,800.00	\$ 10,418.97	\$ 3,381.03
2	Service						
2.1	Psychologist/psychiatrist services	100	20.00	\$ 2,000.00	\$ 2,000.00	\$ 1,514.23	\$ 486
2.2	Social worker	12	700.00	\$ 8,400.00	\$ 8,400.00	\$ 6,285.98	\$ 2,114.02

	Budget line	Quantity	Unit cost	Amount requested from the fund	Total amount	Spent from OSGF 1st installment	Balance
2.3	Lawyer	12	850.00	\$ 10,200.00	\$ 10,200.00	\$ 7,633.01	\$ 2,566.99
2.3	Notary, translation, court duty	3	100.00	\$ 300.00	\$ 300.00	\$ 289.21	\$ 10.79
2.4	Developing the concept and material of "crowdfunding"	12	200.00	\$ 2,400.00	\$ 2,400.00	\$ 457.24	\$ 1,942.76
	Total services			\$ 23,300.00	\$ 23,300.00	\$ 16,179.68	\$ 7,120.32
3	Business trip/travel expenses:						
3.1	Per diems	10	22.00	\$ 220.00	\$ 220.00	\$ 144.50	\$ 75.50
3.2	Hotel	10	50.00	\$ 500.00	\$ 500.00	\$ 172.35	\$ 327.65
3.3	Transportation	10	40.00	\$ 400.00	\$ 400.00	\$ 430.91	\$ (30.91)
	Total Business trip/travel expenses			\$ 1,120.00	\$ 1,120.00	\$ 747.76	\$ 372.24
4	Operating expenses						
4.1	Stationery cost	12	20.00	\$ 240.00	\$ 240.00	\$ 134.60	\$ 105.40
4.2	communication cost	12	25.00	\$ 300.00	\$ 300.00	\$ 292.23	\$ 7.77
4.3	Fuel	12	50.00	\$ 600.00	\$ 600.00	\$ 577.18	\$ 22.82
4.4	Utility bill	12	25.00	\$ 300.00	\$ 300.00	\$ 367.43	\$ (67.43)
4.5	Bank fee	12	10.00	\$ 120.00	\$ 120.00	\$ 49.80	\$ 70.20
4.6	Facebook Ad	12	50.00	\$ 600.00	\$ 600.00	\$ 71.22	\$ 528.78
	Total Operating expenses			\$ 2,160.00	\$ 2,160.00	\$ 1,492.47	\$ 667.53
5	Indirect cost						
5.1	Audit cost	1	800.00	\$ 800.00	\$ 800.00	\$ 764.09	\$ 35.91
5.2	Other indirect costs	12	50.00	\$ 600.00	\$ 600.00	\$ 626.57	\$ (26.57)
5.3	Pension fund	1	654.00	\$ 654.00	\$ 654.00	\$ 382.76	\$ 271.24
	Total indirect costs			\$ 2,054.00	\$ 2,054.00	\$ 1,773.42	\$ 280.58
Total				\$ 42,434.00	\$ 42,434.00	\$ 30,612.29	\$ 11,821.71

20. Project: UNFPA - Platform "Panjara"

Project period: 31 March 2022 – 31 March 2023

Audit period: 01 January 2022 – 31 December 2022

Expenses	Unit cost	Unit description	Quantity	Sum	Sum (USD)	Q1			Q2			Q3			Q4			December		
						Planned	Spent	Left	Planned	Spent	Left	Planned	Spent	Left	Planned	Spent	Left			
1. Salaries:																				
1.1 Project manager	€ 450.00	month	12	€ 5,400.00	\$ 6,129.4	4,707.38	4,861.89	- 154.51	4,938.76	4,784.25	154.51	4,499.04	4,498.93	0.11	4,499.04	1,447.56	3,051.48	1,396.50	1,396.47	0.03
1.2 Financial manager	€ 50.00	month	12	€ 600.00	\$ 681.0	523.04	540.21	- 17.17	548.75	531.58	17.17	499.85	499.85	0.00	499.85	160.83	339.02	155.15	155.15	0.00
Total of salaries				€ 6,000.00	\$ 6,810	5,230.42	5,402.10	- 171.68	5,487.51	5,315.83	171.68	4,998.89	4,998.78	0.11	4,998.89	1,608.39	3,390.50	1,551.65	1,551.62	0.03
2. Services																				
2.1 Honorarium for web administrator	€ 300.00	month	12	€ 3,600.00	\$ 4,086.3	3,138.25	3,241.26	- 103.01	3,292.51	3,189.50	103.01	2,999.30	2,999.28	0.02	2,999.30	965.04	2,034.26	930.98	930.99	- 0.01
2.2 The fee of an Azerbaijani-language	€ 200.00	month	12	€ 2,400.00	\$ 2,724.2	2,092.17	2,160.84	- 68.67	2,194.86	2,126.19	68.67	1,999.42	1,999.50	- 0.08	1,999.42	643.34	1,356.08	620.62	620.65	- 0.03
2.3 Translation fee	€ 150.00	day	8	€ 1,200.00	\$ 1,362.1							3,992.96	2,725.52	1,267.44	3,992.96	423.70	3,569.26	929.56	929.56	-
2.4 Transportation costs	€ 40.00	month	12	€ 480.00	\$ 544.8	418.43	418.43	-	439.00	469.00	- 30.00	399.88	-	399.88	385.99	13.89	101.24	101.24	0.00	
Total of services				€ 7,680.00	\$ 8,717	5,648.85	5,820.53	- 171.68	5,926.37	5,784.69	141.68	9,391.56	7,724.30	1,667.26	9,391.56	2,418.07	6,973.49	2,582.40	2,582.44	- 0.04
3. Social media costs																				
3.1 Facebook ads	€ 100.00	month	10	€ 1,000.00	\$ 1,135	1,046.08	1,046.07	0.01	1,097.50	1,102.27	- 4.77	669.41	669.41	- 0.00	669.41	-	669.41	207.78	207.78	0.00
3.2 Preparation of products to be placed on	€ 20.00	product	155	€ 3,100.00	\$ 3,519	2,510.60	1,656.69	853.91	2,634.01	3,461.31	- 827.30	3,199.07	1,666.22	1,532.85	3,199.07	900.66	2,298.41	1,675.67	1,675.67	- 0.00
3.3 Preparation of videos to be posted on the platform by the media	€ 400.00	video	4	€ 1,600.00	\$ 1,816				1,463.34	1,463.34	-	2,436.88	-	2,436.88	2,436.88	2,352.22	84.66	1,134.61	1,134.61	-
3.4 Illustration prepared for placement on the platform by GrizwWave	€ 80.00	illustration	7	€ 560.00	\$ 636	278.96	278.96	-	585.33	585.30	0.03	533.24	266.62	266.62	533.24	266.62	266.62	248.27	248.27	0.00
3.5 Prizes for blogger contest winners	€ 92.00	prize	3	€ 276.00	\$ 315				1,009.70	993.10	16.60									
3.5 Preparation of project summary video																				
Total for social media:				€ 6,536.00	\$ 7,419	3,835.64	2,981.72	853.92	6,789.88	7,605.32	- 815.44	6,838.59	2,602.25	4,236.34	6,838.59	3,519.50	3,319.09	3,266.34	3,266.33	0.01
4. Training costs (UNFPA Contribution)																				
4.1. Training for bloggers (Training the	€ 5,286.00		1	\$ 4,405	\$ 5,000															
4.2. Social media strategy of the platform	€ 881.00		1	\$ 881	\$ 1,000															
Total training costs:				\$ 5,286	\$ 6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total direct cost of the project (EUB35):				€ 20,216.00	\$ 22,947	14,714.91	14,204.35	510.56	18,203.76	18,705.84	- 502.08	21,229.04	15,325.33	5,903.71	21,229.04	7,545.96	13,683.08	7,400.39	7,400.39	0.00
Total direct cost of the project (FPA90):				€ 5,286.00	\$ 6,000	-	-	-	-	-	-	3,223.00	3,223.00	-	-	-	-	-	-	-
Indirect cost of the project (EUB35) 4%				€ 808.64	\$ 918	12.10		12.10	12.10	17.50	- 5.40	24.60		24.60	24.60		24.60	3.50		3.50
Indirect cost of the project (FPA90) 4%				€ 211.44	\$ 240															
Total cost of project				€ 26,522.08	\$ 30,105	14,727.01	14,204.35	522.66	18,215.86	18,723.34	- 507.48	24,476.64	18,548.33	5,928.31	21,253.64	7,545.96	13,707.68	7,403.89	7,400.39	3.50

21. Project: UNFPA - Platform "Gandzi"

Project period: 01 January 2022 – 30 June 2023

Audit period: 01 January 2022 – 31 December 2022

Expenses	October-December, 2021				January-September, 2022				October-December, 2022				Q1			Q2			Q3			Q4			December					
	Unit cost	Unit description	Quantity	Sum	Unit cost	Unit description	Quantity	Sum	Spent January-May 2022	Balance	Unit cost	Unit description	Quantity	Sum	Planned	Spent	Left	Planned	Spent	Left	Planned	Spent	Left	Planned	Spent	Left	Planned	Spent	Left	
1. Salaries:																														
1.1 Project manager(40%)	\$ 350.00	month	3	\$ 1,050.00	\$ 350.00	month	9.00	3,150.00	1,750.00	1,400.00	350.00	month	3.00	1,050.00	3,225.60	3,225.60	-	3,384.15	3,384.15	0.00	3,082.80	3,082.80	-	3,082.80	991.90	2,090.90	956.90	956.90	-	
1.2 Financial manager(5%)	\$ 50.00	month	3	\$ 150.00	\$ 50.00	month	9.00	450.00	250.00	200.00	50.00	month	3.00	150.00	460.80	460.80	-	483.45	483.45	-	440.40	440.40	-	440.40	141.70	298.70	136.70	136.70	-	
Total of salaries				\$ 1,200.00				3,600.00	2,000.00	1,600.00				1,200.00	3,686.40	3,686.40	-	3,867.60	3,867.60	0.00	3,523.20	3,523.20	-	3,523.20	1,133.60	2,389.60	1,093.60	1,093.60	-	
2. Services :																														
2.1 Honorarium for web administrator	\$ 300.00	month	3	\$ 900.00	\$ 300.00	month	9.00	2,700.00	1,500.00	1,200.00	300.00	month	3.00	900.00	2,764.80	2,764.80	-	2,900.70	2,900.70	-	2,642.40	2,642.40	-	2,642.40	850.20	1,792.20	820.20	820.20	-	
2.2 Honorarium for designer	\$ 200.00	month	3	\$ 600.00	\$ 200.00	month	9.00	1,800.00	1,000.00	800.00	200.00	month	3.00	600.00	1,843.20	1,843.20	-	1,933.80	1,933.80	-	1,761.60	1,761.61	-	0.01	1,761.60	566.80	1,194.80	546.80	546.80	-
2.3 Armenian-language journalist's honorarium	\$ 200.00	month	3	\$ 600.00	\$ 200.00	month	9.00	1,800.00	1,000.00	800.00	200.00	month	3.00	600.00	1,843.20	1,843.20	-	1,933.80	1,933.81	-	1,761.60	1,761.61	-	0.01	1,761.60	566.80	1,194.80	546.80	546.80	-
2.4 Translation and printing of brochures	\$ 600.00	brochure	5	\$ 3,000.00																										
2.5 Honorariums for conducting meetings				\$ -	\$ 100.00	meeting	20.00	2,000.00	-	2,000.00																				
2.6 Honorarium for Web	\$ 200.00	website	1	\$ 200.00	\$ -																									
2.7 Honorarium for translator	\$ -			\$ -	\$ 150.00	meeting	5.00	750.00	-	750.00																				
2.8 The cost of the study visit					\$1,000.00	meeting	1.00	1,000.00	-	1,000.00																				
2.8 Honorariums for trainers	\$ 200.00	training	10	\$ 2,000.00																										
2.9 Travel amount	\$ 50.00	month	3	\$ 150.00	\$ 50.00	month	9.00	450.00	251.55	198.45	50.00	month	3.00	150.00	460.80	460.80	-	483.45	458.71	24.74	432.00	-	432.00	432.00	430.92	1.08	119.78	119.78	-	
Total contract services				\$ 7,450.00				10,500.00	3,751.55	6,748.45				2,250.00	6,912.00	6,912.00	-	7,251.75	7,227.02	24.73	17,607.60	7,824.39	9,783.21	17,607.60	8,365.99	9,241.61	5,451.08	5,450.19	0.89	
3. Social media costs																														
3.1 Facebook ads	\$ 100.00	month	3	\$ 300.00	\$ 100.00	month	9.00	900.00	600.00	300.00	100.00	month	3.00	300.00	921.60	921.60	-	966.90	966.90	-	880.80	880.80	-	880.80	-	880.80	273.40	273.40	-	
3.2 Preparation of products to be placed on the platform	\$ 20.00	product	50	\$ 1,000.00	\$ 20.00	product	150.00	3,000.00	1,340.00	1,660.00																				
3.3 Prizes for video contest winners				\$ -	\$ 100.00	prize	3.00	300.00	-	300.00																				
3.4 Prizes for bloggers contest winners				\$ -	\$ 100.00	prize	3.00	300.00	300.00	-																				
3.5 Preparation of video products	\$ 500.00	video	2	\$ 1,000.00	\$ 500.00	video	4.00	2,000.00	-	2,000.00	500.00	video	1.00	500.00	1,611.50	1,611.50	-	1,611.50	1,611.50	-	4,404.00	-	4,404.00	4,404.00	4,251.00	153.00	1,367.00	1,367.00	-	
Total for social media:				\$ 2,300.00				6,500.00	2,240.00	4,260.00				800.00	3,133.44	3,379.20	- 245.76	5,865.86	5,620.09	245.77	9,571.36	3,067.17	6,504.19	9,571.36	5,945.01	3,626.35	3,116.76	3,116.76	-	
Total direct cost of the project:				\$ 10,950.00				20,600.00	7,991.55	12,608.45				4,250.00	13,731.84	13,977.60	- 245.76	16,985.21	16,714.71	270.50	30,702.16	14,414.76	16,287.40	30,702.16	15,444.60	15,257.56	9,661.44	9,660.55	0.89	
<i>Indirect project cost 4%</i>				\$ 438.00				824.00	319.66	504.34				170.00							31.20			29.50			5.40			
Total cost of project				\$ 11,388.00				21,424.00	8,311.22	13,112.78				4,420.00	13,731.84	13,977.60	- 245.76	16,985.21	16,714.71	270.50	30,733.36	14,414.76	16,287.40	30,731.66	15,444.60	15,257.56	9,666.84	9,660.55	0.89	

22. Project: HRHF – „Protecting Human Rights Defenders in Georgia“

Project period: 01 July 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

	Budget line	BUDGET Total cost (EUR)				Approved budget from HRHF (EUR)	Own contribution, EUR	ACTUAL total expense, EUR	ACTUAL expense from HRHF grant, EUR	HRHF budget remainder, EUR	HRHF budget deviation (%)
		Unit	# of units	Unit rate (EUR)	Total cost (EUR)						
1	Human Resources					4,300.00	4,300.00		4,299.87	0.13	0.00
1.1	Salaries					4,300.00	4,300.00		4,299.87	0.13	0.00
1.1.1	Project manager	month	5.00	800.00	4000.00	1,200.00	1,200.00		1,200.00	0.00	0.00
1.1.2	Financial manager	month	5.00	1300.00	6500.00	1,300.00	1,300.00		1,300.00	0.00	0.00
1.1.3	Digital Marketing Manager	month	5.00	1200.00	6000.00	1,800.00	1,800.00		1,799.87	0.13	0.01
1.2	Per Diems for missions/travel										
1.2.1											
1.2.2											
1.2.3											
2	Local office					350.00	350.00		342.91	7.09	2.03
2.1	Stationery	month	5.00	20.00		100.00	100.00		99.06	0.94	0.94
2.2	Communication (phone, Internet connection)	month	5.00	50.00		250.00	250.00		243.85	6.15	2.46
3	Equipment					14,400.00	14,400.00		12,584.07	1,815.93	12.61
3.1	Honorarium for expert to develop security strategy	Document	1.00	2600.00		2600.00	2600.00		2600.00	0.00	0.00
3.2	Honorarium for lobbyist	month	5.00	600.00		3000.00	3000.00		3000.00	0.00	0.00
3.3	Preparation of legislative package on HRDs	Document	1.00	3000.00		3000.00	3000.00		3000.00	0.00	0.00
3.4	Videos	Video	2.00	800.00		1600.00	1600.00		1600.16	-0.16	-0.01
3.5	Cards	Card	10.00	50.00		500.00	500.00		499.82	0.18	0.04
3.6	Quiz	Quiz	1.00	250.00		250.00	250.00		246.41	3.59	1.43
3.7	Facebook Ads	month	3.00	300.00		900.00	900.00		900.00	0.00	0.00
3.8	Honoraria for Lobbyist	conference	1.00	2000.00		2000.00	2000.00		187.93	1812.07	90.60
3.9	Bank fees	month/transaction	5.00	10.00		50.00	50.00		49.74	0.26	0.52
3.1	Administrative costs	month	5.00	100.00		500.00	500.00		500.00	0.00	0.00
4	Local office										
4.1	E.g. office rent										
4.2	E.g. stationery										
4.3	E.g. communication (internet, phone)										
5	Other costs, services										
5.1	E.g. Translation of documents										
5.2	E.g. Publications										
5.3	E.g. Meals for participants in seminars										
5.4	E.g. stationery for seminars and conferences										
	TOTAL COSTS					19,050.00	19,050.00	0.00	17,226.85	1823.15	9.57

23. Project: UNDP- "Economic Violence"

Audit period: 01 January 2022 – 31 December 2022

Description	Amount	SPENT	LEFT
Lawyer	\$ 3,750.00	\$ 1000.64	\$2,749.36
Court expenses (customs, notary, etc.)	\$ 300.00	\$ 0.00	\$ 300.00
Preparing information materials	\$ 800.00	\$ 289.25	\$ 510.75
Total	\$ 4,850.00	\$ 1,289.89	\$3,560.11

24. Global Fund For Women

Audit period: 01 January 2022 – 31 December 2022

Budget Items	Expenses USD
Administrative Assistant Salary	302
HR Salary	371
Honoraria for Training	200
Lawyer Trainer Fee	399
Trainings	2,619
Digital Training	557
Video about Sapari	1,459
Creating digital marketing strategy	1,023
Creating Strategy Document	3,000
Educational	836
Facebook	197
IT Support	205
Performance	1,834
Preparing Documents	1,200
Printing	42
Translation	17
Transportation	818
Travel	22
Accommodation	3,289
Bank Fee	11
Total	18,401

25. Project: Global Project Partners (GPP) “ SafetyNet - Fighting Cyberviolence Against Women”

Project period: 01 June 2022 – 31 December 2022

Audit period: 01 January 2022 – 31 December 2022

Budget							
2. Personnel Costs Third Party							
		Unit	Amount of Unit	Price per Unit	Amount in €	Spent	Left
2.1.1. Salaries		month					
Project Coordinator			6	€ 440.00	€ 2,640.00	€ 2,626.86	€ 13.14
Finacial Manager			7	€ 300.00	€ 2,100.00	€ 2,073.16	€ 26.84
Social Media Manager			6	€ 160.00	€ 960.00	€ 945.68	€ 14.32
					€ 5,700.00	€ 5,645.70	€ 54.30
		Sum 2.1					
2.2. External Experts on Cybercrime in Georgia:							
2.2.1 External Local Experts in Georgia		daily rate	5	€ 250.00	€ 1,250.00	€ 1,250.00	€ -
		Sum 2.2			€ 1,250.00	€ 1,250.00	€ -
2.3. Graphic design, PR, videos, photography in Georgia							
2.3.1. Social media manager / social media content writer, public relations in Georgia			3	€ 600.00	€ 1,800.00	€ 1,799.84	€ 0.16
		Sum 2.3			€ 1,800.00	€ 1,799.84	€ 0.16

Budget							
		Unit	Amount of Unit	Price per Unit	Amount in €		
3. Room rental for workshops in Georgia							
3.1. Room rental for workshops							
3.1.1. Room Rental and Technical Equipmen in Georgia		room rental	4	€ 120.00	€ 480.00	€ 480.00	€ -
	Sum 3.1				€ 480.00	€ 480.00	€ -
3.2. Accommodation for Participants /Experts in Georgia:							
3.2.1. Accommodation for Participants / Experts in Georgia		nights	150	€ 40.00	€ 6,000.00	€ 5,999.18	€ 0.82
	Sum 3.2				€ 6,000.00	€ 5,999.18	€ 0.82
3.3 Catering in Georgia:							
3.3.1 Catering in Georgia		participants	120	€ 20.00	€ 2,400.00	€ 2,400.00	€ -
	Sum 3.3				€ 2,400.00	€ 2,400.00	€ -
3.4 Travel cost in Georgia:							
3.4.1 Travel cost participants and experts in Georgia		travel costs	60	€ 20.00	€ 1,200.00	€ 134.74	€ 1,065.26
	Sum 3.4				€ 1,200.00	€ 134.74	€ 1,065.26
6 Material costs for printed matter, public relations materials							
6.1 Material costs for printed matter, public relations materials in Georgia			1		€ 600.00	€ 577.64	€ 22.36
6.2 Bank fee					€ 600.00	€ 598.67	€ 1.33
	Sum 6				€ 1,200.00	€ 1,176.31	€ 23.69
	SUM				€ 20,030.00	€ 18,885.77	€ 1,144.23

26. Project: UNDP Ukraine

Audit period: 01 January 2022 – 31 December 2022

Description	USD	GEL	Spent GEL	Balance GEL	Spent USD	Balance USD
Application Safe you translated into Ukrainian	300	911	911	-	300	-
Integration of the Ukrainian language in the application	800	2,430	2,430	-	800	-
Application implementation in IOS and ANDROID systems	1,400	4,252	4,252	-	1,400	-
Application Ukrainian language test	500	1,519	1,519	-	500	-
Preparation and distribution of information materials in Ukrainian language	1,850	5,618	1,196	4,422	394	1,456
Total	4,850	14,729	10,307	4,422	3,394	1,456

27. Project: GCRT “Contribution to Elimination of Gender-Based Violence and Domestic Violence in Georgia ”

Project period: 01 January 2022 – 31 December 2024

Audit period: 01 January 2022 – 31 December 2022

Expenditures	Unit	# Units (a)	Unit value (in EUR) (b)	Total Cost (in EUR) c=(a)*(b)	Q1	Q2	Q3	Q4	TOTAL Spent	Total Left	%
					Jan-Mar 2022	Apr-Jun 2022	Jul-Sep 2022	Oct-Dec 2022			
1. Human Resources											
Salaries (gross amounts, local staff) ⁴											
1.1.1.3 Project Coordinator Sapari 50% of time	Per month	18	750	13,500	1,108.57	732.46	1,524.37	375.00	3,740.41	9,759.59	72%
1.1.1.9 Social Media Manager Sapari 50% time	Per month	15	700	10,500	-	-	1,422.76	1,049.99	2,472.74	8,027.26	76%
Subtotal Human Resources				24,000					6,213.15	17,786.85	
2. Travel⁶											
2.1. International travel											
2.2 Local transportation											
Subtotal Travel				-					-	-	
3. Equipment and supplies⁷											
3.1 Purchase or rent of vehicles											

Expenditures	Unit	# Units (a)	Unit value (in EUR) (b)	Total Cost (in EUR) c=(a)*(b)	Q1	Q2	Q3	Q4	TOTAL Spent	Total Left	%
					Jan-Mar 2022	Apr-Jun 2022	Jul-Sep 2022	Oct-Dec 2022			
3.2 Furniture, computer equipment											
3.3 Machines, tools...											
3.4 Spare parts/equipment for machines, tools											
3.5 Other (please specify)											
Subtotal Equipment and supplies											
4. Local office¹⁴											
4.4 Other services (tel/fax, electricity/heating, maintenance)											
4.4.2 Other services (tel/fax, electricity/heating, maintenance) Sapari	APPORTIONMENT			3,600			115.00	192.27	307.27	3,292.73	91%
Subtotal Local office				3,600					307.27	3,292.73	
5. Other costs, services⁸											
5.6.5 Bank services Sapari	Year	3	50	150	2.51	3.92	17.62	55.47	79.51	70.49	47%
Subtotal Other costs, services				150					79.51	70.49	
6. Other											
6.4.1 Lawyer 1	Per month	30	700	21,000	1,372.32	1,417.26	2,799.29	2,100.00	7,688.87	13,311.13	63%
6.4.2 Lawyer 2	Per month	30	700	21,000	-	-	1,400.00	2,100.00	3,500.00	17,500.00	83%
6.4.3 Lawyer Kutaisi	Per month	30	600	18,000	1,173.71	1,231.25	2,404.67	1,800.00	6,609.63	11,390.37	63%
6.4.4 Lawyer qvemo Kartli	Per month	15	600	9,000	1,173.71	1,281.97	2,329.96	1,800.00	6,585.65	2,414.35	27%
6.5 Safe you Application development and maintenance	Per month	32	700	22,400	-	1,837.30	3,175.60	1,808.48	6,821.38	15,578.62	70%
6.6 Expert fees	Day	95	120	11,400	2,128.46	1,454.90	1,439.88	-	5,023.24	6,376.76	56%
Subtotal Other				102,800					36,228.77	66,571.23	

Expenditures	Unit	# Units (a)	Unit value (in EUR) (b)	Total Cost (in EUR) c=(a)*(b)	Q1	Q2	Q3	Q4	TOTAL Spent	Total Left	%
					Jan-Mar 2022	Apr-Jun 2022	Jul-Sep 2022	Oct-Dec 2022			
7. Subtotal direct eligible costs of the Action (1-6)				130,550					42,828.71	87,721.29	
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action) Sapari				9,128	54.72	114.49	284.27	187.91	641.39	8,486.61	93%
9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+ 8)				139,678					43,470.10	96,207.90	
10.1 Provision for contingency reserve (maximum 5% of 7 'Subtotal of direct eligible costs of the Action')				-	-	-	-	-	-	-	
10.2 Volunteers' work ¹⁵	Per day			-	-	-	-	-	-	-	
11. Total eligible costs (9+10)				139,678	7,014.00	8,073.55	16,913.42	11,469.12	43,470.10	96,207.90	69%

Approved by:

Babutsa Patarai
 Executive Director




February 27, 2023

Summary of Significant Accounting Policies and Other Explanatory Notes

General Information

Union "Sapari" was established in 2001 as a rehabilitation center for victims of domestic violence. The following year, "Sapari" opened the first shelter for victims of domestic violence, where victims could get medical and psychosocial assistance as well as other clients of "Sapari". "Sapari" activities include not only providing free legal and psychological assistance to women victims of violence but also raising public awareness for the prevention of domestic violence, training of police and social workers and maximizing Georgian legislation in terms of elimination of gender equality and violence. "Sapari" has expanded its mandate and is working on all issues related to women's rights since 2013.

The mission of "Sapari" is to create an equal, non-discriminatory and non-violent environment.

The Union "Sapari" address is: 11/a Kantaria St. 0161 Tbilisi, Georgia

Projects Description

1. UN Women – 00098242

Project Duration: 08.02.2022 - 30.06.2022

Project name: UN Joint Program for Gender Equality (UNJP)

Within the project, Sapari promoted strategic litigation on VAWG/DV, LGBTIQ, sexual harassment, and women with disabilities issues and advocated for the implementation of the decisions of the national, regional or international courts, tribunals, treaty bodies or special procedures by Georgia. a. Under the project we want to reach following goals: all people in Georgia have equitable and inclusive access to quality, resilient and gender-sensitive services delivered in accordance with international human rights standards.

2. Prague Civil Society Centre

Project duration: 01.08.2021-01.03.2022

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In 2022, the Facebook social network continued the campaign "I am also a child", which was started the previous year, and is dedicated to exposing the negative consequences of the gender factor in the distribution of inheritance.

The campaign is an attempt to break the socio-cultural clichés, as a result of which women become victims of domestic violence by parents, husbands and/or brothers. This violence continues for years and puts a heavy burden on the physical, psychological and economic condition of women.

As part of the campaign, on a special Facebook page, stories of women who were unfairly treated by family members during the inheritance distribution process were published. In the background of hundreds of stories (mostly, these stories were sent to us by the readers of the page themselves), a rather difficult picture emerged, which shows how damaging the traditional asymmetry of property distribution based on gender has on women in our country.

3. Urgent Action Fund for Women's Human Rights - 2944-22

Within the framework of this project, we received funding for training the bloggers of Sapari's bilingual platform - "Panjara" and wrote the document. At the beginning of the year, bloggers on our platform –

Panjara - became victims of cyber violence, which is why we had to work with a psychologist and also decided to create a cyber security strategy.

4. Open Society Foundation – Strengthening of equality policy - focus on Samtskhe-Javakheti

The goal of the project was to promote equality policies in the public, private and civil sectors, with a special focus on the Samtskhe-Javakheti region. Also, raising awareness of the coalition's activities.

5. UNFPA - GEO04PHP - Sexuality Education: Supporting Comprehensive Sexuality Education through educating young girls and their parents (01.02.2022 - 30.06.2022)

The task of the project was to promote knowledge on sexual and reproductive issues for women and girls living in Georgia. The goals are to raise the awareness of Georgian, Armenian and Azerbaijani girls and women on sexual and reproductive health issues, as well as to raise the awareness of parents on reproductive and sexual issues and to increase their involvement in raising children's awareness.

6. NDI - Research & Social Campaign on Economic Violence in Georgia (01.11.2021 - 20.03.2022)

Within the scope of the project, research on economic violence was conducted, legal assistance was provided to victims of economic violence, and Sapari also conducted an awareness-raising campaign on the issues of economic violence.

7. Norwegian Ministry of Foreign Affairs - Improving Access to Justice for the Victims of Sexual Crimes in Georgia II - QZA151000 (01.08.2021-01.08.2022)

The aim of the project is to ensure access to justice for victims of sexual violence by raising awareness on sexual crimes; involving a social media campaign to remove the 'taboo' of sexual assaults and to empower female victims of sexual crimes. The second part of the project was to train police, prosecutors and lawyers to deepen their knowledge with regards to sexual crimes to overall make the processes of investigation, prosecution and litigation of sexual violence crimes more effective.

8. HRHT - #52 grant, COVID-19: Civil Society resilience and sustainability (15.11.2021 - 15.04.2022)

At the end of 2021 and the beginning of 2022, Covid was actively raging in Georgia, including a new strain - Omicron. In the villages of Samtskhe-Javakheti and Kvemo Kartli, awareness about the need for vaccination was particularly low. Representatives of ethnic minorities had this problem intensely. The bloggers of Sapari platforms - "Gandzi" and "Panjara" held dozens of meetings on increasing awareness of vaccination within the project. In the framework of the project, informative videos and posters were produced and a campaign was carried out.

9. HRHT # 32 - COVID-19: Civil Society resilience and sustainability – Emergency grants Narrative Subgrantees Reporting (15/07/2021-15/04/2022)

The goal of the project was to develop communication tools/channels for the Sapari; Effective presentation of the activities and achievements of Sapari to the public and for target audiences.

10. Zinc - Supporting psychosocial rehabilitation of young people from closed residential institutions. - 1

Within the framework of the project, Sapari aims to meet one of the urgent needs of the beneficiaries of closed residential institutions and/or boarding houses: psychological rehabilitation, legal assistance, social rehabilitation.

11. Open Society Georgia Foundation - EINT/10/21 - 21256, Ninotsminda - Social, psychological and legal rehabilitation of beneficiaries of children's boarding school. (27.07.2021 – 27.03.2022)

The improper treatment of children by the former beneficiaries of the Ninotsminda boarding school was confirmed. Every day we receive information about the cruel treatment they suffered while living in the boarding house and the social and psychological problems they still face. Some of them say that they have lost their jobs and have a difficult social background. Former beneficiaries, as well as current beneficiaries, need comprehensive rehabilitation. Sapari provides them with free legal assistance, social worker counseling and, in partnership with GCRT, offers them psychological assistance as well.

12. MERCY CORPS GEORGIA; Women's Initiative for Security and Equity (WISE) - 33864S001, 01.11.2022-31.08.2025

The project goal is to understand, prevent, and address GBV as it intersects with VE through locally designed and led initiatives that can address and respond to physical, technology-facilitated, and related violence that negatively impact gender equality and inclusive, democratic societies.

13. National Democratic Institute - Addressing Economic Violence And Nonpayment Of Alimony - 22-2 2723A-GEO.0-2341 (2022-2023)

Economic violence is one of the most hidden and normalized forms of family and gender violence in Georgia. Economic violence seriously hampers women's economic, physical and psychological health. The goal of the project is to encourage the development of a legal framework for effective mechanisms against economic violence in Georgia and to prevent economic violence as much as possible. Sapari helps women victims of economic violence and represents them in court. The project includes awareness-raising social media campaigns.

14. OSGF- Strengthening of equality policy - focus on Samtskhe-Javakheti- 01/04/2022-31/01/2023

Strengthening anti-discrimination and equality policies, raising awareness of anti-discrimination services. The focus of the project is the focus on the Samtskhe-Javakheti region.

15. Embassy of the Netherlands;

Project Name: Problems faced by women political party coordinators for elections are a feminist issue-

Project Duration: 01/07/2022-01/06/2023

Firstly it will advance the rights of women in Georgia as it aims to empower the women coordinators with information about the forms of abuse and violence, about labour exploitation and labour rights. This support will assist them in identifying and countering rights violations in the future. Thus the Goal of the project is to contribute to fair and transparent elections and election coordination by political parties in Georgia.

**16. UN Women - 00132694
Project Duration: 10.10.2022 -21.12.2026
Project name: UN Joint Program for Gender Equality (UNJP)**

Within the project, Sapari is responsible for providing strategic litigation on SGBV and sexual harassment cases to advocates for the implementation of the decisions of the national, regional, or international courts, Providing strategic litigation on SGBV and sexual harassment cases to advocate for the performance of the findings of the national, regional, or international courts, etc.

17. Europe Foundation - G3327

Project Duration: 1/12/2022-30/11/2023

Project Name: Political Empowerment of Ethnic Minority Women Living in Marneuli

The project aims to promote the political empowerment of ethnic minority women living in Marneuli municipality and their active participation in developing public policy and monitoring its implementation. The project will cooperate with local non-governmental organizations, community centers, and local media to achieve this goal. In addition, for ethnic minority women, workshops will be held on specific advocacy steps and tools, as well as their self-advocacy empowerment.

18. KVINFO - 7-702-7023-702302

Project Duration: 01.01.2022-31.12.2022

Project name: Gender for Democracy: Strengthening Gender Justice in Georgia, Ukraine and Denmark

The main outcome of the project is to Improve gender justice in Georgia within the areas of women's leadership and political participation, prevention and response to SGBV, gender stereotypes, the capacity of civil society, and equality in the labor market. During the project organization will be working to build on the results and lessons learned in the fields of legal reform and gender-equal access to justice, gender-equal political participation, gender-based violence, violence against women, documentation and gender equality research, and dialogue on gender-equal values.

19. Open Society Georgia Foundation - EINT/01/22 - 21316 (31.03.2022 - 31.03.2023)

Ninotsminda - Social, psychological and legal rehabitatin of beneficiaries of children's boarding school.

The aim of the project is to provide psychological and legal assistance to the former and current beneficiaries of the boarding house and to provide them with advice on any issue. Within the framework of the project, we cooperate with GCRT, which provides psychological assistance to the beneficiaries of the boarding house. We represent the beneficiaries at the legal level both in Georgia and abroad.

20. UNFPA - GEO04PHPEHPRACTKK

Project Duration: - 31.03.2022 - 31.03.2023

Project Name: - "Ending violence against women and girls in Georgia"

The Azerbaijani-Georgian language platform was created in 2019 and in a short period of time became the voice of the Georgian Azerbaijani youth living in Georgia. On Panjara, young people actively share with the audience about their aspirations, needs, problems, and new opportunities. The platform provides reliable and evidence-based information to young people and other members of society so that they can make informed choices about their future, health, education, etc.

21. UNFPA – GEO04PHPEHPRACTSJ

Project Duration: - 01.01.2022 - 31.06.2023

Project Name: To overcome gender-based sex selection and related harmful practices in the South Caucasus"

In 2021, the Armenian-Georgian language platform "Gandzi" was created to promote the voice of Armenian-speaking youth populated Georgia. Through the platform young people actively tell us about their aspirations, needs, and challenges and share new opportunities. The platform provides reliable and evidence-based information to young people and other members of society so that they can make informed choices about their future, health, education, etc.

**22. Human Rights House Foundation (HRHF) - Protecting Human Rights Defenders in Georgia
2 - H2H-028-2022 - 01.07.2022 - 31.12.2022**

Human rights defenders in Georgia face many obstacles while carrying out their activities. There were cases when they became victims of verbal and/or physical attacks. Within the framework of the project, Sapari, Georgian Democratic Initiative (GDI) and Tbilisi Human Rights House (HRHT) will work on a legislative initiative on the definition of the status of human rights defenders and the mechanisms of its protection. The bill is based on the needs and threats identified in two studies conducted by Sapari in 2021-2022.

23. UNDP ECONOMIC VIOLENCE

Within this project Sapari helps women who are victims of economic violence. We our full-time lawyer is giving them the consultation about any kind of topic connected to economic violence. In the case of need, we represent them in court national and international levels.

24. Global Fund For Women

During the funding from Global Fund For Women the organization is able to provide different activities to continue doing activities with its values and views.

25. Global Project Partners e.V - 325

Project Duration: 01.06.2022 - 31.12.2022

Project name: SafetyNet - Fighting Cyberviolence against Women

The aim of the grant is to strengthen the capacities of representatives of civil society organizations active in the field of gender-based violence against women and girls in Georgia and to fight cyber violence and online hate speech against women and girls in the three partner countries.

26. UNDP UKRAINE

Via this project Sapari aimed to raise awareness about the application 'safe you' that helps women to feel safe in any kind of danger. We translated the app in Ukrainian language and print the brochures about using the app and the 'SOS' button and spread it through the Ukrainian refugees in Georgia. We also translated in Ukrainian all the social media products we had about 'Safe You' and its using.

27. EUROPEAN UNION- ENI/2021/429-044

Project Duration: 01.01.2022-31.12.2024

Project name: Contribution to Elimination of Gender-Based Violence and Domestic Violence in Georgia

The project aim is to A. improve legislation regarding sexual crimes, B. improve access to justice for women victims of gender-based violence (particularly sexual crimes). C. Improve response mechanisms by local authorities to prevent gender-based and domestic violence. D. Change perception regarding sex crimes, consent, rape and marital rape. E. Transmedia awareness raising campaign and targeted campaign to download the application SAFEYOU.

Basis of Preparation

The Organization performs its bookkeeping according to the accounting requirements of donor organizations. Financial Manager checks all incoming documents such as procurement package, payrolls, rent payments, expenses for office maintenance etc. Financial Manager is responsible to verify the existence of all required documents on file as well as mathematical correctness for the documents before making any kind of financial record. Financial Manager keeps expense register in excel spreadsheet, basis on which financial reports are prepared and sent to the donors. The organization uses bank transfer for payments and receipts. Special bank accounts are opened in TBC bank for each project. The functional currency for the Organization is Georgian Lari (GEL).

Cash

Cash includes cash balances at the Bank accounts.

Revenue and expense

Received grant amounts are recognized as revenue in accordance with the paid amounts by donors and are used for the project purposes.

Expenses are recognized as soon as the service is done, using cash basis of accounting.

Taxation

The current tax charge is calculated in accordance with the regulations of Georgia. Organization pays income tax, which it withholds from salary, organization also pays pension charge 2%, which it withholds from salary and 2% is paid by the organization itself (employer pension charge). Generally, salary is paid from grants.