

Organization:
Union "Sapari"

Auditor: Crowe
GE LLC

Union "Sapari"

Special Purpose Financial Statements and Independent Auditor's Report

For the period: 01 January 2021 till 31 December 2021

List of projects:

- Human Right House Foundation – Supporting human rights defenders in Georgia and Ukraine
- Human Right House Foundation – Supporting human rights defenders in Georgia
- Open Society Foundation- Strengthening of equality policy - focus on Samtskhe-Javakheti (Grant 21181)
- Open Society Foundation - Social, psychological and legal rehabilitation of the beneficiaries of children's houses (Grant 21256)
- Human Rights House Tbilisi - "Media Campaign Grants: Covid19 Vaccination Campaign" (Grant #52)
- Human Rights House Tbilisi- „Capacity development training grants“(Grant #32)
- Prague Civil Society Centre- „Naambobi” (Grant THS_2021_1_03)
- Together For Equality – Financing Organization's Operational Expenses
- National Demographic Institute (NDI) – Fixed amount award #301270-103
- Royal Norwegian Embassy - Improving access to justice for victims of sexual crimes in Georgia (Grant QZA151000);
- Partnership for Human Rights – (Grant 21231)
- UNFPA - Support to Prevention of Harmful Practices against Women and Girls among Azerbaijani Ethnic Minority Population
- Netherlands Embassy in Tbilisi - Improving access to justice for the victims of sexual crimes in Georgia
- East West Management Institute, Inc. (EWMI) - Protecting Women's Rights

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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, 2021 till December 31, 2021 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, 2021 till December 31, 2021, 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 Foundation; Human Rights House Tbilisi; Together For Equality; Royal Norwegian Embassy; Prague Civil Society Centre; National Demographic Institute; UNFPA; Partnership For Human Rights. 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

Crowe GE LLC

Axis Business Palace, floor IV,

2, D. Gamrekeli St., 0160 Tbilisi, Georgia



September 12, 2022

Income/Receipts

Project: Human Right House Foundation- Supporting human rights defenders in Georgia and Ukraine in mind and actions

Project period: 1 April 2021 – 31 October 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization
Date of grant installment	(EUR)
March 18, 2021	8,915,5
July 29, 2021	7,132,4
December 30, 2021	1,552,08
Total	<u>17,599.98</u>

Project: Human Right House Foundation- Supporting human rights defenders in Georgia

Project period: 1 October 2021 – 31 January 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization
Date of grant installment	(EUR)
October 08, 2021	8,978.00
Total	<u>8,978.00</u>

Project: Open Society Foundation - Social, psychological and legal rehabilitation of the beneficiaries of children's houses

Project period: 27 July 2021 – 27 February 2022

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization
Date of grant installment	(GEL)
September 07, 2021	30,521.19
December 23, 2021	31,544.79
Total	<u>62,065.98</u>

Project: Open Society Foundation – Strengthening of equality policy - focus on Samtskhe-Javakheti

Project period: 25 December 2020 – 25 December 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (GEL)
Date of grant installment	
April 27, 2021	53,355.03
August 13, 2021	35,248.22
December 23, 2021	65,627.81
Total	<u>154,231.06</u>

Project: Human Rights House Tbilisi - “Media Campaign Grants: Covid19 Vaccination Campaign”

Project period: 15 October 2021 – 15 April 2022

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (EUR)
Date of grant installment	
October 28, 2021	8,269.00
Total	<u>8,269.00</u>

Project: Human Rights House Tbilisi- „Capacity development training grants”

Project period: 15 July 2021 – 15 April 2022

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (EUR)
Date of grant installment	
July 30, 2021	11,000.00
October 29, 2021	6,575.00
Total	<u>17,575.00</u>

Project: Prague Civil Society Centre- (Grant THS_2021_1_03)

Project period: 01 February 2021 – 01 August 2021

Audit period: 01 January 2021 – 31 December 2021

Date of grant installment	Amount received from Donor organization (EUR)
February 26, 2021	3,972.00
July 01, 2021	2,152.00
Total	<u>6,124.00</u>

Project: Together For Equality – Financing Organization's Operational Expenses

Project period: 17 June 2020 – 17 July 2021

Audit period: 01 January 2021 – 31 December 2021

Date of grant installment	Amount received from Donor organization (GEL)
June 19, 2020	15,075.00
Total	<u>15,075.00</u>

Project: National Demographic Institute (NDI) – Fixed amount award

Project period: 01 November 2021 – 20 March 2022

Audit period: 01 January 2021 – 31 December 2021

Date of grant installment	Amount received from Donor organization (USD)
December 14, 2021	2,371.00
December 24, 2021	3,658.00
Total	<u>6,029.00</u>

Project: Royal Norwegian Embassy - Improving access to justice for victims of sexual crimes in Georgia

Project period: 01 August 2021 – 31 August 2022

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (EUR)
Date of grant installment	
August 19, 2021	23,532.58
Total	<u>23,532.58</u>

Project: Partnership For Human Rights – (Grant 21231)

Project period: 01 January 2021 – 25 January 2022

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (GEL)
Date of grant installment	
August 02, 2021	1,325.6
September 04, 2021	1,325.6
September 29, 2021	1,325.6
October 26, 2021	1,325.6
November 29, 2021	1,355.49
December 24, 2021	1,355.49
Total	<u>8,013.38</u>

Project: UNFPA - Support to Prevention of Harmful Practices against Women and Girls among Azerbaijani Ethnic Minority Population

Project period: 1 April 2021 – 31 December 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (GEL)
Date of grant installment	
March 12, 2021	2,828.34
April 13, 2021	21,412.50
July 21, 2021	19,363.07
August 26, 2021	14,464.05
October 20, 2021	57,758.88
December 31, 2021	1,822.31
Total	<u>117,649.15</u>

Project: Netherlands Embassy in Tbilisi - Improving access to justice for the victims of sexual crimes in Georgia

Project period: 01 September 2019 – 28 February 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (GEL)
Date of grant installment	
May 24, 2021	6,749
Total	<u>6,749</u>

Project: East West Management Institute, Inc. (EWMI) - Protecting Women's Rights

Project period: 15 April 2020 – 15 November 2021

Audit period: 01 January 2021 – 31 December 2021

	Amount received from Donor organization (GEL)
Date of grant installment	
January 27, 2021	31,501.64
April 28, 2021	25,354.41
August 11, 2021	24,023.47
Total	<u>80,879.52</u>

Expenditure

Project: Human Right House Foundation- Supporting human rights defenders in Georgia and Ukraine in mind and actions

Project period: 1 April 2021 – 31 October 2021

Audit period: 01 January 2021 – 31 December 2021

Grant Agreement			Financial Report				
Interim Reporting Period (04/2021 - 06/2021)							
Final Reporting Period (04/2021 - 10/2021)							
Budget line		Approved budget from HRHF	ACTUAL Expense			Deviation	
			Interim	Final	Total, EUR	EUR	%
1	Human Resources	4,010.00	1,689.77	2,320.00	4009.8	0.23	0.01%
1.1	Salaries	€ 4,010.00	€ 1,689.77	€ 2,320.00	€ 4,009.77	€ 0.23	0.01%
1.1.1	Coordinator (50%)	€ 2,450.00	€ 1,049.77	€ 1,400.00	€ 2,449.77	€ 0.23	0.01%
1.1.2	Accountant in Georgia (20%)	€ 1,260.00	€ 540.00	€ 720.00	€ 1,260.00	€ -	0%
1.1.3	Accounting charges in Ukraine (20%)	€ 300.00	€ 100.00	€ 200.00	€ 300.00	€ -	0%
2	Travel	€ 250.00	€ 31.51	€ 179.14	€ 210.65	€ 39.35	16%
2.1	Taxi services	€ 120.00		€ 80.64	€ 80.64	€ 39.36	33%
2.2	Fuel for car	€ 30.00	€ 15.48	€ 14.52	€ 30.00	€ 0.00	0%
2.3	Vehicle maintenance	€ 100.00	€ 16.03	€ 83.98	€ 100.01	-€ 0.01	0%
3	Equipment	€ 730.00	€ 675.03	€ -	€ 675.03	€ 54.97	8%
3.1	Computer	€ 700.00	€ 675.03		€ 675.03	€ 24.97	4%
3.2	Computer accessories	€ 30.00			€ -	€ 30.00	100%
4	Local office	€ 574.00	€ 109.62	€ 407.01	€ 516.62	€ 57.38	10%
4.1	Stationary	€ 84.00		€ 129.22	€ 129.22	-€ 45.22	-54%
4.2	Communication (phone, internet connection)	€ 210.00	€ 29.14	€ 114.15	€ 143.29	€ 66.71	32%
4.3	Post services	€ 140.00	€ 58.90	€ 56.74	€ 115.63	€ 24.37	17%
4.4	Utilities	€ 140.00	€ 21.58	€ 106.90	€ 128.48	€ 11.52	8%

Grant Agreement			Financial Report				
Interim Reporting Period (04/2021 - 06/2021)							
Final Reporting Period (04/2021 - 10/2021)							
Budget line		Approved budget from HRHF	ACTUAL Expense			Deviation	
			Interim	Final	Total, EUR	EUR	%
5	Other costs, services	€ 12,267.00	€ 3,438.19	€ 8,749.72	€ 12,187.91	€ 79.09	0.6%
5.1	Individual psycho consultations (70sessions in Georgia, 50 in Ukraine)	€ 4,800.00	€ 320.00	€ 4,480.00	€ 4,800.00	-€ 0.00	0%
5.2	Group sessions (2 in Georgia, 1 in Ukraine)	€ 1,512.00		€ 1,512.00	€ 1,512.00	€ -	0%
5.3	Honorarium for the research	€ 4,200.00	€ 2,499.66	€ 1,700.00	€ 4,199.67	€ 0.33	0.01%
5.4	Print research	€ 350.00		€ 350.00	€ 350.00	-€ 0.00	0%
5.5	Bank service fees	€ 105.00	€ 18.52	€ 6.44	€ 24.96	€ 80.04	76%
5.6	Audit	€ 300.00		€ 300.00	€ 300.00	€ -	0%
5.7	Other costs, services	€ 1,000.00	€ 600.00	€ 401.27	€ 1,001.27	-€ 1.27	-0.1%
	TOTAL COSTS	€ 17,831.00	€ 5,944.11	€ 11,655.87	€ 17,599.98	€ 231.02	1.3%

Human Right House Foundation- Supporting human rights defenders in Georgia

Project period: 1 October 2021– 31 January 2022

Audit period: 01 January 2021 – 31 December 2021

№	Budget line	BUDGET Total cost (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)	Aproved Budget from HRHF					
1	Human resources				€ 3,978.00	€ 3,978.00		€ 3,978.00	€ 3,978.00	€ 0.00	0.00%
1	Salaries				€ 3,978.00	€ 3,978.00		€ 3,978.00	€ 3,978.00	€ 0.00	0.00%
1.1	Coordinator (50%) - Natia Gamkhitashvili	month	3	€ 500.00	€ 1,500.00	€ 1,500.00		€ 1,500.00	€ 1,500.00	-€ 0.00	0.00%
1.2	1.2Accountant - Giorgi Tushishvili	month	3	€ 100.00	€ 300.00	€ 300.00		€ 300.00	€ 300.00	€ 0.00	0.00%
1.3	Lobbyist (25%) - Babutsa Pataraia	month	3	€ 700.00	€ 2,100.00	€ 2,100.00		€ 2,100.00	€ 2,100.00	-€ 0.00	0.00%
1.4	Obligatory Participation in Pension Fund	month		€ 0.02	€ 78.00	€ 78.00		€ 78.00	€ 78.00	€ 0.00	0.00%
2	Travel				€ 290.00	€ 290.00		€ 289.73	€ 289.73	€ 0.27	-0.09%
2.1	Taxi services	unit	50	€ 3.00	€ 150.00	€ 150.00		€ 150.00	€ 150.00	-€ 0.00	0.00%
2.2	Fuel for car	Ltr	50	€ 0.80	€ 40.00	€ 40.00		€ 39.73	€ 39.73	€ 0.27	-0.67%
2.3	Vehicle Maintenance	unit	1	€ 100.00	€ 100.00	€ 100.00		€ 100.00	€ 100.00		0.00%
3	Equipment										
3.1											
3.2											
4	Local office				€ 240.00	€ 240.00		€ 193.02	€ 193.02	€ 46.98	-19.57%
4.1	Stationery	month	3	€ 25.00	€ 75.00	€ 75.00		€ 74.74	€ 74.74	€ 0.26	-0.34%
4.2	Communication (phone, Internet connection)	month	3	€ 20.00	€ 60.00	€ 60.00		€ 59.90	€ 59.90	€ 0.10	-0.16%
4.3	Post service	month	3	€ 15.00	€ 45.00	€ 45.00				€ 45.00	-100.00%
4.4	Utilities	month	3	€ 20.00	€ 60.00	€ 60.00		€ 58.38	€ 58.38	€ 1.62	-2.70%
5	Other costs, services				€ 6,715.00	€ 6,715.00		€ 6,673.22	€ 6,673.22	€ 41.78	-0.62%
5.4	Honorarium for the research	research	1	€ 2,500.00	€ 2,500.00	€ 2,500.00		€ 2,500.00	€ 2,500.00	-€ 0.00	0.00%
5.5	Marketing service fee	month	3	€ 300.00	€ 900.00	€ 900.00		€ 900.00	€ 900.00		0.00%
5.6	Facebook ads	month	3	€ 100.00	€ 300.00	€ 300.00		€ 300.00	€ 300.00		0.00%
5.7	Media content (videos)	unit	3	€ 600.00	€ 1,800.00	€ 1,800.00		€ 1,799.92	€ 1,799.92	€ 0.08	0.00%
5.8	Print research	brochure	100	€ 4.00	€ 400.00	€ 400.00		€ 371.27	€ 371.27	€ 28.73	-7.18%
5.9	Bank service fees	month	3	€ 5.00	€ 15.00	€ 15.00		€ 3.14	€ 3.14	€ 11.86	-79.05%
5.10	Honorarium for the policy papers	bill	1	€ 600.00	€ 600.00	€ 600.00		€ 598.88	€ 598.88	€ 1.12	-0.19%
5.11	Audit	report	1	€ 200.00	€ 200.00	€ 200.00		€ 200.00	€ 200.00		0.00%
	TOTAL COSTS				€ 11,223.00	€ 11,223.00		€ 11,133.97	€ 11,133.97	€ 89.03	-0.79%

Project: Open Society Foundation- "Social, psychological and legal rehabilitation of the beneficiaries of children's houses"

Project period: 27 July 2021 – 27 February 2022

Audit period: 01 January 2021 – 31 December 2021

Budget Lines		Project Budget (USD)	I Tranch	I Tranch (Balance)	Total Expense (USD)	Remaining Balance (USD)
1	2		Expense (USD)	Expense (USD)		
1	2	3	4	5	7 (4+5)	8(3-7)
1	Salaries/Honorarium					
1.1	Project Director (40%)	4800	3000.00	1800.00	3000.00	1800.00
1.2	Lawyer (100%)	6000	3750.00	2250.00	3750.00	2250.00
1.3	Social Worker (100%)	2000	1250.00	750.00	1250.00	750.00
1.4	Accountant (15%)	1280	800.00	480.00	800.00	480.00
1.5	Project Assistant (70%)	2800	1750.00	1050.00	1750.00	1050.00
	Total Salaries/Honorarium	16880.00	10550.00	6330.00	10550.00	6330.00
2	Service:					
2.1	Services of a psychologist/psychiatrist	0		0.00	0.00	0.00
2.2	Notary, translation, court fee	300	19.79	280.21	19.79	280.21
2.3	Development of "crowdfunding" concept and material	0		0.00	0.00	0.00
	Total operating expenses	300.00	19.79	280.21	19.79	280.21
3	Business trip/travel expenses:					
3.1	Per Diem	132	67.45	64.55	67.45	64.55
3.2	Hotel	150	109.21	40.79	109.21	40.79
3.3	Transportation	160	0.00	160.00	0.00	160.00
	Total business trip/travel expenses	442.00	176.66	105.34	176.66	265.34
4	Seminars/trainings/presentations					
4.1	Office expenses	50	48.18	1.82	48.18	1.82
4.2	Communication cost	130	48.82	81.18	48.82	81.18
4.3	Fuel	400	214.83	185.17	214.83	185.17
4.4	Utilities	150	85.34	64.66	85.34	64.66
4.5	Bank Fee	80	9.91	70.09	9.91	70.09
4.6	Facebook Ad	400	400.00	0.00	400.00	0.00
	Total seminars/trainings/presentations	1210.00	807.08	402.92	807.08	402.92
5	Equipment					
5.1	Audit cost	400	0.00	400.00	0.00	400.00
5.2	Other indirect costs	384	59.82	324.18	59.82	324.18
5.3	Pension tax	383.6	188.80	194.80	188.80	194.80
	Total indirect costs	1167.60	248.62	918.98	248.62	918.98
	Total	19999.60	11802.15	8037.45	11802.15	8197.45

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

Project period: 25 December 2020 – 25 December 2021

Audit period: 01 January 2021 – 31 December 2021

Budget Lines		Project Budget (USD)	I Tranche Expense (USD)	I Tranche (Balance) Expense (USD)	II Tranche Expense (USD)	Total Expense (USD)	Remaining Balance (USD)
1	2	3	4	5	6	7(4+5+6)	8(3-7)
1	Salaries/Honorarium						
1.1	Project Director	7200	1800.00	0.00	3000.00	4800.00	2400.00
1.2	Lawyer	9000	2250.00	0.00	3750.00	6000.00	3000.00
1.3	Social Worker	3600	900.00	0.00	1500.00	2400.00	1200.00
1.4	Accountant	1920	480.00	0.00	800.01	1280.01	639.99
1.5	Project Assistant	4200	1050.00	0.00	1750.01	2800.01	1399.99
	Total Salaries/Honorarium	25920	6480.00	0.00	10800.01	17280.01	8639.99
2	Service:						
2.1	Printing and Publications	800	0.00	0.00	0.00	0.00	800.00
2.2	Translation and editing of reports	1200	783.76	0.00	247.36	1031.12	168.88
2.3	Preparation of monitoring report	900	0.00	0.00	0.00	0.00	900.00
2.4	Cooperation with a media company	1600	683.38	0.00	0.00	683.38	916.62
	Total operating expenses	4500	1467.14	0.00	247.36	1714.50	2785.50
3	Business trip/travel expenses:						
3.1	Per Diem	200	26.06	0.00	0.00	26.06	173.94
3.2	Transportation	200	0.00	0.00	0.00	0.00	200.00
	Total business trip/travel expenses	400	26.06	0.00	0.00	26.06	373.94
4	Seminars/trainings/presentations						
4.1	Hall rental	0	0.00	0.00	0.00	0.00	0.00
4.2	Meals for participants	150	0.00	0.00	137.00	137.00	13.00
4.3	Placement of trainers	200	0.00	0.00	200.00	200.00	0.00
4.4	Placement of participants in youth training	3750	3418.21	0.00	0.00	3418.21	331.79

Budget Lines		Project Budget (USD)	I Tranche	I Tranche (Balance)	II Tranche	Total Expense (USD)	Remaining Balance (USD)
			Expense (USD)	Expense (USD)	Expense (USD)		
1	2	3	4	5	6	7(4+5+6)	8(3-7)
4.5	Transportation of young people	200	262.80	0.00	0.00	262.80	-62.80
4.6	Trainer expenses	2800	1800.00	0.00	999.99	2799.99	0.01
	Total seminars/trainings/presentations	7100	5481.02	0.00	1336.99	6818.01	281.99
5	Equipment						
5.1	Computer	600	597.96	0.00	0.00	597.96	2.04
	Total equipment expenses	600	597.96	0.00	0.00	597.96	2.04
6	Operating expense						
6.1	Office rent	0	0.00	0.00	0.00	0.00	0.00
6.2	Office expense	280	30.35	1.23	0.00	31.58	248.42
6.3	Communication cost	480	25.64	199.99	0.00	225.63	254.37
6.4	Fuel	1200	0.00	177.43	0.00	177.43	1022.57
6.5	Utilities	600	53.67	39.54	0.00	93.21	506.79
6.6	Bank Fee	120	4.60	3.99	36.98	45.56	74.44
6.7	Facebook Ad	600	85.98	0.00	0.00	85.98	514.02
	Total operating expenses	3280	200.24	422.17	36.98	659.38	2620.62
7	Indirect costs					0.00	0.00
7.1	Audit cost	960	43.52	0.00	0.00	43.52	916.48
7.2	Small grants for non-governmental organizations	2000	0.00	0.00	2000.00	2000.00	0.00
7.3	Small grants for young people	2000	0.00	198.37	1280.00	1478.37	521.63
7.4	Other indirect costs	600	131.85	97.01	103.80	332.66	267.34
7.5	Pension tax	630.40	163.28	141.39	54.15	358.81	271.59
	Total indirect costs	6190.40	338.65	436.76	3437.95	4213.36	1977.04
	Total	47990.40	14591.07	858.92	15859.29	31309.29	16681.11

Project: Human Rights House Tbilisi - "Media Campaign Grants: Covid19 Vaccination Campaign"

Project period: 15 October 2021 – 15 April 2022

Audit period: 01 January 2021 – 31 December 2021

No	Budget line-Cost description	Unit	# of units	Unit rate	Total cost	Expenses	Remaining Balance
1	Project Coordinator	Month	6	540	3240.00	1080.00	2160.00
2	Financial Manager	Month	6	108	648.00	216.00	432.00
3	Brochure preparation fee	Brochure	1	360	360.00	0.00	360.00
4	Brochure printing	Brochure	2000	0.36	720.00	593.22	126.78
5	Poster printing	Poster	30	3.8	114.86	0.00	114.86
6	Preparation of videos	Video	3	1080	3240.00	2114.60	1125.40
7	Fee for preparing posts for platforms	Post	42	54	2268.00	570.90	1697.10
8	Facebook Ad	Month	6	180	1080.00	540.00	540.00
9	Live Meeting honorarium	Meeting	1	720	720.00	0.00	720.00
10	Trainer's fee	Training	1	720	720.00	720.00	0.00
11	Fee for meetings	Meeting	20	180	3600.00	0.00	3600.00
12	Transportation costs	Month	6	72	432.00	0.00	432.00
13	Administrative costs (5%)				857.14	93.74	763.40
	TOTAL COSTS				18000.00	5928.46	12071.54

Project: Human Rights House Tbilisi- „Capacity development training grants“(Grant #32)

Project period: 15 July 2021 – 15 April 2022

Audit period: 01 January 2021 – 31 December 2021

№	Budget line-Cost description	Unit	# of units	Unit rate	Total cost	Expenses	Remaining Balance
1	Expert honoraria for communication document	lumpsum	1	11100.00	11100.00	11000.00	0
2	Trainer fees on effective communication with the media	Day	3	1480.00	4440.00	0.00	4440.00
3	Trainer fees for Workshop on modern communication trends and management of social platforms	Day	2	1480.00	2960.00	0.00	2960.00
TOTAL COSTS					18500.00	11000.00	7,400.00

Project: Prague Civil Society Centre- (Grant THS_2021_1_03)

Project period: 01 February 2021 – 01 August 2021

Audit period: 01 January 2021 – 31 December 2021

Financial Report		Budget	Total 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	2,100.00	1,500.00	600.00	71%
1-1-2	Gvantsa Kordzakhia, Photo and video support of the campaign	2,100.00	1,500.00	600.00	71%
1-1-3	Giorgi Tushishvili, financial manager	700.00	500.00	200.00	71%
1.2 Internal support services (not freelance)					
1-2-1		0.00	0.00	0.00	0%
1. Subtotal: salaries		4,900.00	3,500.00	1,400.00	71%
2. Activities					
2.1 Activity 1					
2-1-1	Shooting documentary videos	2,100.00	1,500.00	600.00	71%

Financial Report		Budget	Total expenses	Difference (EUR)	Difference (%)
1. Salaries (including taxes and mandatory contributions to social and health insurance)					
2.2 Activity 2					
2-2-1	Accommodation	0.00	0.00	0.00	0%
2-2-2	Paid promotion through targeted advertising on Facebook	560.00	400.0	160.01	71%
2.3 Activity 3					
2-3-1	Per diem	0.00	0.00	0.00	0%
2.4 Activity 4					
2-4-1		0.00	0.00	0.00	0%
2.5 Activity 5					
2-5-1		0.00	0.00	0.00	0%
2.6 Activity 6					
2-6-1		0.00	0.00	0.00	0%
2. Subtotal: Activities		2,660.00	1,899.99	760.01	71%
3. Equipment					
3-1	Equipment required for the implementation of the project	0.00	0.00	0.00	0%
3. Subtotal: equipment		0.00	0.00	0.00	0%
4. Office					
4-1	Office rent	0.00	0.00	0.00	0%
4-2	Communication and utilities	0.00	0.00	0.00	0%
4-3	Stationery (including photocopies, etc.)	0.00	0.00	0.00	0%
4. Subtotal: office		0.00	0.00	0.00	0%
5. Other direct costs					
5-1		0.00	0.00	0.00	0%
5. Subtotal: other direct costs		0.00	0.00	0.00	0%
Total amount of direct expenses for the reporting period		7,560.00	5,399.99	2,160.01	71%
6. Organizational support for the reporting period					
6-1	Organizational support with supporting documentation	0.00	0.00	0.00	0%
6-2	Organizational support (without supporting documentation)	0.00	0.00	0.00	0%
6. Subtotal: Organizational support for the reporting period		0.00	0.00	0.00	0%
Total cost for the reporting period covered by the grant (direct costs + organizational support)		7560	5399.99	2160.01	71%

Project: Together For Equality – Financing Organization's Operational Expenses

Project period: 17 June 2020 – 17 July 2021

Audit period: 01 January 2021 – 31 December 2021

Expense	Amount (USD)	Amount (GEL)
Salaries	2,240.00 \$	6,486.40 ₾
Marketing Expense	1,300.00 \$	3,764.43 ₾
Legal Expense	1,400.00 \$	4,054.00 ₾
Communication Expense	150.00 \$	434.36 ₾
Other Expense	100.00 \$	289.57 ₾
Bank Fees	10.00 \$	28.96 ₾
Total:	5,200.00 \$	15,057.71 ₾

Project: National Demographic Institute (NDI) – Fixed amount award

Project period: 01 November 2021 – 20 March 2022

Audit period: 01 January 2021 – 31 December 2021

OFFICE OPERATIONAL COSTS							
1. SALARIES & BENEFITS	Allocation %	Cost per unit	Unit type	# of units	Subtotal	Actual Expenses	Remaining Balance
a. Salaries							
1. Project Director	0%	\$1,020	month	0			
2. Project coordinator	40%	\$1,020	month	5	\$ 2,040	\$ 816	\$ 1,224
3. Accountant	25%	\$1,020	month	5	\$ 1,275	\$ 510	\$ 765
b. Benefits & Taxes @ xx%	0%	\$3,315	sum	n/a			
2. CONTRACTUAL LABOR		Cost per unit	Unit type	# of units	Subtotal		
1. Strategic Case Lawyer	100%	\$714	month	5	\$ 3,570	\$ 1,428	\$ 2,142
2. Lobbyist	30%	\$510	month	5	\$ 765	\$ 306	\$ 459
3. OFFICE SPACE & UTILITIES	Allocation %	Cost per unit	Unit type	# of units	Subtotal		
a. Rent	0%	0	month	0			
b. Utilities	30%	150	month	5	\$ 225		\$ 225
4. SUPPLIES & EQUIPMENT		Cost per unit	Unit type	# of units	Subtotal		
a. Office Supplies		50	month	5	\$ 250		\$ 250
b. Equipment Rental			month	0			
c. Equipment Purchase							
1. One Computer		910	Comp	1	\$ 910		\$ 910
2. One photocopier			photoc.				
3. One fax machine			fax				
4. Safe			safe				

OFFICE OPERATIONAL COSTS							
1. SALARIES & BENEFITS	Allocation %	Cost per unit	Unit type	# of units	Subtotal	Actual Expenses	Remaining Balance
d. Repair & maintenance		30	month	5	\$ 150		\$ 150
5. COMMUNICATION		Cost per unit	Unit type	# of units	Subtotal		
a. Telephone/Fax		20	month	5	\$ 100		\$ 100
b. Internet/E-mail		15	month	5	\$ 75		\$ 75
c. Postage/Courier		20	month	5	\$ 100		\$ 100
6. OFFICE TRAVEL	# of people	Cost per unit	Unit type	# of units	Subtotal		
a. In-Town Travel	5	8	month	5	\$ 200		\$ 200
b. Out-of-Town Travel for general project monitoring							
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		
a. Bank Charges		4	month	5	\$ 20	\$ 33	\$ (13)
b. Subscription			quarter				
PROGRAM COSTS					\$ 9,480	\$ 3,093	\$ 6,387
Activity 1							
Legal Expenses							
Court & Forensic Examination Fees		\$100.00	month	3	\$ 300		\$ 300
Activity 2							
Social Awareness & Coverage							
Campaign Concept Note		\$800.00	Pcs	1	\$ 800		\$ 800
Video Production (TV)		\$500.00	Pcs	1	\$ 500		\$ 500
Video Production (Web)		\$500.00	Pcs	2	\$ 1,000		\$ 1,000
Infographics Production		\$60.00	Pcs	10	\$ 600		\$ 600
Quizz		\$100.00	Pcs	1	\$ 100		\$ 100
Article		\$50.00	Pcs	2	\$ 100		\$ 100
Social Media Expenses		\$80.00	Month	3.5	\$ 280		\$ 280
Communication Manager		\$240.00	Month	3.5	\$ 840		\$ 840
Activity 3							
Research							
Researcher's Fee - Alimony		\$3,400.00	Research	1	\$ 3,400		\$ 3,400
Signed interview consent forms (anonymized)		\$20.00	Participant	20	\$ 400		\$ 400
Researcher's Fee - Best Practices		\$1,500.00	Study	1	\$ 1,500		\$ 1,500
Policy Brief		\$500.00	Brief	1	\$ 500		\$ 500
ACTIVITY COSTS					\$ 10,320		\$ 10,320
TOTAL COSTS					\$ 19,800	\$3,093	\$16,707

Project: Royal Norwegian Embassy - Improving access to justice for victims of sexual crimes in Georgia

Project period: 01 August 2021 – 31 August 2022

Audit period: 01 January 2021 – 31 December 2021

Description	unit	quantity	cost	total	Budget Code	Spent	Remaining Balance
1. Salaries							
1.1. Project Director (40%)	month	12	€ 600.00	€ 7,200.00	1.1.	€ 3,000.00	€ 4,200.00
1.2. Project Coordinator (80%)	month	12	€ 600.00	€ 7,200.00	1.2.	€ 3,000.00	€ 4,200.00
1.3. Lawyer (100%)	month	12	€ 700.00	€ 8,400.00	1.3.	€ 3,500.00	€ 4,900.00
1.4. PR manager (50%)	month	12	€ 300.00	€ 3,600.00	1.4.	€ 1,500.00	€ 2,100.00
1.5. Financial manager (20%)	month	12	€ 260.00	€ 3,120.00	1.5.	€ 1,300.00	€ 1,820.00
1.6. Pension Fund 2%	percent			€ 590.40	1.6.	€ 246.35	€ 344.05
Totals of salaries				€ 30,110.40		€ 12,546.35	€ 17,564.05
2. Contractual services							
2.1. Psychologist	hour	260	€ 12.50	€ 3,250.00	2.1.	€ 49.68	€ 3,200.32
2.2. Marketer	day	16	€ 93.75	€ 1,500.00	2.2.	€ 782.72	€ 717.28
2.3. Infographic designer fee	info graphic	1	€ 100.00	€ 100.00	2.3.		€ 100.00
2.4. Financial audit fee	report	1	€ 400.00	€ 400.00	2.4.		€ 400.00
Totals of contractual services				€ 5,250.00		€ 832.41	€ 4,417.59
3. Trainings							
3.1. Trainer's fee	training session	15	€ 200.00	€ 3,000.00	3.1.		€ 3,000.00
3.2. Simultaneous translation of training	hour	5	€ 85.00	€ 425.00	3.2.		€ 425.00
3.3. Training materials	participant	45	€ 5.00	€ 225.00	3.3.		€ 225.00
Totals of trainings				€ 3,650.00			€ 3,650.00

Description	unit	quantity	cost	total	Budget Code	Spent	Remaining Balance
1. Salaries							
4. Public awareness raising							
4.1. Prepare infographical videos	unit	3	€ 400.00	€ 1,200.00	4.1.	€ 187.95	€ 1,012.05
4.2. Hiring conference room for conducting thematic conference	room	1	€ 600.00	€ 600.00	4.2.	€ 602.42	-€ 2.42
4.3. Simultaneous translation of the conference	hour	2	€ 85.00	€ 170.00	4.3.	€ 170.00	
4.4. Preparing social advertisements	unit	3	€ 300.00	€ 900.00	4.4.		€ 900.00
4.5. Social media ads	month	12	€ 115.00	€ 1,380.00	4.5.		€ 1,380.00
Totals of public awareness raising				€ 4,250.00		€ 960.38	€ 3,289.62
5. Advocate for legislative changes regarding sexual crimes							
5.1. Expert honoraria	document	1	€ 1,000.00	€ 1,000.00	5.1.		€ 1,000.00
5.2 Translation of expert prepared document	document	1	€ 1,000.00	€ 1,000.00	5.2.	€ 85.00	€ 915.00
5.3. Printing of expert prepared document	document	200	€ 3.00	€ 600.00	5.3.		€ 600.00
Totals of Advocate for legislative changes regarding sexual crimes				€ 2,600.00		€85.00	€ 2,515.00
6. Administrative expenses							
6.1. Utilities	month	12	€ 30.00	€ 360.00	6.1.		€ 360.00
6.2. Postage	month	12	€ 22.00	€ 264.00	6.2.	€ 16.72	€ 247.28
6.3. Communication (Internet and telephone, Zoom)	month	12	€ 40.00	€ 480.00	6.3.	€ 89.61	€ 390.39
6.4. Taxi and other travel costs to regions	month	12	€ 90.00	€ 1,080.00	6.4.	€ 110.53	€ 969.47
6.5. Bank charges	month	12	€ 4.00	€ 48.00	6.5.	€ 3.52	€ 44.48
6.6. Indirect expenses	month	12	€ 5.00	€ 60.00	6.6.		€ 60.00
Totals of administrative expenses				€ 2,292.00		€ 220.39	€ 2,071.61
Totals				€ 48,152.40		€ 14,644.52	€ 33,507.88

Project: Partnership For Human Rights – (Grant 21231)

Project period: 01 January 2021 – 25 January 2022

Audit period: 01 January 2021 – 31 December 2021

N	Description	Amount (GEL)
1	Research Expense	8,007.98 ₾
2	Bank Fees	5.40 ₾
	Total:	8,013.38 ₾

Project: UNFPA - Support to Prevention of Harmful Practices against Women and Girls among Azerbaijani Ethnic Minority Population

Project period: 1 April 2021 – 31 December 2021

Audit period: 01 January 2021 – 31 December 2021

April - December, 2021						April - December, 2021					
Expenses	Unit cost	Definition of unit	Quantity	Total (EUR)	Total (USD)	Unit cost	Definition of unit	Quantity	Total (USD)	Actual Expenses	remaining from Budget
1. Administrative staff salaries:											
1.1 Project manager (60%)	€ 450.00	Month	9	€ 4,050.00	\$ 4,747.95	\$ 527.55	Month	9	\$ 4,747.95	\$ 3,165.30	\$ 1,582.65
1.2 Financial manager (5%)	€ 50.00	Month	9	€ 450.00	\$ 527.55	\$ 58.62	Month	9	\$ 527.58	\$ 351.71	\$ 175.87
Total administrative staff salaries:				€ 4,500.00	\$ 5,275.50				\$ 5,275.53	\$ 3,517.01	\$ 1,758.52
2. Contract services:											
2.1 Honorarium of web-administrator	€ 300.00	Month	9	€ 2,700.00	\$ 3,165.30	\$ 351.70	Month	9	\$ 3,165.30	\$ 2,110.20	\$ 1,055.10
2.2 Azeri journalist's honorarium	€ 200.00	Month	9	€ 1,800.00	\$ 2,110.20	\$ 234.47	Month	9	\$ 2,110.23	\$ 1,406.80	\$ 703.43
2.3 Trainer honorarium	€ 200.00	Training	2	€ 400.00	\$ 468.93	\$ 234.47	Training	2	\$ 468.94	\$ 468.93	\$ 0.01

April - December, 2021						April - December, 2021					
Expenses	Unit cost	Definition of unit	Quantity	Total (EUR)	Total (USD)	Unit cost	Definition of unit	Quantity	Total (USD)	Actual Expenses	remaining from Budget
2.4 Translator's honorarium	€ 150.00	Day	5	€ 750.00	\$ 879.25	\$ 175.85	Day	5	\$ 879.25	\$ 175.85	\$ 703.40
2.5 Travel Expenses	€ 50.00	Day	9	€ 450.00	\$ 527.55	\$ 58.62	Month	9	\$ 527.58	\$ 342.83	\$ 184.75
Total of contractual services:				€ 6,100.00	\$ 7,151.23				\$ 7,151.30	\$ 4,504.60	\$ 2,646.70
3. Social media costs											
3.1 Facebook Advertising	€ 100.00	Month	9	€ 900.00	\$ 1,055.10	\$ 117.23	Month	9	\$ 1,055.07	\$ 703.40	\$ 351.67
3.2 Preparation of products to be placed on the platform	€ 20.00	Product	150	€ 3,000.00	\$ 3,517.00	\$ 23.45	Product	150	\$ 3,517.50	\$ 2,343.78	\$ 1,173.72
3.3 Preparation of Videos to be posted on the Platform by GrizwWave	€ 400.00	Video	3	€ 1,200.00	\$ 1,406.80	\$ 468.93	Video	3	\$ 1,406.79	\$ 937.86	\$ 468.93
3.4 Preparation of Illustration to be posted on the Platform by GrizwWave	€ 80.00	Illustration	4	€ 320.00	\$ 375.15	\$ 93.79	Illustration	4	\$ 375.16	\$ 187.57	\$ 187.59
3.5 Prizes for the winners of the student competition	€ 100.00	Award	3	€ 300.00	\$ 351.70	\$ 117.23	Award	3	\$ 351.69	\$ -	\$ 351.69
3.6 Preparation of project summary video	€ 300.00	Video	1	€ 300.00	\$ 351.70	\$ 351.70	Video	1	\$ 351.70	\$ -	\$ 351.70
Total social media costs				€ 6,020.00	\$ 7,057.44				\$ 7,057.91	\$ 4,172.61	\$ 2,885.30
Total direct cost of the project:				€ 16,620.00	\$19,484.17				\$19,484.74	\$ 12,194.22	\$ 7,290.52
Indirect cost of the project 4%				€ 664.80	\$ 779.37				\$ 779.39		
Total cost of the project				€ 17,284.80	\$ 20,264				\$20,264.13		

Project: Netherlands Embassy in Tbilisi – Improving Access to Justice for the Victims of Sexual Crimes in Georgia

Project period: 01 September 2019 – 28 February 2021

Audit period: 01 January 2020 – 31 December 2020

Description	unit	quantity	cost	Total Budget	Amended	1-12 months	13-14 month	extension 15-18 months	Spent in the period from September 01, 2019 till December 31, 2020	Spent in the reporting period of January 01, 2021 till February 25, 2021	Spent in the project reporting period	Difference btw spent and budgeted 1-18 months
Salaries				108,385 ₾	137,883 ₾	92,902 ₾	15,484 ₾	- 29,498 ₾	120,651 ₾	17,232 ₾	137,883 ₾	0.00
1.1. Project Director (40%)	month	14	1,860 ₾	26,040 ₾	33,480 ₾	22,320 ₾	3,720 ₾	-7,440 ₾	29,760 ₾	3,720 ₾	33,480 ₾	0.00
1.2. Project Coordinator (80%)	month	14	1,860 ₾	26,040 ₾	32,550 ₾	22,320 ₾	3,720 ₾	-6,510 ₾	26,970 ₾	5,580 ₾	32,550 ₾	0.00
1.3. Lawyer (100%)	month	14	2,015 ₾	28,210 ₾	36,270 ₾	24,180 ₾	4,030 ₾	-8,060 ₾	32,240 ₾	4,030 ₾	36,270 ₾	0.00
1.4. Financial manager (20%)	month	14	925 ₾	12,950 ₾	16,650 ₾	11,100 ₾	1,850 ₾	-3,700 ₾	14,800 ₾	1,850 ₾	16,650 ₾	0.00
1.5. PR manager (20%)	month	14	930 ₾	13,020 ₾	16,740 ₾	11,160 ₾	1,860 ₾	-3,720 ₾	14,880 ₾	1,860 ₾	16,740 ₾	0.00
1.6. Pension Fund 2%	percent			2,125 ₾	2,193 ₾	1,822 ₾	304 ₾	-68 ₾	2,001 ₾	192 ₾	2,193 ₾	0.00
1. Raise awareness and knowledge of police officers, prosecutors and lawyers on sexual crimes				43,760 ₾	25,712 ₾	43,760 ₾	- ₾	18,048 ₾	25,712 ₾	- ₾	25,712 ₾	-0.01
1. Training materials	participant	45	15 ₾	675 ₾	670 ₾	675 ₾	- ₾	5 ₾	670 ₾	0 ₾	670 ₾	0.00
2. Transportation costs to the training site	minibus	4	700 ₾	2,800 ₾	800 ₾	2,800 ₾	- ₾	2,000 ₾	800 ₾	0 ₾	800 ₾	0.00
3. Accommodation and lunch				27,635 ₾	15,570 ₾	27,635 ₾	- ₾	12,065 ₾	15,570 ₾	0 ₾	15,570 ₾	0.00
4. Trainers' fee				6,250 ₾	6,250 ₾	6,250 ₾	- ₾	0 ₾	6,250 ₾	0 ₾	6,250 ₾	-0.01
5. Simultaneous Translation	hours	9	500 ₾	4,500 ₾	2,422 ₾	4,500 ₾	- ₾	2,078 ₾	2,422 ₾	0 ₾	2,422 ₾	0.00
6. Trainer's travelling and transfer from the capital to the training venue and back				1,900 ₾	- ₾	1,900 ₾	- ₾	1,900 ₾	0 ₾	0 ₾	- ₾	0.00
2. Ensure access to justice for women and girls victims of sexual and gender based violence				12,000 ₾	12,000 ₾	10,400 ₾	1,600 ₾	- ₾	10,120 ₾	1,880 ₾	12,000 ₾	0.00
1. Psychologist's fee	hour	300	40 ₾	12,000 ₾	12,000 ₾	10,400 ₾	1,600 ₾	0 ₾	10,120 ₾	1,880 ₾	12,000 ₾	0.00
3. Increase public awareness on sexual crimes				14,000 ₾	14,244 ₾	10,184 ₾	3,816 ₾	- 244 ₾	13,388 ₾	- ₾	13,388 ₾	855.60
1. Infographical videos	unit	2	2,160 ₾	4,320 ₾	4,320 ₾	2,160 ₾	2,160 ₾	0 ₾	4,320 ₾	0 ₾	4,320 ₾	0.00
2. Infographic designer's salary	infographic	2	200 ₾	400 ₾	- ₾	200 ₾	200 ₾	400 ₾	0 ₾	0 ₾	- ₾	0.00
3. Marketer's fee	day	20	300 ₾	6,000 ₾	6,900 ₾	4,800 ₾	1,200 ₾	-900 ₾	6,900 ₾	0 ₾	6,900 ₾	0.00
4. Social media ads	ad	20	64 ₾	1,280 ₾	1,024 ₾	1,024 ₾	256 ₾	256 ₾	2,168 ₾	0 ₾	2,168 ₾	-1,144.40
5. Conference on sexual crimes	conf. room	1	2,000 ₾	2,000 ₾	2,000 ₾	2,000 ₾	- ₾	0 ₾	0 ₾	0 ₾	- ₾	2,000.00

Description		unit	quantity	cost	Total Budget	Amended	1-12 months	13-14 month	extension 15-18 months	Spent in the period from September 01, 2019 till December 31, 2020	Spent in the reporting period of January 01, 2021 till February 25, 2021	Spent in the project reporting period	Difference btw spent and budgeted 1-18 months
6. Event fee (Demonstration on 25th of November) - removed from the project		event						- ₾	0 ₾	0 ₾	0 ₾	- ₾	0.00
4. Advocate for the changes in legislation regarding sexual crimes					8,220 ₾	8,221 ₾	8,160 ₾	60 ₾	- 1 ₾	5,221 ₾	- ₾	5,221 ₾	3,000.00
1. Research consultant's fee	research	day	16	300 ₾	4,800 ₾	4,801 ₾	4,800 ₾	- ₾	-1 ₾	4,801 ₾	0 ₾	4,801 ₾	0.00
2. Fee for simultaneous translation	research	hour	2	500 ₾	1,000 ₾	1,000 ₾	1,000 ₾	- ₾	0 ₾	0 ₾	0 ₾	- ₾	1,000.00
3. Rent fee for the presentation	research	event	1	2,000 ₾	2,000 ₾	2,000 ₾	2,000 ₾	- ₾	0 ₾	0 ₾	0 ₾	- ₾	2,000.00
4. Postage		month	14	30 ₾	420 ₾	420 ₾	360 ₾	60 ₾	0 ₾	420 ₾	0 ₾	420 ₾	0.00
5. Administrative expenses					5,430 ₾	5,267 ₾	2,940 ₾	2,490 ₾	163 ₾	5,086 ₾	155 ₾	5,241 ₾	26.02
1. Communication (Internet and telephone)		month	14	75	1,050 ₾	947 ₾	900 ₾	150 ₾	103 ₾	898 ₾	50 ₾	948 ₾	-1.00
2. Taxi and other travel services		month	14	150	2,100 ₾	2,100 ₾	1,800 ₾	300 ₾	0 ₾	2,022 ₾	100 ₾	2,122 ₾	-22.40
3. Bank charges		month	14	20	280 ₾	220 ₾	240 ₾	40 ₾	60 ₾	166 ₾	5 ₾	171 ₾	49.42
4. Financial audit fee		report	1	2000	2,000 ₾	2,000 ₾	- ₾	2,000 ₾	0 ₾	2,000 ₾	0 ₾	2,000 ₾	0.00
Overhead 7.5% of the total					14,385 ₾	8,152 ₾	12,626 ₾	1,759 ₾	6,233 ₾	7,333 ₾	831 ₾	8,164 ₾	-12.46
Unexpected costs 3% of the total					6,185 ₾	887 ₾	5,429 ₾	756 ₾	5,298 ₾	885 ₾	3 ₾	887 ₾	-0.02
Total					212,365.24 ₾	212,365 ₾	186,401 ₾	25,965 ₾	- 0 ₾	176,264 ₾	20,101 ₾	208,496.10 ₾	3,869.13

Project: East West Management Institute, Inc. (EWMI) - Protecting Women's Rights

Project period: 15 April 2020 – 15 November 2021

Audit period: 01 January 2021 – 31 December 2021

	Budget Line Items	Approved Budget			Expenditures in Prior Period from 15/04/2020-31/12/2020			Expenditures in this Period from: 01/01/2021-15/11/2021			Expenditures to Date from: 01/04/2020-15/11/2021			Budget Balance		
		EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL
		A	B	C=A+B	D	E	F=D+E	G	H	I=G+H	J=D+G	K=E+H	L=J+K	M=A-J	N=B-K	O=M+N
1	Salaries	44,178.75	2,856.00	47,034.75	23,999.53	0.00	23,999.53	22,919.08	3,220.00	26,139.08	46,918.61	3,220.00	50,138.61	-2,739.86	-364.00	-
2	Rent and Utilities	434.38	11,700.00	12,134.38	70.53	12,240.00	12,310.53	168.91	720.00	888.91	239.44	12,960.00	13,199.44	194.94	-1,260.00	-
3	Supplies	370.00	290.00	660.00	245.95	0.00	245.95	96.23		96.23	342.18	0.00	342.18	27.82	290.00	317.82
4	Communications/Postage	456.77	50.00	506.77	349.62	0.00	349.62	184.43		184.43	534.05	0.00	534.05	-77.28	50.00	-27.28
5	Travel and Per Diem	2,204.10		2,204.10	459.22	0.00	459.22	1,058.45		1,058.45	1,517.67	0.00	1,517.67	686.43	0.00	686.43
6	Contractual Services	2,921.67	380.00	3,301.67	630.68	0.00	630.68	303.77		303.77	934.45	0.00	934.45	1,987.22	380.00	2,367.22
7	Other Direct Costs	350.00		350.00	148.61	0.00	148.61	70.96		70.96	219.58	0.00	219.58	130.42	0.00	130.42
	Total	50,915.67	15,276.00	66,191.67	25,904.13	12,240.00	38,144.13	24,801.09	3,940.00	28,741.83	50,705.96	16,180.00	66,885.21	209.71	-904.00	-693.54

Approved by:

Babutsa Pataraia

Executive Director

September 12, 2022

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

Project Description

1. Human Right House Foundation- Supporting human rights defenders in Georgia and Ukraine in mind and actions

Aim of the project is to implement psychological support program.

2. Human Right House Foundation- Supporting human rights defenders in Georgia

The goal of the project was to increase the sustainability of the organization by creating a communication strategy document and an action plan.

3. Open Society Foundation – Social, psychological and legal rehabilitation of the beneficiaries of children's houses

Within the framework of the project, social rehabilitation of the beneficiaries of the orphanage, psychological and legal assistance, documentation of all cases, preparation of recommendations and advocacy documents were carried out. Also, the beneficiaries were assisted through crowdfunding according to their needs (medicines and education).

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. Human Rights House Tbilisi - "Media Campaign Grants: Covid19 Vaccination Campaign"

The project served to provide information on the epidemiological situation and vaccination to ethnic minorities, in a language they understand and with acceptable and reliable means of communication. Within the framework of the project, 20 meetings were held with the ethnically Azerbaijani and Armenian population. Vaccination information brochures, posters were printed and spread. More than 40 products were distributed in social media.

6. Human Rights House Tbilisi- „Capacity development training grants"

The goal of the project was the strategic development of civil society organizations, including the determination of strategic directions, the development of strategic documentation tailored to the organization, through targeted training and consulting. At the same time, the goal of the project was to increase the capacity of civil society organizations through targeted training and consultations tailored to the organization.

7. Prague Civil Society Centre- “Naambobi” (Grant THS_2021_1_03)

The goal of the project is to raise awareness among public and fight against economic violence in households, which are results of old-fashioned traditions.

8. Together for Equality – Financing Organization’s Operational Expenses

Aim of the project is to help transgender women during Covid-19 pandemic.

9. National Demographic Institute (NDI) – Fixed amount award

Project Objective were to encourage the development of a legal framework for effective mechanisms against economic violence in Georgia and to prevent economic violence and encourage victims of economic violence to access justice through existing mechanisms.

10. Royal Norwegian Embassy - Improving access to justice for victims of sexual crimes in Georgia

The project goal was to ensure access to justice for victims of sexual violence in Georgia. The project sets out four objectives: to raise awareness and knowledge of police, prosecutors and lawyers on sexual crimes. To ensure access to justice for women and girls' victims of sexual and gender-based violence, implementing two social campaigns, and to advocate for legislative changes regarding sexual crimes.

11. Partnership For Human Rights – (Grant 21231)

Aim of the agreement is to Collect, request and process of public information.

12. United Nations Population Fund – UNFPA - Support to Prevention of Harmful Practices against Women and Girls among Azerbaijani Ethnic Minority Population

The goal of the project is to strengthen ethnic Azerbaijani and Armenian youth, support them, eliminate harmful practices related to early marriage and reproductive health. Young people actively create products for social media. They are included in educational trainings and seminars. Various activities are carried out with their direct participation and involvement.

13. Netherlands Embassy in Tbilisi – Improving Access to Justice for the Victims of Sexual Crimes in Georgia

The project goal was to ensure access to justice for victims of sexual violence in Georgia. The project sets out four objectives: to raise awareness and knowledge of police, prosecutors and lawyers on sexual crimes. To ensure access to justice for women and girls' victims of sexual and gender-based violence, implementing two social campaigns, and to advocate for legislative changes regarding sexual crimes.

14. East West Management Institute, Inc. (EWMI) - Protecting Women's Rights

This project goal was to prevent and to combat violence against women and girls and to combat feminization of poverty through a complex approach using legal aid and strategic litigation.

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.