FIRST AUDIT INTERNATIONAL

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AUDIT REPORT

on the project financial reports

„Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups"

Audited entity:	*Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități*
Country:	*Republic of Moldova*
Audit contract:	*No. AG 139/2022 dated 29.12.2022*
Project implementation period:	*01.02.2023 – 14.11.2023*
Audited period:	*01.02.2023 – 14.11.2023*

CHIŞINĂU, 2023

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Abbreviations and acronyms

IDNO	Organization Identification Number;
ISA	International Standards on Auditing issued by IFAC (International Federation of Accountants);
Methodical Indications	Methodological indications on the accounting particularities of the non-commercial organizations, approved by order of the Minister of Finance of the Republic of Moldova no. 119 from 06.08.2013;
NRC	The Norwegian Refugee Council
PA	Public Association;

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Definitions

„Project Implementation Agreement" refers to the Agreement signed at 21.04.2023 between the *Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități* for the one part, and *The Norwegian Refugee Council* for the other part.

„Contractual Conditions" refers to the conditions, rules, and criteria set out in the Project Implementation Agreement.

„Audit Agreement" refers to the contract no. No. AG 139/2022 dated 29.12.2022 concluded between the Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități and „First Audit International" LLC.

„Project" refers to the audited project „Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups".

„Financial report" refers to the Project financial report. The financial report presents the actual expenditure incurred and revenue received for the Project for the specified period. The expenditure and income are the subject of this audit.

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Independent Auditor's Report

To the Management of the Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități

Opinion

We have audited the financial report of the project „Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups" *(hereinafter the "Project")*, implemented by Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități *(hereinafter the „Entity")*, financed by The Norwegian Refugee Council *(hereinafter the "NRC")*, for the period 01.02.2023-14.11.2023.

In our opinion, the accompanying project financial reports for the period of 01.02.2023-14.11.2023 reflect, in all material respects, the income and expenditure situation in accordance with the reporting financial requirements of the Project Implementation Agreement.

Basis for opinion

We conducted our audit in accordance with the International Standard on Auditing ISA. Our responsibilities under those provisions and standards are further described in the *"Auditor's responsibilities for the audit of the financial information"* section of our report. We are independent of the *Entity* and *NRC* in accordance with the requirements of the IESBA Code of Ethics for Professional Accountants issued by the Council for International Ethical Standards for Accountants, in conjunction with the relevant ethical requirements for the audit of financial reports in the Republic of Moldova and we have fulfilled our other ethical responsibilities, according to these requirements and the IESBA Code, 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

The financial reports are prepared to assist the Project management in complying with the reporting provisions of the Project Implementation Agreement. As a result, the financial reports may not be suitable for another purpose. Our report is intended solely for the *Entity* and *NRC* and should not be

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distributed to or used by other parties other than the *Entity* and *NRC*. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial reports in accordance with the reporting financial requirements of the Project Implementation Agreement and for such internal control system as management determines is necessary to enable the preparation of a financial report that is free from material misreport, whether due to fraud or error. In preparing the financial report, management is responsible for assessing the Project's ability to continue as an ongoing concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misreport, whether due to fraud or error and to issue an auditor's report that includes our opinion, as well as report our findings to the external donor in accordance with the Terms of Reference for the Project Financial Audit. They specify that we must carry out our activity in accordance with the International Standards on Auditing (issued by the International Federation of Accountants) to the extent that these standards can be applied in the specific context of a contractual compliance audit. These standards oblige us to comply with the applicable ethical requirements in the conduct of our business.

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 misreport of the financial report, 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.

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- 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial reports 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 Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

On behalf of
„First Audit International" SRL,
Audit entity registered in the Public Register of Audit Entities No 1902011

Certified auditor
ŞOIMU Sergiu L.Ş.
Auditor's qualification certificate series AG no. 000119 of 30.06.2006

Chişinău, 61-7 M. Kogălniceanu str.,
29.02.2024

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Management Letter

We have carried out the audit of the financial reports of the project „Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups" *(hereinafter „Project")* implemented by Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități *(hereinafter „Entity")*, financed by The Norwegian Refugee Council *(hereinafter the "NRC")*, for the period 01.02.2023-14.11.2023.

The audit was conducted in accordance with:

- International Standards on Auditing (ISAs);
- IFAC Code of Ethics for Professional Accountants;
- IFAC International Standards on Quality Control (ISQCs);

The entity subject to audit is Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități, registered in the State Register of legal persons under the state identification number: 1013620005587, at the date of 14 July 2006, the last updated extract from 07 November 2023. Location of the entity: Str. Aşhabad, nr. 134, Chisinau, Republic of Moldova.

According to the Statute, the objectives of the Association consist of contributing to:

a) Promoting and protecting the rights of people with disabilities, promoting social inclusion and their spiritual fulfillment through monitoring actions, advocacy and programs to develop their potential;
b) Development of the activism of people with disabilities and Associations in the field;
c) Promoting the positive image of people with disabilities in society;
d) Promoting the right to an accessible environment for people with disabilities in all areas of life;
e) Preventing and combating discrimination, as well as ensuring the equality of all persons with disabilities on the territory of the Republic of Moldova, in all areas of their lives;
f) Environmental protection, including environmental education, promotion of ecologically sustainable and sustainable living;
g) Contributing to increasing the ecological and social awareness of communities, promoting the concept of sustainable development in this field.

According to the entity's Accounting Policy, the entity applies a double entry accounting system, according to Law on accounting and financial reporting no. 287 of 15.12.2017, article 5 (5). The accounting is kept on the accrual basis using computer techniques and 1C software version 8.

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The entity has been using the chart of accounts, duly approved by the Order No. 119 of 06.08.2013 of the Ministry of Finance of the Republic of Moldova.

In this Letter to the persons responsible for governance and to the management, some aspects are reflected, which, in the opinion of the auditor, must be brought to the attention of the Entity's management.

We thank the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități** staff for their support and all the information made available to our auditors during the audit procedures.

On behalf of
„First Audit International" SRL,
Audit entity registered in the Public Register of Audit Entities No 1902011

Certified auditor

ŞOIMU Sergiu L.Ş.

Auditor's qualification certificate series AG no. 000119 of 30.06.2006

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1. General information about the audited Project

Project Name	*„Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups"*
Project period	*01.02.2023 – 14.11.2023*
Audited period	*01.02.2023 – 14.11.2023*
Implementation unit	*Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități*
Donator	*The Norwegian Refugee Council for the other part.*
Project Budget	*2 141 410,00 MDL*
Total reported expenditures in the audited period	*2 141 410,00 MDL*

The project objectives: Ukrainian refugees with disabilities and other vulnerable groups are able to claim and exercise legal stay, identity and civil documentation and other right. Expected results:

- Provision of information through Group Information Sessions.
- Provision of counselling on legal identity, legal stay, HLP, employment rights and access to essential services.
- Provision of legal assistance on legal identity stay, HLP, employment rights and access to essential services.
- Providing financial assistance.

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2. Financial information subject to the audit

A) Part I. Expenditures

The subject of this verification are the expenses incurred for the reporting period 01.02.2023 – 14.11.2023, which constituted a total of 2.141.410,00 MDL.

Table no. 1

Column A-F: copy in lines, descriptions and values from actual budget						NRC SHARE OF BUDGET									
						Total approved budget	Total Expenditure from last report	Expenditure this period	Total expenditure at closing of this period		REMAINING BUDGET	Planned expenditure for coming period		Remaining budget after coming period	
ER Acc.Code	DONOR CODE	NRC acc. code	Sub-acc	S/P	Description				curr.amount	%		curr.amoun	%	curr.amount	%
optional	optional		1.	n/a	STAFF COSTS / PERSONNEL										
			1.1		Coordinator / project leader	249 750	133 200	116 550	249 750	100,0 %	-	-	0,0 %	-	0,0 %
			1.2		Monitoring and reporting Officer	262 500	140 030	122 470	262 500	100,0 %	(0)	(0)	0,0 %	-	0,0 %
			1.3		Lawyer	308 295	181 350	126 945	308 295	100,0 %	-	-	0,0 %	-	0,0 %
			1.4		Lawyer	308 295	181 350	126 945	308 295	100,0 %	-	-	0,0 %	-	0,0 %
			1.5		Logistic and communication officer	262 500	140 030	122 470	262 500	100,0 %	0	0	0,0 %	-	0,0 %
			1.6		Accountant	262 500	140 030	122 470	262 500	100,0 %	0	0	0,0 %	-	0,0 %
			1.7		Finance Manager	89 250	47 599,96	41 650	89 250	100,0 %	0	0	0,0 %	-	0,0 %
		4042	1		**Subtotal, Staff costs**	1 743 090,00	963 589,96	779 499,93	1 743 089,89	100,00%	0,11	0,11	0,0%	0,00	0,0%
			2		TRANSPORT AND TRAVEL										
			2.1		Car maintenance, Fuel, Taxi services.	52 500	10 922,52	41 487,01	52 409,53	99,8 %	90	90	0,2 %	-	0,0 %
		4044	2		**Subtotal, Travel and Transport**	52 500	10 922,52	41 487,01	52 409,53	100%	90	90	0%	0	0%
			3.		INVESTMENTS / Capital Expenditure										
			3.1		Equipment smart tablet	16 650	17 900,00	-	17 900,00	107,5 %	(1 250)	(1 250)	-7,5 %	-	0,0 %
			3.2		Color Printer and cartridge	18 500	15 979,00	1 006,00	16 985,00	91,8 %	1 515	1 515	8,2 %	-	0,0 %
			3.3		Office equipment	13 875	14 140,00	-	14 140,00	101,9 %	(265)	(265)	-1,9 %	-	0,0 %
		4041	3		**Subtotal, Investments**	49 025	48 019,00	1 006,00	49 025,00	100%	0	0	0%	0	0%
			4.		PROJECT COSTS										
			4.1		Provision of financial assistance	120 250	14 032,35	108 321,39	122 353,74	101,7 %	(2 104)	(2 104)	-1,7 %	-	0,0 %
			4.2		Help telephone line	19 000	12 419,70	8 185,78	20 605,48	108,4 %	(1 605)	(1 605)	-8,4 %	-	0,0 %
		4040	4		**Subtotal, Project Costs**	139 250	26 452,05	116 507,17	142 959,22	103%	-3 709	-3 709	-3%	0	0%
			5.		OPERATING AND RUNNING COSTS										
			5.1		Office rent and other office cost	64 125	44 085,95	20 038,70	64 124,65	100,0 %	0	0	0,0 %	-	0,0 %
			5.2		Communication cost	17 670	9 682,61	9 438,98	19 121,59	108,2 %	(1 452)	(1 452)	-8,2 %	-	0,0 %
			5.3		Office Supplies	7 500	4 311,80	3 249,80	7 561,60	100,8 %	(62)	(62)	-0,8 %	-	0,0 %
			5.4		Maintenance of office equipment, Website, 1C software	11 250	6 000,00	6 300,00	12 300,00	109,3 %	(1 050)	(1 050)	-9,3 %	-	0,0 %
			5.5		Banking expenses - Banking Commissions and Taxes	15 000	3 983,72	3 455,74	7 439,46	49,6 %	7 561	7 561	50,4 %	-	0,0 %
			5.6		Audit general CDPD	42 000	-	43 379,06	43 379,06	103,3 %	(1 379)	(1 379)	-3,3 %	-	0,0 %
		4043	5		**Subtotal, Operating and Running costs**	157 545	68 064,08	85 862,28	153 926,36	98%	3 619	3 619	2%	0	0%
		404x	7		Indirect Costs				-	0,0 %	-		0,0 %	-	0,0 %
		TOTAL				2 141 410	1 117 047,61	1 024 362,39	2 141 410,00	100%	-0	-0	0%	0	0

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According to the data in the table below, we see that the rate of use of budgeted funds for the period 01.02.2023 – 14.11.2023 is 100%, duly justified in accordance with the terms and conditions of the Project Implementation Agreement.

B) Part II. Incomes

The financial information subject to the audit consists of the expenses reflected in the Project's Financial Report for the period from 01.02.2023 to 14.11.2023. During the mentioned period, the Entity benefited from project financing from NRC in the total amount of MDL 1,927,269.00.

3. Project bank account

The NRC contributions and the payments related to the project were received to the current account in MDL to project account no. MD35RN000000002224001575 open in C.B. BCR Chisinau. According to the Bank balance confirmation certificate dated 30.09.2023 for the Project account, the following balance of funds remained in the project bank accounts:

Cash flow related to the project implementation period 01.02.2023 – 14.11.2023

Table no. 2

Description	Amount (MDL)
A) Initial balance (01.02.2023)	**0.00**
B) Total funding received from NRC - 26.04.2023 - 22.09.2023	**1,927,269.00** 1,284,846.00 642,423,00
C) Total funding (A+B);	**1,927,269.00**
D) Total expenditure	**2,141,410.00**
E) Ineligible expenses found	**0**
F) Total amount of eligible expenses (D-E)	**2,141,410.00**
G) Balance of funds at 14.11.2023 (C-F) *	**- 214,141.00**
H) Bank balance	**0.00**

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*Note** For the successful implementation of the project activities, the Organization used its own sources, therefore the NRC shall transfer the amount of 214,141.00 MDL, according to item 6.1 of the Project Implementation Agreement.

4. The Audit

We have been engaged by the Entity to perform the audit in accordance with Audit Agreement No. AG 139/2022 dated 29.12.2022.

5.1. Audit objectives

The objectives of this audit are to enable the Auditor to express an opinion in accordance with the ISA, considering the following criteria:

- The expenditure was incurred by the Beneficiary and belongs to it;
- Expenditures are recorded in the Grantee's accounting system in accordance with applicable accounting standards and the Grantee's usual accounting provisions;
- Expenditures declared in the financial report were incurred during the period stipulated in the grant contract, with the exception of expenditures related to final reports, expenditure verification, audit, and evaluation; The expenditures included in the financial report were included in the contract budget. The applicable budget limits were not exceeded. Expenditures have been allocated to the correct headings in the Financial Report;
- Expenditures are identifiable and verifiable. Expenditures are justified by sufficient supporting documents (e.g. accounts payable, invoices, contracts, receipts for work performed, goods received or services rendered, payment slips, timesheets) and proof of payment; The existence of goods is verifiable;
- Compliance with procurement principles. The beneficiary complied with the contractual requirements for procurement;
- Expenditure is in accordance with the requirements of national tax law. The beneficiary complies with the requirements of tax and social security legislation (e.g. payment of taxes, compulsory social security contributions, compulsory health insurance premiums, value-added tax, excise duties, etc.);
- Financial support to third parties (sub-granting) is provided for in the contractual terms and conditions, and the amount does not exceed the contractual limits (for applicable situations);

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• Other eligibility requirements: correct exchange rates are used, expenses considered ineligible by the contractual conditions are not included in the financial report, etc.

5.2. Audit procedures

The scope of work included the following specific considerations and procedures:

- *Obtaining an understanding of the Partners, Project, and applicable Contractual Conditions.*

We have analyzed the contractual conditions for documentation, accounting and project eligibility of expenditure, procurement, and rules of origin, assets management, accounting and financial reporting of project expenditures, and internal controls.

- *Substantive procedures*

We have performed substantive procedures in order to detect if there are any material errors or misstatements.

We verified whether the purchase and procurement are in compliance with Project Implementation Agreement rules and Moldovan legislation.

We received external confirmations such as bank balance confirmation letters for the account.

We examined whether the financial aspects of the project, i.e., expenditure incurred and goods purchased, can be justified in relation to activities realized, results obtained, and the Project budget.

We reviewed the financial reports and Project Budget.

- *Eligibility of Expenditures*

According to the donor's instructions and applicable contractual conditions, we performed tests and procedures for the eligibility of expenditures.

We verified whether goods and services are procured solely for the purpose of the Project and during the Project.

We verified whether all procurements were properly recorded.

We have verified the compliance of the expenditures with the following eligibility criteria:

1. *Reasonable for the Project implementation*

We have verified whether it was plausible that the expenditures were necessary for the implementation of the Project and that they had to be incurred for the contracted activities. As a result of this procedure no errors were found.

2. *Comply with all the provisions of the Project Implementation Agreement*

The expenditures verified met the provisions of the Project Implementation Agreement and were foreseen to be incurred by the Entity. We have examined the nature of the expenditures and verified whether the expenditures were accurately classified under the headings of the financial project report. We have verified whether the expenditures were recorded in the Entity's accounting system. As a result of this procedure, no errors were found.

3. *Supported by adequate documentation*

We have verified whether the expenditures were accompanied by the appropriate supporting documents. We have examined all the supporting documents, such as proofs of payment, invoices, receipts as well as timesheets, salary calculation sheets, etc. The monetary value of the expenditures agrees with the documents provided. As a result of this procedure, no errors were found.

- *Specific procedures*

We have verified the correctness of the accounting records and the compliance of the bookkeeping with the original invoices.

We verified the plausibility of expenditure and the assignment to the items in the Project cost schedule.

We have audited the general procedures of keeping accounting records of the incomes and expenditures of the Project.

We verified from the bookkeeping records if the expenditure accounts were covered by revenue, and we checked whether there was any duplicate financing by external funding bodies.

- *Analytical procedures*

We performed analytical procedures regarding the measurement of financial information through analysis of plausible relationships between financial and non-financial data.

We performed an analytical review of expenses and checked if:

- The budget presented in the final report corresponds to the Project budget;
- Reported expenditures were foreseen by the budget.

- *Sampling and other means of selecting items for testing*

Audit sampling means testing of less than 100 % of population indices. We haven't used this approach because we verified every single transaction.

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5. Audit of the previous periods

Given the fact that the implementation period of the "Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups" project is 01.02.2023 – 14.11.2023, there was no previous audit which can affect the current audit objective.

On behalf of

„First Audit International" SRL,
Audit entity registered in the Public Register of Audit Entities No 1902011

Certified auditor

ŞOIMU Sergiu L.Ş.

Auditor's qualification certificate series AG no. 000119 of 30.06.2006

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Annex no.1 Project financial reports for the period 01.02.2023 – 14.11.2023

ANNEX 7A PARTNER FINANCIAL REPORT

NAME OF PARTNER: A.O. Centrul pentru Drepturile Persoanelor cu Dizabilitati(CRPD)
PROJECT TITLE: Strengthening access to legal assistance and information for Ukrainian refugees with disabilities and other vulnerable groups
DONOR: Norvegian Refugee Council (NRC)
PROJECT CODE: MDFM2214 SDC
AGREEMENT No:
DURATION OF PROJECT: 01.02.2023 to 14.11.2023
REPORTING PERIOD: FROM 01.08.2023 TO 14.11.2023

Column A-F: copy in lines, descriptions and values from actual budget

PARTNER Acc.Co	DONOR CODE	NRC acc. code	Sub-acc	S/P	Description	Total approved budget	Total Expenditure from last report	Expenditure this period	Total expenditure at closing of this period: curr.amount	Total expenditure at closing of this period: %	REMAINING BUDGET	Planned expenditure for coming period: curr.amount	Planned expenditure for coming period: %	Remaining budget after coming period: curr.amount	Remaining budget after coming period: %
						NRC SHARE OF BUDGET									
optional	optional		1.	n/a	**STAFF COSTS / PERSONNEL**									-	
			1.1		Coordinator / project leader	249,750	133,200	118,550	249,750	100.0 %	-	-	0.0 %	-	0.0 %
			1.2		Monitoring and reporting Officer	262,500	140,030	122,470	262,500	100.0 %	(0)	(0)	0.0 %	-	0.0 %
			1.3		Lawyer	308,295	181,350	126,945	308,295	100.0 %	-	-	0.0 %	-	0.0 %
			1.4		Lawyer	308,295	181,350	126,945	308,295	100.0 %	-	-	0.0 %	-	0.0 %
			1.5		Logistic and communication officer	262,500	140,030	122,470	262,500	100.0 %	0	0	0.0 %	-	0.0 %
			1.6		Accountant	262,500	140,030	122,470	262,500	100.0 %	0	0	0.0 %	-	0.0 %
			1.7		Finance Manager	89,250	47,599.96	41,650	89,250	100.0 %	0	0	0.0 %	-	0.0 %
		4042	1		**Subtotal, Staff costs**	**1,743,090.00**	**963,589.96**	**779,499.93**	**1,743,089.89**	**100.00%**	**0.11**	**0.11**	**0.0%**	**0.00**	**0.0%**
			2		**TRANSPORT AND TRAVEL**										
			2.1		Car maintenance, Fuel, Taxi services	52,500	10,922.52	41,487.01	52,409.53	99.8 %	90	90	0.2 %	-	0.0 %
		4044	2		**Subtotal, Travel and Transport**	**52,500**	**10,922.52**	**41,487.01**	**52,409.53**	**100%**	**90**	**90**	**0%**	**0**	**0%**
			3.		**INVESTMENTS / Capital Expenditure**										
			3.1		Equipment smart tablet	16,650	17,900.00	-	17,900.00	107.5 %	(1,250)	(1,250)	-7.5 %	-	0.0 %
			3.2		Color Printer and cartridge	18,500	15,979.00	1,006.00	16,985.00	91.8 %	1,515	1,515	8.2 %	-	0.0 %
			3.3		Office equipment	13,875	14,140.00	-	14,140.00	101.9 %	(265)	(265)	-1.9 %	-	0.0 %
		4041	3		**Subtotal, Investments**	**49,025**	**48,019.00**	**1,006.00**	**49,025.00**	**100%**	**0**	**0**	**0%**	**0**	**0%**

ASOCIAȚIA OBȘTEASCĂ CENTRUL PENTRU DREPTURILE PERSOANELOR CU DIZABILITĂȚI * REPUBLICA MOLDOVA, mun. CHIȘINĂU * CDPD

Vitalie Mester
Executive Director

„First Audit International" LLC
R. Moldova, mun. Chişinău, str. M. Kogălniceanu, 61 of.7
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Fiscal code / VAT: 1003600060677 / 0207022

Column A-F: copy in lines, descriptions and values from actual budget			Total approved budget	Total Expenditure from last report	Expenditure this period	Total expenditure at closing of this period		REMAINING BUDGET	Planned expenditure for coming period		Remaining budget after coming period	
	4.	PROJECT COSTS										
	4.1	Provision of financial assistance	120,250	14,032.36	108,321.39	122,353.74	101.7 %	(2,104)	(2,104)	-1.7 %	-	0.0 %
	4.2	Help telephone line	19,000	12,419.70	8,185.78	20,605.48	108.4 %	(1,605)	(1,605)	-8.4 %	-	0.0 %
4040	4	**Subtotal, Project Costs**	**139,250**	**28,452.05**	**116,507.17**	**142,959.22**	**103%**	**-3,709**	**-3,709**	**-3%**	**0**	**0%**
	5.	OPERATING AND RUNNING COSTS										
	5.1	Office rent and other office cost	64,125	44,085.95	20,038.70	64,124.65	100.0 %	0	0	0.0 %	-	0.0 %
	5.2	Communication cost	17,670	9,682.61	9,438.98	19,121.59	108.2 %	(1,452)	(1,452)	-8.2 %	-	0.0 %
	5.3	Office Supplies	7,500	4,311.80	3,249.80	7,561.60	100.8 %	(62)	(62)	-0.8 %	-	0.0 %
	5.4	Maintenance of office equipment, Website, 1C software	11,250	6,000.00	6,300.00	12,300.00	109.3 %	(1,050)	(1,050)	-9.3 %	-	0.0 %
	5.5	Banking expenses - Banking Commissions and Taxes	15,000	3,983.72	3,455.74	7,439.46	49.6 %	7,561	7,561	50.4 %	-	0.0 %
	5.6	Audit general CDPD	42,000	-	43,379.06	43,379.06	103.3 %	(1,379)	(1,379)	-3.3 %	-	0.0 %
4043	5	**Subtotal, Operating and Running costs**	**157,545**	**68,064.08**	**85,862.28**	**153,926.36**	**98%**	**3,619**	**3,619**	**2%**	**0**	**0%**
404x	7	**Indirect Costs**										
						-	0.0 %	-		0.0 %	-	0.0 %
TOTAL			**2,141,410**	**1,117,047.61**	**1,024,362.39**	**2,141,410.00**	**100%**	**-0**	**-0**	**0%**	**0**	**0**

CDPD
ASOCIAŢIA OBŞTEASCĂ CENTRUL PENTRU DREPTURILE PERSOANELOR CU DIZABILITĂŢI
REPUBLICA MOLDOVA, mun. CHIŞINĂU
IDNO 1013620005587

Vitalie Meşter
Executive Director

„First Audit International" LLC
R. Moldova, mun. Chişinău, str. M. Kogălniceanu, 61 of.7
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Annex no.2 Partner cash request

ANNEX 7B PARTNER CASH REQUEST

NAME OF PARTNER:	**A.O. Centrul pentru Drepturile Persoanelor**
PROJECT TITLE:	**Strengthening access to legal assistance ai**
DONOR:	**Norvegian Refugee Council (NRC)**
PROJECT CODE:	**MDFM2214 SDC**
AGREEMENT No:	**0**
DURATION OF PROJECT:	**01.02.2023 to 14.11.2023**
REPORTING PERIOD:	**FROM 01.08.2023 TO 14.11.2023**
INSTALLMENT No:	

	AMOUNT CURR: MDL
Transfers received previous periods:	1,284,846
Net expenditures previous periods:	1,117,047.61
Balance from last period:	**167,798.39**
Transfers received this period	642,423.00
Net expenditure this period:	1,024,362.39
Balance at closing of period:	**-214,141.00**
Planned expenditure coming period:	-0.00
Interest earned during the period:	
Amount requested for transfer:	**214,141.00**

Vitalie Mester Executive Director	04.01.2024
Name and position of 1st signatory	**Date, Signature and stamp**
Eugenia Clapaniuc Accounting	04.01.2024
Name and position of 2nd signatory	**Date, Signature and stamp**

REPUBLICA MOLDOVA mun. CHIŞINĂU ASOCIAŢIA OBŞTEASCĂ CENTRUL PENTRU DREPTURILE PERSOANELOR CU DIZABILITĂŢI IDNO 1013620005587 CDPD

Annex no. 3. Persons involved in the audit

Auditor – „First Audit International" LLC	
Şoimu Sergiu	Administrative Director, certified auditor
Şoimu Valentina	Audit trainee
Badicu Galina	Audit trainee

Auditee – Public Association Centrul pentru Drepturile Persoanelor cu Dizabilităţi	
Vitalie Meşter	Executive Director
Eugenia Clapaniuc	Chief accountant