



**Moldauditing**  
**AUDIT & CONSULTING**

**AUDITOR'S REPORT**  
**ON FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED ON DECEMBER 31, 2013**  
**OF THE PUBLIC ASSOCIATION**  
**PARTNERSHIP FOR EVERY CHILD**

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**INDEPENDENT AUDITOR’S REPORT ON  
THE FINANCIAL STATEMENTS OF  
THE PUBLIC ASSOCIATION “PARTNERSHIP FOR EVERY CHILD”**

To the founders of the Public Association “Partnership for every child”

JUNE 27, 2014

We have audited the accompanying balance sheet of the Public Association “Partnership for every child” (“Association”) for the financial year ended on December 31, 2013, the income statement and the cash flow statement for the period as well as accounting policies and financial statements’ explanatory notes drawn up according to International Financial Reporting Standards.

**Management’s responsibility for preparation of financial statements**

The preparation of these financial statements is the responsibility of the Association’s management.

**Independent auditor’s responsibility**

Our responsibility is to express an opinion on these financial statements based on the performed audit.

**Scope of audit**

We conducted our audit in accordance with the International Audit Standards. Pursuant to the audit Standards provisions, we plan and perform our audit to obtain reasonable assurance that the financial statements are free of material misstatements. An audit includes the examination, on a test basis, of the evidence supporting the amounts and disclosures in the financial statements. It also includes the assessment of the accounting principles used and significant estimates made by the management, and the evaluation of the

overall financial statements' presentation. We believe that our audit provides reasonable basis to express our opinion.

### Independent auditor's opinion

In our opinion, the financial statements present fairly, in all material aspects, the financial position of the Association as of December 31, 2012, and also fairly state the operations results' situation and the cash flow situation according to the International Financial Reporting Standards.

General Director of „Molda auditing” S.R.L.

Auditor



Auditor

A handwritten signature in blue ink, appearing to read "P. Bodarev".

P. Bodarev

C. Gherman

**GENERAL INFORMATION**

The Public Association „Partnership for every child” was registered as a non-commercial, non-government organization at the Ministry of Justice under no. 1010620002091 as of March 26, 2010. (Registration certificate Nr. MD 002286)

Headquarters of Association’s management: Republic of Moldova, Chisinau municipality, 75 Kogalniceanu str., of. 3.

The Association is a legal entity. The management bodies of the Association are:

- a) General Assembly;
- b) Board of Directors;
- c) Chairman;
- d) Inspector (censor).

The Public Association „Partnership for every child”– is created by the free expression of will of the associated persons, with a view to jointly attain the following objectives:

1. Promotion and protection of rights and interests of the children in any kind of difficulty;
2. Sensitizing of society on the problems of children and families in difficulty;
3. Decrease of poverty, vulnerability of physical and mental diseases among children and parents;
4. Promotion of training for various groups of beneficiaries: children, families, probationers, service renderers decision factors, NGOs, etc.;
5. Keeping and protection of health of the children and their families;
6. Performance of charity activities;
7. Consolidation of capacities of various constituents in the development, implementation, monitoring and evaluation of social

policies meant for the children and families in difficulty, and also in the development of social services for children and families;

8. Development and rendering of social services for various groups of children and families in difficulty;
9. Consolidation of civil society in the rendering of social services and performance of defensive actions;
10. Development of social services meant for the children and families in risk situations by promoting the care for children in a family environment.

### **Number of employees**

On 31.12.2013 the Association employed 25 persons.

**BALANCE SHEET AS OF DECEMBER 31, 2013**

Indices	Notes	31.12.2012	31.12.2011
		Euro	Euro
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	112 551	180 335
Receivables and advance payments made	4	19 936	37 909
Inventories	3	2 405	3 320
Other current assets	6	5 920	20 992
<b>Total current assets</b>		<b>140 812</b>	<b>242 556</b>
<b>Long-term assets</b>			
Intangible assets	1	3 637	9 853
Fixed assets	2	279 992	315 399
Depreciation of fixed assets	2	(114 276)	(109 927)
<b>Total long term assets</b>		<b>169 353</b>	<b>215 325</b>
<b>Total assets</b>		<b>310 165</b>	<b>457 881</b>
<b>Short term liabilities</b>			
Short term liabilities	7	7 596	8 010
Short-term loans		0	750
Special purpose funds	8	103 077	167 383
Postponed income	9	28 261	62 096
Funds	8	171 231	219 762
<b>Total short term liabilities</b>		<b>310 165</b>	<b>458 001</b>
Cumulative Translation adjustment			(120)
<b>Total equity</b>		<b>0</b>	<b>(120)</b>
<b>Total liabilities and equity</b>		<b>310 165</b>	<b>457 881</b>

The financial statements, accounting policies used and notes presented on pages 17 - 27, which are an integrant part of these financial statements, were approved by the management of PA "Partnership for every child" and signed in the name of the Association by:

Chairman *Stela Grigoras* Chief Accountant *Angela Caretnicova*

**INCOME STATEMENT AS OF DECEMBER 31,2013**

Indices	Notes	31.12.2013	31.12.2012
		Euro	Euro
Other operating income		715 749	899 883
General and administrative expenses	10	713 732	895 445
Other operating expenses			
<b>Operating activities result: profit (loss)</b>		<b>2 017</b>	<b>4 437</b>
Investing activities result: profit (loss)		0	0
Financing activities result: profit (loss)		0	0
Exceptional items		0	0
<b>Earnings before taxes</b>		<b>2 017</b>	<b>4 437</b>
<b>Net profit (net loss)</b>		<b>2 017</b>	<b>4 437</b>

**CASH FLOW STATEMENT AS OF 31.12.2012**

<b>Cash flows by type of activities</b>	<b>Notes</b>	<b>31.12.2013 (Euro)</b>
<b><i>Cash flow from operating activities</i></b>		
Cash receipts from sales		
Cash payments to suppliers and contractors		974 838
Cash payments to employees, social and medical insurance contributions		385 315
Payment of the interests		-
Payment of the income tax		45 095
Other cash receipts		1 799
Other cash payments		13 513
<b>Net cash flow from operating activities</b>		<b>(1 416 962)</b>
<b><i>Cash flow from investment activities</i></b>		
Cash receipt from sales or disposals of long-term assets		-
Cash payments for loans and borrowings		-
Received interests		-
Received dividends		-
Other cash receipts (payments) from investment activities		-
<b>Net cash flow from investment activities</b>		<b>-</b>
<b><i>Cash flow from financing activities</i></b>		
Cash receipts in the form of credits and loans		
Cash payments on credits and loans		
Payment of dividends		
Cash receipts from issuance of treasury shares		
Cash payments for the repurchase of treasury shares		
Other cash receipts (payments) from the financing activities		1 365 067
<b>Net cash flow from financing activities</b>		<b>1 365 067</b>
<b>Net flow from financial-economic activity before the exceptional items</b>		<b>(51 895)</b>
Exceptional cash receipts (payments)		-
<b>Total net cash flow</b>		<b>(51 895)</b>
Currency exchange rate differences		(15 890)
<b>Balance of cash as of the beginning of the year</b>	<b>5</b>	<b>180 335</b>
<b>Balance of cash as of the end of the reporting period</b>	<b>5</b>	<b>112 551</b>

## ACCOUNTING POLICIES EMPLOYED

### 1. BASIS FOR PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING ENTRIES

These financial statements have been prepared in accordance with the International Financial Reporting Standards (“IAS/IFRS”).

The Association maintains bookkeeping in Moldovan Leu (MDL) as required by national legislation. The statutory accounting records are prepared according to the requirements of accounting legislation of Republic of Moldova and accounting regulations set by the Ministry of Finance. The attached financial statements are based on statutory accounting entries of the Association with the adjustments according to the International Financial Reporting Standards. Organization statutory statements are prepared in accordance with the principles of going concern, consistency, specialization of exercises, prudence, priority of content over form, essentiality.

#### *Reporting currency and functional currency*

The financial statement's entries are expressed in the currency of the business environment of the Association (functional currency). The functional currency for the Association is the Moldovan Leu (MDL). The Moldovan Leu is not a convertible currency outside the borders of the country.

Attached financial reports are presented in Euro – reporting currency of the Association. The reporting currency is not the same as the functional currency. Using the reporting currency over the functional currency is justified by the necessity of the submission of financial statements to donors and creditors of the Association in an accessible manner.

Financial statements were converted from MDL to Euro as required by IAS 21 “The Effects of Changes in Foreign Exchange Rates” as follows:

Assets and liabilities (including all comparative data) were converted using the exchange rate at the date of the balance sheet preparation.

Income and expense (including all comparative data) were converted using the average exchange rate for the financial year.

For the reviewed period exchange rates from functional currency MDL to reporting currency Euro are the following:

	<b>2013</b>	<b>2012</b>
Exchange rate at December 31	17,9697	15,9967
Average exchange rate	16,7241	15,5632

## 2. ACCOUNTING POLICY

Below are listed the accounting principles used for the elaboration of the financial information of the Association.

### *a) Intangible assets*

The intangible assets purchased by the Association are recognized at their cost less the related accumulated depreciation and any accumulated impairment losses.

#### *Subsequent expenses*

Subsequent expenses are capitalized as intangible assets only when additional future economic benefits are estimated to be obtained and their cost may be measured in a reliable way. All other subsequent expenses should be recognized as expenses in the period when they were incurred.

#### *Amortisation*

Amortisation is calculated using the straight-line method, issuing from their useful life:

- software – 3 years;
- other intangible assets – 1-2 years.

***b) Fixed assets***

Fixed assets are reflected at their cost less the related accumulated depreciation and any accumulated depreciation losses. At entry, the fixed assets are reflected in the accounting records at historical cost, which is formed of the purchase cost, to which adds the customs taxes, irrecoverable taxes and all directly attributable expenses necessary for the bringing of the asset to working condition. The purchase price is decreased by the price discounts.

The costs of assets built by the association include the cost of materials, labor and are estimated at their effective value.

***Subsequent expenses***

The Association recognizes the subsequent expenses on fixed assets as an asset only when additional future economic benefits are estimated to be obtained and their cost may be measured in a reliable way. All other subsequent expenses should be recognized as expenses in the period when they were incurred.

***Depreciation***

Depreciation is calculated using the straight-line method, issuing from their useful life:

- Buildings – 50 years;
- Vehicles – 7 years;
- Computing equipment and other assets – 3-5 years.

***c) Leased assets***

The lease, according to which the Association assumes substantially all risks and benefits resulting from the property right on the assets, is classified as financial lease. The property acquired by means of the financial leased is expressed at the less value between the market value and updated value of the minimal payments on lease from the beginning of lease, decreased by the

accumulated depreciation and expenses on obsolescence. The property held by means of financial and operational lease is classified as investment property and is expressed by the use of the market value model. The property held by means of operational lease, which, otherwise, would have the definition of investment property, may be classified as investment property according to the property principle.

***d) Inventories***

Inventories are evaluated at the lower of historical cost and net realizable value. The cost is calculated by applying the weighted average cost method.

***e) Accounts receivable***

The long-term and short-term accounts receivable are recorded at nominal value.

***f) Cash and cash equivalents***

Cash and cash equivalents recorded in the Cash flow statement include petty cash and amounts in the current bank accounts.

***g) Foreign currency transactions***

The transactions in foreign currency are recorded at the official exchange rate of the date of operation performance.

The monetary assets and liabilities expressed in foreign currency are converted to MDL using the exchange rate of the date of the balance sheet preparation.

The non-monetary assets registered at historical cost and expressed in foreign currency are recorded using the exchange rate as of the date of transaction performance. The non-monetary assets registered at fair value and expressed in foreign currency should be recorded using the exchange rate existing at the moment of determination of their respective value.

All differences resulting from settlements and foreign currency conversions are recorded in special financing and income account, except the differences resulting from the settlement and currency conversion of own funds which are recorded as profit or loss of the financing activity of the Association in the financial year they were incurred. These differences refer to foreign currency petty cash and bank accounts balances, including deposits, foreign currency assets and liabilities related to special purpose funds and are accounted for at the time of the transaction and the preparation of the financial report.

#### ***h) Assets' depreciation***

The assets held by Association, other than real estate investments, inventories, accounts receivable on differed tax are tested as of the date of each accounting balance with a view to existence of any index, according to which an asset may depreciate. If any such index exists, the Association should estimate the residual value of the asset. For goodwill and intangible assets with indefinite useful life or are likely not to be used, the residual value should be estimated at each reporting date.

#### ***Recognition of losses from depreciation***

The loss from depreciation is recognized for individual assets or for cash generating units if the residual value is less than their accounting value.

#### ***Resuming of losses from depreciation***

The loss from depreciation recognized for an asset in the previous years should be resumed if and only if any modification has taken place in the used estimations for the determination of the residual value of the asset from the moment of recognition of the last loss from depreciation. The value of the asset should be recognized at its residual value. Such increase in value represents a reversal of impairment loss.

#### ***i) Deferred current income***

Current deferred income includes special purpose funds and grants utilized for inventory purchase, advance payments, deferred current expenses. Upon utilization of inventories, advances and deferred current expenses, on a systematic basis, these deferred current incomes are accounted for as income for the period in which these were incurred.

***j) Provisions***

A provision is recognized only at the moment when the Association has a current liability generated by a previous event, a disposal of funds is likely to affect the economic benefits and may be necessary for the fulfillment of such liability and a good estimation of the liability value may be performed. If the time-value effect of the money is significant, the provision value will represent the updated value of the expenses estimated as deemed necessary for the repayment of liability.

***k) Special purpose financing***

Special purpose funds, grants are recognized only when there is enough assurance that:

- a) The Association will comply with the conditions attaching to them;
- and
- b) The funds, grants will be received.

The special destination funds and grants shall be recognized as income on a systematic basis over the periods in which the Association recognizes as expenses the related costs for which these are intended to compensate.

According to IAS 20 “Accounting for Government Grants and Disclosure of Government Assistance”, grants taking form of current assets are accounted for using income approach, meanwhile grants are accounted for as long term assets utilizing the capital approach.

Income approach presumes the initial recognition of grants as special purpose funds and with subsequent compliance with the conditions set for their receipt as profit compensating for cost in periods these were incurred.

The capital approach presumes the initial recognition of long term assets grants as special destination funds and with the subsequent compliance with the conditions set for their receipt as grants within secondary equity. Whilst exploiting aforementioned assets, grants shall be recognized as profit compensating for cost in periods these were incurred.

***l) Revenue and expense recognition***

Revenue represents the value of the delivered goods and of the rendered services. Revenue from the rendered services is recognized at the moment of rendering. Revenue and expenses are presented in the financial statements at their gross value. Income and expenses resulting from the utilization of grants and special purpose funds are recognized and accounted for in the same period and quantity as these were incurred.

***m) Employees' rights***

The Association pays contributions to the state funds for health, pension and unemployment, calculated based on certain rates established by law for the current fiscal year, applicable to the gross salaries. The cost of such contributions is registered as expenses in the same period with the related staff costs incurred.

**NOTES TO THE FINANCIAL STATEMENT****1. INTANGIBLE ASSETS**

The composition of intangible assets belonging to the Association is presented in the following table:

	<b>Intangible assets in progress</b>	<b>Software</b>	<b>Other intangible assets</b>	<b>Total</b>
	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>
<b>Value on January 01, 2013</b>	<b>0</b>	<b>5 836</b>	<b>15 634</b>	<b>21 469</b>
Receipts	763	255		1 018
Disposals		931	13 917	14 848
Exchange rate differences		(641)	(1 717)	(2 358)
<b>Value on December 31, 2013</b>	<b>763</b>	<b>4 519</b>	<b>0</b>	<b>5 282</b>
<b>Amortisation</b>				
<b>On January 01, 2013</b>		<b>1 377</b>	<b>10 239</b>	<b>11 617</b>
Calculated for the reporting period		1 350	4 802	6 152
Disposals		931	13 917	14 848
Exchange rate differences		(151)	(1 124)	(1 275)
<b>On December 31, 2013</b>		<b>1 645</b>	<b>0</b>	<b>1 645</b>
<b>Book value on January 01, 2013</b>		<b>4 458</b>	<b>5 395</b>	<b>9 853</b>
<b>Book value on December 31, 2013</b>	<b>763</b>	<b>2 874</b>	<b>0</b>	<b>3 637</b>

**2. FIXED ASSETS**

The composition of fixed assets belonging to the Association is presented in the following table:

	<b>Buildings</b>	<b>Machines, equipment, transmission installations</b>	<b>Vehicles</b>	<b>Other fixed assets</b>	<b>Total</b>
	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>
<b>Value on January 01, 2013</b>	<b>188 416</b>	<b>51 313</b>	<b>56 932</b>	<b>18 738</b>	<b>315 399</b>
Receipts		1 553			1 553
Disposals		2 315		16	2 330
Exchange rate differences	(20 6870)	(5 634)	(6 251)	(2 057)	(34 629)
<b>Value on December 31, 2013</b>	<b>167 729</b>	<b>44 918</b>	<b>50 681</b>	<b>16 665</b>	<b>279 992</b>
<b>Depreciation</b>					
<b>Value on January 01, 2013</b>	<b>32 539</b>	<b>32 797</b>	<b>31 944</b>	<b>12 647</b>	<b>109 927</b>
Calculated for the reporting period	3 355	6 617	7 237	1 525	18 734
Disposals		2 315			2 315
Exchange rate differences	(3 573)	(3 601)	(3 507)	(1 389)	(12 069)
<b>Value on December 31, 2013</b>	<b>32 321</b>	<b>33 498</b>	<b>35 674</b>	<b>12 783</b>	<b>114 276</b>
<b>Book value on January 01, 2013</b>	<b>155 877</b>	<b>18 516</b>	<b>24 988</b>	<b>6 091</b>	<b>205 472</b>
<b>Book value on December 31, 2013</b>	<b>135 408</b>	<b>11 420</b>	<b>15 007</b>	<b>3 881</b>	<b>165 716</b>

**3. INVENTORIES**

The composition of inventories belonging to the Association is presented in the following table:

Indices	31.12.2012	31.12.2011
	Euro	Euro
<b>Materials, including</b>		
Fuel	2 086	1 764
Other materials	318	1 556
<b>Total inventories</b>	<b>2 405</b>	<b>3 320</b>

**4. SHORT TERM RECEIVABLES AND ADVANCES PAYMENTS**

The composition of short term receivables and payment advances belonging to the Association is presented in the following table:

Indices	31.12.2012	31.12.2011
	Euro	Euro
Advance payments made	394	3 576
Receivables related to the budget	3 795	10 750
Other short term receivables	15 747	23 583
<b>Total</b>	<b>19 936</b>	<b>37 909</b>

Other short-term receivables:

Economic agent	Amount (Euro)
Short-term receivable of the Social Fund	6 454
E.H. - Service' SRL	608
Fundatiei Terre des Hommes	4 841
"LAGUNA" Hotel	1 491
Other short-term receivables	2 352
<b>Total</b>	<b>15 747</b>

## 5. CASH AND CASH EQUIVALENTS

The cash and cash equivalents contain no amount of restricted cash.

Indices	31.12.2013	31.12.2012
	Euro	Euro
Petty cash - MDL	44	427
<b>Cash at bank accounts, total, including:</b>	<b>112 506</b>	<b>179 908</b>
<i>at current accounts - MDL</i>	112 497	105 060
<i>at foreign currency accounts</i>	10	74 848
<b>Total:</b>	<b>112 551</b>	<b>180 335</b>

## 6. OTHER CURRENT ASSETS

Indices	31.12.2013	31.12.2012
	Euro	Euro
<b>Other current assets, including</b>		
Insurance	1 468	1 262
Other assets	642	952
Assets meant for transmission	3 810	18 778
<b>Total other current assets</b>	<b>5 920</b>	<b>20 992</b>

In the composition of short-term assets, the asset before transmission to beneficiaries are included in the amount of EUR 3 810. This indicator represents the informational leaflets and magazines intended for future distribution.

**7. SHORT-TERM LIABILITIES**

Indices	31.12.2012	31.12.2011
	Euro	Euro
Short-term loans		750
Liabilities related to settlements with suppliers	281	3
Liabilities towards the staff	342	
Liabilities towards the budget	15	
Other short-term liabilities	6 958	8 007
<b>Total short-term liabilities</b>	<b>7 596</b>	<b>8 760</b>

In the composition of short-term liabilities, is included the debt to Patision - Lux Ltd in the amount of **Euro 6 369,22 (114 453 MDL)** for reconstruction works of Boarding Gymnasium of Cahul. This debt is still not reimbursed due to disagreements between the limited partner and work executor, regarding the quality of the performed work. In 2013 the PA "Partnership for every child" has filed a lawsuit against Patision - Lux SRL with object being contract termination and penalty collection. On 20.01.2014 the enforcement title was issued stating that Patision - Lux Ltd owes **Euro 6 756,54 (121 413 MDL)** in form of penalty and **Euro 202,67 (3 642 MDL)** court fee reimbursement. Till June 2014 the aforementioned enforcement title was not executed.

**8. SPECIAL PURPOSE FINANCING AND RECEIPTS**

	<b>Unused funds</b>	<b>Special Funds</b>	<b>Total</b>
<b>Balance as of January 01, 2013</b>	<b>229 479</b>	<b>219 762</b>	<b>449 241</b>
Received financing, including:			
East-Europe Foundation	9 261		9 261
Childhood Foundation	85 200		85 200
OAK Foundation	42 210		42 210
USAID	419 460		419 460
Every Child UK	60 865		60 865
Other sources	28 955		28 955
Utilization of sources	(715 749)	( 26 867)	(742 616)
Transfer of sources to deferred income (acquisition of long term assets)	(2 572)	2 572	0
Exchange rate differences	(25 771)	(24 236)	(50 007)
<b>Balance as of December 31, 2013</b>	<b>131 338</b>	<b>171 230</b>	<b>302 568</b>

In accordance with the provisions of the Grant Contracts concluded between OAK Foundation within the project "Creation of child protection systems at a local level in order to ensure child protection from abuse, negligence and exploitation in the Republic of Moldova", CHILDHOOD Foundation within the project "Alternative family-based care in Moldova 2012, 13697", East-Europe Foundation within the project "National Participation Council support – Social work group", EveryChild UK within the project "Supporting children from special schools to be cared in safe families, schools and communities", USAID within the project "Protecting children in Moldova from family separation, violence, abuse, neglect & exploitation" with the Public Association „Partnership for every child”, the latter, being the Beneficiary of funds, ensures to use them fully and exclusively in the way and for the destinations stipulated in the grant budget.

Within the audit of financial statements for 2013 no deviations from the conditions of the Grant Contracts were revealed.

Use of sources received from the period 01.01.2013-31.12.2013 is presented in **Annex 1** of the present report.

#### **9. DEFERRED INCOME**

In the composition of deferred income are included: special destination financing and receipts used for the purchase of inventories, advance payment made, deferred expenses in the amount of **EUR28 261**.

#### **10. FINANCIAL RESULT**

The audited company is a public non-profit association, which uses the financial resources received from various sources for the activity provided by the articles of association. Taking into consideration the above stated and the methodology of accounting, the Association records the amount of expenses incurred for the attainment of statutory objectives within the general and administrative expenses. At the end of the financial period, the amount of incurred expenses is compensated with the amount of valorized financing which is stated in the income statement within other operational incomes.

The financial result of **EUR 2 017** includes the income from providing services of renting the training room. Those resources were qualified as core business resources.

**11. GENERAL AND ADMINISTRATIVE EXPENSES**

Indices	31.12.2012	31.12.2011
	Euro	Euro
Depreciation of fixed assets and intangible assets	7 660	7 657
Staff salaries and contributions	185 374	180 814
Materials	14 515	17 171
Telecommunications	4 161	4 271
Travel expenses	13 732	9 688
Bank fees	25 161	11 803
Utility services	5 145	2 309
Taxes	669	506
<b><i>Philanthropic expenses, total, including:</i></b>	<b>443 336</b>	<b>651 813</b>
<i>Materials</i>	217 063	260 246
Staff salaries and contributions	226 273	391 567
Other expenses	13 980	9 414
<b><i>Total General and administrative expenses</i></b>	<b>713 732</b>	<b>895 445</b>

**12. RELATED PARTIES**

The Association performs economic operations in common conditions with all related parties.



		Received funds 2013					Uses of received funds in 2013														
Data		Amount					Type of expenses (according to the budget)	Approved budget													
		MDL	USD	GBP	EUR			MDL	USD	GBP	EUR	MDL	USD	GBP	EUR						
12.11.2013				15 648,00			Evaluation														
21.10.2013						665,00	EVC Global meeting													665,00	
							Overhead Costs		12 250,00											12 337,33	
							Research		6 853,00											6 853,00	
<b>Total</b>		<b>130 469,30</b>	<b>0,00</b>	<b>0,00</b>	<b>1 182,00</b>	<b>0,00</b>	EEF+Pontis	<b>16 090,60</b>							<b>196 752,66</b>					<b>0,00</b>	
04.02.2013						1 182,00	Project's Staff (including taxes)														
12.03.2013		14 136,50					Workshops	13 965,60							173 320,53						
29.05.2013		116 332,80					Utilities	275,00							3 375,39						
							Bank Charges	1 650,00							18 803,85						
								200,00							1 252,89						
<b>TOTAL</b>		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>42 210,00</b>	<b>42 210,00</b>	OAK													<b>87 761,00</b>	
12.08.2013						42 210,00	Project's Staff (including taxes)														
							Direct support to target population														
							Consultants and other contracted services														
							Travel and conferences														
							Other Direct costs														
							Indirect overhead														
<b>TOTAL</b>		<b>0,00</b>	<b>564 133,00</b>		<b>0,00</b>	<b>0,00</b>	USAID	<b>633 187,50</b>												<b>580 490,94</b>	<b>0,00</b>

		Received funds 2013				Uses of received funds in 2013							
Data		Amount				Approved budget			Amount spent				
		MDL	USD	GBP	EUR	MDL	USD	GBP	EUR	MDL	USD	GBP	EUR
19.02.2013			172 045,00			328 735,00					290 253,00		
18.05.2013			166 527,00			88 700,00					95 264,00		
16.08.2013			63 689,00			24 150,00					22 427,00		
12.11.2013			161 872,00			7 955,00					7 770,00		
						8 400,00					13 262,11		
						4 125,00					3 987,00		
						10 500,00					10 189,00		
						1 600,00					2 481,00		
						40 860,00					47 368,00		
						17 100,00					1 756,00		
						43 500,00					44 355,00		
						57 562,50					41 378,83		
<b>TOTAL</b>		<b>173 642,80</b>			<b>19 292,42</b>					<b>108 770,22</b>	<b>6 332,50</b>	<b>134,03</b>	<b>22 613,63</b>
		173 642,80			19 292,42					108 770,22	6 332,50	134,03	22 613,63