

**EURASIAN HARM REDUCTION ASSOCIATION - EHRA  
(EURAZIJOS ŽALOS MAŽINIMO ASOCIACIJA)**

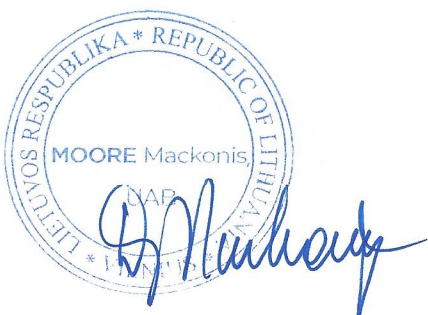
**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL REPORT OF THE PROJECT "THINKING OUTSIDE THE BOX:  
OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY  
FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"**

**For the period of 01 January – 31 December 2021**



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28 April 2022

## Independent Auditor's Report

To **Eurasian Harm Reduction Association - EHRA (Eurazijos Žalos Mažinimo Asociacija)**  
Verkių g. 34B, 08221, Vilnius, Lithuania

To **Stichting Aidsfonds – Soa Aids Nederland**  
Keizersgracht 392 (1016 GB) Amsterdam, The Netherlands

We have audited the financial report, initiated by us for identification purposes, of the project entitled “Thinking outside the box: overcoming challenges in community advocacy for sustainable and high-quality HIV services” funded by Robert Carr Fund for civil society networks (RCF) through Stichting Aids Fonds – STOP AIDS NOW! – Soa Aids Nederland (Aidsfonds) for the period 01 January – 31 December 2021 of Eurasian Harm Reduction Association (EHRA). The financial report has been prepared by the management of Eurasian Harm Reduction Association (EHRA).

### *Management's responsibility*

Management of Eurasian Harm Reduction Association is responsible for the preparation of the financial report in accordance with the Project Agreement and the Terms and Conditions Grants and for such internal control as it determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express an opinion on the financial report based on our audit.

We conducted our audit in accordance with International Standards on Auditing and the audit requirements of Aidsfonds – Soa Aids Nederland. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

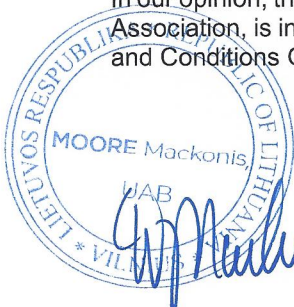
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the criteria used for the legitimate realization of accounted transactions, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Opinion*

In our opinion, the financial report for the period 01 January – 31 December 2021 of Eurasian Harm Reduction Association, is in all material aspects, accurate and in accordance with the Project Agreement and the Terms and Conditions Grants. The total declared amount is \$ 437,279.14.



**Independent Auditor's Report (continued)***Restriction of Use*

This report is intended solely for the use for management of the entity to report to Aidsfonds – Soa Aids Nederland and its donors for this project and should not be used for any other purpose. Consequently, the auditor's report, or any part of it, may not be made available in any form to any other third parties without our prior written consent. Therefore, we do not accept any liability to any third party who may have access to this report or into whose hands this report may come. Our report is not qualified in respect of this matter.

Dangutė Pranckėnienė / Managing Partner / Certified Auditor

Auditor's registration number: 000345  
Audit firm's registration number: 001495

28 April 2022

Vilnius, Lithuania



## Memorandum of Examination

We have audited the financial report of the project entitled "Thinking outside the box: overcoming challenges in community advocacy for sustainable and high-quality HIV services" funded by Robert Carr Fund for civil society networks (RCF) through Stichting Aids Fonds – STOP AIDS NOW! – Soa Aids Nederland (Aidsfonds) for the period 01 January – 31 December 2021 of Eurasian Harm Reduction Association (EHRA). The financial report has been prepared by the management of Eurasian Harm Reduction Association (EHRA).

### 1. Fraud risk assessment

We performed procedures to identify fraud risk factors and performed audit procedures in response to those identified risks. Risk factors included evaluation of factors related to manipulation of financial reporting and misappropriation of assets. Furthermore, risk factors were assessed considering the existence of three conditions which generally are present when material misstatements arise due to fraud: incentives and pressures, attitudes and rationalizations, and opportunities.

We also evaluated the risk of material misstatements in terms of the "Fraud" definition provided in "Terms and Conditions Grants Aidsfonds" (T&CG): (i) failure to disclose an interest in order to enjoy financial or other benefits or gains, or to cause a loss to a person, program or organisation in the process of distribution of funds, (ii) misapplication of funds for purposes other than those agreed between Aidsfonds and the Partner, (iii) use or presentation of false, incorrect or incomplete statements or documents, which has the effect of misapplying, misappropriating and/or wrongfully retaining funds and (iv) non-disclosure of information in violation of a specific obligation with the aforementioned effect.

During the audit procedures performed we did not identify any fraud risk factors that could result in a risk of material misstatements of the financial report of the project.

### 2. Materiality, PM and SUM posting level

Materiality used: \$ 13,118  
Performance materiality: \$ 9,839  
Sum posting Level: \$ 1,312

### 3. Summary of unadjusted differences

No unadjusted differences were noted.

### 4. Description of significant accounting, financial, tax, or auditing matters, including accounting estimates and related judgments

During the audit we have not identified any significant accounting, financial, tax or auditing matters.

### 5. Update of last year's issues

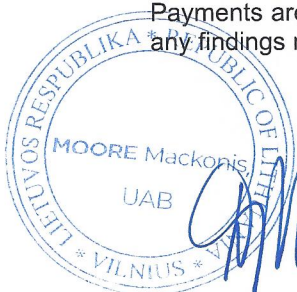
There were no unsolved issues from the last year.

### 6. Compliance with local laws and regulations

During our audit we have not identified any risks related to non-compliance with local laws and regulations. We have paid special attention to compliance with the local tax regime and social security obligations.

### 7. Findings related to cash procedures/transactions

Payments are authorised by the right person of the organization and to the right party. We did not identify any findings related to payment procedures during the audit.

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

#### 8. Exchange rate

Exchange rate have been calculated according to the following procedure: received funds in USD are converted to EUR using commercial bank exchange rate applicable at the date of conversion. The project expenditure incurred in EUR are included into the project's financial report translated into the reporting currency USD using the average rate calculated from conversion rates.

#### 9. Other matters

We audited subgrants awarded by EHRA to other sub recipients and concluded that the information provided in the project's financial report regarding subgrants is accurate in all material respects and in accordance with the project agreement and the T&CG. To audit the subgrants we relied on other auditor's opinions on the subrecipient's financial reports and for the very small subgrants we checked the control system and procedures applied by EHRA for awarding subgrants and the supporting documentation (agreements, financial reports, copies of invoices and bank statements, written communication with sub recipients). During the audit we did not identify any significant issues.

The signed "Letter of Representation" is attached as Annex I to this report.

Dangutė Pranckėnienė / Managing Partner / Certified Auditor

Auditor's registration number: 000345

Audit firm's registration number: 001495

28 April 2022

Vilnius, Lithuania



EURASIAN HARM REDUCTION ASSOCIATION - EHRA

THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

Activity Budget and Expenditures

5. ACTIVITY BUDGET AND EXPENDITURES

YEAR: 2021  
 GRANT NUMBER: 2019025  
 NAME OF GRANTEE (INDIVIDUAL OR CONSORTIUM): EURASIAN REGIONAL CONSORTIUM

GUIDANCE:

-Please start by filling in lead organization name and if applicable, consortium partner names in Row 15, columns L to V. These will automatically populate other worksheets.

-Orange cells will populate automatically, please ONLY fill in white blank cells. Colored cells have formulas and should not be modified.

-Proceed to fill in your 2021 activities and budget. Copy columns A,B,C, D & E exactly as they were written in your confirmed 2021 workplan & budget.

-Proceed by filling in your 2021 expenditures per lead & partners in columns L to V.

-All amounts shall be expressed in USD.

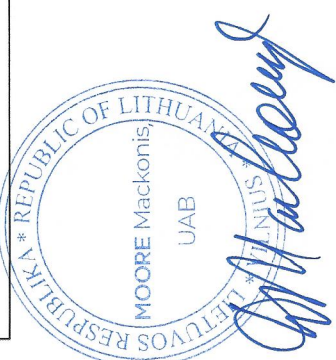
-Please provide justifications for activity expenditures 10% above or below confirmed budget in column "J".

-New and unforeseen activities implemented during the year not previously budgeted should be included at the end with a 50 budget.

ACTIVITY OVERVIEW

Activity Number	Activity	Type of unit	Number of units	Cost per unit	Approved Budget 2021	Actual Expenditures 2021	Difference	Portion of budget spent	Justification for deviations above or below 10%
1	Annual consortium partner organisations (mixed mobility) meeting to reflect on progress made in 2021 and discuss lessons learnt.	flights	3	5300	\$4 800	\$1 857	-\$57	103%	
	1-day meeting related costs for 6 people (3 pers travelling)	per person/day	6	585	\$510	\$775	-\$265	152%	
	accommodation, 2 nights* 3pers	per person/day	6	585	\$390	\$203	\$187	52%	
	per diem* 2 days* 3pers	per person/day	6	585	\$390	\$187	-\$203	48%	
	meals				\$0	\$172	-\$172		
2	Sharing of thematic materials related to harm reduction, financial sustainability and HIV budget accountability through EHRA's communication channels.	Translation, proof, printing	160	\$33	\$11 699	\$7 227	\$4 472	61%	Scientific articles will be published in 2022, as their development and peer review took longer time than anticipated
	Scientific articles for the HR Journal	Up to 160 pages	160	\$33	\$4 480	\$5 900	-\$1 428	132%	
	Translations for the HR Journal	Consultancy fee and for	2	\$3 710	\$7 419	\$1 319	\$6 100	16%	
3	Structural and financial capacity building of Consortium Partners for stronger advocacy capacity.	consultancy days	5	5400	\$28 100	\$24 585	\$3 515	87%	ECOM fundraising consultant: the use of this money was planned only for ECOM, but after a survey of the needs of ECOM members, fundraising strategies were developed for 3 young trans organizations that were in great need of it. Regional consultant to develop ECOM strategic plan: activity continues, but the payment was made from another financial source. Regional consultant to develop ECOM communication and information strategy: the activity is ongoing and will end in 2022.
	EHRA fundraising consultant	consultancy days	5	5400	\$28 100	\$2 160	-\$2 160	108%	
	ECOM fundraising consultant	consultancy days	14	5350	\$4 900	\$7 800	-\$2 900	159%	
	Regional consultant to develop ECOM strategic plan for 2022-2026 (7 days, 350 USD)	consultancy days	10	5350	\$3 300	\$0	\$3 300	0%	
	Regional consultant to develop ECOM communication and information strategy (7 days, 350 USD)	consultancy days	10	5350	\$3 300	\$3 039	\$461	87%	
	ECOM Website library improvement	consultancy days	5	5200	\$1 000	\$0	\$1 000	0%	
	Publications	per publication	3	5500	\$1 500	\$0	\$1 500	0%	
	Organization capacity Consultant (EMWA elections)	consultancy days	10	5150	\$1 500	\$1 533	-\$33	102%	
	EMWA General Assembly meeting (co-funded by additional sources: i.e. UN agencies)	per person	12	5850	\$10 200	\$10 064	\$136	98%	
4	Attendance at global and regional capacity building workshops and events that fit into the Consortium objectives, EHRA strategy and action plan 2021.				\$0	\$0	\$0	0%	CANCELLED due to COVID
5	EMRE, TA and field visits to grantees and member organizations.				\$0	\$0	\$0	0%	
	Regional consultant to provide technical assistance.	consultancy days	23	\$350	\$8 050	\$9 678	-\$1 628	120%	Actual need in technical assistance was greater than anticipated and we tried to cover the most urgent needs by engaging third consultants in provision of technical assistance.

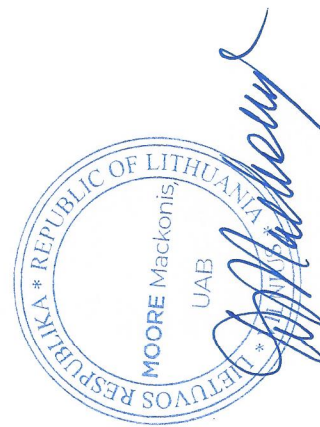
ACTIVITY EXPENDITURES PER PARTNER					
EHRA	ECOM	EMWA	Partner 3	Partner 4	Partner 5
\$1 856,98	\$0	\$0	\$0	\$0	\$0
\$706					
\$775					
\$203					
\$172					
\$7 227	\$0	\$0	\$0	\$0	\$0
\$5 900					
\$1 319					
\$2 160	\$10 039	\$11 586	\$0	\$0	\$0
\$2 160	\$7 800				
	\$0				
	\$3 039				
	\$0				
		\$1 533			
		\$10 064			
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$9 678	\$0	\$0	\$0	\$0
	\$9 678				



THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

Activity	Description	Unit	Quantity	Rate	Total	Budget	Actual	Variance	%	Comments
6	Consortium partners involvement in key advocacy campaigns, including "Chase the virus, not people" and women-led community-driven campaign "No Excuse for Violence". Campaigns develop on national level will catalyze collaboration among different key communities, including joint development of effective advocacy arguments for the campaign and mobilize key communities around advocacy for sustainable and quality services for ISPs.	per subgrant	5	\$2,500	\$12,500	\$40,727	\$10,154	\$50,881	103%	
	Video production, visualization of data, promotional material, HR essential for general public.	Infographics 300-400 (average), design	1	\$10,000	\$10,000	\$11,825	\$11,825	\$1,825	118%	
	Subgrants to women-led organization to support national actions on "No Excuse for Violence" campaign.	per subgrant	10	\$1,500	\$15,000	\$16,506	\$16,506	\$1,506	110%	
	"No Excuse for Violence" campaign coordinator	per day	30	\$110	\$3,300	\$2,202	\$2,202	-\$1,098	100%	
7	Regional analysts and dialogue "taking stock of budget advocacy efforts to date in CECCA region" to examine impact of budget advocacy efforts and implementation experience in the region for the past 3 years and identify perspectives, directions and investment priorities in budget advocacy for funding of social and medical services for key populations affected by HIV in CECCA for its donors.	consultancy days	22	\$600	\$13,200	\$13,320	\$13,320	\$120	91%	
	Consultant to conduct mapping of budget advocacy efforts in ECA for the last 3 years.	page	35	\$47	\$1,645	\$1,701	\$1,701	\$56	104%	
	Translation, editing and layout of the report.	day	2	\$250	\$500	\$0	\$0	-\$500	0%	
	Moderator for the 2nd ECCA Stakeholder Meeting on Budget Advocacy	minutes talk/ speaker for the 2nd ECCA Stakeholder Meeting on Budget Advocacy	1	\$250	\$250	\$279	\$279	\$29	112%	
	Minutes talk/ speaker for the 2nd ECCA Stakeholder Meeting on Budget Advocacy	person/day	2	\$360	\$720	\$567	\$567	-\$153	79%	
8	2nd online course: "Sustainability and Survival: Resilience for civil society organizations working with key populations in the CECCA region" for CSOs and CSOs in CECCA, that advocate and/or provide direct services for ISPs. The course will help participants to acquire skills and confidence for organisational resilience and a more diversified and sustainable funding model.	consultancy days	16	\$600	\$9,600	\$6,750	\$6,750	-\$2,850	70%	The EHRA's staff (L. Gordon and M. Pichot) were actively involved in running live sessions of the course and in providing follow-up monitoring to participants. This saved part of the costs for external consultants to provide mentoring sessions.
	Consultants to (1) facilitate online live participative training sessions-4.5 days; (2) provide asynchronous content (webinars and exercises)-4 days; (3) provide one-to-one mentoring sessions-7.5 days	consultancy days	16	\$600	\$9,600	\$6,750	\$6,750	-\$2,850	70%	
9	Strengthening the capacity of ISPs to conduct community-led monitoring, particularly to gather, analyse and use data on availability, accessibility, acceptability, affordability and quality of HIV programs for ISPs, by developing community tools and supporting local initiatives on community-led research.	per month	2	\$900	\$1,800	\$55,338	\$53,106	\$2,232	102%	
	Coordination and Management	per month	6	\$500	\$3,000	\$5,000	\$5,000	-\$2,000		
	Principal Investigator	person/day	16	\$400	\$6,400	\$6,400	\$6,400	\$0		
	Researchers 2 person	person/meeting package	20	\$50	\$1,000	\$1,000	\$1,000	\$0		
	Training for interviews	person/day	2	\$560	\$1,120	\$1,120	\$1,120	\$0		
	Trainers' fees	person/day	4	\$500	\$2,000	\$1,200	\$1,200	-\$800		
	Interviews processing	person/day	9	\$400	\$3,600	\$3,600	\$3,600	\$0		
	Data processing and IT support	person/day	30	\$400	\$12,000	\$12,000	\$12,000	\$0		
	Collecting data and preparing the report in Ukraine	person/day	1	\$921	\$921	\$921	\$921	\$0		
	Consultancy fee for conducting training, data quality check and analysis	person/day	2	\$455	\$910	\$910	\$910	\$0		
	Documents for ethical committee approval	person/day	2	\$455	\$910	\$910	\$910	\$0		
	Local travel and accommodation for researcher	person/day	2	\$455	\$910	\$910	\$910	\$0		
	Transcription and editing of 3 reports	person/day	2	\$455	\$910	\$910	\$910	\$0		
	Subgrants to conduct CLM on ODT	35 pages - 6 2-editions pages - 200 administration	1	\$1,890	\$1,890	\$1,890	\$1,890	\$0		
	Subgrants to conduct CLM on ODT	per subgrant	2	\$8,500	\$17,000	\$19,683	\$19,683	\$2,683	116%	
	Subgrants to conduct CLM on ODT	agreement	1	\$2,000	\$2,000	\$2,049	\$2,049	\$49	102%	
	Consultant to develop community tool on how to conduct women-led community-based SHR research	consultancy (days)	30	\$150	\$4,500	\$1,500	\$1,500	-\$3,000	100%	





EURASIAN HARM REDUCTION ASSOCIATION - EHRA

THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

10	EHRA Expert Meeting on Harm Reduction Quality to discuss and build a recognized professional consensus on a comprehensive understanding of quality in harm reduction programs, taking into account the community needs of people who use drugs; 2 days training for 27 participants, 2 translators and 1 facilitator	531 600	531 780	-5180	101%
	Meeting/training	50	50	50	0%
	Meeting/training	527 000	529 320	-52 320	109%
	venue rent	51 200	50	51 200	0%
	Moderator fee	5500	50	52 000	0%
	Translators	51 400	52 440	-51 040	174%
		529 230	525 610	50	88%
11	Online course on Digital Services for ISPs. Participants from CEOs and CSOs will learn new approaches on delivering online/digital healthcare, psychosocial, peer-support or other services for ISPs (MSM, PWUD) and people living with HIV. course design -19 days* 6000 course delivery - 18 days* 6000 Total 35 days* 6000	522 800	525 610	59 620	88%
	consultancy days	51 200			
	per page	53 480			
	webinars	51 000			
	Speaker Fee (for special: webinars 3 (average US\$250 per webinar)	5750			
12	EHRA stakeholders meeting on digital services in EHRA: opportunities and challenges. Different national and multi-literal stakeholders, including communities, service providers, donors, governments will meet to discuss an introduction of digital services for ISPs in EHRA.	52 100	5425	54 675	20%
	meeting person	5250	50	5250	0%
	person/day	5000	5425	5375	53%
	per page	51 050	50	51 050	0%
13	Development of analytical material on assessment of harm reduction packages and unit cost in the context of donor transition in 4 countries.	523 500	520 877	54 823	88%
	person/day/number of	521 000	510 213	52 787	87%
	pages/number reports	52 500	52 464	536	99%
14	Updated country profiles on harm reduction in Eurasia.	55 320	55 946	-5626	112%
	country	53 700	53 077	5623	83%
15	EHRA team field visit to learn innovative peer-led harm reduction services for NPS users.	5960	51 073	-593	109%
	Transport costs in place (rent of cab, 1300, reg. 17860004-457, 350, 5*2 per=70, 5*2 night)	5960	51 073	-593	109%
	Days	519 000	517 592	54 408	98%
	Days	54 500	54 500	50	100%
	Perme tickets	57 000	50 287	-51 287	118%
	Days	51 300	51 000	300	83%
	Meals	52 800	51 149	54 651	41%
	Nights	53 800	52 656	5844	76%
17	Activities to support women activists and women's rights defenders: Online professional supervision for women activists to prevent burnouts, especially those, who work with clients on gender-based violence; Financial support to community women-led initiatives that are responding urgent needs caused by COVID-19 crisis.	56 000	56 000	50	100%
	Month	53 000	53 000	50	100%
	Grant	53 000	53 000	50	100%
		531 780	50	50	50
		529 320	50	50	50
		52 440			
		525 610	50	50	50
		5425	50	50	50
		5425			
		520 877	50	50	50
		510 213			
		52 464			
		55 946	50	50	50
		53 077	50	50	50
		52 004			
		51 073			
		50	50	517 592	50
				54 500	
				50 287	
				51 000	
				51 149	
				52 656	
		50	50	56 000	50
				53 000	50 000
				53 000	53 000



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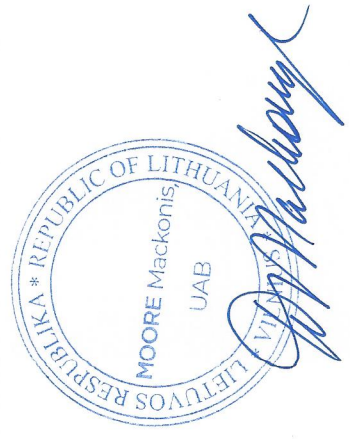
For the period of 01 January – 31 December 2021

ID	Activity Description	Trainers to conduct online training (1st day - 2 trainers, 2nd day - 3 trainers, Total: 5 trainers, 350 USD)		5	5350	549 000	546 406	-53 406	100%
		consultancy days	per subgrant						
18	Strengthening of ISPs capacity to advocate for quality standards of comprehensive HIV services based on national needs and international recommendations through delivering online training, providing small grants to ISP-led organizations and documenting evidence for small grants to SP organizations to building broader coalitions for budget advocacy.	6	56 000	336 000	540 687	-54 687	113%		
	Regional consultant (7 days, 350 USD)	7	5350	52 450	51 700	750	31%		
	Regional consultant to prepare module on community advocacy for comprehensive quality standards of consultancy days	8	5350	52 800	53 469	-5669	126%		
19	Study on attitudes of healthcare workers and officials in ECCA towards trans* people.			-58 185	57 482	713	91%		
	Online research of internal transphobia among trans* people	10	5184	51 845	51 835	-511	101%		
	Health ambassador, Development of an online outreach approach with Hornet	16	5200	53 200	52 398	802	75%		
	Trans* people working group Facilitator fee	7	5200	51 400	51 408	-56	100%		
	Regional consultant (5 days, 350 USD)	5	5350	51 750	51 624	-574	104%		
20	ECCM board meeting.			59 185	57 633	5352	96%		
	Accommodation (6 participants x 3 days)	24	5100	52 400					
	Participants travel	6	5400	53 200					
	Venue hire (includes equipment rent)	2	5200	5400	57 633	5352	96%		
	Catering (lunch + dinner + coffee break) (6 participants x 3 days)	24	580	51 480					
	Logistic support (10% of total costs)	10%	57 440	5745					
21	Participation of staff in non-project-related events.			53 700	50	52 700	0%		
	Travel costs (3 travels)	3	5450	51 950	50	51 350	0%		CANCELLED due to COVID
	Per diem (3 travels, 3 days)	9	580	5540	50	5540	0%		
	Accommodation (3 travels, 3 days)	9	580	5810	50	5810	0%		

TOTALS		\$352 333	\$333 845	\$18 488	95%
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TOTALS	\$196 182	\$82 238	\$55 425	\$0	\$0	\$0	\$0	\$0	\$0
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TOTAL ACTIVITY EXPENDITURES (SUM OF LEAD & PARTNERS)	\$333 845
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EURASIAN HARM REDUCTION ASSOCIATION - EHRA

THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

Core Budget and Expenditures

6. CORE BUDGET AND EXPENDITURES

YEAR: 2021  
 GRANT NUMBER: 2019025  
 NAME OF GRANTEE (INDIVIDUAL OR CONSORTIUM): EURASIAN REGIONAL CONSORTIUM

GUIDANCE:

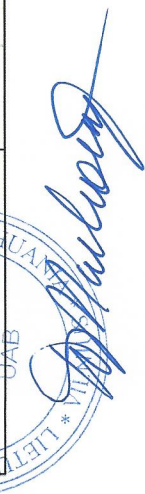
- Blue cells will populate automatically, please ONLY fill in white blank cells. Colored cells contain formulas and should not be modified.
- Proceed to fill in your 2021 core resources by copying columns A, B, C & D exactly as they were written in your confirmed 2021 workplan & budget.
- Proceed by filling in your 2021 expenditures per lead & partners in columns K to U.
- All amounts shall be expressed in USD.
- Please provide justifications for activity expenditures 10% above or below confirmed budget in column "V".
- New and unforeseen expenditures incurred during the year not previously budgeted should be included at the end of each section below with a \$0 budget.

CORE OVERVIEW

Budget line	Type of unit	Number of units	Cost per unit	Approved Budget 2021	Actual Expenditures 2021	Difference	Portion of budget spent	Justification for deviations above or below 10%
<b>I. Human Resources</b>								
EHRA Executive Director	Annual salary	30%	\$90,050	\$560,653	\$375,075	-\$184,422	104%	
EHRA Finance and Administration Team lead	Annual salary	30%	\$70,350	\$34,219	\$36,942	-\$2,723	108%	
EHRA Finance and administration officer	Annual salary	55%	\$31,800	\$17,490	\$18,498	-\$1,008	106%	Core costs were slightly increased due to saving in other
EHRA Chief Accountant	Annual salary	20%	\$42,040	\$11,771	\$13,316	-\$1,545	113%	Core costs were slightly increased due to saving in other
EHRA Administration and events officer	Annual salary	30%	\$26,701	\$10,146	\$10,454	-\$308	103%	
EHRA Program Team Lead	Annual salary	30%	\$67,331	\$25,866	\$27,471	-\$1,605	107%	
EHRA Senior Program officer 1	Annual salary	25%	\$35,001	\$9,750	\$10,440	-\$1,690	118%	Core costs were slightly increased due to saving in other
EHRA Senior Program officer 2	Annual salary	35%	\$35,001	\$12,250	\$12,624	-\$374	103%	
EHRA Senior Communication officer	Annual salary	42%	\$26,701	\$11,214	\$11,596	-\$381	103%	
EHRA Sustainability and Transition Advisor	Annual salary	15%	\$41,400	\$6,210	\$6,472	-\$262	104%	
EHRA Secretariat staff capacity building	Online training	1	\$7,900	\$7,900	\$6,652	\$1,248	84%	Due to COVID restrictions, the request for staff training
EHRA "all staff" regular meeting for coordination	8000CF per person	1	\$4,620	\$4,620	\$6,650	-\$2,030	144%	Due to COVID restrictions not all staff were able to
EHRA Medical insurance for employees	Annual cost	50%	\$4,888	\$4,888	\$4,975	-\$87	102%	
<b>EWNA</b>								
EWNA Project Coordinator	Annual salary	70%	\$25,000	\$17,500	\$17,604	-\$104	101%	
EWNA Communication Officer	Annual salary	65%	\$15,000	\$9,750	\$9,807	-\$57	101%	
EWNA Financial manager	Annual salary	30%	\$12,000	\$3,600	\$3,618	-\$18	100%	
EWNA Project Advisor	Days	30.00	\$145	\$4,350	\$4,350	\$0	100%	
<b>ECONM</b>								
ECONM Executive Director	Annual salary	45%	\$54,944	\$24,725	\$23,769	\$956	96%	
ECONM Communications Coordinator	Annual salary	35%	\$32,208	\$11,273	\$13,696	-\$2,423	121%	Due to higher involvement of staff member in the
ECONM Chief Accountant	Annual salary	50%	\$35,998	\$17,999	\$17,208	\$791	96%	
ECONM Procurement and Office Manager	Annual salary	40%	\$26,525	\$10,610	\$9,304	\$1,306	88%	Lower involvement of staff applied
ECONM Vice Director for Projects Coordination	Annual salary	100%	\$27,915	\$27,915	\$27,662	\$253	99%	
ECONM Community Health Services Coordinator	Annual salary	40.0%	\$27,915	\$11,166	\$6,994	\$4,172	63%	Lower involvement of staff applied
ECONM Health Management Advisor	Annual salary	50%	\$12,744	\$6,372	\$9,471	-\$3,099	149%	Due to higher involvement of staff member in the
ECONM Project coordinator	Annual salary	25%	\$26,904	\$6,726	\$12,947	-\$6,221	192%	
ECONM M&E Advisor	Per day	12	\$500	\$4,200	\$0	\$4,200	0%	Lower involvement of staff applied
ECONM Financial Management Advisor	Per day	22	\$500	\$8,000	\$3,202	\$4,798	64%	Project staff used less funds on educational
ECONM Professional education and training	Lumpsum	1	\$2,065	\$2,065	\$1,379	\$686	67%	Lower recruitment activity in 2021
ECONM Recruitment	Per unit	2	\$300	\$600	\$74	\$526	12%	Due to COVID and precautionary measures, higher costs
ECONM team retreat	Accommodation	1	\$6,185	\$6,185	\$11,715	-\$5,530	143%	

N.B. Partner names populate automatically from work sheet N.5

CORE EXPENDITURES PER PARTNER					
EHRA	ECONM	EWNA	Partner 3	Partner 4	Partner 5
\$199,860	\$139,836	\$35,380	\$0	\$0	\$0
\$36,942					
\$33,771					
\$16,496					
\$13,316					
\$10,454					
\$27,471					
\$10,440					
\$12,624					
\$11,596					
\$6,472					
\$6,652					
\$6,650					
\$4,975					
		\$17,604			
		\$9,807			
		\$3,618			
		\$4,350			
	\$23,769				
	\$13,696				
	\$17,208				
	\$9,304				
	\$27,662				
	\$6,994				
	\$9,471				
	\$12,947				
	\$0				
	\$5,598				
	\$1,379				
	\$74				
	\$11,715				



EURASIAN HARM REDUCTION ASSOCIATION - EHRA

THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

III. Financial management		\$31 891	\$33 077	-\$1 186	104%	
EHRA Accounting program maintenance	Annual cost	5800	5259	5211	45%	
EHRA legal fees	Annual cost	\$1 035	\$1 154	-\$119	113%	
EHRA Bank services	Annual cost	\$3 170	\$3 272	-\$102	103%	
EHRA other expenses: (registration of residence permit, transfer of expat employees, notary services, etc)	Annual cost contribution	\$2 243	\$2 857	-\$614	127%	Overspend due to the fact that EHRA has twice approached recruitment officers to find highly qualified staff
EHRA Audit 2020 and 2021 (project and Report	Annual cost	\$10 961	\$10 800	\$161	99%	
EUNA Project audit 2020, 2021	Transfers Report	5600	5594	66	99%	
Audit 2021	Report	535	\$2 250	\$664	72%	Number of international transactions were reduced
Bank charges	Per month	\$3 120	\$3 532	-\$412	113%	Slight overspend due to higher costs of audit services
Accounting services and system maintenance	Annual cost	\$4 200	\$4 214	-\$14	100%	
Legal advice fees	Annual cost	\$1 100	\$2 572	-\$1 472	141%	Much higher expenses on bank charges due to cost of accounting system maintenance was allocated
		\$305	\$535	\$130	81%	More legal requests in 2021
		\$27 840	\$36 541	-\$8 701	131%	
III. Office and communication						
EHRA office related costs (rent and utilities)	Annual cost	\$10 296	\$12 474	-\$2 177	124%	Savings from other cost items were used to cover costs for office rent and office supplies at a higher proportion than planned.
Communications (IT maintenance, phone, website supporting	Annual cost	\$3 164	\$4 473	-\$1 309	141%	Savings from other cost items were used to cover costs
Office rent and utilities	Annual cost	\$2 100	\$5 150	-\$3 050	246%	Overspending due to starting a new website
IT procurement and Supplies	Annual cost	\$4 900	\$3 063	\$1 837	79%	Rental cost was allocated between other projects
Office procurement and Supplies	Annual cost	\$3 300	\$4 347	-\$1 047	175%	That was higher need for IT costs due higher demand on
Telecommunications (phone lines, internet, Organizational website development and/or Membership in international organizations	Annual cost	\$3 800	\$1 789	-\$2 011	114%	Slight overspend due to higher needs for office
EHRA Office consumables	Per	\$300	\$182	-\$118	135%	More resources were needed to cover communication
		\$0	\$665	-\$665	30%	The website was in active phase of development and Subscriptions were covered from other resources
		\$420 384	\$444 693	-\$24 309	106%	Some office consumables were purchased which is not

\$16 341	\$11 892	\$2 844	\$0	\$0
\$259				
\$1 154				
\$3 272				
\$2 857				
\$10 300		5594		
		\$2 250		
	\$3 532			
	\$4 214			
	\$2 572			
	\$535			
	\$1 038			
\$22 897	\$12 980	\$665	\$0	\$0
\$12 474				
\$792				
\$4 473				
\$3 158				
	\$3 063			
	\$4 347			
	\$1 317			
	\$1 789			
	\$1 481			
	\$182			
		5665		

\$241 098	\$164 707	\$38 889	\$0	\$0
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TOTAL CORE EXPENDITURES (SUM OF LEAD + PARTNERS) \$444 693



THE PROJECT "THINKING OUTSIDE THE BOX: OVERCOMING CHALLENGES IN COMMUNITY ADVOCACY FOR SUSTAINABLE AND HIGH-QUALITY HIV SERVICES"

For the period of 01 January – 31 December 2021

Summary Budget and Expenditures

**4. SUMMARY BUDGET AND EXPENDITURES.**

YEAR: 2021
GRANT NUMBER: 2019025
NAME OF GRANTEE (INDIVIDUAL OR CONSORTIUM): EURASIAN REGIONAL CONSORTIUM

**4.1. RCF INCOME - GUIDANCE:**  
 Please fill in the date and amount for the income you have received from RCF in 2021. ONLY white cells. If you work with a local currency account, please also indicate the amount received in local currency.

Lead organization overview	Date received	Amount USD	Actual amount Local currency	Exchange Rate	Expected amount Local Currency	Gain/Loss
<b>TOTAL RECEIVED IN 2021</b>		\$ 584 093	-	-	-	-
Transfer N.1	2021-02-17	\$ 264 223		-		0
Transfer N.2	2021-08-13	\$ 319 870		-		0
Transfer N.3		\$ -		-		0
Transfer N.4		\$ -		-		0

**4.2. SUMMARY - GUIDANCE:**  
 Please add your activity and core budgets for lead and partner organizations in the white blank cells below. The budget amounts should be the same as in your previously confirmed 2021 work plan and budget.  
 Expenditures will populate automatically from work sheets 5 & 6. PLEASE DO NOT MODIFY COLORED CELLS.  
 Lead organization and consortium partners names populate automatically from work sheet N.5.

BUDGET LINE	EHRA		ECOM		EWNA	
	Budget	Expenditures	Budget	Expenditures	Budget	Expenditures
<b>ACTIVITY COSTS</b>						
Activity implementation costs	\$212 403	\$196 182	\$84 530	\$82 238	\$55 400	\$55 425
Subtotal	\$212 403	\$196 182	\$84 530	\$82 238	\$55 400	\$55 425
<b>CORE COSTS</b>						
I. Human resources	\$190 638	\$199 860	\$140 636	\$139 836	\$35 200	\$35 380
II. Financial management	\$17 988	\$18 341	\$10 189	\$11 892	\$3 714	\$2 844
III. Office and communications	\$16 250	\$22 897	\$11 590	\$12 980	\$0	\$665
Subtotal	\$224 876	\$241 098	\$162 415	\$164 707	\$38 914	\$38 889
<b>TOTAL ACTIVITY + CORE</b>	\$437 279	\$437 279	\$246 945	\$246 945	\$94 314	\$94 314
Portion of budget spent	100%		100%		100%	

TOTAL BUDGET	\$778 538
TOTAL EXPENDITURES	\$778 538
Difference	\$0
Portion of budget spent	100%



**The Eurasian Harm Reduction Association**  
(Eurazijos žalos mažinimo asociacija)

**Management Representation Letter**

28 April 2022

To the auditors of Moore Mackonis, UAB  
J. Kubiliaus g. 6, LT-08234 Vilnius

Dear Auditors,

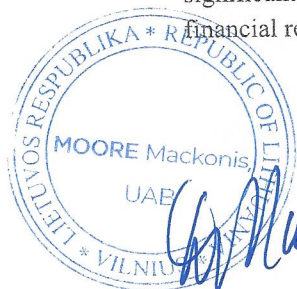
This representation letter is provided in connection with your audit of the financial report of the project “Thinking outside the box: overcoming challenges in community advocacy for sustainable and high-quality HIV services” funded by Robert Carr Fund for civil society networks (RCF) through Stichting Aids Fonds – STOP AIDS NOW! – Soa Aids Nederland (Aidsfonds) for the reporting period 01 January – 31 December 2021 for the purpose of expressing assurance regarding whether our organisation’s financial report on the project is accurate in all material respects and in accordance with the Project Agreement and the Terms and Conditions Grants.

We confirm that, to the best of our knowledge and belief, we have made all required accounting estimates and provided all of the information to you, including, but not limited to, accounting registers, invoices, data breakdowns, contracts, budgets, internal regulations and policies, correspondence with beneficiaries, bank statements, in order to make you properly acquainted with the information used in preparing the financial report.

We confirm that the representations we make below in this letter are in accordance with the definitions as set out in the agreements and regulatory acts.

**The financial report**

- We have fulfilled our responsibilities, as set out in the terms of the audit agreement dated 29 November 2019, for the preparation and presentation of the financial report in accordance with the Project Agreement and the Terms and Conditions Grants. In our opinion, the project’s financial report is accurate in accordance with the mentioned reporting framework.
- The project’s financial report encompasses all transactions and receipts, is accurate and complete in every respect, and that all grant conditions, including those beyond the scope of the audit, have been met.
- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
- All reported costs are related to the project and are in accordance with the budget or deviations from the budget are reasoned.
- Related party transactions and transactions have been appropriately accounted for and disclosed.
- We have no knowledge of any significant economic transactions that for some reason have not been recorded in the accounting records. We have done everything within our power to ensure that all significant events subsequent to the financial report date have been properly considered in preparing the financial report.



## Information provided

During the audit we have provided you with:

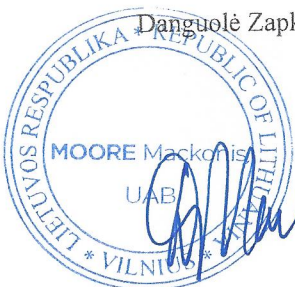
- Access to all information of which we are aware that is relevant to the preparation of the project's financial report, such as accounting records, documentation and other matters.
- All contracts and agreements and any other information required for obtaining an objective understanding of the operations of our organisation.
- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within our organisation from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the project's financial report.
- We confirm that we accept the responsibility for creating such internal control that we have determined is necessary to enable the preparation of the project's financial report that is free from material misstatement, whether due to fraud or error. In particular, we accept the responsibility for creating, implementing and maintaining the internal control procedures, intended to prevent and detect fraud and errors. We have disclosed to you all insufficiencies of the internal control that have come to our knowledge.
- We confirm that we have disclosed to you the results of our assessment of the risk that the project's financial report may be materially misstated as a result of fraud. To our knowledge there were no instances of fraud or suspected fraud that could have affected our organisation and have involved:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the project's financial report.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the project's financial report.
- We have also informed you about all on-going and possible legal disputes and claims, the effect of which should be assessed when preparing the project's financial report, we have accounted for them and / or disclosed them properly in the project's financial report.
- We have disclosed to you all identities of our organisation's related parties and all related party transactions that we are aware of.
- We have not received any notifications from regulators, representatives of state, employees of tax administration office, project's beneficiaries or other institutions regarding investigations or suspicions of non-compliance with laws and legal acts, insufficiencies in the project's financial report or other matters that could have a significant negative effect to the project's financial report.

As at the date of signature of this management representation letter, the project's financial report for the year ended 31 December 2021 contain no uncorrected misstatements.

Ganna Dovbakh, Executive Director

Tatiana Fomicheva, Finance and Administration Team Lead

Danguolė Zapkuvienė, Chief Accountant



**PUBLIC INSTITUTION  
EURASIAN HARM REDUCTION ASSOCIATION  
EXPLANATORY NOTE  
To the FINANCIAL REPORT FOR THE YEAR ENDED AT 31 DECEMBER 2021  
Grants Number: 2019025**

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## I. GENERAL INFORMATION

**Name of Organisation:** Eurasian Harm Reduction Association (EHRA)

**Grants Number:** 2019025

**Project name:** "Thinking outside the box: overcoming challenges in community advocacy for sustainable and high-quality HIV services"

**Project code (for EHRA internal use only)** RCF-Regional consortium 2019-2021

**Project timeline:** January 2019 - December 2021

**Total Project budget:** Total budget for three years (2019-2021) USD 1,816,678. (EHRA: USD 1,029,056). The budget of the project was increased in 2020.

Eurasian Harm Reduction Association is a non-for-profit public membership-based organization, registered by the initiative of harm reduction activists and organizations from Central and Eastern Europe and Central Asia (CEECA) region in 2017

More information about EHRA you can find at <http://harmreductioneurasia.org/about-us/>

The goals of EHRA are:

- Reforming governmental and legal policies related to public health, drug policy and human rights protection; ensuring sustainability of public health programs;
- Building capacity of key populations communities, activists and civil society organizations and protection of their rights.

To achieve its mission and goals EHRA is working in the areas of public health, drug policy and human rights protection.

The Institution registration number is 304470687, it is not subject to VAT, registered address is: Vilniaus m. sav. Vilniaus m. Gedimino pr. 45-4 LT- 01109. Post address: Verkių gatvė 34B, Vilnius, LT-08221, office 701  
The financial year is a calendar year.

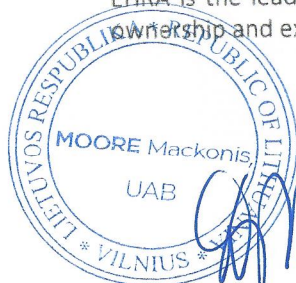
### ***Project background and description of entities***

In 2018 three regional networks: the Eurasian Harm Reduction Association (EHRA), the Eurasian Coalition on Male Health (ECOM), and the Eurasian women's AIDS network (EWNA) under leadership of EHRA submitted a proposal and received an approval for funding new project named "Thinking outside the box: overcoming challenges in community advocacy for sustainable and high-quality HIV services" (hereinafter in the text Project). Project funded by **Robert Carr Fund for civil society Networks** through **Stichting Aids Fonds – STOP AIDS NOW! – Soa Aids Nederland (Aidsfonds)**.

The Eurasian Regional Consortium brings together three community networks with complimentary capacities to respond to funding insecurity for HIV services for ISPs. Together, the Consortium Partners have successfully collaborated on building capacity of ISP community leaders, organizations, and networks to advocate for high quality and sustainability of HIV services in 29 EECA countries at the national and local levels.

The Eurasian Regional Consortium will foster effective community mobilization and partnerships for joint budget advocacy and monitoring of national and local budgets for HIV prevention and treatment as integral components of HIV care for all ISPs in EECA.

EHRA is the lead organization, however, the Consortium members practice joint program implementation, shared ownership and experience sharing.



*[Handwritten signature]*

**Aim / Objectives of the Project:**

The scope of work and activities are designed to maximize capacity of consortium’s member organizations and their impact of advocacy to improve funding environment for sufficient allocation of resources for HIV programs in countries of EECA. This will be achieved through developing opportunities to learn with creation and facilitation of regional mechanisms which can act in a coordinated manner to address issues that are common across countries.

More information about Project you can find at <http://harmreductioneurasia.org/projects/>

**II. EXPLANATORY NOTES TO THE FINANCIAL REPORT**

**1. TOTAL PROJECT BUDGET FOR ALL CONSORTIUM PARTNERS**

GRANT NUMBER: 2019025

NAME OF GRANTEE: Eurasian Regional Consortium

Table 1

Name of Partner	Y1 (2019)	Y2 (2020)	Y3 (2021)	TOTAL
EHRA_Lead	335,126	340,126	353,804	1,029,056
ECOM	167,563	185,563	172,563	525,689
EWNA	84,369	88,782	88,782	261,933
<b>TOTAL</b>	<b>587,058</b>	<b>614,471</b>	<b>615,149</b>	<b>1,816,678</b>

**2. 2021, PROJECT BUDGET APPROVED BY DONOR FOR ALL CONSORTIUM PARTNERS**

Table 2

BUDGET LINE	EHRA_Lead organization	ECOM	EWNA	TOTALS
<b>ACTIVITY BUDGET</b>				
Activity implementation costs	\$ 212,403	\$ 84,530	\$ 55,400	\$ 352,333
<b>Subtotal</b>	<b>\$ 212,403</b>	<b>\$ 84,530</b>	<b>\$ 55,400</b>	
<b>CORE BUDGET</b>				
I. Human Resources	\$ 190,638	\$ 140,636	\$ 35,200	\$ 426,205
II. Financial Management	\$ 17,988	\$ 10,189	\$ 3,714	
III. Office and communications	\$ 16,250	\$ 11,590	\$ -	
<b>Subtotal</b>	<b>\$ 224,876</b>	<b>\$ 162,415</b>	<b>\$ 38,914</b>	
<b>TOTAL ACTIVITY + CORE</b>	<b>\$ 437,279</b>	<b>\$ 246,945</b>	<b>\$ 94,314</b>	<b>\$ 778,538</b>

**3. EHRA SUB-GRANTS**

According to the project design **Eurasian Regional Consortium** implemented part of activities at national level through sub-grants.

The EHRA applies a unified approach to sub-granting; The Manual on Sub-recipient management have been developed in 2017 and updated in 2021. There are standard agreements, templates for financial and narrative reports. EHRA applies the practice of transferring funds in tranches (depending on the total amount and duration of



the sub-grant) to mitigate the risk of loss of funds and / or misuse. In order to verify the financial reports EHRA received all primary documents and bank statement for 100% of the SR's expenses.

In accordance with the EHRA's sub-granting policy the sub-recipients are selected based on the results of open competition, unless otherwise provided by the Donor. All financial conditions, guide for transferring funds, as well as the reporting schedule, is determined by the terms of the grant agreement with sub-recipients. Subsequent interim payments or final payments are usually made on the basis of approved eligible costs incurred and paid by the sub-recipients and submitted in the financial reports together with all supporting documentation.

Data about sub-grants budget/expenditures for 2021 presented in the table below.

Table 3

# of agreement	Name of organisation	Beginning day of agreement	End day of agreement	Budget	Total transferred	Expenses according to the SR's reports	Leftover from transferred and used amount for 2021.12.31	Comments
04-01/2020-SG-RCF-Reg-ARM	New Generation Humanitarian NGO	April 8, 2020	May 31, 2021	\$ 2,500.00	\$ 2,250.00	\$ 2,250.00		According to the grant agreement final tranche in amount of 250\$ had be transferred based on real expenses. Due to the fact that the costs were equal to the amount of the first tranche, the final tranche was not transferred and the project is fully completed.
07-06/2020-SG-RCF-Reg	Center for Humane Policy Foundation	July 1, 2020	February 28, 2021	\$ 6,934.00	\$ 6,934.00	\$ 6,934.00		
07-07/2020-SG-RCF-Reg	New Generation Humanitarian NGO	July 1, 2020	March 31, 2021	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		
05-02/2021-SG-RCF-Reg	A.O. "Puls Komunitar"	May 3, 2021	December 15, 2021	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00		
05-04/2021-SG-RCF-Reg	Reg NVO JUVENTAS - Fin agent for LINK	May 3, 2021	November 15, 2021	€ 7,515.00	€ 7,500.00	\$ 7,500.00		
07-04/2021-SG-RCF-Reg	RUBICONI	July 1, 2021	December 1, 2021	\$ 2,000.00	\$ 1,999.90	\$ 2,000.00	\$ 0.10	the balance is too small to claim it back

4. BUDGET VERSUS ACTUAL EXPENDITURES -2021 (ALL PARTNERS)

Table 4

BUDGET LINE	EHRA		ECOM		EWNA	
	Budget	Expenditures	Budget	Expenditures	Budget	Expenditures
<b>ACTIVITY COSTS</b>						
Activity implementation costs	\$212,403	\$196,182	\$84,530	\$82,011	\$55,400	\$55,425
<b>Subtotal</b>	<b>\$212,403</b>	<b>\$196,182</b>	<b>\$84,530</b>	<b>\$82,011</b>	<b>\$55,400</b>	<b>\$55,425</b>
<b>CORE COSTS</b>						
I. Human resources	\$190,638	\$199,860	\$140,636	\$139,836	\$35,200	\$35,380
II. Financial management	\$17,988	\$18,341	\$10,189	\$12,119	\$3,714	\$2,844
III. Office and communications	\$16,250	\$22,897	\$11,590	\$12,980	\$0	\$665
<b>Subtotal</b>	<b>\$224,876</b>	<b>\$241,098</b>	<b>\$162,415</b>	<b>\$164,934</b>	<b>\$38,914</b>	<b>\$38,889</b>
<b>TOTAL ACTIVITY + CORE</b>	<b>\$437,279</b>	<b>\$437,279</b>	<b>\$246,945</b>	<b>\$246,945</b>	<b>\$94,314</b>	<b>\$94,314</b>
Portion of budget spent	100%		100%		100%	
<b>TOTAL BUDGET</b>	<b>\$778,538</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$778,538</b>					
Difference	\$0					
Portion of budget spent	100%					

Table 5

years	Expenses over project 2019-2021				Sub-total
	EHRA	ECOM	EWNA		
2019	225,150	70,471	80,529		376,149
2020	366,627	208,274	87,090		661,991
2021	437,279	246,945	94,314		778,538
<b>TOTAL</b>	<b>1,029,056</b>	<b>525,689</b>	<b>261,933</b>		<b>1,816,678</b>



5. FUNDS TRANSFERRED TO THE CONSORTIUM PARTNERS

Table 6

Distribution btw Partners\_Disbursement

	Date of transaction	Summ, USD
ECOM	2019.03.27	100,500.00
EWNA	2019.03.27	50,500.00
EWNA	2019.07.23.	4,000.00
EWNA	2019.09.19.	12,995.20
EWNA	2019.11.11.	16,873.80
<b>sub-total Y1</b>		<b>184,869.00</b>
ECOM	2020.01.31.	67,063.00
EWNA	2020.02.28.	41,891.00
ECOM	2020.07.07.	60,000.00
ECOM	2020.08.27.	18,000.00
EWNA	2020.09.15.	42,452.00
ECOM	2020.11.04.	89,906.00
<b>sub-total Y2</b>		<b>319,312.00</b>
EWNA	2021.02.19.	38,000.00
ECOM	2021.02.23.	90,000.00
ECOM	2021.07.22.	18,500.00
ECOM	2021.08.19.	55,436.00
EWNA	2021.08.23.	55,221.00
<b>sub-total Y3</b>		<b>257,157.00</b>
<b>TOTAL over project</b>		<b>761,338.00</b>

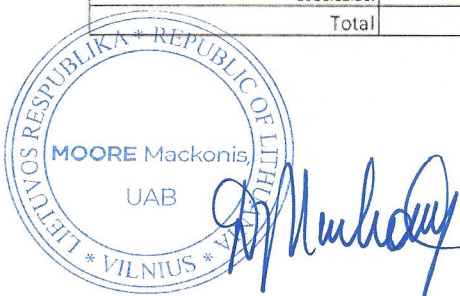
6. CURRENCY OF THE FINANCIAL REPORT. EXCHANGE RATE.

Financial report presented in the grant's currency, USD. List of transactions presented in two currencies: EUR and USD

in 2021, the EHRA applied the actual exchange rates based on FIFO approach. The expenses calculated on actual exchange rates until they spent, after that the following rate applied

Exchange rate applicable for current reporting period presented in the table below inTable7

Date od exchange	exchange rate	USD amount	EUR received	Expenses y exchange rate
opening balance at the begining of the year	1.1573		11,853.93	11,853.93
2021.01.26.	1.2280	15,000.00	12,214.98	12,214.98
2021.03.01.	1.2150	35,000.00	28,806.58	28,806.58
2021.04.07.	1.2010	20,000.00	16,652.79	16,652.79
2021.04.30.	1.2230	20,000.00	16,353.23	16,353.23
2021.05.20.	1.2350	20,000.00	16,194.33	16,194.33
2021.06.28.	1.2050	30,000.00	24,896.27	24,896.27
2021.07.29.	1.1990	20,000.00	16,680.57	16,680.57
2021.09.03.	1.2000	45,000.00	37,500.00	37,500.00
2021.10.05.	1.1620	46,000.00	39,586.92	39,586.92
2021.11.08.	1.1700	25,000.00	21,367.52	21,367.52
2021.11.24.	1.1300	20,438.73	18,087.37	18,087.37
2021.12.20.	1.1380	37,250.00	32,732.86	32,732.86
2021.12.30.	1.1621	556.60	478.96	478.97
<b>Total</b>		<b>334,245.33</b>	<b>293,406.32</b>	<b>293,406.32</b>



**7. BASIS OF ACCOUNTING**

The Financial report prepared on cash basis.

**8. INTEREST GAINS OR LOSSES**

EHRA didn't make any interest gains or losses during reporting period.

**9. OTHER RECEIPTS**

EHRA didn't receive any other installments for the project during reporting period.

**10. FUNDS RECEIVED**

Disbursements from the RCNF during the period 1 January 2019 to 31 December 2021 were as follows:

Table 8

Lead organization overview	Date received	Amount	USD
<b>TOTAL RECEIVED IN 2019</b>		<b>\$</b>	<b>587,058</b>
Transfer N.1	26.03.2019	\$	352,000
Transfer N.2	16.08.2019	\$	235,058
<b>TOTAL RECEIVED IN 2020</b>		<b>\$</b>	<b>611,316</b>
Transfer N.3	25.02.2020	\$	188,971
Transfer N.4	10.08.2020	\$	422,345
<b>TOTAL RECEIVED IN 2021</b>		<b>\$</b>	<b>584,093</b>
Transfer N.5	17.02.2021	\$	264,223
Transfer N.6	13.08.2021	\$	319,870
<b>TOTAL RECEIVED over project</b>		<b>\$</b>	<b>1,782,467</b>

**11. SUMMARY FINANCIAL DATA OVER PROJECT FOR ALL PARTNERS**

Table 9

	Budget	Received funds from RCF	Expenses over project	Own contribution, should be reimburse by RCF
EHRA	1,029,056	1,021,129	1,029,056	-7,927
ECOM	525,689	499,405	525,689	-26,284
EWNA	261,933	261,933	261,933	0
<b>TOTAL</b>	<b>1,816,678</b>	<b>1,782,467</b>	<b>1,816,678</b>	<b>-34,211</b>

34 211 USD should be reimbursed by AidsFond after verification of the reports and audit.

The above Explanatory note have been approved by the Eurasian Harm Reduction Association management on 31 March 2022 and signed on its behalf by:

Finance and Administration Team Lead/Tatiana Fomicheva

Manager, responsible for project implementation /Program Lead Igor Gordon

Executive Director /Ganna Dovbakh



III. DETAILED LIST OF TRANSACTION, EHRA

Budget line No	Budget description	payment No.	Date of payment	Supplier & purpose of payment	Actual expenditures, EUR	Exchange rate	Actual expenditures, grant currency, USD	Comments	Budget summ	Leftover	% leftover	Funds received	Remaining balance
1	Annual consortium's partner organizations (mixed mobility) meeting								1,800	-57	-3%		
Sub-total 1.					1,638.95		1,856.98						
2	Sharing of thematic materials								4,480	-1,428	-32%		
Sub-total 2.					4,535.17		5,907.84						
3	EHRA fundraising consultant								2,000	-160	-8%		
Sub-total 3.					296.71		2,159.80						
4	Attendance at global and regional capacity building workshops and events				0.00		0.00		0	0 CANCELLED			
Sub-total 4.					0.00		0.00						
5	M&E, TA and field visits to grantees and member organizations				0.00		0.00		0	0 CANCELLED			
Sub-total 5					0.00		0.00						
6	Sub-grants to ISP-led organization to support national actions on "Chase the virus, not people" campaign								12,500.00	2,346	19%		
Sub-total 6					2,640.00		10,154.32						
7	video production, visualisation of data, promotional materials, HR essentials for general public.								10,008.00	-1,817	-18%		
Sub-total 7					9,515.98		11,825.10						
8.1.	Regional analysis and dialogue "Budget advocacy" _Consultant to conduct mapping								13,200.00	872	7%		
Sub-total 8.1					10,910.00		12,328.30						
8.2.	Translation, editing, and layout of the report.								1,635.00	-66	-4%		
Sub-total 8.2					1,463.72		1,700.84						
8.3.	Moderator for the 2nd EECA Stakeholder Meeting on Budget Advocacy								500.00	500	100%		
Sub-total 8.3.					0.00		0.00						
8.4.	Minute taker/reporter for the 2nd EECA Stakeholder Meeting on Budget Advocacy								250.00	-29	-12%		
Sub-total 8.4.					240.00		278.88						
8.5.	Simultaneous translation during meeting on Budget Advocacy								720.00	153	21%		
Sub-total 8.5.					480.00		566.88						
9	2nd online course: "Sustainability and Survival: Resilience for civil society organizations working with key populations in the CEECA re								9,600.00	2,850	30%		
Sub-total 9					0.00		6,750.00						
10	Strengthening the capacity of ISPs to conduct community-led monitoring								33,841.00	1,735	5%		
Sub-total 10					12,800.00		32,105.53						
11	sub-grants to conduct CLM on OST								17,000.00	-2,683	-16%		
Sub-total 11					7,515.00		19,683.33						
12	service provision agreement for winners blog for Community perspective on quality of HR services								2,000.00	-49	-2%		
Sub-total 12					341.18		2,049.18						
13	EECA Expert Meeting on Harm Reduction Quality								28,200.00	-1,120	-4%		
Sub-total 13					24,632.74		29,319.98						
13.1.	Moderator fee								2,000.00	2,000	100%		
Sub-total 13.1.					0.00		0.00						
13.2.	Translators								1,400.00	-1,040	-74%		
Sub-total 13.2.					2,100.00		2,440.20						
14	Online course on Digital Services for ISPs.								29,230.00	3,620	12%		
Sub-total 14					952.37		25,609.91						
15	EECA stakeholders meeting on digital services in EECA: opportunities and challenges.								2,100.00	1,675	80%		
Sub-total 15					360.00		425.16						
16	Development of analytical material on assessment of harm reduction packages and unit cost								21,000.00	2,787	13%		
Sub-total 16					2,850.00		18,213.30						
16.1.	Translation, editing: two reports								2,500.00	36	1%		
Sub-total 16.1.					2,136.08		2,463.54						
17.	Updated country profiles on harm reduction in Eurasia.								5,319.82	-626	-12%		
Sub-total 17					3,638.18		5,946.12						
18.	EHRA team field visit to learn innovative peer-led harm reduction services for NPS users.								2,720.00	716	26%		
Sub-total 18					1,630.66		2,003.93						
18.1.	EHRA team field visit_Travel and accommodation								980.00	-93	-9%		
Sub-total 18.1.					891.60		1,073.07						
19	Executive Director								35,408.49	-1,534	-4%		
Sub-total 19					31,137.52		36,942.28						
20	Finance and Administration Team Lead								30,808.27	-2,962	-10%		
Sub-total 20					28,401.50		33,770.53						
21	Finance and administration officer								18,097.07	-401	-2%		
Sub-total 21					15,522.97		18,498.13						
22	Chief Accountant								12,180.75	-1,135	-9%		
Sub-total 22					11,219.61		13,316.14						
23	Administration and events officer								10,499.28	45	0%		
Sub-total 23					8,728.54		10,454.19						
24	Program Team Lead								26,475.67	-995	-4%		
Sub-total 24					23,013.46		27,470.75						
25	Senior Program officer 1								9,054.52	-1,385	-15%		
Sub-total 25					8,785.11		10,439.68						
26.	Senior Program officer 2								12,676.33	52	0%		
Sub-total 26					10,565.79		12,624.40						
27	Senior Communication officer								11,604.46	9	0%		
Sub-total 27					9,681.27		11,595.66						
28	Sustainability and Transition Advisor								6,426.00	-46	-1%		
Sub-total 28					5,400.00		6,473.64						
29	EHRA Secretariat staff capacity building								7,900.00	1,248	16%		
Sub-total 29					5,458.17		6,652.20						
30	EHRA "all staff" regular meeting for coordination activities								4,620.00	-2,030	-44%		
Sub-total 30					5,506.68		6,649.56						
31	Medical insurance for employees								4,887.50	-87	-2%		
Sub-total 31					4,036.00		4,974.66						
32	Accounting program maintenance								580.00	321	55%		
Sub-total 32					217.80		258.60						
33	Legal Fees								1,035.00	-119	-12%		
Sub-total 33					943.80		1,154.27						
34	Bank services								3,169.69	-102	-3%		
Sub-total 34					1,433.83		3,271.67						
35	other expenses (registration of residence permit, transfer of expat employees, notary services, etc								2,242.50	-614	-27%		
Sub-total 35					2,345.40		2,856.83						
36	EHRA Audit 2020 and 2021(project and financial)								10,961.00	161	1%		
Sub-total 36					9,046.30		10,799.92						
37	office related costs (rent and utilities)								10,296.00	-2,178	-21%		
Sub-total 37					10,440.10		12,473.58						
38	office related procurement and supply and office equipment maintenance								690.00	-102	-15%		
Sub-total 38					666.82		791.97						
39	Communications (IT maintenance, phone, internet, rent of server for data, zoom, post expenses, etc)								3,164.05	-1,309	-41%		
Sub-total 39					3,798.31		4,472.79						
40	Website supporting								2,099.73	-3,058	-146%		
Sub-total 40					4,349.00		5,158.16						
41	Scientific articles for the HR journal								7,419.00	6,100	82%		
Sub-total 41					1,140.00		1,319.32						
<b>TOTAL:</b>					<b>293,406.32</b>		<b>437,279.14</b>		<b>437,279.14</b>	<b>0.00</b>		<b>584,093.00</b>	<b>-7,927.29</b>

42. Partner budget: ECA-M-2307435, E/WNA-937205

Sub-total 0.00 257,157.00 324,462.82 67,306 21%

