TERMS OF REFERENCE PROJECT FINANCIAL AUDIT

CBM Project No.: P10401
BMZ Project No.: 2021.1869.3
Project Title: Strengthening women and girls with and without disabilities by enhancing an inclusive and safe environment in the Gaza Strip **Reporting Entity:** Atfaluna Society for Deaf Children
CONTRACTING AUTHORITY: CBM Christoffel-blindenmission Christian Blind Mission e.v.

CONTENT

1. Introduction

The present document and the annexes listed in section 9 are the terms of reference ('ToR') on which CBM Country Office Eastern Mediterranean Program (hereafter named Contracting Authority) agrees to engage 'the Auditor' to perform an audit of the funds received and payments made by the Reporting Entity Atfaluna Society for Deaf Children incurred under the BMZ co-financed contract on the cover sheet. These TOR will become an integral part of the contract concluded between the Contracting Authority and the Auditor.[1]

2. Background and Objective

The Reporting Entity has received funds from Christoffel-Blindenmission (CBM) to implement the project named on the coversheet of these ToR. The funds transferred by CBM to the Reporting Entity are co-financed by the German Ministry of Economic Development and Cooperation (BMZ). Therefore, the funds need to be disbursed in accordance with BMZ rules and regulations. The Ministry is informed annually about the funds the Reporting Entity received from CBM and the disbursement of these funds.

The objective of this audit is:

[1] Please note that for final audits several particularities apply (in each case highlighted cursive and bold)

- To express an opinion on the project financial statement for the following reporting period: One audit covering the years (2021-2025), and a final audit covering the entire duration of the project (01/10/2021-31/12/2026). The different audits are subject of a framework contract.
- To issue reports as stipulated in Section 7

3. Standard and Ethics

The Auditor shall undertake this engagement in accordance with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors about integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

The Contracting Authority requires that the Auditor be independent from the Reporting Entity and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

4. Qualifications of the Auditor

General requirements

By agreeing these ToR, the Auditor confirms meeting at least one of the following conditions and provides written proof:

- The Auditor is a member of a national/international accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
- The Auditor is a member of a national/international accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits to undertake this expenditure audit in accordance with the IFAC standards and ethics.

The Contracting Authority is obliged to prove the qualification of the Auditor to BMZ by a confirmation of the German Embassy or a recognised national/international institution (e.g. Chamber of Commerce or official Association of Auditors).

Qualifications

The Auditor has appropriate professional qualifications and suitable experience with IFAC standards and with experience in verifying financial information of projects comparable in size and complexity to the project subject to this audit. In addition, the Auditor should

- have experience with projects related to development cooperation funded by national and/or international donors and institutions.
- hold a relevant university degree or professional qualification. He should have at least 6 years of experience as a professional Auditor or accountant in public audit practice including relevant managerial experience of leading audit teams.

5. Duties of the Reporting Entity

The duties of the Reporting Entity include the following:

a. To prepare the project accounting, annual and final financial statement (Template of Annual Financial Statement see Annex 1 and Final Financial Statement see Annex 2) with the voucher lists and all related project documentation in time so that the audit can take place.
b. To provide the Auditor with the annual and final financial statements and voucher lists which have been prechecked by the Contracting Authority for the preparation of the audit.
c. To provide access to all legal documents, correspondence, bank statements and any other information associated with the project during the auditing period. This includes the following documents:
   1. Project Full Proposal
   2. Project Contract with approved Budget
   3. Revised Budgets (if any)
   4. BMZ-TDA Guidelines for the funding of projects incl. special provisions

5. BMZ-Guidelines for external Audits
6. All project-related vouchers (for income, expenditures, transfers, currency exchange, etc.)
7. All project-related contracts (staff and consultant contracts, rent contracts, contracts with constructors etc.
8. All project-related procurement documents including procurement award notices
9. All further project-related documents necessary for the auditor

d. To coordinate the Auditors field visit to ensure that he can inspect all equipment/activities agreed during the preparatory meeting:

e. To provide a management response to the Auditor's observations that were made during the audit within the given timeframe stipulated in Section 8

6. Task of the Auditor

The audit shall be conducted at the project location, particularly where the project bookkeeping is done. The auditor's assignment includes the following tasks:

I. To examine whether all project funds have been used in accordance with the conditions stipulated in the project documents listed above under **5. c. 1. – 4.** with due attention to principles of economy and efficiency, and only for purposes for which financing was granted.

II. To examine whether internal administrative and financial control measures are adequate and compliant with local laws and donor's requirements as stipulated in the documents listed under 5.c. 1-4.

III. To examine whether the project accounts have been prepared in accordance with consistently applied International Accounting Standards and whether they give a true and fair view of the financial situation of the project and its resources and expenditures.

IV. To examine the bank account opened specifically for the project and any further bank accounts on which the project funds are administered.

V. To examine whether the project bookkeeping accounts with all vouchers, supporting documents, records and accounts have been properly kept and correctly filed on **cash book basis**. It is expected that the auditor examines 100% of all supporting documents.

VI. To examine whether expenditures are correctly booked in conformity with BMZ budget lines of the BMZ-financing plan and all vouchers are clearly stamped with the project number.

VII. To examine whether the expenditures documented by vouchers are identical to the annual expenditures reported in the voucher lists.

VIII. To examine whether goods and services financed by the project have been procured in accordance with the relevant procurement guidelines as stipulated in the in the documents listed under 5.c. 1-4.

IX. To examine whether contracts of project staff financed by the project are in accordance with national law with regard to social security payment and taxation and whether part-time work is recorded with correctly filled timesheets.

X. To examine whether the inventory list is complete and correctly filled.

XI. ***In case of final audits, to examine whether over- or underspending of more than 30% in comparison to the financing plan have occurred and to examine the reasons for the deviations.***

XII. To carry out a physical inspection of the project location, equipment procured, and activities as agreed during the preparatory meeting.

7. Audit Report

The Report Audit report shall include the following:

a. For annual audits, a financial statement in the currency in which the expenditure occurred, according to the format provided in Annex 1. For final audits, a cumulated financial statement in the currency in which the expenditures occurred, according to the format provided in Annex 2.

In both cases, annual and end of project audit, the financial statement shall include any income received by the project, any interests received on the project bank account as well as all project expenditures during the auditing period.

Each financial statement shall contain notes providing details as deemed necessary by the Auditor.

b. Complete voucher lists signed and certified by the Auditor.
c. A stamped and signed inventory list.
d. An Auditor's certificate which shall contain the following:

“We hereby certify that we have audited the Financial Statement of (name of the reporting entity) with reference to the financing of the project (name) on the basis of the following documents made available to us (please list the documents). To this end, we have inspected the books and vouchers and report that:

1) Income and expenditure are properly proved in the form of vouchers.
2) The proved expenditures are in line with the appointed purpose as set out in the Annex 1 of the Tripartite Contract. ***In case of final audits: Any deviations from the Financing Plan of more than 30% are described and explained separately.***
3) The amount and origin of documented income which is accounted for as counterpart contributions made by CBM, the executing agency, the target group and/or other agencies in the project country have been specified.
4) The conditions for project implementation set by the donor have been observed/have not been observed in the following points.
5) Any particularities which need to be mentioned.”

In the certificate the Auditor shall make explicit and concrete statements on each of the areas examined (see point 6.) and audit findings identified. Even if in any of the areas no audit findings were identified, the Auditor shall make a statement on this fact.

e. In addition to the audit report, the Auditor will prepare a management letter including the following:

1) Identified deficiencies and areas of weakness in the financial systems and controls and recommendations for improvement as well as comments and observations on the accounting records that were examined during the audit. The report shall also include the management response of the reporting entity for each observation raised by the Auditor. Any following audit shall verify whether the recommendation was implemented by the reporting entity.
2) A report on the degree of the reporting entity compliance with the financing conditions contained in the Annexes, and comments – if any – on the internal and external matters affecting such compliance.
3) Matters that have come to attention during the audit which might have a significant impact on the implementation of the project.

8. Timeframe

<u>Preparatory Meeting and start of the audit</u>

The Contracting Authority foresees a preparatory meeting with the Auditor at the official start for the project held at <name and address of the meeting place should be clearly stated>.

After three months of project implementation, the Auditor will undertake a half-day preliminary examination of the bookkeeping at the Reporting Entity and shall provide the Reporting Entity with recommendations.

The annual audits with the reporting period 1st January-31st December shall start as soon as the annual financial statement of the project is completed by the Reporting Entity, but under no circumstances later than six weeks after the end of the reporting period.

The final audit for the overall implementation period of the project shall start at the latest two months after the project ended.

Timeframe for audit reports

The Auditor will submit a draft report to the Reporting Entity (with copy to the Contracting Authority) within 15 calendar days after the start of the audit and ask for its comments to be received within 5 calendar days.

5 calendar days after receiving the Reporting Entity's comments, the Auditor will submit a pre-final report to the Contracting Authority for comment and approval. Should it not be possible for the Auditor to meet this deadline due to exceptional circumstances, the auditor shall ask the Contracting Authority for approval to extend the deadline. The Contracting Authority may request the Auditor to carry out additional work, in which case a reporting deadline should be agreed on a case-by-case basis.

5 calendar days after receiving the Contracting Authority's comments, the Auditor will submit the final report for the Contracting Authority's approval. Should it not be possible for the Auditor to meet this deadline due to exceptional circumstances, the auditor shall ask the Contracting Authority for approval to extend the deadline.

Once the audit report is approved by the Contracting Authority, the Auditor shall send a scanned copy of the signed and stamped Financial Statement within 3 calendar days to the Contracting Authority by email. The Auditor will provide 3 printed originals of the audit report (in case of final audit 4 printed originals) to the Contracting Authority latest 7 calendar days after the audit report was officially approved.

9. Annexes

1. Financial Statement Template for **Annual** Audits
2. Financial Statement Template for **Final** Audits

Annex1: Template Statement of application of funds for annual audits (Quantitative documentary proof)

Project number: 2021.1869.3 (BMZ Project Number)

Statement of accounts for 20 to 20

Financial statement as at

1	**Expenditure**	Actual expenditure during reporting period in local currency

R01	**Women and girls with/without disabilities affected by GBV are empowered in their coping and resilience mechanisms through improved psychosocial well-being and physical recovery.**	
A01.01.P01	A.1.1.1 Development of holistic and inclusive intervention plans and identification of GBV cases (6 partners):	
A01.02.P01	A.1.1.2.1 Provision of structured psychosocial group sessions for 10,000 women and girls with and without disabilities (6 partners):	
A01.03.P01	A.1.1.2.2. Training 500 women with and without disabilities to provide peer-to-peer support (AISHA):	
A01.04.P01	A.1.1.2.3. provision of peer-to-peer support to 10,000 women with and without disabilities (6 partners):	
A01.05.P01	A.1.1.2.4 Inclusive life skills sessions for 1,300 women and girls with and without disabilities (6 partners):	
A01.06.P01	A.1.1.3.1. Career counseling and vocational training for 500 poverty-affected women with and without disabilities (ASDC):	
A01.07.P01	A.1.1.3.2. Internship Placement for 500 Women with and with-out Disabilities and Entrepreneurship Creation for 200 Women with and without Disabilities (ASDC):	
A01.08.P01	A.1.1.4.1 Case management support for 2,500 women with and without disabilities and establishment of a referral system with health services and a women's shelter (6 partners)	
A01.09.P01	A.1.1.4.2 Establishment of self-help groups (6 partners):	
A01.10.P01	A.1.1.5.1 Provision of medical screening and drug/psychotherapeutic treatment (3 health facilities: UHWC, RCS, Medical Relief):	
A01.11.P01	A.1.1.6.1 Expanding an inclusive referral system with a women's shelter and referral of severe GBV survivors (6 partners):	
A01.12.P01	A.1.3.1.1 Conducting home visits to raise awareness on GBV prevention in the home environment (6 partners):	
A01.13.P01	A.1.3.2.1 Production of awareness raising materials in different inclusive formats (6 partners):	
A01.14.P01	A.1.3.2.2 Conducting 250 educational workshops in schools for 10,000 students (6 partners):	
A01.15.P01	A.1.3.2.3 Conduct 250 workshops for 10,000 family members on GBV prevention and intra-family communication in times of crisis (6 partners):	
A01.16.P01	A.1.3.3.1 Provision of legal aid and referral to further legal advice if needed (6 partners):	

A01.17.P01	A.1.3.4.1 Conducting hearing and rehabilitative screenings and provision of rehabilitative aids (ASDC, UHWC):	
A01.18.P01	Distribution of Dignity Kits	
A01.19.P01	Cash Transfer for 1.1.3.1+1.1.3.2	
R02	**Service providers and staff in the private and public sectors identify and record GBV cases and integrate inclusive approaches.**	
A02.01.P01	A.2.1.1 Accessibility audits and barrier-free adaptations (ASDC):	
A02.02.P01	A.2.1.2.1 Technical upgrade of AISHA's IT-based case management, referral, and consultation system and networking (6 partners):	
A02.03.P01	A.2.1.3.1 Training of professionals on inclusive GBV interventions (CBM)	
A02.04.P01	A.2.1.3.2 External counselling for project staff in stress management (6 partners)	
A02.05.P01	A.2.1.4.1 Development of inclusive GBV action guidelines focusing on women and girls with disabilities and training in inclusive GBV care for 150 professionals (6 partners)	
A02.06.P01	A.2.1.4.2 Development of inclusive psychosocial emergency preparedness and first aid plans for GBV survivors with/without disabilities and training of 300 staff (6 partners)	
A02.07.P01	A.2.1.4.3. Development of action guides and toolkits for protection from sexual exploitation and abuse and training of 50 professionals (6 partners):	
A02.08.P01	A.2.1.4.4 Training of 50 GBV professionals in MHPSS principles and provision for women and girls affected by GBV with and without disabilities (AISHA	
A02.09.P01	A.2.1.4.5. Training of 100 staff on inclusive GBV communication strategies in different accessible formats and sign language (ASDC, AISHA	
A02.10.P01	A.2.2.1.1 Training of 150 non-GBV health workers and lawyers in MHPSS basics for GBV-affected people (AISHA):	
A02.11.P01	A.2.2.2.1 Conducting 20 workshops for 300 external non-GBV service providers and employers to incorporate GBV protection principles into their daily work (UHWC):	
A02.12.P01	A.2.2.3.1 Establishment of a counselling and debriefing service ("Helping-the-Helpers") (ASDC + Palestinian Red Crescent, UHWC, Medical Relief)	
A02.13.P01	A.2.2.3.2. Establishment of 9 internal focal points (non-GBV service providers):	
A02.14.P01	A.2.2.4.1 Signing of MoUs with 3 health service providers (ASDC + Palestinian Red Crescent, Medical Relief, UHWC):	

R03	**Families, society, UNRWA, NGOs, and the PA Ministry of Women's Affairs have reduced tolerance of GBV and are taking social and legal action against GBV.**	
A03.01.P01	A. 3.1.1.1 Community mapping to identify target communities (6 partners	
A03.02.P01	A.3.1.1.2 Conducting community awareness activities through outreach on GBV prevention and protection in and out of crisis with inclusive formats (6 partners):	
A03.03.P01	A.3.1.2.1. 50 trainings for 1,000 men and boys in non-violent communication and behaviour (6 partners):	
A03.04.P01	A.3.1.3.1 Implement GBV awareness raising activities in times of crisis including during COVID-19 pandemic (digital brochures, video, radio spots) for GBV prevention (6 partners):	
A03.05.P01	A.3.1.4.1 Implementation of advocacy campaigns and initiatives by women in communities (6 partners):	
A03.06.P01	A.3.2.1.1 Conduct 40 meetings with decision makers to identify GBV risks (6 partners):	
A03.07.P01	A.3.2.1.2. Preparation of quarterly and biannual factsheets on the situation of women and girls with/without disabilities in the Gaza Strip and dissemination to decision-makers for action (6 partners):	
A03.08.P01	A.3.2.2.1 Nomination and training of 100 Duty Bearers in the communities (6 partners):	
A03.09.P01	A.3.2.3.1. Conducting 10 meetings with PA-MoWA for legal policy development for the protection of women and girls with disabilities and promotion of equal opportunities (6 partners):	
A03.10.P01	A.3.2.3.2 Establish a taskforce for the ratification of the Palestinian Family Protection Law by 2024 (6 partners):	
R07	**Personnel cost**	
A07.01.P01	Project Manager (ASDC)	
A07.02.P01	Project-Coordinator(ASDC)	
A07.03.P01	Project Accountant (ASDC 75%)	
A07.04.P01	Capacity Building Coordinator (ASDC)	
A07.05.P01	Project-Coordinator (AISHA 50%)	
A07.06.P01	Project-Coordinator (UHWC 50%)	
A07.07.P01	Project-Coordinator (Red Cresent Gaza 50%)	

A07.08.P01	Driver (ASDC)	
A07.09.P01	Procurement Officer (ASDC 50%)	
A07.10.P01	MEAL Officer (ASDC 60%)	
A07.11.P01	Protection Psychosocial Specialist Team-leader (ASDC)	
A07.12.P01	GBV Specialists x3	
A07.13.P01	Social Worker x7	
A07.14.P01	Psycho-social Specialists x7	
A07.15.P01	Field Coordinator x6	
A07.16.P01	Livelihood and Employment Coordinator (ASDC 50%)	
A07.17.P01	Case Manager x 7	
A07.18.P01	Audiologist (ASDC 50%)	
A07.19.P01	Legal Officer x2 (ASDC)	
A07.20.P01	Sign Language interpreters x2 (ASDC)	
A07.21.P01	Advocacy and Community Outreach Coordinator (ASDC)	
R08	**Running Cost Monitoring / transport /office costs / Office equipment**	
A08.01.P01	Fuel	
A08.02.P01	Stationery Supplies and Photocopies	
A08.03.P01	Telephone, Fax	
A08.04.P01	COVID19 Hygienic Materials	
A08.05.P01	Electricity, water, butane	
A08.06.P01	15 Laptops for project staff	
A08.07.P01	Desks for staff hired in the project	
A08.08.P01	Chairs for staff hired in the project	
A08.09.P01	Air conditioners for staff offices	

A08.10.P01	Lockers for project's and beneficiaries files	
A08.11.P01	Visibility actions (banners, roll ups, stickers for children, etc.)	
A08.12.P01	Cloud Phone System	
A08.13.P01	Virtual communication, coaching and awareness raising	
A08.14.P01	Community Mapping Field Mentors (40 Tage)	
A08.15.P01	Data collectors (8 Day per 48 Moths)	
A08.16.P01	Baseline Study	
A08.17.P01	Endline Study	
A08.18.P01	Factsheets	
A08.19.P01	vehicle (Mini Van for Case Management)	
A08.20.P01	Safety & security Equipment	
A08.21.P01	Multimedia Emergency Kits for Remote-MHPSS Services	
R09	**Project Evaluation**	
A09.01.P01	External Mid-term Evaluation	
A09.02.P01	External final Evaluation	
	Total expenditure	

2. Receipts	Actual receipts during reporting period –in local currency –
2.1 BMZ grant and financial contribution from private executing organisation	
2.2 Contribution from project-executing agency, target group and/or other source in developing country	
2.3 Additional resources	

(e.g. interest, sales revenue)	
Total receipts	

3. Financial statement as at	
	– in local currency –
Balance from previous year	
Total receipts current year	
Total receipts current year plus balance from previous year (=total available funds)	
Total expenditure	
Balance	

It is confirmed that no funds were available for the financing of the project other than the receipts detailed above. It is also confirmed that all expenditure was necessary, that funds were utilized efficiently and economically and that the information given conforms with the books and vouchers.

....

(Place) (Date)

....

(Signature and stamp)

Annex2: Template: Statement of application of Final Accumulated audit (All Years) (Quantitative documentary proof)
Project number 2021.1869.3

Statement of accounts for 20 to 20 Financial statement as at

1	**Expenditure**	Total appropriation according to Financing Plan of .... [date] in local currency	Actual expenditure **20 to 20** (first year) in local currency	Actual expenditure **20 to 20** (second year) in local currency	Actual expenditure **20 to 20** (third year) in local currency	Actual expenditure **20 to 20** (fourth year) in local currency	Actual expenditure **ALL YEARS** accumulated in local currency	Deviation (Actual total expenditure versus total appropriation) – as a % –
R01	**Women and girls with/without disabilities affected by GBV are empowered in their coping and resilience mechanisms through improved psychosocial well-being and physical recovery.**							
A01.01.P01	A.1.1.1 Development of holistic and inclusive intervention plans and identification of GBV cases (6 partners):							
A01.02.P01	A.1.1.2.1 Provision of structured psychosocial group sessions for 10,000 women and girls with and without disabilities (6 partners):							
A01.03.P01	A.1.1.2.2. Training 500 women with and without disabilities to provide peer-to-peer support (AISHA):							
A01.04.P01	A.1.1.2.3. provision of peer-to-peer support to 10,000 women with and without disabilities (6 partners):							

A01.05.P01	A.1.1.2.4 Inclusive life skills sessions for 1,300 women and girls with and without disabilities (6 partners):							
A01.06.P01	A.1.1.3.1. Career counselling and vocational training for 500 poverty-affected women with and without disabilities (ASDC):							
A01.07.P01	A.1.1.3.2. Internship Placement for 500 Women with and with-out Disabilities and Entrepreneurship Creation for 200 Women with and without Disabilities (ASDC):							
A01.08.P01	A.1.1.4.1 Case management support for 2,500 women with and without disabilities and establishment of a referral system with health services and a women's shelter (6 partners)							
A01.09.P01	A.1.1.4.2 Establishment of self-help groups (6 partners):							
A01.10.P01	A.1.1.5.1 Provision of medical screening and drug/psychotherapeutic treatment (3 health facilities: UHWC, RCS, Medical Relief):							
A01.11.P01	A.1.1.6.1 Expanding an inclusive referral system with a women's shelter and referral of severe GBV survivors (6 partners):							
A01.12.P01	A.1.3.1.1 Conducting home visits to raise awareness on GBV prevention in the home environment (6 partners):							
A01.13.P01	A.1.3.2.1 Production of awareness raising materials in different inclusive formats (6 partners):							

A01.14.P01	A.1.3.2.2 Conducting 250 educational workshops in schools for 10,000 students (6 partners):							
A01.15.P01	A.1.3.2.3 Conduct 250 workshops for 10,000 family members on GBV prevention and intra-family communication in times of crisis (6 partners):							
A01.16.P01	A.1.3.3.1 Provision of legal aid and referral to further legal advice if needed (6 partners):							
A01.17.P01	A.1.3.4.1 Conducting hearing and rehabilitative screenings and provision of rehabilitative aids (ASDC, UHWC):							
A01.18.P01	Distribution of Dignity Kits							
A01.19.P01	Cash Transfer for 1.1.3.1+1.1.3.2							
R02	**Service providers and staff in the private and public sectors identify and record GBV cases and integrate inclusive approaches.**							
A02.01.P01	A.2.1.1 Accessibility audits and barrier-free adaptations (ASDC):							
A02.02.P01	A.2.1.2.1 Technical upgrade of AISHA's IT-based case management, referral, and consultation system and networking (6 partners):							
A02.03.P01	A.2.1.3.1 Training of professionals on inclusive GBV interventions (CBM)							
A02.04.P01	A.2.1.3.2 External counselling for project staff in stress management (6 partners)							

A02.05.P01	A.2.1.4.1 Development of inclusive GBV action guidelines focusing on women and girls with disabilities and training in inclusive GBV care for 150 professionals (6 partners)							
A02.06.P01	A.2.1.4.2 Development of inclusive psychosocial emergency preparedness and first aid plans for GBV survivors with/without disabilities and training of 300 staff (6 partners)							
A02.07.P01	A.2.1.4.3. Development of action guides and toolkits for protection from sexual exploitation and abuse and training of 50 professionals (6 partners):							
A02.08.P01	A.2.1.4.4 Training of 50 GBV professionals in MHPSS principles and provision for women and girls affected by GBV with and without disabilities (AISHA							
A02.09.P01	A.2.1.4.5. Training of 100 staff on inclusive GBV communication strategies in different accessible formats and sign language (ASDC, AISHA							
A02.10.P01	A.2.2.1.1 Training of 150 non-GBV health workers and lawyers in MHPSS basics for GBV-affected people (AISHA):							
A02.11.P01	A.2.2.2.1 Conducting 20 workshops for 300 external non-GBV service providers and employers to incorporate GBV protection principles into their daily work (UHWC):							
A02.12.P01	A.2.2.3.1 Establishment of a counselling and debriefing service ("Helping-the-Helpers") (ASDC + Palestinian Red Crescent, UHWC, Medical Relief)							

A02.13.P01	A.2.2.3.2. Establishment of 9 internal focal points (non-GBV service providers):							
A02.14.P01	A.2.2.4.1 Signing of MoUs with 3 health service providers (ASDC + Palestinian Red Crescent, Medical Relief, UHWC):							
R03	**Families, society, UNRWA, NGOs, and the PA Ministry of Women's Affairs have reduced tolerance of GBV and are taking social and legal action against GBV.**							
A03.01.P01	A. 3.1.1.1 Community mapping to identify target communities (6 partners							
A03.02.P01	A.3.1.1.2 Conducting community awareness activities through outreach on GBV prevention and protection in and out of crisis with inclusive formats (6 partners):							
A03.03.P01	A.3.1.2.1. 50 trainings for 1,000 men and boys in non-violent communication and behaviour (6 partners):							
A03.04.P01	A.3.1.3.1 Implement GBV awareness raising activities in times of crisis including during COVID-19 pandemic (digital brochures, video, radio spots) for GBV prevention (6 partners):							
A03.05.P01	A.3.1.4.1 Implementation of advocacy campaigns and initiatives by women in communities (6 partners):							
A03.06.P01	A.3.2.1.1 Conduct 40 meetings with decision makers to identify GBV risks (6 partners):							
A03.07.P01	A.3.2.1.2. Preparation of quarterly and biannual factsheets on the situation of women and girls with/without disabilities in							

	the Gaza Strip and dissemination to decision-makers for action (6 partners):							
A03.08.P01	A.3.2.2.1 Nomination and training of 100 Duty Bearers in the communities (6 partners):							
A03.09.P01	A.3.2.3.1. Conducting 10 meetings with PA-MoWA for legal policy development for the protection of women and girls with disabilities and promotion of equal opportunities (6 partners):							
A03.10.P01	A.3.2.3.2 Establish a taskforce for the ratification of the Palestinian Family Protection Law by 2024 (6 partners):							
R07	**Personnel cost**							
A07.01.P01	Project Manager (ASDC)							
A07.02.P01	Project-Coordinator(ASDC)							
A07.03.P01	Project Accountant (ASDC 75%)							
A07.04.P01	Capacity Building Coordinator (ASDC)							
A07.05.P01	Project-Coordinator (AISHA 50%)							
A07.06.P01	Project-Coordinator (UHWC 50%)							
A07.07.P01	Project-Coordinator (Red Cresent Gaza 50%)							

A07.08.P01	Driver (ASDC)							
A07.09.P01	Procurement Officer (ASDC 50%)							
A07.10.P01	MEAL Officer (ASDC 60%)							
A07.11.P01	Protection Psychosocial Specialist Team-leader (ASDC)							
A07.12.P01	GBV Specialists x3							
A07.13.P01	Social Worker x7							
A07.14.P01	Psycho-social Specialists x7							
A07.15.P01	Field Coordinator x6							
A07.16.P01	Livelihood and Employment Coordinator (ASDC 50%)							
A07.17.P01	Case Manager x 7							
A07.18.P01	Audiologist (ASDC 50%)							
A07.19.P01	Legal Officer x2 (ASDC)							
A07.20.P01	Sign Language interpreters x2 (ASDC)							
A07.21.P01	Advocacy and Community Outreach Coordinator (ASDC)							

R08	**Running Cost Monitoring / transport /office costs / Office equipment**							
A08.01.P01	Fuel							
A08.02.P01	Stationery Supplies and Photocopies							
A08.03.P01	Telephone, Fax							
A08.04.P01	COVID19 Hygienic Materials							
A08.05.P01	Electricity, water, butane							
A08.06.P01	15 Laptops for project staff							
A08.07.P01	Desks for staff hired in the project							
A08.08.P01	Chairs for staff hired in the project							
A08.09.P01	Air conditioners for staff offices							
A08.10.P01	Lockers for project's and beneficiaries files							
A08.11.P01	Visibility actions (banners, roll ups, stickers for children, etc.)							
A08.12.P01	Cloud Phone System							
A08.13.P01	Virtual communication, coaching and awareness raising							

A08.14.P01	Community Mapping Field Mentors (40 Tage)							
A08.15.P01	Data collectors (8 Day per 48 Moths)							
A08.16.P01	Baseline Study							
A08.17.P01	Endline Study							
A08.18.P01	Factsheets							
A08.19.P01	vehicle (Mini Van for Case Management)							
A08.20.P01	Safety & security Equipment							
A08.21.P01	Multimedia Emergency Kits for Remote-MHPSS Services							
R09	**Project Evaluation**							
A09.01.P01	External Mid-term Evaluation							
A09.02.P01	External final Evaluation							
	Total expenditure							

2. **Receipts**	Budgeted receipts according to Financing Plan of .... [date] –in local currency	Actual receipts **20 to** **20** (first year) in local currency	Actual receipts **20 to** **20** (second year) in local currency	Actual receipts **20 to** **20** (third year) in local currency	Actual receipts **20 to** **20** (fourth year) in local currency	Actual receipts **ALL YEARS** accumulated in local currency	Deviation (Actual total receipts versus total appropriation) **– as a % –**
2.1 BMZ grant and financial contribution from private executing organisation							
2.2 Contribution from project-executing agency, target group and/or other source in developing country							
2.3 Additional resources (e.g. interest, sales revenue)							
Total receipts							

3. Financial statement as at

	– in local currency –
Total receipts (all years)	
Total expenditure (all years)	./.
Balance	
Overspending[2]	

It is confirmed that no funds were available for the financing of the project other than the receipts detailed above. It is also confirmed that all expenditure was necessary, that funds were utilized efficiently and economically and that the information given conforms with the books and vouchers.

(Place) (Date)

(Signature and stamp)

[2] Overspending = Actual total expenditure – Appropriation total expenditure according to Financing Plan