

AO „CCF Moldova- copil, comunitate, familie”

INDEPENDENT REASONABLE ASSURANCE REPORT

**ON THE REVIEW OF THE COMPLIANCE WITH THE FUNDING AGREEMENT
AND USE OF FUNDS OF THE PROJECT: PARTICIPATION NOW! - IMPROVING
THE PARTICIPATION OPPORTUNITIES OF CHILDREN AND YOUNG PEOPLE
WITH DISABILITIES IN SCHOOL EDUCATION IN MOLDOVA IMPLEMENTED BY
A.O. CCF MOLDOVA-COPIL, COMUNITATE, FAMILIE**

For period March 15, 2023 - July 15, 2025

**INDEPENDENT REASONABLE ASSURANCE REPORT ON THE REVIEW
OF THE COMPLIANCE WITH THE FUNDING AGREEMENT AND USE OF FUNDS OF THE
PROJECT: PARTICIPATION NOW! - IMPROVING THE PARTICIPATION OPPORTUNITIES OF
CHILDREN AND YOUNG PEOPLE WITH DISABILITIES IN SCHOOL EDUCATION IN MOLDOVA
IMPLEMENTED BY A.O. CCF MOLDOVA-COPIL, COMUNITATE, FAMILIE
FOR PERIOD March 15, 2023 - July 15, 2025**

To: ChildFund Germany e.V.

Introduction

We audited the project „Participation now! - Improving the participation opportunities of children and young people with disabilities in school education in Moldova” Project Financial Statements „Participation now! - improving the participation opportunities of children and young people with disabilities in school education in Moldova” (hereinafter the “Project Financial Statements”) for the mid-term period (March 15, 2023 - July 15, 2025) A.O. CCF Moldova-Copil, Comunitate, Familie (the “Organisation”), on compliance with the funding agreement and use of funds.

Our engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the International Auditing and Assurance Standards Board (IAASB).

The project is financed by the German Federal Ministry of Economic Cooperation and Development (BMZ) under the contract BMZ22-05 dated as of March 22, 2023 (hereinafter the “Agreement”). The aim of the project is to decisively improve the participation opportunities of children and young people with disabilities in Moldova and to promote inclusion in school education in cooperation with state authorities.

We have reviewed the accuracy and completeness of the Project financial statements of the Organisation for the period March 15, 2023 - July 15, 2025, prepared by management in accordance with the provisions of the Agreement. Our work consisted mainly of carrying out the following:

- a) Testing controls related to purchases: Examination and evaluation of internal controls regarding the procurement process, including the approval, assessment, and documentation of purchases to ensure compliance with established policies and regulations.
- b) Testing controls regarding payroll expense: Application of analytical procedures to assess payroll processes, including verification of employee records, salary calculations, and compliance with labour laws and organizational policies, ensuring fair compensation and timely payments.
- c) Detail tests regarding expense: verifying that recorded amounts align with budget lines and are supported by appropriate documentation, ensuring compliance with organizational policies and donor requirements.
- d) Detail tests regarding cash balances at commercial banks: Validation of cash held at commercial banks at the end of the reporting period to confirm the accuracy of recorded balances and validate the completeness of cash availability.

- e) Detail tests regarding donations to the final beneficiary: involve verifying the list of donated items, ensuring accurate recording of disposals in accounting records, and reviewing documentation provided by the beneficiaries.
- f) Analytical procedures regarding grants and funding: Assessment of grant income and funding received to ensure proper documentation, adherence to donor requirements, and alignment with the organization's objectives, confirming that funds are used for their intended purposes.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation of these Project Financial Statements in accordance with the financial reporting provisions of the Agreement, and for such internal control as is deemed necessary by management to enable the preparation of Project Financial Statements that are free from material misstatement, whether as a result of fraud or error.

Independence

We are independent in accordance with the International Ethics Standards Board for Accountants (IESBA Code of Ethics). We have fulfilled our ethical responsibilities in accordance with the IESBA Code of Ethics. The audit entity applies International Standard on Quality Management 1 and consequently maintains a comprehensive quality control system, including documented policies and procedures regarding compliance with ethical rules, requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to express a conclusion and provide reasonable assurance regarding the veracity and completeness of the Project Financial Statements for the period March 15, 2023 - July 15, 2025, of the Organization. We carried out our mission in accordance with international standards on Assurance Engagements 3000 (ISAE 3000) developed by the International Assurance and Auditing Standards Board (IAASB) for performing assurance engagements with respect to financial information.

Assurance process and standards

We reviewed the compliance of the completion of the reports by the Organisation management drawn up on the basis of the requirements of the agreement, including the following:

1. Terms and conditions of the Grant contract

1.1 Compliance with requirements

We have performed understanding of the process: acquisition, donations, payroll and reporting. We have analysed the steps and procedures applied in project implementation. We compared these processes with the requirements specified in the grant agreement to assess compliance. Following this evaluation, no deviations from the contractual requirements were identified, indicating that the grant requirements were appropriately applied in project activities.

1.2 Use of funds

Based on a selection, we have verified if the expenses reported to donor were in correctly included in budget line. We also have compared the value of transaction based on supporting documentation with reported figures. All necessary supporting documentation, records, and accounts have been audited and verified, based on selection, with respect to project activities. The use of external funds and co-financing has been audited and confirmed as compliant with the Agreement.

1.3 Compliance with agreed budget

According to the agreement BMZ22-05 dated as of March 22, 2023, the payments made before receipt of counter-performance or made over/under 20% of the budgeted amount may only be agreed or effected if this procedure is normal practice or is justified by special circumstances. During the period the total deviation of the budget was 2%, with following

significant deviations according to the budget lines:

Budget line	Description	Budgeted (EUR)	Actual (EUR)	Deviation (%)
1.2.1	Bank fees	800	405	-49%
1.2.3	Kick off meeting	720	382	-47%
1.2.4	Transportation for Auswahl	2,160	1,578	-27%
1.2.6	Advocacy and outreach efforts	9,350	6,979	-25%
1.4.1	Monitoring trips of ChildFund Deutschland	2,100	0	-100%
1.6.1	Contingency Reserve	6,860	3,865	-44%

The overall project budget includes budget line 1.4 "Monitoring trips of ChildFund Deutschland", which does not constitute an expense of CCF Moldova but is part of the total project budget covering both CCF Moldova and ChildFund Deutschland; therefore, this line remains the part of financial statements of ChildFund Deutschland.

Description	Budgeted (EUR)	Actual (EUR)	Deviation (%)
Total Project Costs	716,379	699,265	-2%

1.4 Internal control management regarding grant management

- *Procurement Process*: test of control was conducted on the procurement process to verify compliance with established guidelines and procedures. The review identified no deviations, indicating that procurement activities were performed in accordance with contractual and regulatory requirements.
- *Payroll Process*: test of control was performed on the payroll process to ensure that payments were processed accurately and in line with approved policies. No deviations were identified, demonstrating compliance with payroll standards and procedures.
- *Donations Process*: test of control was applied to the donations process to assess adherence to relevant controls and tracking mechanisms. The test revealed no deviations, confirming that donation activities were conducted in line with required controls.

2. Cash account

The project account was opened and maintained in accordance with the Project Financing Agreement, as confirmed through the audit, based on external bank confirmation.

3. Property Plant and Equipment and Inventory management

An audit control test was conducted on the inventory management process, covering the purchasing, maintenance, and transfer of items under the donation agreement. This review ensured that these processes were carried out in accordance with the terms of the donation contract and relevant internal controls.

4. Deferred grant liabilities

We have obtained a confirmation regarding the balances and transferred resources during the period, related to the deferred grant liability. This verification provided assurance that the recorded balances accurately reflect the funds and resources allocated under the grant agreement. We have made an assessment of grant income and funding received to ensure proper documentation, adherence to donor requirements, and alignment with the organization's objectives, confirming that funds are used for their intended purposes.

Scrutinizing significant and unusual transactions to ensure they are recorded correctly and reflect actual and compliant transactions.

Inherent limitations

We conducted a reasonable assurance engagement at A.O. CCF Moldova-Copil, Comunitate, Familie in accordance with the International Standard on Assurance Engagements (ISAE) 3000. Our examination was designed to provide a reasonable level of assurance regarding the accuracy and completeness of the financial report of the project, for the period March 15, 2023 - July 15, 2025, A.O. CCF Moldova-Copil, Comunitate, Familie, based on the information provided to us by the Organisation.

It is important to note that our assurance procedures were limited to the purpose of our engagement as defined in the engagement letter and in the terms agreed upon with the Organisation. Therefore, we relied exclusively on the documents and internal information specifically provided by the Company in connection with the scope of our work. We did not extend our examination to other areas beyond the defined scope, nor did we evaluate the completeness of the Organization's controls or processes.

Consequently, our assurance report is subject to the inherent limitations associated with the selective nature of our examination. We cannot provide assurance on matters that were outside the scope of our engagement, and we do not express any opinion regarding the Organisation's operations beyond the subject specified in our report.

Conclusion

Based on the procedures performed and the evidence obtained in order to review the accuracy and completeness of the Financial report of the project, we are not aware of any matters that would lead us to believe that the Organisation has not complied, in all significant respects, with the provisions Article 4 Financial Report/ Statement of Accounts of Agreement BMZ22-05 dated as of March 22, 2023.

Restrictions on Use of Our Report

This report is intended solely for the information and use of the of A.O. CCF Moldova-Copil, Comunitate, Familie and ChildFund Germany e.V.. By issuing this report, we do not accept or assume any responsibility for any other purpose or to any other party to whom this report may be made available. Our engagement was carried out in order to report to the Management of the Company and the ChildFund Germany e.V. those matters that we are required to report in an independent report and not for any other purposes. To the extent permitted by law, we do not accept and do not assume responsibility except to the Organization and the ChildFund Germany e.V., as a whole, for our engagement, this report, or the conclusions formed. Our report relates only to the matters mentioned above and does not extend to any other reports of the Company. This report shall not be copied, referenced, or presented, in whole (except for the internal purposes of the Company) or in part, without our prior written consent. A copy of this report is provided to the A.O. CCF Moldova-Copil, Comunitate, Familie and ChildFund Germany e.V.

On behalf of **Crowe Audit FPA SRL**

Elena Panainte

Certificate of auditor's qualification, Series AG nr. 000278 as of 15 April 2011

December 10, 2025

Chişinău, Republica Moldova

USE OF FUNDS OF THE PROJECT

1.	Expenditure in Euro	Total Expenses
1.1	Investments	
1.1.1	IT equipment	
	IT Equipment for project implementation (Laptops for Project Accountant and project programme assistant, Multimedia projector, workstation Printer)	3,975.91 €
1.1.1.3	Laptop for Project Accountant and project programme assistant (2 Laptops * 800€)	760.14 €
1.1.1.2	Workstation Printer (1 printer 2700 €)	2,442.44 €
1.1.1.1	Multimedia Projector (1 unit*650 €)	773.33 €
subtotal 1.1.1		3,975.91 €
1.1.2	Equip 18 schools with assistive technologies	
	Equip 18 schools with assistive technologies Smaller projects to improve environment for children, such as: (sensorial gardens, quiet time places within the schools, 1.1.2.1 sensorial rooms, equipment for resource centres in the schools, renovations) Special equipment for children with sensorial disabilities in classrooms 18 schools*15525€=279450€	279,401.80 €
subtotal 1.1.2		279,401.80 €
subtotal 1.1	Equipment	283,377.71 €
1.2	Operating Expenditure (Administrative and Project Expenses)	
1.2.1	Office Expenses	
	Administrative and office costs (Office rent, communication (internet payment, mobile phones), It maintenance of the network and the server, procurement of the cartridges for workstation Printer 31 months*700 EUR)	22,363.01 €
1.2.1.1	Office rent: € 1980 per month *25% * 34 months= 15980 €	13,956.41 €
1.2.1.2	Internet subscription fee, 25 € per month * 25%* 34 months = 212,5 €	699.79 €
1.2.1.3	Mobile phone subscription fee, 400 € per month *25% 34 months = 3400€	2,958.06 €
1.2.1.4	Printer cartridges, 10* 50€ = 500€	1,558.67 €
1.2.1.5	It maintenance of the network and the servers (34 months*25 *200 €=1700 €)	3,190.08 €
subtotal 1.2.1.1--1.2.1.5		22,363.01 €
1.2.1	Administrative Expenses	
1.2.1.6	Zoom subscription (3 accounts *28 months*15,6 €)	1,700.51 €
subtotal 1.2.1.6		1,700.51 €
1.2.1	Bank fees	
1.2.1.7	Fees for bank transactions, 28 months*60 €=1860 €	404.91 €
subtotal 1.2.1.7		404.91 €
1.2.2	External audit	
1.2.2.1	Interim / final external audit, 12.000 € per audit	6,600.00 €
subtotal 1.2.2		6,600.00 €
1.2.3	Kick off meeting	
1.2.3.1	Meal/Coffee breaks and transport costs during the session for 24 persons *30€ =720 €	382.29 €
subtotal 1.2.3		382.29 €
1.2.4	Transportation for Auswahl	
1.2.4.1	Transportation for the selection of the project counties and schools (of 12 visits to 24 project schools) . These costs are calculated are based on average estimates The cost per km: 0,3 EUR (includes the driver's fee, car rent, car maintenance, insurance).	1,578.30 €

	Rented cars will be used to reach the project venues as travelling by public transportation takes unproportionally long in Moldova. Travelling by rented cars will be also more cost-efficient as travelling by public transportation would also mean that the travelling persons would need to stay overnight in the project venues and so accommodation and per diem costs would be incurred in such cases. Travelling by cars will allow the travelling persons to return on the same day and so additional cost will be avoided.	
1.2.4.4	Vehicle Rent for transportation to project sites	- €
subtotal 1.2.4		1,578.30 €
1.2.7	Transportation for Pilot schools	
	Transportation for Mentoring and technical supervising of schools. 100 visits to 24 project schools . These costs are calculated are based on average estimates The cost per km: 0,3 EUR (includes the driver's fee, car rent, car maintenance, insurance).	
1.2.7.1	Rented cars will be used to reach the project venues as travelling by public transportation takes unproportionally long in Moldova. Travelling by rented cars will be also more cost-efficient as travelling by public transportation would also mean that the travelling persons would need to stay overnight in the project venues and so accommodation and per diem costs would be incurred in such cases. Travelling by cars will allow the travelling persons to return on the same day and so additional cost will be avoided.	12,479.81 €
1.2.7.2	Transportation for counselling of school psychologists and 40 children*4 sessions*300 km roundtrip*0,3 EUR/km . These costs are calculated are based on average estimates The cost per km: 0,3 EUR (includes the driver's fee, car rent, car maintenance, insurance). Rented cars will be used to reach the project venues as travelling by public transportation takes unproportionally long in Moldova. Travelling by rented cars will be also more cost-efficient as travelling by public transportation would also mean that the travelling persons would need to stay overnight in the project venues and so accommodation and per diem costs would be incurred in such cases. Travelling by cars will allow the travelling persons to return on the same day and so additional cost will be avoided.	19,367.77 €
subtotal 1.2.7		31,847.58 €
1.2.8	Conduct rapid assessment to collect data on parents attitude towards schools and educational outcomes (baseline)	
	Baseline and endline rapid assessment to collect data on parents' attitudes towards schools and educational outcomes on children. Per contract *3000 €= 2000 €	3,250.00 €
1.2.8.1	Baseline rapid assessment to collect data on parents' attitudes towards schools and educational outcomes on children. Per contract *2000 €= 2000 €	2,000.00 €
1.2.8.2	Endline rapid assessment to collect data on parents' attitudes towards schools and educational outcomes on children. Per contract *1000 €	1,250.00 €
subtotal 1.2.8		3,250.00 €
1.2.5	Map/revise/Develop educational and psychosocial counselling programs	
1.2.5.1	Map/revise/Develop educational and psychosocial counselling programs (25 days*1 expert*150€=3750 €)	3,750.00 €
subtotal 1.2.5		3,750.00 €
1.2.6	Advocacy and outreach efforts	
	Advocacy and outreach efforts (Designer, photographer, Multimedia packages: development of the online banner and rollups)	1,156.40 €
1.2.6.1	Designer's fee (for the whole project) 1 person *16 days*150 €/day/person	926.00 €
1.2.6.2	Photographer for the project activities 1 person *12 days*100 €/day/person = 1200 €	150.00 €
1.2.6.3	Multimedia packages: development of the online banner and rollups:	80.40 €
1.2.14	Organization of an evidence-based, national awareness raising campaign for increasing/improving families' responsibilities and attitudes towards school and education video production, publication materials, broadcasting time. Experts fee.	5,822.75 €
subtotal 1.2.6		6,979.15 €
1.2.9	Development of specific work methodologies for autism and hearing disabilities	
	Experts for Development of specific work methodologies for:	
1.2.9	- sensorial disabilities, - autism (16 days*4 experts*150€=9600€)	9,435.23 €
subtotal 1.2.9		9,435.23 €

1.2.10	Translation of materials from Romanian to Russian (The psychosocial counselling program and 2 methodologies in working with children with hearing disabilities and autism) and Interpreting for the Final Event	
1.2.10.1	Translator's fee for the materials from Romanian to Russian 1 person *120 pages *7 €/pages= 840 €	1,154.30 €
1.2.10.2	Sing language interpreter (2 persons*4 hours each*56 EUR including the employment taxes)	- €
subtotal 1.2.10		1,154.30 €
1.2.11	Two - days workshop/ TOT for psychosocial programme- 72 participant (60 professionals and 12 from SAPP) - (4 groups*18 participants)	
1.2.11.1	Catering/Coffee breaks per 1 workshop (2 days) for 18 persons *4 groups *2 days * 15 per person per day€=2160€	1,679.28 €
1.2.11.2	Transportation (roundtrip) by rented minibuses per 1 workshop of the participants 18 persons * 4 groups *15€ per person =1080€.	1,928.91 €
1.2.11.4	Training supplies sets for training (folders, pens, notebooks, pens, printing handouts) 18 participants *4 groups *15 € per participant =1080€	264.53 €
1.2.11.5	Venue rent for a 2-day of training. 2 days*4 groups *150 € per day per group=1200€	- €
1.2.11.6	Facilitator's fee. 2 facilitators*2 days*4 groups *130 € per day =2080€	2,080.00 €
subtotal 1.2.11		5,952.72 €
1.2.12	Three online regional workshops on validating the work methodologies	
1.2.12.1	Facilitator's fee (2 Facilitators*3 days*100 EUR per day)	600.00 €
subtotal 1.2.12		600.00 €
1.2.13	National final event (est. 80 participants)	
1.2.13.1	Transport by rented minibuses for up to 60 participants to Chisinau *18 € per person =1080€.	- €
1.2.13.2	Lunch and coffee breaks during the Final Event. 80 persons * 18 € per person =1440 €	1,397.70 €
1.2.13.3	Participant's kit (eco-bags, Calendars, diaries, certificates, envelopes, pens, paper, folders, flip carts, markers) for 80 participants of the final event. 80 participants *23,5 € per participant =1880€	994.85 €
1.2.13.4	Rent of premises for the Final event. 1 day *360 € per day =360€	- €
1.2.13.5	Video recording/ online broadcasting via zoom account (5 hours*180 € per hour =900€)	1,065.52 €
1.2.13.6	Interpretation at the National final Event from Romanian into English . 4 Hours*2 interpreters *13,5 €/hour.	82.47 €
subtotal 1.2.13		3,540.53 €
subtotal 1.2	Activities & Admin	99,538.53 €
1.3.	Human Resources	
1.3.1	Administrative Human resources	
1.3.1.1	Overall Project management, advocacy and communication with Government/part time (13 % *550 EUR per month*28 months) - Liliana Rotaru. Will manage the project team and will be responsible for all advocacy activities of the project, especially within the Government. Responsible for the communication with the expert community(employer's gross) . Total costs of this position (employer's gross, 100 % FTE): 3.750.00 € / month (March - June 2023) and 4230,77 € / month (July 2023 - December 2025) Overall Project finance Manager/part time 13 % *500 EUR per month*28 months) - Sergiu Busuioc. Will be responsible for financial management and cost accounting of the project internally. Will further be responsible for all financial reports in the framework of the project and support the project coordinator with financial issues. Total costs of this position (employer's gross, 100 % FTE): 3.437,50 € / month (March- June 2023) and 3.846,15 € / month (July 2023 - December 2025)	15,376.51 €
1.3.1.2	Project coordinator / part time, 60%, 28 months*1500 € /month (employer brutto) - Lorina Ghitu. Will be responsible for the coordination the project staff and project implementation (compliance of project indicators, reporting, communication with project schools) Total costs of this position (employer's gross, 100 % FTE): 2500 € / month	14,000.00 €
1.3.1.3	Project accountant/bookkeeper/Full time*28 months*1600 €/month (employer brutto) – Elena Lungu. Will be responsible for arranging equipment procurement, supplies, and services. Will participate at the project meetings of the team, will collect and keep the project data for documentation, clarification, informing and reporting. Will calculate and pay the salaries for the project team and will prepare the employment contracts for the project team. Total costs of this position (employer's gross, 100 % FTE): 1600 € / month	42,000.00 €
1.3.1.4	Project logistic assistant / part time (30 % for the period July 2023-June 2025)* month / 28 months*800 €/month (employer brutto) – Silvia Gorobet. Will be responsible for planning logistics and coordination of events. Preparing the reports, taking part in the tender process and assisting the project coordinator during the project implementation. Total costs of this position (employer's gross, 100 % FTE): 2666,7 € / month	44,800.00 €
1.3.1.5		22,400.00 €
subtotal 1.3.1		138,576.51 €

1.3.2	Field and Expert staff	
1.3.2.1	Development Coordinator/ Part time (15%)*24 months* 480 € /month (employer brutto) - Tatiana Codreanu. Will be responsible for attracting the funds for covering our contribution in this project, by contacting and attracting the donors. Total costs of this position (employer's gross, 100 % FTE): 3.200 € / month	11,520.00 €
1.3.2.2	Development of school infrastructure and technical supervisor Part time (40%) month/22 months* 1000 € /month (employer brutto) – Vasile Lupulenco. Will provide the analysis of the schools infrastructure, will elaborate the action plans for each school regarding the infrastructure activities. Will monitor the infrastructure works and will receive the final executions of the infrastructure works. Total costs of this position (employer's gross, 100 % FTE): 2.500 € / month	22,000.00 €
1.3.2.3	Legal Advisor / part time (40%)*month/24 months* 800 € /month (employer brutto) - Octavian Virlan. Will provide assistance to the project team and to the school staff in regard to the legal framework and compliance to the requirements . Total costs of this position (employer's gross, 100 % FTE): 2.000 € / month	19,200.00 €
1.3.2.4	Country/schools coordinator/ psycho-social counselling expert 1 /*3 counties. Part time (75%) month/28 months* 1000 € /month (employer brutto) - Lilia Trifan. Mentoring and supervision young people in crisis situations (including children with disabilities in crisis situations) from the 12 pilot schools and other schools in the 6 pilot counties have access to a professional psychosocial counselling program developed within the project and approved by the Ministry of Education by the end of the second project year which offers them competent assistance.. Total costs of this position (employer's gross, 100 % FTE): 1.333,33 € / month	28,000.00 €
1.3.2.5	Country/schools coordinator/ psycho-social counselling expert 2 /*3 counties. Part time (75%) month/28 months* 1000 € /month (employer brutto) - Sorin Popescu. Mentoring and supervision young people in crisis situations (including children with disabilities in crisis situations) from the 12 pilot schools and other schools in the 6 pilot counties have access to a professional psychosocial counselling program developed within the project and approved by the Ministry of Education by the end of the second project year which offers them competent assistance. Total costs of this position (employer's gross, 100 % FTE): 1.333,33 € / month	28,000.00 €
1.3.2.6	Communication consultant/ Awareness raising coordinator Part time (40%)*28 months* 800 € (employer brutto) - Ana Sirbu. Will support with the visibility and promotion of the project and its milestones and results. Responsible for contacts with the press and communicating with the designer for the teaching and learning materials.. Total costs of this position (employer's gross, 100 % FTE): 2.000 € / month	22,400.00 €
1.3.2.7	Project programme assistant /full time (100 %) * month / 28 months*1100 €/month (employer brutto) - Diana Panainte. Will be responsible for planning logistics and coordination of events. Preparing the reports, taking part in the tender process and assisting the project coordinator during the project implementation. Total costs of this position (employer's gross, 100 % FTE): 1100 € / month	30,790.05 €
subtotal 1.3.2		161,910.05 €
subtotal 1.3	Payroll	300,486.56 €
1.4	Monitoring ChildFund Deutschland	
1.4.1	Monitoring trips of ChildFund Deutschland	- €
subtotal 1.4		0.00 €
1.5.	Evaluation Costs	
1.5.1	Evaluation Costs	11,997.35 €
1.5.2	Feasibility study	- €
subtotal 1.5		11,997.35 €
1.6.1	Contingency Reserve	3,864.58 €
TOTAL	Project Costs	699,264.73 €

The Project financial statements were approved and signed by:

On behalf of Management:

Rotaru Liliana, President

Busuioc Sergiu, Chief Finance Officer

December 10, 2025

Chişinău, Republica Moldova