

The Netherlands Institute for Multiparty Democracy (NIMD)
Passage 31
2511 AB The Hague
The Netherlands

Our ref: JRO/PD/S224/pd

1 March 2024

Dear Team

Opinion

We have audited the enclosed financial report for 2023 of Saferworld, for LEAP 4 Peace (grant reference GLO-L4P-22-C1), with the Gender Action for Peace and Security (GAPS) in accordance with Strengthening Civil Society audit protocol.

In our opinion, the LEAP 4 Peace financial statement for the year ended 31 December 2023 gives a true and fair view of the receipts and expenditures related to the GAPS 2023 grant, which, in all material aspects, have been generated in a regular manner and in accordance with prevailing legislation.

This report contains:

- Annex A – Report of factual findings
- Annex B – Annual Financial Report LEAP 4 Peace

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the audit protocol Strengthening Civil Society. Our responsibilities under those standards are further described in the Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial report, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Financial Reporting Framework relevant to preparing such a financial report, and for such internal control as management determines is

Sayer Vincent LLP

Chartered accountants and statutory auditors

Judith Miller FCA DChA

Jonathan Orchard FCA

Joanna Pittman FCA DChA

Noelia Serrano FCA DChA

Fleur Holden FCA

Limited liability partnership registered in England and Wales OC390403

Registered office

110 Golden Lane

London EC1Y 0TG

www.sayervincent.co.uk

info@sayervincent.co.uk

020 7841 6360

necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Responsibilities to the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

Restrictions on use and distribution

The financial statement has been drawn up for Saferworld (UK) and The Netherlands Institute for Multiparty Democracy, so that Saferworld UK can fulfil the reporting obligations pertaining to the GAPS 2023 grant. As a consequence, the financial statement may not be suited for any other purposes. The financial statement and our accompanying audit opinion has been drawn up solely for the use of Saferworld UK and The Netherlands Institute for Multiparty Democracy and must not be distributed to or used by other parties.

The advice contained herein is based on the information you have provided and UK law and judicial and administrative interpretation as if the date of this report. Should the facts provided to us be incorrect or incomplete or should they change, our advice may be inappropriate. Sayer Vincent LLP accepts no liability for losses arising from changes in UK law, interpretation or practice or in public policy that are first published after the date of this report.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'Sayer Vincent LLP', is written over a faint, light blue circular stamp.

Jonathan Orchard
Date: 1 March 2024

Annex A: Report Of Factual Findings on The Annex Accounted Expenditure

To: the Management Board of Saferworld and Gender Action for Peace and Security (GAPS) and the Netherlands Institute for Multiparty Democracy.

Engagement

We have performed agreed upon procedures with respect to information provided in the Annual Finance Report LEAP 4 Peace. The engagement has been agreed with you and aims to perform those procedures that we agreed upon and reporting of the factual findings. The agreed upon procedures have been described by LEAP 4 Peace and the Ministry of Foreign Affairs in the audit protocol Strengthening Civil Society, specifically section 3.B.

Responsibilities

It is the responsibility of you and the Ministry of Foreign Affairs to determine whether the agreed upon procedures are sufficient and appropriate for the purpose described above.

We conducted our work in accordance with ISRS Standard 4400. During the performance of this engagement we have complied with the IFAC international code of ethics. We have also taken into account of internationally recognized standards with respect to independence).

Procedures performed and findings

This section describes the agreed upon procedures and factual findings in addition to an explanation of the terms of the engagement as described in the 'Engagement' section. We do not make any statement on implications of the factual findings for the annex accounted expenditure as a whole. You and the Ministry of Foreign Affairs will have to make your own assessments when using this report with factual findings and any other available information.

In accordance with the terms of the engagement we performed the following procedures on the annex accounted expenditure.

1. Allocation of expenditures/costs

A. The consortium partner must describe:

- how it is ensured that the direct costs/expenditures in the (project) records match the financial statements and how (direct and indirect) costs/expenditures are allocated to the individual projects in these (project) records. If the consortium partner has a different procedure for the allocation of costs/expenditures it should be explained;
- how work done by staff is recorded (by means of timesheets for example) to allow staff-related costs/expenditures to be allocated to the projects in the (project) records.

B. The consortium partner must describe the organisation's procedures and internal policies for determining the allocation of costs/expenditures and overheads/indirect costs to the activity. This description must explain:

- how the consortium partner allocates the overheads/indirect costs to the activity and whether any changes have been made to the allocation system. A consistent approach should be adopted in this respect;
- how the consortium partner ensures that the overheads/indirect costs recharged are no higher than necessary to cover costs.

The auditor must ascertain that the description is consistent with the information gathered during the activities referred to in part 3.A and reports their findings on this matter.

2. Incident management (duty to report)

The consortium partner must describe the organisation's procedures and internal policies for detecting, dealing with and reporting incidents. This concerns incidents which may relate to fraud, corruption, sexual misconduct and other serious forms of inappropriate behaviour. This description must also address how such incidents can be reported and how they are recorded.

Key areas that must at least be covered by the internal policies and procedures, for instance by a code of conduct, are:

- inappropriate sexual behaviour, sexual harassment and sexual violence
- aggression, discrimination and bullying
- abuse of power
- corruption and fraud
- misuse or improper use of resources
- conflict of interests and nepotism

- tax avoidance and the pursuit of an asset management/investment policy contrary to the organisation's objectives
- manipulation of or misuse/leaking of information (or access to information)
- the existence of a whistleblowing procedure
- the existence of a point of contact inside or outside the organisation for reporting and recording incidents.

The auditor must ascertain that:

- the internal policies and procedures are focused on the aforementioned subjects;
- the organisation keeps records of incidents;
- incidents related to the activity that have been registered in these records are reported to the Ministry in accordance with the described procedures and as demonstrated by supporting documents.

3. Procurement

The consortium partner must describe the procedures and internal policies for the procurement of goods and services. This description must incorporate measures to ensure that suppliers are selected objectively and must include at least:

- the bidding procedure
- the procedure for assessing bids
- how procedures for the procurement of goods and services have been made available on paper and/or digitally to the relevant staff.
- The auditor must ascertain that the consortium partner's description matches the information gathered during the audit activities referred to in part 3.A and report their findings on this matter.
- The auditor must ascertain that, in relation to 15 of the selected and audited external invoices relating to the audited eligible costs mentioned in part 3.A, that the organisation's procurement policy has been complied with. It must be ascertained that the objective selection of suppliers has been ensured for the transactions in question, with several bids being sought from a threshold amount of EUR 33,000. If there are fewer than 15 invoices, the auditor will ascertain this in relation to all external invoices and audited invoices.

4. Management by cooperating partners outside the consortium

If applicable, the consortium partner describes the procedures and internal policy relating to cooperating partners that are not part of the consortium.

This description must include:

- how the consortium partner makes an advance assessment of the quality (management capacity) of the implementing organisation(s) that will be performing work for the applicant in relation to the activity or activities;
- how the consortium partner monitors the implementing organisation(s). Consideration must be given in this connection to the narrative and financial progress information that is provided and how it is established whether obligations have been met by the implementing organisation(s);
- the details of the sanctions procedure followed by the applicant if an implementing organisation fails to meet its obligations.

Each consortium partner must also fill in the table entitled 'Expenditure vis-à-vis third parties' included below.

The auditor must ascertain:

- that the management capacity of three of the cooperating partners has been assessed by the consortium partner in conformity with the consortium partner's description. If there are fewer than three implementing organisations, each one must be assessed;
- that the financial and narrative progress information of three of the implementing organisations has been monitored by the consortium partner in conformity with the applicant's description. If there are fewer than three implementing organisations, each one must be assessed;
- in the event of a recorded failure by an implementing organisation to comply with its obligations, whether the established sanctions procedure was followed in relation to this implementing organisation;
- that the information in the 'Expenditure vis-à-vis third parties' table matches what has been learned from the audit activities prescribed in part 3.A.

The findings of our procedures are as follows:

1. Allocation of expenditures/costs

The description provided by the consortium partner is consistent with the information gathered during our testing.

Within our testing we identified two errors between the amounts per the timesheets workings and the amounts charged to the project leading to an overcharge to the project. These errors were not material, totalling €521.10 of overcharged costs which have been removed from the final report. The extrapolated rate of error did not exceed 2% of the overall expenditure and therefore our audit opinion is unqualified.

2. Incident management (duty to report)

GAPS applies the internal policies and processes developed by Saferworld UK, their host organisation.

Through our work, nothing has come to our attention that there were any incidents arising that were relevant to the programme or required reporting to the Ministry.

3. Procurement

The description provided by the consortium partner is consistent with the information gathered during our testing.

Only one transaction occurred in the period that required any level of procurement and in this instance a single approved supplier for travel was appropriately used.

4. Management by cooperating partners outside the consortium

No funds are passed to partners so this was not considered applicable.

Subsequently, the table entitled 'Expenditure vis-à-vis third parties' has not been completed except for the income figure which has been confirmed.

Restriction on use and distribution

The financial statement has been drawn up for Saferworld (UK) and The Netherlands Institute for Multiparty Democracy, so that Saferworld UK can fulfil the reporting obligations pertaining to the GAPS 2023 grant. As a consequence, the financial statement may not be suited for any other purposes. The financial statement and our accompanying audit opinion has been drawn up solely for the use of Saferworld UK and The Netherlands Institute for Multiparty Democracy and must not be distributed to or used by other parties.

The advice contained herein is based on the information you have provided and UK law and judicial and administrative interpretation as if the date of this report. Should the facts provided to us be incorrect or incomplete or should they change, our advice may be inappropriate. Sayer Vincent LLP accepts no liability for losses arising from changes in UK law, interpretation or practice or in public policy that are first published after the date of this report.



Annual Financial Report LEAP 4 Peace

Fill only the pink cells on all tabs.

General

Year:	2023
Date:	Feb-24
Program:	LEAP 4 Peace
Activity number:	4000004358
Coordinator:	NIMD
Consortium partner:	GAPS

Contact Finance Contract Specialist NIMD

Oliva GREENE
olivagreene@nimd.org

Contact Financial representative Consortium Partner

Abdullah Sharif
asharif@saferworld.org.uk

Accounting policies used:	GAPS
---------------------------	------

Contact auditor Consortium Partner

*Audit of financial statements prepared in accordance with a special purpose framework pursuant to standard ISA 805
And engagement to perform agreed-upon procedures pursuant to ISRS 4400*

Company:	Sayer Vincent LLP
Contact person:	Jonathan Orchard
Address:	110 Golden Lane London EC1Y 0T

Index:	Included in:	Description of document
Fronts sheet	ISA 805	Audit opinion on financial statements
Instructions	-	-
Budget vs Actuals	ISA 805	Audit opinion on financial statements
Funding Accountability Statement (FAS)	ISA 805	Audit opinion on financial statements
1. Allocation of Expenditure	ISRS 4400	Report on factual findings
2. Incident Management	ISRS 4400	Report on factual findings
3. Procurement	ISRS 4400	Report on factual findings
4.a. Cooperating Partners	ISRS 4400	Report on factual findings
4.b. Annexe (table): Expenditure vis-à-vis thir ISRS 4400		Report on factual findings

Instructions

In alignment with the audit protocol (COPRO 22035.B) part A the auditor must draw up an audit of financial statements prepared in accordance with a special purpose framework pursuant to ISA 805 and part B a report of findings (Standard/ISRS 4400).

This report of findings must contain the information in the following tabs of this reporting template, and contains:

1. Allocation of expenditures/costs
2. Incident management
3. Procurement
4. Management by cooperating partners outside the consortium

1. Allocation of expenditures/costs

A. The consortium partner must describe:

1. How it is ensured that the direct costs/expenditures in the (project) records match the financial statements and how (direct and indirect) costs/expenditures are allocated to the individual projects in these (project) records. If the consortium partner has a different procedure for the allocation of costs/expenditures it should be explained;
2. How work done by staff is recorded (by means of timesheets for example) to allow staff-related costs/expenditures to be allocated to the projects in the (project) records.

B. The consortium partner must describe the organisation's procedures and internal policies for determining the allocation of costs/expenditures and overheads/indirect costs to the activity.

2. Incident management

The consortium partner must describe the organisation's procedures and internal policies for detecting, dealing with and reporting incidents.

3. Procurement

The consortium partner must describe the procedures and internal policies for the procurement of goods and services. This description must incorporate measures to ensure that suppliers are selected objectively

4. Management by cooperating partners outside the consortium

The consortium partner describes the procedures and internal policy relating to cooperating partners that are not part of the consortium. Do note if there are no partners/grantees involved only the columns B&C need to be filled in of the annexe (sheet 4.b.)

Annual Financial 2023 and data Project Connect

		Planning 2023
	I. Direct staff costs	
IA	A. Staff costs	
IB	B. Local staff costs	
IC	C. Consultants and advisers	
I	Subtotal I	€ -
	II. Other direct programme costs	
IIA1	Staff	€ 32,299.19
	LTO 1 Interventions	€ -
	LTO 2 Interventions	€ 7,061.46
	LTO 3 interventions	
	LTO 4 interventions	
IIA2	Country specific interventions	€ 7,061.46
IIA3	Country specific interventions focus	
IIA4	Consortium interventions	
IIA	A. Activity costs	€ 39,360.65
IIIB1	Staff	
IIIB2	Interventions	
IIIB	B. Costs of consortium partners and local NGOs	€ -
IIC	C. Activity-related travel costs	€ 1,250.00
IID	D. Project office costs (if applicable)	€ 2,570.40
IIIE	E. Equipment and Investments	€ -
IIIF1	Staff	
IIIF2	Interventions	€ 2,380.00
IIIF	F. Monitoring, evaluation and auditing	€ 2,380.00
II	Subtotal II	€ 45,561.05
	Total of I and II	€ 45,561.05
	III. Overheads / indirect costs	
IIIA	A. Costs of support staff	
IIIB	B. Not directly allocable administrative costs	
IIIC	C. Other non-allocable costs	
III	Total of III	€ -
	Total of I, II and III	€ 45,561.05
	Contingencies (max. 0 %)	€ -
	TOTAL	€ 45,561.05

ACTUAL EXPENDITURES JANUARY-DECEMBER 2023			
	Variance	%	Justifications
	€ -	-	
	€ -	-	
	€ -	-	
€ -	€ -	-	
	€ -	-	
	€ -	-	
€ 29,541.13	€ 2,758.06	91%	Staff costs came close to budget. The transaction listing shows 6 GAPS staff members but this still falls within the 3 positions budgeted for. The justification is as follows: - GAPS PAC Coordinator / L4P Lead: Sangeetha Navaratnam-Blair: Sangeetha's role was budgeted for but didn't spend much time on this as she was on maternity leave 1st Nov 2022 - 1st October 2023. - GAPS PAC Coordinator / L4P Lead: Florence Waller-Carr: Florence was Sangeetha's maternity cover and worked until the end of October 2023. She worked part-time. - GAPS Director: Eva Tabbasam - as Florence worked part-time, Eva also provided extra support to ensure that L4P activities were completed. - PAC Officer: This role is as budgeted, but has been fulfilled variously by Anjana Ahilan, Detmer Kremer and Charlotte Kissick-Jones at different points in the year as each of them were not working at GAPS the whole year. There was no overlap (except from a small amount in December) and so in general the one role was split between these three staff members.
€ -	€ -	-	
€ 798.40	€ 6,263.06	11%	This is much lower than budgeted, primarily due to the fact that the production of the global knowledge product was delayed - most of the activity related to the global knowledge product in 2023 did not incur any costs (e.g. planning, ToR development, starting recruitment for consultants) and the costs for design & translation, etc. will take place in 2024. This was agreed with colleagues in NIMD based on capacity and ensuring that the global knowledge product would be effective and useful. The podcast costs were also lower than budgeted even though the first season was produced, as most guests turned down honorariums and GAPS did not pay for editing or hosting costs as we could not do the editing in-house and instead paid for an external editor to edit the episodes. This activity was delivered.
	€ -	-	
	€ -	-	
€ 798.40	€ 6,263.06	11%	As above.
	€ -	-	
	€ -	-	
€ 30,339.53	€ 9,021.12	77%	As above. The majority of activity costs are from staff costs and so there is an underspend due to the postponement of key activities to 2024 but overall the impact on the budget is not as significant.
	€ -	-	
	€ -	-	
€ -	€ -	-	
€ 3,137.30	€ -1,887.30	251%	This was the costs for GAPS to travel to New York for UN WPS week in October, the flights and the accommodation alos. This was more than originally budgeted, but on reflection the original budgeted figure was not sufficient for this type of travel, especially working within the timeline that we had. Other travel undertaken by GAPS during 2023 on behalf of L4P was covered by other funding.
€ 2,759.04	€ -188.64	107%	This is the office costs/rent for GAPS to have 1 desk to work at Saferworld. This is close to budget.
€ -	€ -	-	
	€ -	-	
€ -	€ 2,380.00	-	This was the costs for the annual audit in 2023. NIMD paid for the audit directly. This will be paid for by GAPS in 2024. In 2023, NIMD agreed that this can be reallocated to the rest of GAPS budget.
€ -	€ 2,380.00	-	As above.
€ 36,235.87	€ 9,325.18	80%	As above.
€ 36,235.87	€ 9,325.18	80%	As above.
	€ -	-	
	€ -	-	
	€ -	-	
	€ -	-	
	€ -	-	
	€ -	-	
€ -	€ -	-	
€ 36,235.87	€ 9,325.18	80%	As above.
€ -	€ -	-	
€ 36,235.87	€ 9,325.18	80%	As above.

Fund Accountability Statement

* All fund balances should be equal to uploaded Fund Accountability Statement (FAS) in Project Connect.

Funding balance 31-12-2022	€	-1,233.31
----------------------------	---	-----------

advances received in 2023	€	22,765.53
interest received in 2023		

Total fund available 2023	€	21,532.22
---------------------------	---	-----------

actual expenses reported in 2023	€	36,235.87
----------------------------------	---	-----------

Fund balance 31-12-2023*	€	-14,703.65
--------------------------	---	------------

1. Allocation of expenditures/costs

The consortium partners must give a transparent account of their costs, both direct project costs as overhead/management & accounting

1.1 Direct Costs

Describe how it is ensured that the direct costs/expenditures in the (project) records match the financial statements

All expenditure for the project is entered into the accounting system using project codes and this is used as the basis for running project reports.

1.2 Staff-related costs

Describe how work done by staff is recorded to allow staff-related costs/expenditures to be allocated to the projects in the (project) records.

All project staff complete timesheets which are reviewed and approved by the individual's line manager. The timesheets are then used to calculate a monthly charge based on the proportion of their monthly costs for each project member, that is allocated the project code in the accounting system.

1.3 Overheads/indirect costs to the activity

Describe how the consortium partner allocates the overheads/indirect costs to the activity.

The only indirect costs allocated to the project is rent which is charged at an estimated flat rate of £200 per month as a proportion of the actual costs charged to GAPS for office space.

1.4 Overheads/indirect costs to the activity (pt2)

Describe how the consortium partner ensures that the overheads/indirect costs recharged are no higher than necessary to cover costs.

These charges are regularly reviewed to ensure these remain a reasonable approximation of actual costs.

2. Incident management

2.1 Incident Management

Describe the organisation's procedures and internal policies for detecting, dealing with and reporting incidents. This concerns incidents which may relate to fraud, corruption, sexual misconduct and other serious forms of inappropriate behaviour. This description must also address how such incidents can be reported and how they are recorded.

Please specifically indicate if the following items are covered by internal policies and procedures to prevent, detect or deal with:

- Inappropriate sexual behaviour, sexual harassment and sexual violence
- aggression discrimination and bullying
- abuse of power
- corruption and fraud
- misuse or improper use of resources
- conflict of interests and nepotism
- tax avoidance and the pursuit of an asset management/investment policy contrary to the organisation's objectives
- manipulation of or misuse/leaking of information (or access to information)
- the existence of a whistleblowing procedure
- the existence of a point of contact inside or outside the organisation for reporting and recording incidents.

Saferworld has a Whistleblowing policy that is aimed at:

- Providing avenues to raise those concerns and receive feedback on any action taken.
- Ensuring that people receive a response to their concerns and are aware of how to pursue them if not satisfied.
- Reassuring anyone that raises a concern that they will be protected from possible reprisals or victimisation if their disclosures were made in good faith.

It covers the following areas:

- Misuse of power.
- Health and safety or security risks.
- Damage to the environment.
- Misappropriation of funds.
- Possible fraud and corruption, including bribery or attempted bribery.
- Exploitation or abuse (physical, psychological, financial). For disclosures relating to sexual harassment, exploitation or abuse, refer to the Safeguarding policy. It is mandatory to report safeguarding concerns if witnessed.
- Other unethical conduct. Examples might include: nepotism in recruitment, discriminatory behaviour, or tampering with documents

There is a dedicated whistleblowing email address that anyone can write to, along with telephone number and mailing address. SW will then respond to all concerns, and decide if to open an investigation. It could be dealt through the disciplinary process or referred to:

- the police
- external auditor
- independent investigator

3. Procurement

3.1 Procurement

Describe the procedures and internal policies for the procurement of goods and services. This description must incorporate measures to ensure that suppliers are selected objectively. This description must incorporate measures to ensure that suppliers are selected objectively and must include at least:

- *the bidding procedure*
- *the procedure for assessing bids*
- *how procedures for the procurement of goods and services have been made available on paper and/or digitally to the relevant staff.*

For any purchases above GBP 500, Saferworld requires a competitive selection of suppliers. For purchases above GBP 10,000 a formal Request for Tenders must be issued, following strict guidelines.

Our Procurement procedures are described in Section 4 of the "Financial Policy, Processes and Procurement Manual".

These are the standard steps for larger purchases (between GBP 500 and GBP 10,000 as a reference):

Purchase Requisition form filled out by person requesting the purchase

o Purchase Requisition authorised in accordance with Authority Matrix

o At least 2 competitive supplier quotes for purchases between £500 and £1,000 and at least 3 competitive quotes for purchases between £1,000 and £10,000.

The selection criteria is to be formalised in the Supplier Selection Form with all supplier quotes attached.

o SDN Terrorist check on potential suppliers is carried out (along with additional checks if required by Donor, See Section 4.6) and formalised in Supplier Selection Form.

o Chosen supplier formalised in Supplier Selection Form with detail of criteria used.

o Supplier Selection Form is authorised in accordance with Authority Matrix.

o Purchase Order sent to supplier

o Goods/services received from supplier

o Goods/service Acceptance form signed by individual requesting the purchase

only if the goods/services received are in line with expectations/agreements.

o Goods/Services Acceptance Form given to Finance Department.

o Finance checks the Purchase Order amount against the invoice amount

Suppliers should be selected based on value for money, quality of goods/services provided, experience in the sector/working with other organizations, and previous work experience. Supplier selection is discussed by the Selection Committee, and the reasons documented in the minutes of the meeting.

The Policy, Forms and all supporting documentation is saved in our Sharepoint folder and is available to all staff members. The Global Operations Manager is always on hand to answer any queries or support the programme teams in the procurement process.

4. Management by cooperating partners outside the consortium

Do you work with (cooperating) partners* in this consortium?

No

* cooperating partner is an organisation which received sub-grants to do activities included in the approved annual plan

If yes:

If applicable, the consortium partner describes the procedures and internal policy relating to cooperating partners that are not part of the consortium. This description must include:

- how the consortium partner makes an advance assessment of the quality (management capacity) of the implementing organisation(s) that will be performing work for the applicant in relation to the activity or activities;
- how the consortium partner monitors the implementing organisation(s). Consideration must be given in this connection to the narrative and financial progress information that is provided and how it is established whether obligations have been met by the implementing organisation(s);
- the details of the sanctions procedure followed by the applicant if an implementing organisation fails to meet its obligations.

N/A - GAPS have not subgranted any funds to any partners.

If no & yes:

Please fill in the sheet "Expenditure third parties"

Annexe (table): Expenditure vis-à-vis third parties*

Consortium partner	Funds received from NIMD in 2023	Funds received from NIMD 2021-2023		Commitments to cooperating partners in 2023	Commitments to cooperating partners 2021-2023	Payments done to cooperating partners in 2023	Cumulative Payments done to cooperating partners in 2021-2023	Expenditures reported by the cooperating partner**	Cumulative expenditures reported by the cooperating partner**	File name contract with grantee***
GAPS	€ 22,765.53			€ -	€ -	€ -	€ -	€ -	€ -	
			Partner B	€ -	€ -	€ -	€ -	€ -	€ -	
			Partner C	€ -	€ -	€ -	€ -	€ -	€ -	
			Partner D	€ -	€ -	€ -	€ -	€ -	€ -	
			Partner E	€ -	€ -	€ -	€ -	€ -	€ -	
			Total grantees	€ -	€ -	€ -	€ -	€ -	€ -	

* You are allowed to insert as many rows as necessary
* Only fill in part D-i if there are any cooperating partners
** Every grantee has to report on actual expenditure. This should be an article in the contract that you concluded with the grantee.
*** Send the contracts along with this report