

**Institute for Development of Freedom of  
Information  
(IDFI)**

**Statement of Cash Receipts and  
Disbursements**

of the project # 00097412  
“Facilitate the Landing of 2030 Agenda for Sustainable  
Development at the National Level ”  
for the period  
from December 25, 2017  
to October 31, 2018

**and  
The report of independent auditors**

## TABLE OF CONTENTS

Statement of management's responsibility.....	3
The report of independent auditors .....	4
Statement of Cash Receipts.....	6
Statement of Cash Disbursements.....	7
Notes to the Statement of Cash Receipts and Cash Disbursements.....	8

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY**

The management of **Institute for Development of Freedom of Information** is responsible for the preparation of the Statement of Cash Receipts and Disbursements of the project # 00097412 „Facilitate the Landing of 2030 Agenda for Sustainable Development at the National Level“ funded by United Nations Development Programme (UNDP) that complies with the requirements of the United Nations Development Programme. The management of the **Institute for Development of Freedom of Information** is required to:

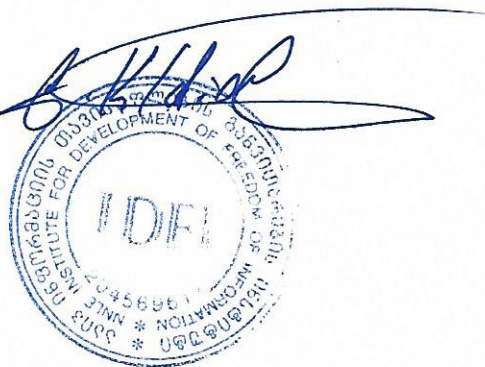
- select suitable accounting policies and apply them consistently;
- make judgments and estimates, which are reasonable and prudent.

The management is responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the grant. It has a general responsibility for taking such steps as reasonably open to them to safeguard the assets of the grant and to prevent and detect fraud and other irregularities.

**Giorgi Kldiashvili**

Executive Director

December 12, 2018





## Morison Georgia, LLC

### THE REPORT OF INDEPENDENT AUDITORS

To the management of the Institute for Development of Freedom of Information (IDFI)

#### Opinion

We have audited the accompanying statement of cash receipts and disbursements of the project „Facilitate the Landing of 2030 Agenda for Sustainable Development at the National Level” for the period from December 25, 2017 to October 31, 2018 implemented by Institute for Development of Freedom of Information (the “Organization”) under financial support of UNDP (the “Donor”).

In our opinion, the accompanying statement of cash receipts and disbursements presents fairly, in all material respects, the cash receipts and disbursements of the project „ Facilitate the Landing of 2030 Agenda for Sustainable Development at the National Level” incurred from December 25, 2017 to October 31, 2018 in accordance with accounting policy described in note 3 and terms of the agreement between Donor and Organization.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing 800/805 (Revised) – “The Auditor’s Report on Special Purpose Audit Engagements” and other relevant International Standards on Auditing issued by the International Federation of Accountants (IFAC). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Statement of Cash Receipts and Disbursements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the Statement of Cash Receipts and Disbursements in Georgia, 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 Statement of Cash Receipts and Disbursements

Management is responsible for the preparation and fair presentation of the accompanying statement of cash receipts and disbursements in accordance with the accounting policy described in note 3 and terms of the agreement between Donor and Organization, and for such internal control as management determines is necessary to enable the preparation of statement of cash receipts and disbursements that are free from material misstatement, whether due to fraud or error.

In preparing the statement of cash receipts and disbursements, management is responsible for assessing the Organization’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization’s financial reporting process.

#### Auditors’ Responsibility for the Audit of the Statement of Cash Receipts and Disbursements

Our objectives are to obtain reasonable assurance about whether the statement of cash receipts and disbursements as a whole are 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 statement of cash receipts and disbursements.

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## THE REPORT OF INDEPENDENT AUDITORS

### Auditors' Responsibility for the Audit of the Statement of Cash Receipts and Disbursements (*Continued*)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of cash receipts and disbursements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement of cash receipts and disbursements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the statement of cash receipts and disbursements, including the disclosures, and whether the statement of cash receipts and disbursements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Mikheil Abaiadze / Certified Auditor / Partner**

*Audit firm registration number: SARAS-F-320544*

*Auditor's registration number: SARAS-A-865011*

**Date: December 12, 2018**  
**Tbilisi, Georgia**



INSTITUTE FOR DEVELOPMENT OF FREEDOM OF INFORMATION  
STATEMENT OF CASH RECEIPTS  
FOR THE PERIOD FROM DECEMBER 25, 2017 TO OCTOBER 31, 2018

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Transfer #	Date of Transfer	Budgeted Amounts (USD)	Total Receipt from UNDP (USD)	Total Receipt from UNDP (GEL)	Balance (USD)
1st installment	26-Dec-17	65,924.48	65,952.00	178,466.11	(27.52)
<b>Total</b>		<b>65,924.48</b>	<b>65,952.00</b>	<b>178,466.11</b>	<b>(27.52)</b>

\*The balance of 27.52 USD was returned to the Donor on November 11, 2018.



**INSTITUTE FOR DEVELOPMENT OF FREEDOM OF INFORMATION  
STATEMENT OF CASH DISBURSEMENTS  
FOR THE PERIOD FROM DECEMBER 25, 2017 TO OCTOBER 31, 2018**

N	Description	Unit	No of units	Unit Price	Budget Amended (USD)	Expenditure incurred (in USD)	Balance (USD)
<b>1</b>	<b>Activity 1: Strengthen data collection and coordination practices of leading national SDG mechanisms</b>						
1.1	Conduct SDGs Council Meeting (80 persons)	Unit	1	2,000.00	2,000.00	-	2,000
1.2	Conduct Workshops on data collection for the civil servants, members of WGs (cost of the rent catering) 20 persons each meeting	Unit	8	961.74	7,693.92	7,693.92	-
1.3	National Expert (Policy planning)	Expert	1	1,750.00	1,750.00	1,750.00	-
1.4	National Experts (Monitoring & Evaluation)	Expert	1	8,723.84	8,723.84	8,720.65	3.19
	<b>Total for Activity 1</b>				<b>20,167.76</b>	<b>18,164.57</b>	<b>2,003.19</b>
<b>2</b>	<b>Activity 2: Enhance the monitoring capacities of civil servants in terms of tracking SDG implementation progress and supporting the development of the first progress report</b>						
2.4	Translation costs of the progress report and the documents necessary for the functioning of the SDGs Council and WGs	Unit	1	1,675.00	1,675.00	1,675.00	-
2.5	Local Expert ( Assist in development of the first progress report, planning of workshops and capacity building activities)	Month	9	700.00	6,300.00	6,300.00	-
2.6	Design and printing Expenses (Progress Report, SDG Matrix and other documents)	Unit	1	1,821.72	1,821.72	1,325.43	496.29
	<b>Total for Activity 2</b>				<b>9,796.72</b>	<b>9,300.43</b>	<b>496.29</b>
<b>3</b>	<b>Activity3: Undertake an awareness campaign highlighting the global and national context of Sustainable Development Goals</b>						
3.7	Local PR Expert	Unit	1	2,970.00	2,970.00	2,970.00	-
	<b>Total for Activity 3</b>				<b>2,970.00</b>	<b>2,970.00</b>	-
<b>4</b>	<b>Project Management/Administration</b>						
4.1	Salary for Project Director (24% involvement - full time rate USD 2,500)	Month	9	600.00	5,400.00	5,400.00	-
4.2	Salary for the Project Coordinator (100% involvement - full time rate USD 1,400)	Month	9	1,400.00	12,600.00	12,600.00	-
4.3	Salary for the Project Assistant (55% involvement - full time rate USD 700)	Month	9	410.00	3,690.00	3,690.00	-
4.4	Office running costs (office rent, utilities, communication, stationary expenses)	Month	9	500.00	4,500.00	4,486.55	13.45
4.5	Transportation expenses	Unit	9	200.00	1,800.00	1,798.96	1.04
4.6	Financial Expert (25% involvement - full time rate USD 1000)	Unit	9	250.00	2,250.00	2,249.96	0.04
4.7	Audit Cost	Unit	1	1,500.00	1,500.00	1,500.00	-
4.8	Miscellaneous/Contingency	Unit	1	1,250.00	1,250.00	1,221.74	28.26
	<b>Total for Management/Administration</b>				<b>32,990.00</b>	<b>32,947.21</b>	<b>42.79</b>
	<b>Grand total budget</b>				<b>65,924.48</b>	<b>63,382.21</b>	<b>2,542.27</b>



**NOTE1:ABOUT INSTITUTE FOR DEVELOPMENT OF FREEDOM OF INFORMATION**

**Institute for Development of Freedom of Information (IDFI)** is independent, non-political, non-commercial, non-governmental, organization that was founded in 2009 year. The Institute for Development of Freedom of Information (IDFI) tends to support the development of an informed and empowered society for democratic governance.

The mission of the organization is to promote openness and transparency of the government, establish an informed society and support development of democratic values through ensuring access to public information.

Through the process of organizational development, the IDFI leadership defined the following major strategic directions:

- Enhance the accessibility of public information through initiating various activities;
- Improve the government's openness and transparency through utilization of internet resources;
- Support the development of a civil society and democratic values in Georgia;
- Creation of a free public information server in Georgia;
- Support the formation and growth of e-Governance in Georgia;
- Development of e-Democracy in the country;
- Support the openness of the archives and access to the archival documents;
- Provide research, scholar and educational activities in the field of Soviet Studies.

**NOTE2:GRANT/PROJECT BACKGROUND**

The Project „Facilitate the Landing of 2030 Agenda for Sustainable Development at the National Level" (the "Project") was funded by United Nations Development Programme (UNDP). On December 20, 2017 Micro-capital agreement was signed between United Nations development program and Institute for Development of Freedom of Information (IDFI) for the provision of grant funds. According to the initial agreement, the grant period was from December 25, 2017 to September 25, 2018 with the amount of 82,440 USD. On October 01, 2018 was signed amendment to the grant agreement according to which the duration of the agreement was extended to October 31, 2018 and grant amount was decreased to 65,924.49 USD.

The objective of the sub-project was to strengthen the data collection and coordination, capacities of leading national SDG mechanisms (the SDG Council Secretariat, the Council itself and the Council's WGs.), along with the capacity development of civil servants to effectively monitor SDG implementation and apply newly-acquired skills in the development of the first progress report on SDGs implementation in Georgia. The project also aimed to increase awareness on SDGs.

The project goals were the following:

- Strengthen data collection and coordination practices of leading national SDG mechanisms through facilitated institutional capacity development;
- Increase public awareness and facilitate knowledge-sharing regarding global, regional and national developments on SDGs and their implementation, with a special focus on CSOs, private sector and academia;
- Enhance the monitoring capacities of civil servants in terms of measuring the effectiveness of SDG implementation and supporting the development of the first SDG progress report



**INSTITUTE FOR DEVELOPMENT OF FREEDOM OF INFORMATION  
NOTES TO THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD FROM DECEMBER 25, 2017 TO OCTOBER 31, 2018**

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**NOTE3:SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

The accompanying statement has been prepared on the cash basis of accounting. Under this basis of accounting revenue is recognized as received rather than earned and expenses are recognized when paid rather than incurred.

**Currency Translation**

Funds from Donor are received in GEL. For the reporting purposes project expenditures incurred in GEL are translated into USD applying the Donor's rate according to the exchange rate at the date of transfer.

**NOTE4:BALANCE OF PROJECT FUNDS AND CASH STATUS**

Description	Amount in GEL	Amount in USD
Total income received	178,466.11	65,952.00
Total costs incurred	171,512.24	63,382.21
<b>Fund Balance</b>	<b>6,953.87</b>	<b>2,569.79</b>

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