



Crowe Horwath<sub>LLP</sub>

**2017**

Organization:  
Civil Development  
Agency (CiDA)

Auditor:  
Crowe Horwath GE LLC

## **CIVIL DEVELOPMENT AGENCY (CiDA)**

**Independent Auditors' Report and  
Special-Purpose Financial Statements  
for the year ended 31 December 2016**

## **CIVIL DEVELOPMENT AGENCY (CIDA)**

Independent Auditors' Report and Special-Purpose Financial Statements  
for the year ended 31 December 2016

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## **Statement of Management's Responsibility**

The management of the Civil Development Agency is responsible for the preparation of the special purpose financial statements (referred to as "the Agency"). In doing so, the Civil Development Agency 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 Agency. It has a general responsibility for taking such steps as reasonably open to them to safeguard the assets of the Agency and to prevent and detect fraud and other irregularities.

The management certifies that all accounting records, supporting and other documents, minutes and any pertinent information necessary for the audit be at the disposal of the auditor.

**On behalf of  
Management:**

  
\_\_\_\_\_  
*Zviad Devdariani, Director*  
*Civil Development Agency (CiDA)*



*Date: March 24, 2017*

## **Independent Auditor's Report**

*To: the Board of Civil Development Agency (CIDA)*

### **Opinion**

We have audited the financial statements of the Civil Development Agency (CIDA), which comprises the special-purpose statement of financial position as at December 31, 2016 and special-purpose statement of activities, Statement of cash flows and Statement of changes in funds for the year then ended and notes to the financial statement, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement of the Civil Development Agency for the year ended December 31, 2016 is prepared, in all material respects, in accordance with the Financial Handbook of CIDA and other financial instructions and policies effective in the Agency.

### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs).

Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

### **Emphasis of Matter- Basis of Accounting**

We draw attention to note 2 "Basis of Presentation" to the financial statement, which describes the basis of accounting.

The financial statement is prepared to assist the Civil Development Agency (CIDA) to comply with the Financial Handbook of CIDA and other financial instructions and policies effective in the Agency. As a result, the financial statement may not be suitable for any other purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statement in accordance with the Financial Handbook of CIDA and other financial instructions and policies effective in the Agency and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern



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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.

### Auditor's Responsibilities for the Audit of the Financial Statement

Our Objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatements, 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 these financial statement.

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 financial statement, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 financial statements 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.

We communicate with those charged with governance regarding, among other matter, 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.

Teimuraz Partskhaladze  
Managing Partner  
Crowe Horwath GE LLC

Member Crowe Horwath International

Axis Business Palace, floor IV,  
2, D. Gamrekeli St, 0160 Tbilisi, Georgia  
March 24, 2017

Crowe Horwath GE LLC



**Special-Purpose Statement of Financial Position as at December 31, 2016**

<i>(All stated in Georgian Lari)</i>	Note	2016	2015
		As of December 31	As of December 31
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	1,317,377	758,123
Receivables - taxes		14,250	
<b>Total Current Assets</b>		<b>1,331,628</b>	<b>758,123</b>
<b>Non-current Assets</b>			
Property, Plant and Equipment	4	62,885	69,120
<b>Total Assets</b>		<b>1,394,513</b>	<b>827,244</b>
<b>Current Liabilities and Net Assets</b>			
<b>Net Assets</b>			
Unrestricted		(37,122)	(39,686)
Temporarily restricted		1,431,635	866,929
<b>Total Net Assets</b>		<b>1,394,513</b>	<b>827,244</b>
<b>Total Liabilities and Net Assets</b>		<b>1,394,513</b>	<b>827,244</b>

*Accompanying notes represent integral part of financial statements*

The financial statements on pages 6 to 31 were approved and authorised for issue and were signed by the Director on March 24, 2017

Nugzar Arveladze  
Financial Manager

(Signature)

Zviad Devdariani  
Director

(Signature)



## Special-Purpose Statement of Activities for the year ended December 31, 2016

<i>(All stated in Georgian Lari)</i>	Note	2016 For the year	2015 For the year
<b>Revenue</b>			
Grants received		2,365,671	1,376,456
Other revenue		19,085	11,896
<b>Total revenue</b>		<b>2,384,757</b>	<b>1,388,353</b>
<b>Expenses</b>			
Program expenses		936,619	426,422
Salary expenses		673,839	359,884
Stationery and other administrative expenses		59,069	41,529
Fuel expenses		23,317	19,037
Office rent expenses		38,063	15,128
Vehicle expenses		20,904	11,908
Utility expenses		13,911	11,478
Bank expenses		2,367	1,492
<b>Total expenses</b>		<b>1,768,089</b>	<b>886,878</b>
<b>Net result for current year</b>		<b>616,668</b>	<b>501,475</b>
<b>Other items</b>			
Depreciation and amortization		(14,090)	(17,256)
VAT recoverable			
Transfer of unexpended funds to donors		(6,385)	(28,914)
Exchange rate gain/(loss)		(28,923)	(3,197)
Change in net assets		567,269	452,108
Net asset at beginning of year		827,244	375,135
<b>Net Assets</b>		<b>1,394,513</b>	<b>827,244</b>

*Accompanying notes represent integral part of financial statements*

**Special-Purpose Statement of cash flows for the year ended December 31, 2016**

<i>(All stated in Georgian Lari)</i>	<b>Note</b>	<b>2016 For the year</b>	<b>2015 For the year</b>
<b>Cash flows from operating activities</b>			
Net income		567,269	452,108
Adjustments for:			
Depreciation and amortization		14,090	17,256
Decrease / (increase) in receivables		(14,250)	9,951
(Decrease) / increase in payables			
<b>Net cash from operating activities</b>		<b>567,109</b>	<b>479,315</b>
<b>Cash flows from investing activities:</b>			
Cash paid to purchase fixed assets		(7,855)	
<b>Net cash used in investing activities</b>		<b>(7,855)</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
<b>Net cash used in financing activities</b>		<b>-</b>	<b>-</b>
Net increase / (decrease) in cash and cash equivalents		559,254	479,315
Cash and cash equivalents at beginning of period		758,123	278,808
<b>Cash and cash equivalents at end of period</b>		<b>1,317,377</b>	<b>758,123</b>

*Accompanying notes represent integral part of financial statements*



## Special-Purpose Statement of changes in funds for the year ended December 31, 2016

<i>(All stated in Georgian Lari)</i>	Unrestricted	Temporarily restricted	Total Net Assets
<b>January 1, 2015</b>	<b>90,523</b>	<b>284,613</b>	<b>375,136</b>
Received grants and donations	-	1,376,456	1,376,456
Other revenues	8,700	-	8,700
Expenses incurred	(138,909)	(794,140)	(933,048)
<b>December 31, 2015</b>	<b>(39,686)</b>	<b>866,929</b>	<b>827,244</b>
Received grants and donations	-	2,359,286	2,359,286
Other revenues	19,085	-	19,085
Expenses incurred	(43,013)	(1,768,089)	(1,811,102)
Reclassification of funds	26,492	(26,492)	-
<b>December 31, 2016</b>	<b>(37,122)</b>	<b>1,431,635</b>	<b>1,394,513</b>

*Accompanying notes represent integral part of financial statements*

**Notes to the Special Purpose Financial Statements****Note 1. Description of Activities**

Civil Development Agency (CiDA) is the local NGO of Kvemo Kartli region, which is launching the principles of democratic governance and civil society development since its establishment on August 13, 2002. Along the way of efficient development, CiDA's activities target to accelerate the national integration process within the regional areas settled by ethnic minorities. For strengthening the organizational backbone CiDA seeks to promote the civic participation through advancing independent media, NGO sector and local self-government entities.

Legal address of the Organization: 9/1 Pirosmani St., Rustavi, 3700 Georgia

**Note 2. Basis of Presentation**

The financial statements have been prepared in accordance with Financial Handbook of CiDA and other financial instructions and policies effective in the Agency, on the historical cost basis of accounting. The principal accounting policies adopted are set out below.

The preparation of the special-purpose financial statements requires the use of estimates and assumption that affect the reported amounts of assets and liabilities. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates.

The accompanying financial statements have been prepared in the national currency of Georgia, Lari (GEL), which is the organization's functional currency.

**Recognition of revenues and expenses**

In accordance with cash basis of accounting expenditures, including capital spending, are recognized at the time cash is disbursed, rather when incurred. Funding income is recognized in the special purpose statement of activities when received. Any surplus or deficit is shown as a special purpose balance sheet item. Revenue received in foreign currencies are translated into GEL and presented in Special-Purpose Statement of Activities using the National Bank of Georgia (NBG) exchange rate at the dates when funds are received. Issued sub grants are recognized as expenses when funds are disbursed and to the extent of amount transferred to sub grantees.

**Property, plant and equipment**

Property, plant and equipment are tangible items that are held for use in the supply of goods or services, for rental to others, or for administrative purposes and are expected to be used during more than one period. Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. Original historical cost of a Property, plant and equipment consists of purchase price, non-recoverable taxes and other expenses directly related to putting a fixed asset into use. Current maintenance expenses are recognized as expenses as they are incurred.

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Depreciation is charged using the diminishing balance method at rates 15-20%. Depreciation charge for a period is recognized as expense in Statement of Activities.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continuing use of the assets. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in Statement of Activities.

**Foreign currencies**

Transactions denominated in foreign currency are translated into GEL at the official exchange rate of National Bank of Georgia on the date of transaction. Monetary assets and liabilities denominated in foreign currency are translated into GEL at the official exchange rate of National Bank of Georgia at the balance sheet date. Exchange differences on monetary items are recognized in Statement of Activities in the period in which they arise. The official exchange rates for the principal currencies as of 31 December, 2015 and 2016 were:

	2016	2015
	As of December 30	As of December 31
GEL/USD	2.6468	2.3949
GEL/EUR	2.7940	2.6160

**Taxation**

Tax laws impose an obligation on the organization to perform a function of tax agent, calculate income taxes, withhold it from staff salaries and submit to the state budget. The company also pays all the taxes which are required in accordance with Georgian legislation.

**Note 3: Cash and cash equivalents**

	2016	2015
(All stated in Georgian Lari)	As of December 30	As of December 31
Cash in bank GEL	82,928	258,690
Cash in bank USD	148,448	62
Cash in bank EUR	1,086,001	499,372
Total cash and cash equivalents	1,317,377	758,123

**CIVIL DEVELOPMENT AGENCY (CIDA)**Independent Auditors' Report and Special-Purpose Financial Statements  
for the year ended 31 December 2016**Note 4: Property, Plant and Equipment***(All stated in Georgian Lari)*

	<b>Vehicles</b>	<b>Office equipment</b>	<b>Total</b>
<b>Historical Cost</b>			
<i>At 01 January 2015</i>	98,439	23,080	121,519
Additions	-	-	-
Transfers/Disposals	-	-	-
<i>At 31 December 2015</i>	98,439	23,080	121,519
Additions	10,619	7,855	18,474
Transfers/Disposals	(15,929)	-	(15,929)
<i>At 31 December 2016</i>	93,129	30,935	124,064
<b>Accumulated Depreciation</b>			
<i>At 01 January 2015</i>	25,236	9,907	35,143
Charge for the year	14,641	2,615	17,256
Transfers/Disposals	-	-	-
<i>At 31 December 2015</i>	39,877	12,522	52,399
Charge for the year	11,712	2,378	14,090
Transfers/Disposals	(5,310)	-	(5,310)
<i>At 31 December 2016</i>	46,280	14,900	61,180
<b>Net book value</b>			
<i>At 31 December 2015</i>	58,562	10,558	69,120
<i>At 31 December 2016</i>	46,850	16,035	62,885



**Note 5: Fostering Regional and Local Development in Georgia****Project # 00085221/00080250****Donor: United Nations Development Program (UNDP II)**

Fostering Regional and Local Development in Georgia project is implemented by United Nations Development Program (UNDP), with the financial support of Swiss Cooperation Office in South Caucasus and Austrian Development Agency (ADA).

Within the project activities Agency working with municipality or regionally-based NGOs will facilitate the active participation of civil society in RAP working group meetings, advocate for citizens interest at local levels and based on the citizens feedback obtained in 2015 grantee will further select and partner a number of locally-based and operating NGOs from the following six regions of Georgia: Kvemo Kartli, Guria, Samegrelo-Zemo Svaneti, Imereti, Racha-Lechkumi-Kvemo Svaneti and Mtskheta-Mtianeti.

The grantee will be facilitating attendance and active participation of civic stakeholders on RAP working group meetings on regional level; record the priorities and projects identified by civic stakeholders; advocate and monitor the inclusion of the projects identified in the final updated RAPs; after approval of updated final RAPs 2016-2017 by the government, with close coordination of UNDP print the RAPs for 6 regions and together with regional government organize the presentation meeting of RAPs to the respective public and NGOs.

Budget of the Grant 80,000 USD.

Completion date of the agreement is November 1, 2016.

Micro-capital Grant Agreement had been signed between United Nations Development Program and Civil Development Agency (CiDA) on November 2, 2015. Implementing period of which was established from November 2, 2015 till November 1, 2016. Project budget was approved at 80,000 USD for the whole period.

Grant agreement was amended. Amendment had been signed by Zviad Devdariani – Ex. Director for Civil Development Agency (CiDA) and on behalf of the UNDP by Shombi Sharp – Deputy Resident Representative on June 17, 2015. The implementing period was extended till June 30, 2015. Total budget was not changed.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	95,477
Revenue for the year of 2016	70,640
<b>Total revenue</b>	<b>166,117</b>
<b>Expenses</b>	
Program expenses	41,001
Salary expenses	106,521

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Stationery and other administrative expenses	4,529
Fuel expenses	3,478
Office rent expenses	7,149
Utility expenses	3,685
Bank expenses	157
<b>Total expenses</b>	<b>166,519</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>(402)</b>

**Note 6: Continuing Inclusive Dialogue on the Post-2015 Development Agenda around the means of implementation**

Project # 00088656

Donor: United Nations Development Program (UNDP III)

Continuing Inclusive Dialogue on the Post-2015 Development Agenda around the means of implementation project is implemented by United Nations Development Program (UNDP).

Objective of the project is to for CiDA to support the Department of Policy Analysis, Strategic Planning and Coordination, Administration of the Government of Georgia in positioning the Government of Georgia as an owner and leader of the Strategic Development Goals (SDGs) in Georgia vis-à-vis donor community and general public.

Budget of the Grant 20,000 USD.

Completion date of the agreement is March 31, 2016.

Micro-capital Grant Agreement had been signed between United Nations Development Program and Civil Development Agency (CiDA) on December 16, 2015. Implementing period of which was established from December 18, 2015 till march 31, 2016.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2015	48,140
Revenue for the year of 2015	-
<b>Total revenue</b>	<b>48,140</b>
<b>Expenses</b>	
Program expenses	40,114
Salary expenses	7,400
Fuel expenses	504
Bank expenses	122
<b>Total expenses</b>	<b>48,140</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2015</b>	<b>-</b>

**Note 7: Personalized Assistance for Georgian Migrants (UE migration)****Project N: DCI-MIGR/2013/283269****Donor: European Union**

The Action's overall objective therefore is to "help Georgia better manage all aspects of migratory flows in all their dimensions. It achieves this by advancing three out of the four pillars of the European Union's Global Approach to Migration and Mobility-GAMM as Specific objectives of the project:

First, it "protects the Human Rights of Georgian migrant";

Second it "promotes well-managed legal migration by Georgian to Turkey and Greece";

And third, it "optimizes the positive effect of migration on Georgian Development.

Within these three specific objectives, the Action will produce 8 Expected Results that cover three stages of migration from Georgia to Turkey and Greece: preparation stage, foreign residence, and return home. The below graph shows the expected results in relation to the project's specific objective over these different stages of migration.

The total eligible cost estimated at 500,000 EURO, The Contracting Authority undertakes to finance a maximum of 450,000 Euro, equivalent to 90% of the estimated total eligible cost of action.

Grant Start Date: March 26, 2013

Grant Completion Date: March 25, 2015

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	(87,434)
Revenue for the year of 2016	122,679
<b>Total revenue</b>	<b>35,245</b>
<b>Expenses</b>	
Program expenses	51,080
Salary expenses	8,104
Stationery and other administrative expenses	3,833
Fuel expenses	1,677
Office rent expenses	1,564
Vehicle repair expenses	8,619
Bank expenses	84
<b>Total expenses</b>	<b>74,961</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>(39,716)</b>



**Note 8: Raising the Economical and Infrastructural Capabilities of Eco-migrants in Managing the Migration Process****Project #: ENPI/2015/360-345****Donor: European Union**

Raising the Economical and Infrastructural Capabilities of Eco-migrants in Managing the Migration Process project is implemented by European Union represented by European Commission.

The overall objective of the project is to improve the socio-economic conditions of eco-migrants in the Kakheti and Kvemo Kartli regions of Georgia. The specific objectives are to support eco-migrants to overcome the struggles currently faced in reclaiming economic reintegration and self-sufficiency, to strengthen their capacity to rehabilitate economic and social infrastructure, to strengthen their capacity to develop and lobby for the adoption of community-developed plans in government plans and to decrease the level of migration of rural youth.

The total eligible cost estimated at 366,599.00 EURO, The Contracting Authority undertakes to finance a maximum of 348,269.05 Euro, equivalent to 95% of the estimated total eligible cost of action.

Project implementation period is from August 20, 2015 till April 27, 2017.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	616,084
Revenue for the year of 2016	-
<b>Total revenue</b>	<b>616,084</b>
<b>Expenses</b>	
Program expenses	391,908
Salary expenses	162,461
Stationery and other administrative expenses	31,677
Fuel expenses	8,930
Office rent expenses	7,887
Vehicle repair expenses	2,767
Utility expenses	2,720
Bank expenses	499
<b>Total expenses</b>	<b>608,850</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>7,234</b>

**Note 9: Local Government Reforms Regional Initiative (LGRI)****Donor: Open Society Georgia Foundation**

Local Government Reforms Regional Initiative project is implemented by Open Society Georgia Foundation. The goal of the project is to support local government reform. To achieve above goal following activities will be performed: Increasing the role of local population during the process of self-government reform; Involving regional CSOs in discussion of new draft law regulations; Media coverage of civic engagement in a new draft law regulations

Budget of the Grant 50,000 USD

Completion date of the agreement is August 31, 2015.

Grant Agreement had been signed between Open Society Georgia Foundation and Civil Development Agency (CIDA) on October 9, 2014. Implementing period of which was established from October 1, 2014 till August 31, 2015. Project budget was approved at 50,000 USD for the whole period.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2016	641
Revenue for the year of 2016	-
<b>Total revenue</b>	<b>641</b>
<b>Expenses</b>	
Program expenses	625
Utility expenses	14
Bank expenses	2
<b>Total expenses</b>	<b>641</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>-</b>

**Note 10: Advancing CSO Capacities and Engaging Society for Sustainability (ACCESS)**

grant #: G1176-15-100-3023-20

Donor: East-West Management Institute (EWMI)

Advancing CSO Capacities and Engaging Society for Sustainability (ACCESS) project is implemented by East-West Management Institute (EWMI). The goal of the project is to increase civic engagement, including outside of Tbilisi, through four objectives: 1. Citizens more aware of and involved in CSO activities; 2. CSO leadership and organizational capacity, as well as sustainability, improved across a range of organizations in and outside Tbilisi; 3. CSOs effectively able to monitor and influence key government policies and processes; and 4. Local ownership of Centers for Civic Engagement so that they continue to operate as politically neutral gathering spaces for public discourse.

Grant Agreement had been signed between East-West Management Institute (EWMI) and Civil Development Agency (CiDA) on February 13, 2015. Budgeted cost of the action is 400,000 USD and CiDA's cost share represents 50,000 USD. Project implementation period is from February 3, 2015 till September 30, 2019.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	(13,500)
Revenue for the year of 2016	198,227
<b>Total revenue</b>	<b>184,727</b>
<b>Expenses</b>	
Program expenses	62,143
Salary expenses	130,997
Stationery and other administrative expenses	5,950
Fuel expenses	2,886
Vehicle repair expenses	4,652
Utility expenses	59
Bank expenses	220
Exchange rate loss	3,359
<b>Total expenses</b>	<b>210,267</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>(25,541)</b>

**Note 11: Personalized Assistance for Georgian Migrants – Pilot Initiative in Support of Ministry of Justice Community Centers (EPF)**

grant #: 1493

Donor: Eurasia Partnership Foundation

Personalized Assistance for Georgian Migrants – Pilot Initiative in Support of Ministry of Justice Community Centers project is implemented by Eurasia Partnership Foundation. The objective of the project is establishment of migration information and consultation services within the GoG structures.

Grant Agreement had been signed between Eurasia Partnership Foundation and Civil Development Agency (CiDA) on July 27, 2015. Budgeted grant amount is 43,870 GEL. Project implementation period is from August 1, 2015 till February 29, 2016.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	14,845
Revenue for the year of 2016	-
<b>Total revenue</b>	<b>14,845</b>
<b>Expenses</b>	
Program expenses	6,642
Salary expenses	5,100
Fuel expenses	219
Office rent expenses	800
Utility expenses	837
Bank expenses	10
<b>Total expenses</b>	<b>13,608</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>1,237</b>



**Note 12: Cross-border Economic Development (CED)****Donor: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH**

Cross-border Economic Development (CED) project is implemented by Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. The goal of the project is to improve the living conditions of bordering communities in Kvemo Kartli and Tavush regions. specific objectives include strengthening cross-border cooperation between the Kvemo Kartli and Tavush regions by attracting investments and increasing transactions between business entities from both regions, and to inform business entities in the target regions about cross-border investment and trade opportunities. To achieve above objectives baseline survey (including desk research), start-up workshops, agro-tours, media tour, agricultural fair, PR trainings and consultations will be conducted and online platform, catalogue and guideline will be developed.

Total eligible cost of the action is 234,886.4 EUR.

Implementation period of the action is 16 months.

Grant Agreement had been signed between Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH and Civil Development Agency (CIDA) on September 25, 2015. Implementing period of which was established from September 26, 2015 till January 25, 2017. From total eligible cost of the action is 234,886.4 EUR GIZ undertakes to finance maximum amount of 211,397.76 EUR, equivalent to 90% of the estimated total eligible cost of the action.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	34,724
Revenue for the year of 2016	342,334
<b>Total revenue</b>	<b>377,059</b>
<b>Expenses</b>	
Program expenses	205,018
Salary expenses	92,650
Stationery and other administrative expenses	6,146
Fuel expenses	1,470
Office rent expenses	12,586
Vehicle repair expenses	1,812
Utility expenses	2,343
Bank expenses	728
<b>Total expenses</b>	<b>322,791</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>54,267</b>

**Note 13: Support for the Inclusion of the Rural Population in Self-government Institutions (OSGF)**

Project # LDD/16/15-20136

Donor: Open Society Georgia Foundation

Support for the Inclusion of the Rural Population in Self-government Institutions project is implemented by Open Society Georgia Foundation. Objective of the project is to support Self-government Institutions reforms, ensuring civic participation in making decisions about local problems and implementation of this decisions.

Grant Agreement had been signed between Open Society Georgia Foundation and Civil Development Agency (CIDA) on November 13, 2015. Budgeted grant amount is 43,700 USD. Project implementation period is from November 13, 2015 till June 13, 2016.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	50,611
Revenue for the year of 2016	40,966
<b>Total revenue</b>	<b>91,577</b>
<b>Expenses</b>	
Program expenses	56,667
Salary expenses	22,059
Stationery and other administrative expenses	933
Fuel expenses	3,080
Vehicle repair expenses	2,784
Utility expenses	2,134
Bank expenses	155
<b>Total expenses</b>	<b>87,813</b>
Transfer of unexpended funds	3,764
<b>Ending Balance as of December 31, 2016</b>	<b>3,764</b>

**Note 14: Improving Transparency and Accountability of the Local Government Through Public Participation in Their Activities**

Project # CTC-LDD-015-001-CSO

Donor: Centre for Training and Consultancy (CTC)

Improving Transparency and Accountability of the Local Government Through Public Participation in Their Activities project is implemented by Centre for Training and Consultancy.

Grant Agreement had been signed between Centre for Training and Consultancy and Civil Development Agency (CIDA) on December 15, 2015. Budgeted grant amount is 16,650 GEL. Project implementation period is from December 15, 2015 till June 14, 2016.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	6,304
Revenue for the year of 2016	9,395
<b>Total revenue</b>	<b>15,699</b>
<b>Expenses</b>	
Program expenses	1,435
Salary expenses	10,188
Stationery and other administrative expenses	262
Fuel expenses	400
Utility expenses	773
Bank expenses	21
<b>Total expenses</b>	<b>13,078</b>
Transfer of unexpended funds	2,621
<b>Ending Balance as of December 31, 2016</b>	<b>2,621</b>

**CIVIL DEVELOPMENT AGENCY (CIDA)**

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**Note 15: Promoting Rule of Law in Georgia Activity (PROLoG)**

**Grant #: G-1258-16-211-3024-20**

**Donor: East West Management Institute Inc. (EWMI)**

Promoting Rule of Law in Georgia Activity project is funded by East West Management Institute Inc. The project aims to increase access to justice for ethnic minorities and women by addressing such problems as the failure of the state to effectively respond to cases of discrimination on the basis of ethnicity and gender, violations of women's and ethnic minorities' property rights, and problems of early marriage and domestic violence among ethnic minority women. The project aims to provide strategic litigation for and raise awareness of legal rights among ethnic Azerbaijani residents in Kvemo Kartli region.

Grant Agreement had been signed between East West Management Institute Inc and Civil Development Agency (CIDA) on January 15, 2016. Initial budgeted grant amount was 57,138 USD. Project implementation period was from January 15, 2016 till January 14, 2017.

In January 2017 the Grant Agreement was amended. According to amendment grant amount was reduced to 52,352 USD and implementation period extended till March 31, 2017.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	100,378
<b>Total revenue</b>	<b>100,378</b>
<b>Expenses</b>	
Program expenses	10,254
Salary expenses	73,103
Stationery and other administrative expenses	678
Fuel expenses	673
Office rent expenses	6,961
Utility expenses	1,124
Bank expenses	35
<b>Total expenses</b>	<b>92,827</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>7,552</b>



**Note 16: Support to Rural Development in Georgia****Grant #: 00094527****Donor: United Nations Development Programme (UNDP)**

Support to Rural Development in Georgia project is funded by United Nations Development Programme. The main objective of the project is establishment and implementation of Rural Development Strategies for Georgia and its Ajara region respectively, with associated capacity building for institutions charged with administering rural development in Georgia.

Grant Agreement had been signed between United Nations Development Programme (UNDP) and Civil Development Agency (CiDA) on October 18, 2016. Initial budgeted grant amount was 50,000 USD. Project implementation period was from October 18, 2016 till December 16, 2016.

In December 2016 the Grant Agreement was amended. According to amendment implementation period was extended till March 16, 2017.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	95,560
<b>Total revenue</b>	<b>95,560</b>
<b>Expenses</b>	
Program expenses	26,441
Salary expenses	36,910
Stationery and other administrative expenses	1,806
Bank expenses	81
<b>Total expenses</b>	<b>65,238</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>30,322</b>

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**Note 17: Pre-accession Partnership for Rural Europe**

**Grant #: Nr.20161011-01**

**Donor: Latvijas Lauku Forums**

The purpose of the project is to enable CiDA to provide service for activities under the grant contract signed between Latvijas Lauku Forums and Charles Stewart Mott.

Grant Agreement had been signed between "Latvijas Lauku Forums" and Civil Development Agency (CiDA) on October 11, 2016. The amount obligated under this Contract is 9790.00 EUR. Project implementation period was from October 11, 2016 till November 05, 2016.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	25,747
<b>Total revenue</b>	<b>25,747</b>
<b>Expenses</b>	
Program expenses	25,696
Exchange rate loss	51
<b>Total expenses</b>	<b>25,747</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>-</b>

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**Note 18: Stevens Memorial Outreach Agro and Media Tour for Georgia and Armenia Cross Border Cooperation**

**Grant #: PP-17-242-002**

**Donor: Peace Corps**

"Stevens Memorial Outreach Agro and Media Tour for Georgia and Armenia Cross Border Cooperation" project is funded by Peace Corps. The main objective of the project is to strengthen links between agricultural representatives from the Kvemo Kartli (Georgia) and Tavush (Armenia) regions, establish favorable conditions for trade operations, support economic growth, and improve the living conditions of bordering communities.

Grant Agreement had been signed between Peace Corps and Civil Development Agency (CiDA) on December 23, 2016. Total project cost is 20,530.61 USD, from which budgeted grant amount is 9,510.2 USD. Project implementation period is from November 10, 2016 till December 31, 2016.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	23,300
<b>Total revenue</b>	<b>23,300</b>
<b>Expenses</b>	
Program expenses	17,595
Salary expenses	6,800
<b>Total expenses</b>	<b>24,395</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>(1,095)</b>

**Note 19: Training and Employment Support Initiative (TESI) in the Criminal Justice Sector in Georgia**

Grant #: ENI/2016/381-344

Donor: European Union

The Overall Objective of the Training and Employment Support Initiative (TESI) in the Criminal Justice Sector in Georgia is to enhance and expand the opportunities for Vocational education and employment for inmates, former inmates, probationers and children in conflict with the law and assist their re-socialization process through joining efforts of government, private sector and civil society institution.

Grant Agreement had been signed between European Union and Civil Development Agency (CiDA) on December 09, 2016. The total eligible costs estimated at EUR 765,000. The contracting Authority undertakes to finance a maximum amount of EUR 688,500. Project implementation period is from December 10, 2016 till June 10, 2019.

*(All stated in Georgian Lari)*

	<b>Amount</b>
<b>Revenue</b>	
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	933,751
<b>Total revenue</b>	<b>933,751</b>
<b>Expenses</b>	
Salary expenses	8,534
Stationery and other administrative expenses	1,875
Office rent expenses	1,116
Vehicle repair expenses	240
Bank expenses	33
<b>Total expenses</b>	<b>11,798</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>921,954</b>



**Note 20: Partnering for Migrants' Rights (PMR)****Grant #: OR2016-31686****Donor: Foundation to Promote Open Society ("FPOS")**

Overall Objective Partnering for Migrants' Rights (PMR) project is to join efforts of Regional Civil Society Network, Government, businesses and media in order to effectively protect and enhance the rights of current, potential and returned migrants through capacity building and advocacy activities and for ensuring sustainability of the process contribute to the State led policies in the field of migration.

Specific objectives are:

- Address the phenomenon of irregular migration in order to protect the rights of the migrants from abuses associated with it, such as trafficking in human beings, and encourage legal ways of migration, through capacity building, consultations, advocacy and legal aid services in five regions of Georgia
- SO2. Promote rights of migrants through monitoring of implementation of Government's obligations in the field of migration in accordance to national policies and EU-Georgia Agreements.

Grant Agreement had been signed between the Foundation to Promote Open Society ("FPOS") and Civil Development Agency (CIDA) on December 14, 2016. Budgeted grant amount is 111,877 USD. Project implementation period is from January 01, 2017 till June 30, 2018.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	155,682
<b>Total revenue</b>	<b>155,682</b>
<b>Expenses</b>	
Bank expenses	10
<b>Total expenses</b>	<b>10</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>155,672</b>

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**Note 21: Strengthening Operational Capacity of Civil Development Agency (CIDA) as a facilitator of Regional Civil Society Network, Corporate Social Responsibility Club and UN global Compact Network Georgia**

**Grant #: ENI/2016/382-150**

**Donor: European Union**

The aim of the project is to enhance the Sustainability of CSOs through joint solutions developed by CSOs and private sector, enhance the performance and sustainability of CIDA as a facilitator of R-CSN, CSR Club and UN Global Compact Network Georgia and for CIDA to contribute to enhancing performance of the regional CSOs of the R-CSN.

Grant Agreement had been signed between the European Union and Civil Development Agency (CIDA) on December 15, 2016. The total eligible costs estimated at EUR 355,662. The contracting Authority undertakes to finance a maximum amount of EUR 106,698.54. Project implementation period is from January 01, 2017 till January 01, 2018.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	-
Revenue for the year of 2016	247,012
<b>Total revenue</b>	<b>247,012</b>
<b>Expenses</b>	
<b>Total expenses</b>	-
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>247,012</b>

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**Note 22: Other**

Other represents income from returned VAT.

*(All stated in Georgian Lari)*

<b>Revenue</b>	<b>Amount</b>
Beginning Balance as of January 1, 2016	(20)
Revenue for the year of 2016	19,085
<b>Total revenue</b>	<b>19,066</b>
<b>Expenses</b>	
Salary expenses	3,004
Stationery and other administrative expenses	1,379
Utility expenses	222
Bank expenses	210
<b>Total expenses</b>	<b>4,815</b>
Transfer of unexpended funds	-
<b>Ending Balance as of December 31, 2016</b>	<b>14,250</b>