



Intelektualet e rinj, Shprese (IRSH)
YOUNG INTELLECTUALS, HOPE



ANNUAL REPORT 2015

Published January 2016

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THE ORGANIZATION

Mission:

"Young Intellectuals, Hope" works for development of civil society in Albania as well as promoting peace and stability in the Balkans.

Vision:

- a) Improving the human rights state especially in the Northern part of Albania, mainly promoting women rights, children rights, minorities rights and of other unprotected and unsupported classes.
- b) Helping in the creation of an intellectual stratum and of a network within Albania and abroad in service for building a civil society.
- c) Contributing in the drafting and implementation of a strategy for the development of Shkoder city in particular and the North Albania in general.
- d) Promoting the cultural, artistically and sporting life approaching the youngster between them in a local, national and international level.
- e) Improving the role and the influence of the youth in society upholding and supporting their initiatives.

History:

During 1990-1994, Albania is involved in a number of democratic processes and at the same time changing the political system of governance. But ordinary people and especially intellectuals were not participating actively in developments that have involved our society. So with the purpose to promote the Albanian civil society was founded "**IRSH**" in 1994. It was an initiative of the students and professors of the University "Luigi Gurakuqi" Shkoder. In order to be more realistic, students decided to include in the name of organization the word "HOPE" which has a general understanding for these students:

"HOPE" to be the best intellectuals

"HOPE" to change the Albanian reality

"HOPE" to promote civil society in Albania.

Executive Summary

Youth participation is one of the permanent objectives of IRSH organization. During 2014 was identified the low level of youth participation into local government. The government at national and local level does not have a clear strategy for youth. School remains the most important institution for youth. There is a high number of young people almost 65% of them following high schools and University but their perspective is not clear. Consulting career centers are missing. The non formal education process is not organized as far institutions has not created the necessary conditions and CSOs lack the capacities to address such programs in proper way. Professional trainings and specialized social programs are yet developed to address youth needs and concerns. Information centres are lacking capacities and youth have difficulties to take targeted information. In this situation IRSH focused for 2015 on mobilizing youth resources and bring them together to identify the main problems they are concerned. The main strategy was to bring youth concern into local agenda. The 2015 were electoral year for the new local government and new mayor of Shkodra. In that regard we made possible for the first time to seat in the same table Mayors Candidates from opposites parties Democratic and Socialist which expressed their jointly commitment in a social contract they signed to address the youth issues. This forum were participated about 200 young people from political parties, CSOs and marginalized and vulnerable groups was one of the biggest achievements of IRSH to bring youth voice into local governance. The organized activities provided youth with opportunities for capacity building, information in order to empower them to find opportunities to contribute for their community and their future!

Range of Activity:

Our work during 2015 focused into:

- 1. Public advocacy and youth participation***
- 2. Education and capacity building for youth***
- 4. Youth Employment***
- 5. Community Engagement***

Cooperation:

During 2015 IRSH has cooperated with different actors at local, national and international level as:

Municipality of Shkoder
The regional network of the Olaf Palme organizations
Labor office in Shkoder
Educational office in Shkoder
Political Youth Forums
European Movement Albania Association
Union of Students Association
Human Dimension Association
Light Steps Association

Donors:

For the achievement of its goals IRSH during 2015 has been supported by:

Threshold Foundation
Olof Palme Center
DGI/ISCA
FARE
Private Donors

ACHIEVEMENTS:

1. Public advocacy and youth participation

During 2015 IRSH work has been focused on strengthening the youth voice and their participation to the local governance. Under the motto "Youth Dares" IRSH undertook a comprehensive campaign to raise the voice of youngsters about the problems they face. With this aim IRSH organized an extensive consultation process with youngsters with different background and committed to identify key priorities for issues that concern the community of Shkoder district. These priorities have been addressed to the candidates of political parties and political coalitions for the Local Elections 2015, which have signed a Social Contract committing to work to solve them during the respective mandate of the winning candidate

The priorities identified and selected to be addressed were:

- 1) Establishment of a youth centre*
- 2) Elaboration of local youth plan of action*
- 3) Establishing incubators of business for youth*
- 4) Specialized trainings for social problems*
- 5) Establishment of an online platform for transparency and participation.*

To strengthen the support of the community to the Social Contract IRSH organized a petition campaign asking youngsters and the community of Shkoder to sign the petition and priorities addressed to the future Mayor, As a result more than 6000 signatures has been obtained showing the outstanding support of the community toward the Social Contract.

IRSH in the frame of the Social Contract organized a public debate between the two candidates for Mayor MS. Voltana Ademi of the DP and MS. Keti Bazhdari of the SP where they had the opportunity to discuss with the youngster their electoral platforms with especially focusing on youth issues and the Social Contract. At the end both parties signed the Social Contract, committing to work and contribute to the identified needs of the Social Contract.

IRSH during the year has continued to contribute and to monitor the implementation of the Social Contract by organizing several meetings with the elected public offices as well as detailing the priorities in concrete action by publishing the joint document called "Youth Problems Card"

2. Education and capacity building

IRSH during 2015 in the frame of strengthening youth capacities and enable youngsters to be involved in local level, has organized 8 trainings where participated more than 80 youngsters with topics: Finding common solutions and Problem mapping, How to make a PR campaign, Networking and lobbying, How to draft a strategic document, How to get free and independent information, Conflict and Peaceful Resolution, Negotiation and techniques of negotiation, Fundraising and raising funds. During these trainings youngsters and youth representatives of other youth NGOs were able to get some basic knowledge's which are very important to transform them in active citizens able to participate at local governance.

In order to promote the culture of dialogue for the first time IRSH established 10 debate clubs were participated more than 3000 youngsters. Some of the main topics youth expressed their interest were: Youth participation, Youth mobility/Volunteering, Youth employment, Youth deviances, Youth entertainment, Youth for environment, Reproductive health, Information technology and Social Media

Through forums were really helpful to give to the youngsters the culture of dialogue. As well during these forums youngsters were able to reflect regarding the reality where do they live and show their personal commitment. These activities were really helpful to give to the youngsters necessary knowledge's to be able to identify their priorities and being able to address them to the authorities.

IRSH has continued to organize in its center the open civil forums educating youngsters in different topic such, human rights, poverty, violence, HIV and AIDS, environment, education, family, bullying, child labor, pollution, gender, racism, stereotypes, unemployment, etc. by creating among youngster a broader understanding of these social problems and empowering them to react against this problems. These Civil Forums were organised based in interactive methodology using FAMA method (Facts, Association, Measurement, and Action). Youngsters through facts from real life like photos, videos, or role plays faced parts of the life reality. Working in groups they had to answer if these problems belong to their reality and identify the most emergent intervention required to solve or diminish these problems. They expressed their personal commitment in these problems and as well they stated what the requested help from local government is.

As result more than 460 individuals have been trained in concepts as, project writing and management, fund raising, PR campaign and lobbying, networking etc, educating youngsters in becoming promoters of social change and increasing their active participation.

3. Youth Employment

In collaboration with the Labour Office in Shkoder IRSH has undertaken an information campaign about the importance that trainings, experience and vocational education has in relation to employment, studying the labour market and the possibilities offered. In this frame IRSH has published an informative brochure “Preparing Youth for today’s job market”. The publication targets youth in the city of Shkoder and aims to increase their knowledge about the structure, benefits and functioning of the labor market and trainings in Shkoder.

“Vocational education and training in Shkoder” is another and more detailed informative brochure published by IRSH aiming at informing the youngsters about possibilities of vocational education and trainings in the city of Shkoder. This publication aims to increase the knowledge of youth about the benefits of vocational education.

In collaboration with the Municipality of Shkoder IRSH has continued the internship program for unemployed graduated student in order for them to put their knowledge in practice and get to know the local administration work by assisting and monitoring the respective positions. The program offered the opportunity for students to attended their internship to different directorates within the Municipality, such as: Directorate of Youth, Culture and Sports, Public Relation Directorate, Directorate of Budget and Taxation, Finance Directorate, Public Procurement Directorate and Internal Audit Directorate

During the internship’s development 33 student had the possibility to attend and gain working experience in this program, interns were responsible in fulfilling daily work assignments as instructed by the municipality staff, related with: data entry, file organizing and archiving, keeping minutes of the meetings and preparing event reports, drafting memos, collecting information on the transparency of decision-making procedures such as the publicity of the meetings and their results, interviewing citizens at the offices providing services etc. During that period, students had the opportunity to see from very close the actual dynamics of these institutions, to become familiar with the organization and the work of the state institutions, to attend the sessions thereof, and monitor the process of creation and adoption of various decisions and acts.

4. Community Engagement

As a tradition now volunteers of IRSH organized a fund raising campaign in order to organize a New Year Eve activity for the orphanage in the city of Shkoder. This activity brought a smile and happiness to the present orphans by giving them the opportunity to fest and receive present as every other child in the world.

With the aim of promoting and preserving the nature IRSH undertake a sensitization campaign in the city of Shkoder, giving the good example in the community by planting 50 new trees in the public park situated near the lake of Shkoder. During this campaign sensitization messages has been raised by the youngsters appealing to the community and local authorities to maintain and preserve the nature.

INTELEKTUALET E RINJ, SHPRESE

IRSH

RAPORT VJETOR 2015

PERMBAJTJA:

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RAPORT I MONITORIMIT FINANCIAR “INTELEKTUALET E RINJ, SHPRESE”

Hyrje

Raporti paraqet rezultatet e monitorimit te veprimtarise financiare te aktivitetit të ushtruar nga ana e organizates “*Intelektualet e rinj, Shprese*” gjate periudhe 01 janar 2015 – 31 dhjetor 2015. Ky raport eshte kryer në perputhje me legjislacionin shqiptare ne fuqi i bazuar ne standardet kombetare te raportimit dhe menaxhimit financiar duke ka përfshire testimet dhe procedurat e nevojshme per te dhene nje opinion ne lidhje me pasqyrat financiare.

Monitorimi

Opinionit jone bazohet ne monitorimin e pasqyrave financiare te pergatitura nga administrata e organizates “*Intelektualet e rinj, Shprese*” e cila eshte pergjegjese per pergatitjen dhe paraqitjen e pershtateshme dhe te sinqerte te ketyre pasqyrave. Pergjegjesia jone eshte qe te shprehim opinionin tone bazuar ne monitorimin e dokumentacionit mbi bazen e te cilit jane hartuar keto paqyra, si dhe procedurat e brendshme financiare qe zbatohen nga administrata e .organizates “*Intelektualet e rinj, Shprese*” ne menaxhimin e te ardhurave dhe kryerjen e shpenzimeve.

Perfundime

Sipas opinionit tone organizata “*Intelektualet e rinj, Shprese*” perdor nje sistem efektiv per menaxhimin e te ardhurave dhe realizimin e shpenzimeve ne perputhje te plote me legjislacionin kombetare ne fuqi prandaj pasqyrat financiare per periudhen Janar-Dhjetor 2015 prezantojne nje pamje te drejte dhe te vërtete ne te gjitha aspektet, dhe performances financiare ne perputhje me legjislacionin shqiptare ne fuqi dhe Standartet Kombetare te Kontabilitetit.

Kontabiliste e Miratuar

Elira Caku

Nr Licence: 1340

Nipt:L16318002B

Adresa: L: Manush Alimani, Rr: Zogu I, Shkoder

Tel: +355 68 40 17 063

email: elira_caku@yahoo.com

SHKODER - ALBANIA
KONTABEL I MIRATUAR
ELIRA CAKU

PASQYRA E TE ARDHURAVE DHE SHPENZIMEVE NE KUADET TE AKTIVITETEVE PER
PERIUDHEN 01/01/2015-31/12/2015

TE ARDHURAT	EURO
Gjendje ne fillim te periudhes	137
Grante	45950
Donacione	
Total	46087

SHPENZIME	EURO
Paga	2470
Qera dhe shpenzime te tjera zyre	2320
Komunikime	1583
Transport	5412
Publikime	12280
Eksperte	8850
Materiale	12980
Total	45895

TOTAL TE ARDHURA DHE SHPENZIME	EURO
Te Ardhura	46087
Shpenzime	45895
Total	192

Kontabiliste e Miratuar

Elira Caku

Nr Licence: 1340

Nipt: L16318002B

Adresa: L: Manush Alimani, Rr: Zogu I, Shkoder

Tel: +355 68 40 17 063

email: elira_caku@yahoo.com

 **ELIRA CAKU**
KONTABEL I MIRATUAR
SHKODER - ALBANIA

YOUNG INTELLECTUALS, HOPE

IRSH

PROJECT No. 72056 W

**Youth as agent of participatory democracy and institutional
accountability in the municipality of Shkoder**

PROJECT FINANCIAL INFORMATION

31 December 2015

Young Intellectuals, Hope - IRSH

PROJECT No. 72056W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

31 December 2015

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Auditor's report

To the management and the donors of:

Young Intellectuals, Hope (IRSH)

PROJECT Nr. 72056W

"Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder"

We have audited the accompanying financial reports of PROJECT Nr. 72056W "Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder" implemented by "Young Intellectuals, Hope - IRSH", which comprise the Statement of Expenditure Specification for the period ended 31 December 2015, the Foreign Currency Statement and a summary of significant accounting policies and other explanatory information. The Financial Reports have been prepared by the management of "Young Intellectuals, Hope - IRSH" based on financial reporting provisions of Olof Palme Center.

Management's responsibility for the financial report

Management is responsible for the preparation of these financial reports in accordance with the financial reporting provisions of Olof Palme Center, and for the internal control which Management deems necessary to prepare a financial report which is free from material misstatement, whether due to fraud or error.

The auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We carried out our audit in compliance with International Auditing Standards (ISA 805). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements of the Project are free from material misstatement. Audit instructions of Olof Palme Center have also been considered in the execution of the audit.

An audit includes executing various measures to obtain audit evidence supporting the amounts and disclosures in the financial report. The auditor selects the measures to be executed by, among other things, assessing the risks of material misstatement in the financial report, whether due to fraud or error. In conducting this risk assessment, the auditor considers the elements of the internal control which are relevant for the manner in which the organization prepares the financial report, in order to formulate auditing measures which are appropriate under the circumstances, but not with the objective of presenting an opinion regarding the effectiveness of the organization's internal control. An audit also includes assessing the accounting principles used and their application by Management and significant estimates made by Management when preparing the financial report, as well as evaluating the overall presentation of information in the financial report.

We believe that the audit evidence obtained comprises sufficient and appropriate supporting documentation for my opinion.

We have audited only the financial reports for the PROJECT Nr. 72056W as at 31 December 2015, and we have not audited the overall financial statements of "Young Intellectuals, Hope - IRSH", accordingly we do not express an opinion on the assets, liabilities and equity of the "Young Intellectuals, Hope - IRSH", as at 31 December 2015 and the results of its operation and cash flow for the year then ended.

Opinion

In our opinion, the financial reports of PROJECT Nr. 72056W "Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder", for the year ended 31 December 2015 are prepared, in all material respects, in accordance with the financial reporting provisions of Olof Palme Center and in accordance with the organization's descriptive reporting, accounting records and agreed budget.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the fact that financial reports of the PROJECT Nr. 72056W are prepared by the management of "Young Intellectuals, Hope - IRSH" in accordance with the financial reporting provisions of Olof Palme Center. As result, the financial statement may not be suitable for other purpose. Our report is intended solely for "Young Intellectuals, Hope - IRSH" management and Olof Palme Center and should not be distributed to or used by other parties other than "Young Intellectuals, Hope - IRSH"'s management or Olof Palme Center.

Tirana
Date, 08 February 2016

ARTAN XHIANI


UHY Elite
The Auditor



Young Intellectuals, Hope - IRSH

PROJECT No. 72056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

STATEMENT OF EXPENDITURE SPECIFICATION

For the period ending 31 December 2015

(in Euro)

		Budget (in Euro)	Actual (in Euro)
Revenues			
Receipts from donor	2	13,604	13,604
Other contributions	2	<u>0</u>	<u>325</u>
Total Cash Receipts		<u>13,604</u>	<u>13,929</u>
Operational expenses			
Local Travel	3	1,148	1,569
Food	4	626	667
Expert participation (external)	5	2,347	2,010
Material	6	3,704	3,701
Information expenses	7	626	612
Project management	8	3,130	3,505
Project administration	9	<u>2,023</u>	<u>1,855</u>
Total expenses		<u>13,604</u>	<u>13,919</u>
Excess of revenues over expenses		<u><u>0</u></u>	<u><u>10</u></u>

Young Intellectuals, Hope - IRSH

PROJECT No. 72056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

FOREIGN CURRENCY STATEMENT For the period ending 31 December 2015

(in local currency LEK)

	Budgeted cost (in LEK)	Actual cost (in LEK)
Opening cash balance	<u>0</u>	<u>0</u>
RECEIPTS		
Contribution from donors	1,879,393	1,879,393
Other contributions	<u>0</u>	<u>44,898</u>
Total receipts	<u>1,879,393</u>	<u>1,924,291</u>
Budget items (according to approved budget)		
Local travel (domestic)	158,596	216,757
Food	86,482	92,146
Expert participation (external)	324,238	277,682
Material	511,708	511,293
Information expenses	86,482	84,548
Project management	432,410	484,216
Project administration	<u>279,477</u>	<u>256,268</u>
Total expenditure	<u>1,879,393</u>	<u>1,922,910</u>
Closing cash balance	<u>0</u>	<u>1,381</u>

Intermediary currency	EURO			
Date of currency transaction	Amount in intermediary currency	Requested amount in SEK	Amount in Local currency	Exchange rate
26/02/2015	6,782	65,000	936,933	0.0694
01/09/2015	<u>6,822</u>	<u>65,000</u>	<u>942,459</u>	<u>0.0690</u>
Total	<u>13,604</u>	<u>130,000</u>	<u>1,879,393</u>	<u>0.0692</u>
Average exchange rate	0.0692			

Young Intellectuals, Hope - IRSH

PROJECT No. 72 056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

Notes to the project financial reports
31 December 2015

1. Nature of activities and the budget

(a) Nature of project's activities

The project's activities of "Young Intellectuals, Hope – IRSH" are carried out in Shkoder region and consist on empowering young people through seminars, workshops, public forums, giving insight in the functioning of local government. The project also aims to increase the participation of youth in local decision making process and to influence decision makers of Local Authority. An important component of the project is the Social Contract through which are defined the objectives for the following period.

(b) Accounting conventions

The statements above of Project Nr. 72056W are prepared by the management of "Young Intellectuals, Hope – IRSH" for the purpose of fulfilling a requirement imposed by Olof Palme Center. They are presented in accordance with cash basis of accounting whereby, revenue is recognized when it is available for use, and expenses are recognized when paid or when the financial effects have been realized or taken place.

(c) Reporting currency

The accounting records of Project Nr. 72056W are kept in Euro and the Statement Expenditure Specification is prepared in Euro and SEK. In addition, a statement of account in local currency is prepared according to the request of donor.

2. Revenues

	<u>Actual 2015</u>	<u>Budget</u>
Receipts from donor	13,604	13,604
Other contributions	<u>325</u>	<u>0</u>
Total	<u>13,929</u>	<u>13,604</u>

Other contributions represent own funds allocated to the project.

3. Local Travel

It represents the cost of transport for staff and other participants in the activities of the project. The expenses have exceeded the budget by 421 Euro because of the territorial reform and new initiatives in cooperation with OPIC and the network's organizations (The Social Contract).

	<u>Actual 2015</u>	<u>Budget</u>
Local Travel (domestic)	<u>1,569</u>	<u>1,148</u>
Total	<u>1,569</u>	<u>1,148</u>

Young Intellectuals, Hope - IRSH

PROJECT No. 72 056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

Notes to the project financial reports
31 December 2015

4. Food

It represents the cost for catering services and lunch packages during the trainings for the activities organized as per approved budget. The expenses are in line with the budget.

	<u>Actual 2015</u>	<u>Budget</u>
Food	<u>667</u>	<u>626</u>
Total	<u>667</u>	<u>626</u>

5. Expert participation (external)

It represents the cost for external experts such as trainers, facilitators and moderators, that help to design PR campaign and contribute to the achievement of specific duties and responsibilities within the project. There are savings by 337 Euro because the organization has reduced the hours of participation of external expert to replace them voluntarily by members of the organization.

	<u>Actual 2015</u>	<u>Budget</u>
Expert participation (external)	<u>2,010</u>	<u>2,347</u>
Total	<u>2,010</u>	<u>2,347</u>

6. Materials

It represents the cost of folders, binders and other stationeries used for the activities and handout to the participants and other project needs. The expenses are in line with the budget.

	<u>Actual 2015</u>	<u>Budget</u>
Material	<u>3,701</u>	<u>3,704</u>
Total	<u>3,701</u>	<u>3,704</u>

7. Information expenses

It represents the cost for a journalist who has prepared the youngsters how to give their presentation in two media events in TV and how to formulate their message for the audience. The expenses are in line with the budget.

	<u>Actual 2015</u>	<u>Budget</u>
Information expenses	<u>612</u>	<u>626</u>
Total	<u>613</u>	<u>626</u>

Young Intellectuals, Hope - IRSH

PROJECT No. 72 056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

Notes to the project financial reports
31 December 2015

8. Project management

It represents the salaries for the personnel of the project: project manager and project finance officer. The expenses have exceeded the budget by 375 Euro because of the increase of new initiatives in cooperation with the network of organizations OPIC was necessary to increase the costs on management of the project by ensuring the quality of implementation and financial reporting of these activities.

	<u>Actual 2015</u>	<u>Budget</u>
Project management	<u>3,505</u>	<u>3,130</u>
Total	<u>3,505</u>	<u>3,130</u>

9. Project administration

It represents the cost of rent, telephone, internet, utilities and other office and general expenditures. There are savings by 168 Euro because the organization reduces the cost for some utilities to reallocate them on other activities.

	<u>Actual 2015</u>	<u>Budget</u>
Project administration	<u>1,855</u>	<u>2,023</u>
Total	<u>1,855</u>	<u>2,023</u>

EXPENDITURE SPECIFICATION 2015/12/31

Project number	Date
72056W	24-01-2015
Project country	No. of suppl.
Albania	
Reporting period	
January-December 2015	

Organization	Project title
Intelektualet e Rinj Shprese	Youth as agent of participatory democracy and institutional accountability in the municipality of Shkodra
Organization's financial manager	Contact to financial manager(email,phone)
Elira Caku	684017063

Budget items (SEK) (according to approved budget items)	Budgeted costs (Euro)	Actual costs (Euro)	Deviations
International travel, tickets, and similar costs	0	0	0
Local travel (domestic)	1,148	1,569	-421
Food	626	667	-41
Accommodation	0	0	0
Conference room expenses	0	0	0
Translation, interpreter (external)	0	0	0
Expert participation (external)	2,347	2,010	337
Material	3,704	3,701	3
Equipment	0	0	0
Information expenses	626	612	14
Project management	3,130	3,505	-375
Project administration	2,023	1,855	168
Project evaluation	0	0	0
Other costs	0	0	0
Total project costs	13,604	13,919	-315

Other information

Contribution	13,604
Accrued interest during 2015.12.31	

Place and date Shkoder 06/02/2016	Place and date <i>Tirane 08.02.2016</i>
Authorised signatory in the project org. Saimir Beqiraga	Auditor's signature <i>[Signature]</i>
Clarification of signature	CPA: <input checked="" type="checkbox"/> CA: <input type="checkbox"/> Other: <input type="checkbox"/> Mark the title of the external, independent auditor Clarification of signature



EXPENDITURE SPECIFICATION 2015/12/31

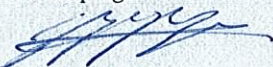

Project number 72056W	Date 24-01-2015
Project country Albania	No. of suppl.
Reporting period January-December 2015	

Organisation	Project title
Intelektualet e Rinj Shprese	Youth as agent of participatory democracy and institutional accountability in the municipality of Shkodra
Organisation's financial manager Elira Caku	Contact to financial manager (email, phone) 684017063

Budget items (SEK) <i>(according to approved budget items)</i>	Budgeted costs (SEK)	Actual costs (SEK)	Deviations
International travel, tickets, and similar costs	0	0	0
Local travel (domestic)	10,967	14,992	-4,025
Food	5,977	6,369	-392
Accommodation	0	0	0
Conference room expenses	0	0	0
Translation, interpreter (external)	0	0	0
Expert participation (external)	22,430	19,208	3,222
Material	35,403	35,374	29
Equipment	0	0	0
Information expenses	5,977	5,843	134
Project management	29,915	33,500	-3,585
Project administration	19,332	17,726	1,606
Project evaluation	0	0	0
Other costs	0	0	0
Total project costs	130,000	133,012	-3,011

Other information

Contribution	130,000
Accrued interest during 2015	

Place and date Shkoder 06/02/2016	Place and date <i>Tirane 08.02.2016</i>
Authorised signatory in the project org. Saimir Beqiraga 	Auditor's signature  Mark the title of the external, independent auditor Clarification of signature <i>UHY Elite</i>
Clarification of signature	CPA: <input checked="" type="checkbox"/> CA: <input type="checkbox"/> Other: <input type="checkbox"/>



Management Letter

To : YOUNG INTELLECTUALS, HOPE - IRSH

PROJECT No. 72056 W

Youth as agent of participatory democracy and institutional accountability in the municipality of Shkoder

31 December 2015

We have audited the accompanying Statement of Expenditure Specification of Young Intellectuals, Hope - IRSH for the implementation of PROJECT Nr. 72056W for the period ended 31 December 2015 submitted by the management of Young Intellectuals, Hope - IRSH.

We carried out our audit in compliance with International Auditing Standards and in accordance with Olof Palme International Center's Audit instructions.

During the audit we become aware of matters that are opportunities for strengthening internal control and increasing efficiency. The letter does not affect our report on the financial statements of IRSH for the PROJECT Nr. 72056W. The status of the findings will be reviewed in the subsequent audit engagement. We have discussed these matters with the IRSH's management and we would be glad to discuss them in further details.

This letter is intended solely for the information and use of the Young Intellectuals, Hope - IRSH's management and the donor of PROJECT Nr. 72056W.

A. Matters identified during the current year

I. Compliance with OPC procedures	Status and /or Recommendation	Management's comments/action	Sensitivity L, M, H
<i>1. Bank account operation</i> There is only one designated account	<i>Compliant</i>	N/A	N/A
<i>2. Cash transactions</i> Over 60 % of the expenditures are paid in cash.	<i>Non-compliant</i> The project's management must use bank payment and minimize the cash payments.	IRSH Shkoder operated with various businesses, which did not accepted to work with bank account payments. The rationale: because purchases have been in small amounts and non periodical.	H

**II. Compliance with local
Laws and tax regulations**

1. Salaries' related taxes The project has followed all legal requirements regarding the taxes on the salaries of its permanent and part time employees.	<i>Compliant</i>	N/A	N/A
2. Social and Health contribution The employees of the project are employed elsewhere and pay social insurance at the maximum insurable salary.	<i>Compliant</i>	N/A	N/A
3. Withholding tax In accordance with local legal requirements, the project has paid withholding tax for outsourced services.	<i>Compliant</i>	N/A	N/A
4. Tax receipt and invoice for expenditures incurred in cash Some expenditure for which the payment was made in cash, the tax receipt (coupon) is attached to a voucher from the cash book.	<i>Compliant</i>	N/A	N/A
5. Other The receipts from Donor are presented in their gross of own bank commission.	<i>Compliant</i>	N/A	N/A

No other matters to address.

Tirana

Date, 08 February 2016

ARTAN XHANU
[Signature]

UHY Elite

The Auditor

