

# ***PARTICIPACIÓN CIUDADANA***

***Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID***

***Periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively***



**CAMPUSANO & ASOCIADOS, SRL**

**Audidores - Consultores - Contadores**

**Firma Miembro de:**



**leading edge alliance**

**innovation • quality • excellence**

Av.27 de Febrero Esq. Núñez de Cáceres Edif. Casa Cuello 2do.  
Piso, PO Box 1465 Tel.: (809) 537-7775-76 \* Fax: (809) 530-1288  
E-mail: [campusanoyasoc@codetel.net.do](mailto:campusanoyasoc@codetel.net.do)  
Santo Domingo, Dominican Republic  
RNC-101-56287-2

The Leading Edge Alliance Is a  
worldwide alliance of major  
independently owned accounting and  
consulting firms.

## **PARTICIPACIÓN CIUDADANA**

***Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.***

### **Table of Content**

#### ***Presentation***

Transmittal Letter.....	1
Background.....	1
Audit Objectives.....	5
Audit Scope.....	6
Results of the Audit.....	10
Results of the Cost Sharing Schedule Review.....	10
Management’s comments.....	10

#### ***Fund Accountability Statement***

Independent Auditors’ Report on the Fund Accountability Statement.....	11
Fund Accountability Statement.....	13
Notes to the Fund Accountability Statement.....	15

#### ***Cost Sharing Schedule***

Independent Auditors’ Review Report on the Cost Sharing Schedule.....	33
Cost Sharing Schedule.....	34
Cost Sharing Schedule – Accumulated Execution.....	35
Notes to the Cost Sharing Schedule.....	36

#### ***Report on the Internal Control***

Independent Auditors’ Report on the Internal Control.....	39
---	----

#### ***Report on Compliance***

Independent Auditors’ Report on Compliance.....	41-42
---	-------

## **PARTICIPACIÓN CIUDADANA**

***Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.***

### **Transmittal Letter**

Dra:  
Rosalía Sosa Pérez  
Executive Director  
***Participación Ciudadana***  
C/ Wenceslao Álvarez No. 8, Zona Universitaria  
Santo Domingo, Dominican Republic

Dear Dra. Sosa Pérez:

In reference to our financial audit of ***USAID*** resources managed by ***Participación Ciudadana***, under the Cooperative Agreement ***No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”*** and the Grant Agreement ***No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”*** through ***Chemonics International*** Contractor of ***USAID*** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, we inform the following:

### **I- BACKGROUND**

#### **A. Audit Background**

On January 31, 2017, our firm was contracted by ***Participación Ciudadana*** to perform the financial audit of ***USAID*** resources managed by ***Participación Ciudadana*** under Cooperative Agreement ***No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”***, and the Grant Agreement ***No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”*** ***Chemonics International*** Contractor of ***USAID***, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.

#### **B. Programs Background**

***1. Cooperative Agreement between Participación Ciudadana and USAID “Civil Society Action for Accountable Justice and Security” No. AID-517-A-15-00006.***

On June 22, 2015, the ***United States Agency for International Development (USAID)*** subscribed Cooperative Agreement ***No. AID-517-A-15-00006*** with ***Participación Ciudadana***, to implement the program ***“Civil Society Action for Accountable Justice and Security”*** financed with funds of ***USAID Mission in the Dominican Republic***, and administered by ***Participación Ciudadana*** and ***FINJUS*** with end date in June 21, 2018.

## I- BACKGROUND--Continuation

This Cooperative Agreement has the following amendments:

<b><i>Number</i></b>	<b><i>Date</i></b>	<b><i>Matter</i></b>
1	08/13/2015	Increase the total obligated USAID amount by US\$1,620,000, from US\$1,462,721 to US\$3,082,721.  Change payment method to advance payments.  Extend the funds obligated availability date for program expenditures until December 19, 2016.
2	12/12/2016	Replace the currently designated agreement officer representative Mr. Luis Soto with Lissette Dumit and the currently designated alternate agreement officer representative Mrs. Lissette Dumit with Rosanna Medina.

### a) **Budget of the Program**

The budget for the life of the program is US\$6,400,000 contributed by *USAID* and *Participación Ciudadana and FINJUS* will contribute with US\$960,000 as costs share.

The budget for the implementation of the program is as follows:

<b><i>Details</i></b>	<b><i>From June 19, 2015 to June 18, 2016 US\$</i></b>	<b><i>From June 19, 2016 to June 18, 2017 US\$</i></b>	<b><i>From June 19, 2017 to June 18, 2018 US\$</i></b>	<b><i>Total US\$</i></b>
Direct costs	1,712,924	2,220,313	1,713,081	5,646,318
Indirect costs	242,343	250,727	260,612	753,682
<b>USAID Contribution</b>	1,955,267	2,471,040	1,973,693	6,400,000
<b>Cost Share</b>	293,290	370,656	296,054	960,000
	<b>2,248,557</b>	<b>2,841,696</b>	<b>2,269,747</b>	<b>7,360,000</b>

### b) **Execution Period**

The Program was initiated in June 22, 2015 and will end in June 21, 2018.

### c) **Program Objective**

The objectives of the program are as follows:

- Improve public awareness of crime and criminal justice.
- Increase access and availability of information and support resources for victims and witnesses.
- Increase use of the Dominican Freedom of Information Act (FOIA) and related legislation to exert social control actions and monitor criminal justice system's actors, including the police.
- Encourage the increment of contributions from social organizations in adopting reforms in the criminal justice and public safety systems.

## I- BACKGROUND--Continuation

### d) Entity

**Participación Ciudadana:** It is a non-partisan civic movement of pressure, concertation and social connection with the public powers and political parties. It is constituted with the purpose of promoting the participation in the civil society and to encourage the participation of the citizens, in order to achieve the political, institutional and democratic reforms required by the Dominican Republic and a fair and balanced social development, making rational and efficient use of resources. Constituted on October 31, 1993 and obtained its legal status in January 1996 by decree of the Executive No. 27-96, dated January 18, 1996.

**Fundación Institucionalidad y Justicia (FINJUS):** It is a non-governmental non-profit organization, regulated by Law No. 122-05 and created by a distinguished group of Dominican lawyers and businessmen. It was recognized by decree of the Executive No. 430-90, dated October 24, 1990.

Its mission is to build, together with the various political and social actors, strategic processes of state reform and modernization, aimed at consolidating democratic institutions, the rule of law, citizen participation and equitable and inclusive development.

### **2. Grant Agreement between Participación Ciudadana and Chemonics International “Institutional Strengthening of Community Justice Houses” No. CJSS 2015-01.**

On September 19, 2015, *Chemonics International* subscribed a Grant Agreement with *Participación Ciudadana*, to implement the “*Institutional Strengthening of Community Justice Houses*” No. *CJSS 2015-01* financed with funds of *USAID Mission in the Dominican Republic*, and implement by *Chemonics International* with original end date March 01, 2016 and modified on November 1, 2016.

This Grant Agreement has the following amendments:

<b>Number</b>	<b>Date</b>	<b>Matter</b>
1	3/1/2016	Delete under clause 7, March 01, 2016 as the Grand completion date and replace with September 01, 2016 as the Grant completion date.  Delete under clause 9, RD\$15,655,404 as the total grand budget amount and replacing with RD\$31,300,017 as the total grant amount.  Delete under clause 9, RD\$3,204,651 and replace with RD\$21,784,104 as available funds under this grant.  Include under clause 10 the certification regarding trafficking in persons compliance plan template.  Replace of the original budget.
2	8/26/2016	Delete under clause 7, September 01, 2016 as the Grand completion date and replace with November 01, 2016 as the Grant completion date.  Delete under clause 9, RD\$21,784,104 and replace with RD\$31,300,017 as available funds under this grant.

## BACKGROUND--Continuation

### a) Budget of the Program

The budget for the life of the program is RD\$31,300,017 (US\$695,556) contributed by *USAID* and *Participación Ciudadana* will contribute with RD\$19,737,000 (US\$438,600) as costs sharing. The budget amounts are presented in the agreement in RD\$, the exchange rate used for the conversion of RD\$ to US\$ is RD\$45.

The budget for the implementation of the program is as follows:

<i>Items</i>	<i>From August 31, 2015 to March 01, 2016</i>	<i>From March 02, 2016 to November 01, 2016</i>	<i>Total</i>
	<i>US\$</i>	<i>US\$</i>	<i>US\$</i>
Salary and fringe benefits	272,103	281,847	553,950
Furniture and equipment	7,044	9,902	16,946
Programmatic expenses	27,617	20,616	48,233
Travels	6,867	8,773	15,640
Consulting	13,169	6,067	19,236
Administrative expenses	21,098	20,453	41,551
<b>Contribution USAID</b>	347,898	347,658	695,556
<b>Cost share</b>	188,600	250,000	438,600
	<b>536,498</b>	<b>597,658</b>	<b>1,134,156</b>

### b) Execution Period

The Program was initiated in August 31, 2015 and ended in November 01, 2016.

### c) Program Objective

The objective is to consolidate the Community Justice House model to facilitate the access to justice of vulnerable groups and expand Alternative Dispute Resolution permitting the criminal justice system to function more efficiently. Also provide training to community leaders to strengthen the spaces of coordination between citizens and state entities towards institutionality, respect of human rights and violence and crime prevention.

### d) Entity

**Chemonics International:** is a private international development company that works for bilateral and multilateral donors and the private sector to manage projects in developing countries. The organization bids primarily on contracts from the U.S. Agency for International Development (USAID) and manages projects that cover a variety of technical sectors. In addition to its headquarters in Washington, D.C., the company also has project offices in different countries.

## II- AUDIT OBJECTIVES

The objective of this assignment is to perform the financial audit of **USAID** resources managed by **Participación Ciudadana**, under the Cooperative Agreement *No. AID-517-A-15-00006* “*Civil Society Action for Accountable Justice and Security*”, and the Grant Agreement *No. CJSS 2015-01* “*Institutional Strengthening of Community Justice Houses*” through **Chemonics International** Contractor of **USAID**, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, in accordance with U.S. Government Auditing Standards and the Guidelines for Financial Audits Contracted by Foreign Beneficiaries.

The financial audit includes a specific audit of all the USAID-funded programs managed by **Participación Ciudadana**.

### Audit of USAID Funds

Our financial audit of the funds provided by **USAID** was performed in accordance with U. S. Government Auditing Standards issued by the US Government Accountability Office and the USAID Office of Inspector General “Guidelines for Financial Audits Contracted by Foreign Recipients” and accordingly included tests of the accounting records as deemed necessary under the circumstance. The specific objectives of the audit of the USAID fund are to:

- A. Express an opinion on whether the Fund Accountability Statement for USAID-funded program presents fairly, in all material respects, revenues received, costs incurred, and commodities and technical assistance directly procured by **USAID** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively. In the case of the Cooperative Agreement *No. AID-517-A-15-00006* and the Grant Agreement *No. CJSS 2015-01* in conformity with the terms of the agreements and generally accepted accounting principles related to cash basis.
- B. Evaluate **Participación Ciudadana’s** internal control related to **USAID**-funded program, assess control risk, and identify significant deficiencies including material weaknesses. This evaluation includes the internal control related to required cost-sharing contributions.
- C. Perform tests to determine whether **Participación Ciudadana** complied, in all material respects, with agreements terms (including cost sharing/counterpart contributions) and applicable laws and regulations related to USAID-funded programs. All material instances of noncompliance and all illegal acts that have occurred or are likely to have occurred should be identified. Such tests include compliance requirements related to required cost-sharing contributions, if applicable.
- D. Perform an audit of the indirect cost rate(s) if **Participación Ciudadana** has been authorized to charge indirect costs to USAID using provisional rates and **USAID** has not yet negotiated final rates with **Participación Ciudadana**, if applicable.
- E. Determine if **Participación Ciudadana** has taken adequate corrective action on prior audit report recommendations (if applicable).

We designed procedures and audit steps in accordance with U.S. Government Auditing Standards, Chapter 4, to provide reasonable assurance of detecting situations or transactions in which fraud or illegal acts have occurred or are likely to have occurred. If such evidence exists, we must contact RIG/San Salvador and should exercise due professional care in pursuing indications of possible fraud and illegal acts so as not to interfere with potential future investigations or legal proceedings.

## II- AUDIT OBJECTIVES --Continuation

### Review of Cost Sharing Schedule

We reviewed Cost Sharing Schedule contributions of the programs:

To determine whether cost sharing contributions were provided and accounted for by the recipient in accordance with the terms of the agreements.

To determine if the schedule is fairly presented in accordance with the basis of accounting used by the recipient to prepare the cost sharing schedule. We should question all cost sharing contributions that are either ineligible or unsupported costs.

## III-AUDIT SCOPE

The significant audit procedures applied during our examination were:

### A. Fund Accountability Statement

We examined the Fund Accountability Statement for *USAID* programs, including the budgeted amounts by category and major items; the revenues received from *USAID/Dominican Republic* in the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016 for the Cooperative Agreement *No. AID-517-A-15-00006* and the Grant Agreement *CJSS 2015-01*, respectively, besides the costs reported by *Participación Ciudadana* as incurred during this period, and the commodities/technical assistance directly procured by *USAID* for *Participación Ciudadana* use.

1. We reviewed direct and indirect costs billed to and advanced by *USAID/Dominican Republic* and costs incurred but pending reimbursement by *USAID/Dominican Republic*, identifying and quantifying any questioned costs. All costs that were not supported with adequate documentation or were not in accordance with the agreements terms were reported as questioned. Questioned costs that were pending of advance by *USAID/Dominican Republic* were identified in the notes to the Fund Accountability Statement as not advance/reimbursed by *USAID*.
2. We reviewed general and programs ledgers to determine whether costs incurred were properly recorded. We reconciled direct costs billed to, and advance/reimbursed by *USAID* to the programs and general ledgers.
3. We reviewed the procedures used to control funds, including their channeling to contracted financial institutions or other implementing entities. We reviewed bank account and the controls on these bank account and performed positive confirmation of balances, as necessary.
4. We determined whether advances of funds were justified with documentation, including reconciliation of funds advanced, disbursed and available. We ensured that all funding received from *USAID/Dominican Republic* was appropriately recorded in the programs accounting records and that those records were periodically reconciled with information provided by *USAID/Dominican Republic*.
5. We determined whether programs income was added to funds used to further eligible project or programs objectives, or finance the non-federal share of project or programs, or deducted from programs costs, in accordance with *USAID* regulations, other implementing guidance, or the terms and conditions of the agreements.
6. We reviewed procurement procedures and contracts of services to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received.



### III-AUDIT SCOPE--Continuation

7. We reviewed direct salary charges to determine whether salary rates were reasonable for the positions, in accordance with those approved by *USAID*/Dominican Republic, and supported by appropriate payroll records. This review included:
  - Determine if overtime was charged to the programs and whether it was allowable under the terms of the agreements.
  - Determine whether allowances and fringe benefits received by employees were in accordance with the agreements and applicable laws regulations.
8. We reviewed travel and transportation charges to determine whether they were adequately supported and approved.
9. We reviewed commodities, whether procured by the recipient or directly procured by *USAID*/Dominican Republic for the recipient's use to determine whether:
  - Commodities were accounted for;
  - Control procedures exist and have been placed in operation to adequately safeguard the commodities.
  - Commodities were used for their intended purposes in accordance with the terms of the agreements.
10. We reviewed technical assistance and services procured by the recipient or directly procured by *USAID*/Dominican Republic for the recipient's use. We determined if the technical assistance and services were:
  - a. Used for their intended purposes in accordance with the terms of the agreements.
  - b. Adequately supported by the beneficiary, as it is required by the terms of the agreements.
  - c. Properly accounted for.
11. We reviewed the auction process and the adjudication of subprojects to contractors to determine if was in accordance with policies and procedures established by *Participación Ciudadana* contractual law.
12. We conducted the review of the periodic technical reports issued by the assigned teams agreed relating to the work, as well as publications in television, radio and written media performed as support of the investments for the execution of the Programs.
13. We visited locations where offices of in-charge beneficiaries of the implementation of activities are, to evaluate quality, cost and performance as it is established in the agreements.

#### **B. Cost Sharing Schedule**

We reviewed the Cost Sharing Schedule to determine whether cost sharing contributions were provided and accounted for by the recipient in accordance with the terms of the agreements and program's needs.

We reviewed the cost sharing schedule to determine if the schedule is fairly presented in accordance with the basis of accounting used by the recipient to prepare the schedule. We should question all cost sharing contributions that are either ineligible or unsupported costs. We reviewed the Cost Sharing Schedule to determine if cost sharing contributions were provided by *Participación Ciudadana* in accordance with the terms of the agreements.

### **III- AUDIT SCOPE--Continuation**

#### **C. Internal Control**

We reviewed and evaluated the beneficiary internal control related to *USAID*/Dominican Republic's programs to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures were placed in operation.

1. We obtained a sufficient understanding of the entity's internal controls to plan the audit and to determine the nature, timing and extent of tests to be performed.
2. We assessed inherent risk and control risk, and determined the combined risk to prevent or detect material weaknesses.
3. We summarized the risk assessments for each assertion in the audit documentation papers under the following categories:
  - a. Existence or occurrence;
  - b. Completeness;
  - c. Rights and obligations;
  - d. Valuation or allocation; and
  - e. Presentation and disclosure.
4. We evaluated control environment, the adequacy of the accounting systems and control procedures. Emphasize the policies and procedures that pertain to the recipient's ability to record, process, summarize, and report financial data consistent with the assertions embodied in each account of the Fund Accountability Statement. This evaluation included, but was not limited to the following:
  - a) Ensuring that charges to the programs were proper and adequately supported;
  - b) Managing cash on hand and in bank accounts
  - c) Procuring goods and services.
  - d) Managing inventory.
  - e) Managing personnel functions such as, timekeeping, salaries and benefits.
  - f) Managing and disposing of commodities purchased either by recipient or directly by USAID.
  - g) Ensuring compliance with agreement terms and applicable laws and regulations that collectively have a material impact on The Fund Accountability Statement.
5. We included the study and evaluation of other policies and procedures when related to data used by us in applying auditing procedures, which refer to non-financial data used in analytical procedures.

#### **D. Compliance with Agreements Terms and Applicable Laws and Regulations**

When planning and conducting the tests of compliance, we take in consideration the following:

- 1) We identified the agreements terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the fund accountability statement.
- 2) We listed all standard and programs-specific provisions ("standard provisions") contained in the agreements.
- 3) We assessed the inherent and control risk that material noncompliance could occur for each of the compliance requirements listed in 2) (c) above.

### **III- AUDIT SCOPE--Continuation**

- 4) We determined the nature, timing and extent of audit steps and procedures to test for errors, irregularities and illegal acts that provide reasonable assurance of detecting both intentional and unintentional instances of noncompliance with agreements terms and applicable laws and regulations that could have a material effect on the Fund Accountability Statement, based on the risk assessment described in 3) (c) above.
- 5) We prepared a single summary document in the audit documentation identifying each of the specific compliance requirements included in the review, the results of the inherent, control and (detection) risk assessments for each compliance requirement, the audit steps used to test for compliance with each of the requirements based on the risk assessments, and the results of the compliance testing for each requirement. The summary document was cross-indexed to detail audit documentation that support the facts and conclusions contained in the summary document.
- 6) We determined if payments were made in accordance with agreements terms and applicable laws and regulations.
- 7) We determined if funds were expended for purpose not authorized or not in accordance with applicable agreements terms.
- 8) We identified any costs not considered appropriate; classifying and explaining why these costs were questioned.
- 9) We determined whether commodities, whether procured by the recipient or directly procured by *USAID* for the recipient's use, exist or were used for their intended purposes in accordance with the terms of the agreements.
- 10) We determined whether any technical assistance and services procured by the recipient were used for their intended purposes in accordance with the agreements.
- 11) We determined whether those who received services and benefits were eligible to receive them.
- 12) We determined whether recipient's financial reports and claims for advances and reimbursement contain information that is supported by the books and records.

### **E. Follow up of Previous Recommendations**

We reviewed the status of actions taken on findings and recommendations reported in prior audits of USAID-funded programs.

### **F. Indirect cost rates**

Determine the actual indirect cost rates for the year if the recipient has used provisional rates to charge indirect costs to USAID. The audit of the indirect cost rates should include tests to determine whether the:

- Distribution or allocation base includes all costs that benefited from indirect activities.
- Distribution or allocation base is in compliance with the governing USAID Negotiated Indirect Cost Rate Agreement, if applicable.
- Indirect cost pool includes only costs authorized by the USAID agreements and applicable cost principles.
- Indirect cost rates obtained by dividing the indirect cost pool by the base are accurately calculated.
- Costs included in this calculation reconcile with the total expenses shown in the recipient's audited general purpose financial statements.

## **IV- RESULTS OF THE AUDIT**

### **1. Fund Accountability Statement**

We have audited the Fund Accountability Statement of the Cooperative Agreement between *Participación Ciudadana* and *USAID No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”* and the Grant Agreement *CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”* between *Participación Ciudadana* and *Chemonics International* for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, and our unqualified opinion to this Statement is presented in pages Nos. 11 and 12 of this report.

### **2. Internal Control**

Our evaluation determined that *Participación Ciudadana* has the required capacity to record incomes and disbursements of the Cooperative Agreement *No. AID-517-A-15-00006* and the Grant Agreement *No. CJSS 2015-01* with *USAID* and *Chemonics International*, respectively.

### **3. Compliance with Agreement Terms and Applicable Laws and Regulations**

Our examination determined that *Participación Ciudadana* has complied with every material aspect of the terms of the agreements with *USAID* and with laws and applicable regulations.

### **4. Follow-Up on Prior Audit Recommendations**

We reviewed the audit report dated June 15, 2016 of the Cooperative Agreement Nos. *AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”* and *AID-517-A-12-00007* executed with *USAID* funds managed by *Participación Ciudadana* in which there were not any prior audit recommendation.

### **5. Indirect Cost Rates**

The Cooperative Agreement *No. AID-517-A-15-00006* was authorized to charge specific indirect costs without the use of indirect cost rate and the Grant Agreement *No. CJSS 2015-01* has no indirect cost allocation.

## **V. RESULTS OF THE COST SHARING SCHEDULE REVIEW**

We reviewed the Cost Sharing Schedule of the Cooperative Agreement *No. AID-517-A-15-00006*, between *Participación Ciudadana* and *USAID* and the Grant Agreement *No. CJSS 2015-01* between *Participación Ciudadana* and *Chemonics International, Inc.* In our review we determined if the costs sharing contributions were provided and accounted for in accordance with the terms of the agreement and needs of the programs.

## **VI- MANAGEMENT’S COMMENTS**

This report was delivered to *Participación Ciudadana*, and discussed in a meeting on June 26, 2017. *Participación Ciudadana*’s management expressed its conformity with the opinion on the Fund Accountability Statement and on the internal control and compliance with the agreement terms, and applicable laws and regulations.

Santo Domingo, Dominican Republic  
June 26, 2017



## **Independent Auditors' Report on the Fund Accountability Statement**

Dra:

Rosalía Sosa Pérez

Executive Director

**Participación Ciudadana**

C/ Wenceslao Álvarez No. 8, Zona Universitaria

Santo Domingo, Dominican Republic

Dear Dra. Sosa Pérez:

We have audited The Fund Accountability Statement of **Participación Ciudadana**, of funds provided from the U.S. Agency for International Development, Mission Dominican Republic (USAID/Dominican Republic) for the Cooperative Agreement **No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security"**, and the Grant Agreement **No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses"** through **Chemonics International** Contractor of **USAID** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively. The Fund Accountability Statement is the responsibility of **Participación Ciudadana**'s management. Our responsibility is to express an opinion on the Fund Accountability Statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit of the Fund Accountability Statement in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Fund Accountability Statement is free of material misstatement. An audit includes the examining, on a test basis, evidence supporting the amounts and disclosures in the Fund Accountability Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Fund Accountability Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not have an external quality control review by an unaffiliated audit organization as required by Chapter 3, paragraphs 3.50 and 3.55 of U.S. Government Auditing Standards. This review is not required by the accounting regulatory organizations at the Dominican Republic.

We accepted this deviation of the audit requirements established by U.S. Government Auditing Standards, but we inform that our company participates at the quality control practices of the international office The Leading Edge Alliance, that requires a quality control review to our firm every three years, performed by other affiliates offices partners.

In our opinion, the Fund Accountability Statements referred to above presents fairly, in all material respects, program revenues, cost incurred and reimbursed and commodities and technical assistance directly procured by **USAID** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016 for the programs **No. AID-517-A-15-00006** and **No. CJSS 2015-01** respectively, in accordance with the terms of the agreements and in conformity with the basis of accounting described in Note 2.

In accordance with U.S. Government Auditing Standards, we have also issued our reports dated June 26, 2017, on our consideration of **Participación Ciudadana**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit performed in accordance with U.S. Government Auditing Standards and should be read in conjunction with this Independent's Auditor's Report in considering the results of our audit.

This report is intended for the information of **Participación Ciudadana** and **USAID**. However, upon release by **USAID**, this report is a matter of public record and its distribution is not limited.



*Campusano & Asociados*  
**Certified Public Accountants**  
**I.C.P.A. R. D. Register No. 71**

Santo Domingo, Dominican Republic  
June 26, 2017



**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**FUND ACCOUNTABILITY STATEMENT**

(Expressed in US Dollars)

	<i>Budget of the period</i>	<i>Executed in the period</i>	<i>Questioned costs</i>		<i>Notes</i>
			<i>Ineligible</i>	<i>Unsupported</i>	
<b>INCOME:</b>					
AID-517-A-15-00006	1,955,267	1,278,042	-	-	Note 3
CJSS 2015-01	695,556	558,925	-	-	Note 3
	2,650,823	1,836,967	-	-	
<b>LESS, COSTS INCURRED</b>					
<b><u>Salary</u></b>					
AID-517-A-15-00006	456,890	499,598	-	-	Note 4
CJSS 2015-01	390,800	392,364	-	-	Note 4
	847,690	891,962	-	-	
<b><u>Fringe benefits</u></b>					
AID-517-A-15-00006	167,221	78,943	-	-	Note 4
CJSS 2015-01	163,150	72,784	-	-	Note 4
	330,371	151,727	-	-	
<b><u>Travel</u></b>					
AID-517-A-15-00006	40,189	12,525	-	-	Note 4
CJSS 2015-01	15,640	17,308	-	-	Note 4
	55,829	29,833	-	-	
<b><u>Equipment</u></b>					
AID-517-A-15-00006	65,285	49,499	-	-	Notes 4 y 6
CJSS 2015-01	16,946	9,236	-	-	Notes 4 y 6
	82,231	58,735	-	-	
<b><u>Supplies</u></b>					
AID-517-A-15-00006	8,400	11,625	-	-	Note 4
CJSS 2015-01	-	-	-	-	
	8,400	11,625	-	-	
<b><u>Administrative costs</u></b>					
AID-517-A-15-00006	-	-	-	-	
CJSS 2015-01	41,551	43,894	-	-	Note 4
	41,551	43,894	-	-	

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**FUND ACCOUNTABILITY STATEMENT**

(Expressed in US Dollars)

	<i>Budget of the period</i>	<i>Executed in the period</i>	<i>Questioned costs</i>		<i>Notes</i>
			<i>Ineligible</i>	<i>Unsupported</i>	
<b><u>Consultants</u></b>					
AID-517-A-15-00006	340,000	94,293	-	-	Note 4
CJSS 2015-01	19,236	-	-	-	Note 4
	<u>359,236</u>	<u>94,293</u>	<u>-</u>	<u>-</u>	
<b><u>Programmatic Costs</u></b>					
AID-517-A-15-00006	-	-	-	-	
CJSS 2015-01	48,233	34,254	-	-	Note 4
	<u>48,233</u>	<u>34,254</u>	<u>-</u>	<u>-</u>	
<b><u>Other Direct Costs</u></b>					
AID-517-A-15-00006	802,160	448,053	-	-	Note 4
CJSS 2015-01	-	-	-	-	
	<u>802,160</u>	<u>448,053</u>	<u>-</u>	<u>-</u>	
<b><u>Indirect Costs</u></b>					
AID-517-A-15-00006	75,122	68,971	-	-	Note 4
CJSS 2015-01	-	-	-	-	
	<u>75,122</u>	<u>68,971</u>	<u>-</u>	<u>-</u>	
<b><u>Total cost incurred</u></b>					
AID-517-A-15-00006	1,955,267	1,263,507	-	-	Note 4
CJSS 2015-01	695,556	569,840	-	-	Note 4
	<u>2,650,823</u>	<u>1,833,347</u>	<u>-</u>	<u>-</u>	
<b><u>Balance of the agreements</u></b>					
AID-517-A-15-00006	-	14,535	-	-	Note 5
CJSS 2015-01	-	(10,915)	-	-	Note 5
	<u>-</u>	<u>3,620</u>	<u>-</u>	<u>-</u>	
<b><u>Assistance provided by USAID</u></b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
			<u>-</u>	<u>-</u>	



## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE FUND ACCOUNTABILITY STATEMENT

#### NOTE 1--BACKGROUND

##### *1. Cooperative Agreement between Participación Ciudadana and USAID “Civil Society Action for Accountable Justice and Security” No. AID-517-A-15-00006.*

On June 22, 2015, the *United States Agency for International Development (USAID)* subscribed Cooperative Agreement No. *AID-517-A-15-00006* with *Participación Ciudadana*, to implement the program “*Civil Society Action for Accountable Justice and Security*” financed with funds of *USAID Mission in the Dominican Republic*, and administered by *Participación Ciudadana* and *FINJUS* with end date in June 21, 2018.

This Cooperative Agreement has the following amendments:

<i>Number</i>	<i>Date</i>	<i>Matter</i>
1	08/13/2015	Increase the total obligated USAID amount by US\$1,620,000, from US\$1,462,721 to US\$3,082,721.  Change payment method to advance payments.  Extend the funds obligated availability date for program expenditures until Decemberr 19, 2016.
2	12/12/2016	Replace the currently designated agreement officer representative Mr. Luis Soto with Lissette Dumit and the currently designated alternate agreement officer representative Mrs. Lissette Dumit with Rosanna Medina.

#### **a) Budget of the Program**

The budget for the life of the program is US\$6,400,000 contributed by *USAID* and *Participación Ciudadana and FINJUS* will contribute with US\$960,000 as costs sharing.

## ***PARTICIPACIÓN CIUDADANA***

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### **NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

#### **NOTE 1--BACKGROUND--Continuation**

The budget for the implementation of the program is as follows:

<i>Details</i>	<i>From June 19, 2015 to June 18, 2016</i>	<i>From June 19, 2016 to June 18, 2017</i>	<i>From June 19, 2017 to June 18, 2018</i>	<i>Total</i>
<i>US\$</i>	<i>US\$</i>	<i>US\$</i>	<i>US\$</i>	<i>US\$</i>
Direct costs	1,712,924	2,220,313	1,713,081	5,646,318
Indirect costs	242,343	250,727	260,612	753,682
<b>USAID Contribution</b>	1,955,267	2,471,040	1,973,693	6,400,000
<b>Cost Share</b>	293,290	370,656	296,054	960,000
	<b>2,248,557</b>	<b>2,841,696</b>	<b>2,269,747</b>	<b>7,360,000</b>

#### **b) Execution Period**

The Program was initiated in June 22, 2015 and will end in June 21, 2018.

#### **c) Program Objective**

The objectives of the program are as follows:

- a) Improve public awareness of crime and criminal justice.
- b) Increase access and availability of information and support resources for victims and witnesses.
- c) Increase use of the Dominican Freedom of Information Act (FOIA) and related legislation to exert social control actions and monitor criminal justice system’s actors, including the police.
- d) Encourage the increment of contributions from social organizations in adopting reforms in the criminal justice and public safety systems.

## **PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### **NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

#### **NOTE 1--BACKGROUND--Continuation**

##### **d) Entity**

*Participación Ciudadana*: It is a non-partisan civic movement of pressure, concertation and social connection with the public powers and political parties. It is constituted with the purpose of promoting the participation in the civil society and to encourage the participation of the citizens, in order to achieve the political, institutional and democratic reforms required by the Dominican Republic and a fair and balanced social development, making rational and efficient use of resources. Constituted on October 31, 1993 and obtained its legal status in January 1996 by Executive Decree No. 27-96, dated January 18, 1996.

*Fundación Institucionalidad y Justicia (FINJUS)*: It is a non-governmental non-profit organization, regulated by Law No. 122-05 and created by a distinguished group of Dominican lawyers and businessmen. It was recognized by Executive Decree No. 430-90, dated October 24, 1990.

Its mission is to build, together with the various political and social actors, strategic processes of state reform and modernization, aimed at consolidating democratic institutions, the rule of law, citizen participation and equitable and inclusive development.

#### **2. Grant Agreement between Participación Ciudadana and Chemonics International “Institutional Strengthening of Community Justice Houses” No. CJSS 2015-01.**

On September 19, 2015, *Chemonics International* subscribed a Grant Agreement with *Participación Ciudadana*, to implement the “*Institutional Strengthening of Community Justice Houses*” No. *CJSS 2015-01* financed with funds of *USAID* and implement by *Chemonics International* with original end date March 01, 2016 and modified on November 1, 2016.

## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation

#### NOTE 1--BACKGROUND--Continuation

This Grant Agreement has the following amendments:

<i>Number</i>	<i>Date</i>	<i>Matter</i>
1	3/1/2016	Delete under clause 7, March 01, 2016 as the Grand completion date and replace with September 01, 2016 as the Grant completion date.  Delete under clause 9, RD\$15,655,404 as the total grand budget amount and replacing with RD\$31,300,017 as the total grant amount.  Delete under clause 9, RD\$3,204,651 and replace with RD\$21,784,103 as available funds under this grant.  Include under clause 10 the certification regarding trafficking in persons compliance plan template.  Replace of the original budget.
2	8/26/2016	Delete under clause 7, September 01, 2016 as the Grand completion date and replace with November 01, 2016 as the Grant completion date.  Delete under clause 9, RD\$21,784,103 and replace with RD\$31,300,017 as available funds under this grant.

#### **a) Budget of the Program**

The budget for the life of the program is RD\$31,300,017 (US\$695,556) contributed by **USAID** through **Chemonics International** and **Participación Ciudadana** will contribute with RD\$19,737,000 (US\$438,600) as costs sharing. The budget amounts are presented in the agreement in RD\$, the exchange rate used for the conversion of RD\$ to US\$ is RD\$45.

## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation

#### NOTE 1--BACKGROUND--Continuation

The budget for the implementation of the program is as follows:

<i>Items</i>	<i>From August 31, 2015 to March 01, 2016</i>	<i>From March 02, 2016 to November 01, 2016</i>	<i>Total</i>
<i>US\$</i>	<i>US\$</i>	<i>US\$</i>	<i>US\$</i>
Salary and fringe benefits	272,103	281,847	553,950
Furniture and equipment	7,044	9,902	16,946
Programmatic expenses	27,617	20,616	48,233
Travels	6,867	8,773	15,640
Consulting	13,169	6,067	19,236
Administrative expenses	21,098	20,453	41,551
<b>Contribution USAID</b>	<b>347,898</b>	<b>347,658</b>	<b>695,556</b>
<b>Cost share</b>	<b>188,600</b>	<b>250,000</b>	<b>438,600</b>
	<b>536,498</b>	<b>597,658</b>	<b>1,134,156</b>

#### **b) Execution Period**

The Program was initiated in August 31, 2015 and ended in November 01, 2016.

#### **c) Program Objective**

The objective is to consolidate the Community Justice House model to facilitate the access to justice of vulnerable groups and expand Alternative Dispute Resolution permitting the criminal justice system to function more efficiently. Also provide training to community leaders to strengthen the spaces of coordination between citizens and state entities towards institutionality, respect of human rights and violence and crime prevention.

#### **d) Entity**

**Chemonics International:** is a private international development company that works for bilateral and multilateral donors and the private sector to manage projects in developing countries. The organization bids primarily on contracts from the U.S. Agency for International Development (USAID) and manages projects that cover a variety of technical sectors. In addition to its headquarters in Washington, D.C., the company also has project offices in different countries.

## **PARTICIPACIÓN CIUDADANA**

***Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.***

### **NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

#### **NOTE 2--ORGANIZATION AND ACCOUNTING POLICIES**

##### **a) Accounting Basis**

The Fund Accountability Statement was provided by *Participación Ciudadana* under the Cooperative Agreement No. *AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”* and the Grant Agreement No. *CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”* for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, financed with funds from *U.S. Agency for International Development-USAID- Mission to the Dominican Republic* and administered by *Participación Ciudadana*.

*Participación Ciudadana* uses accrual method basis of accounting to prepare the Fund Accountability Statement. When using the accrual method basis, incomes and expenses are recognized when incurred regardless of when received or paid.

The material accounting policies adopted by *Participación Ciudadana*'s management, are summarized as follows:

##### **1) Currency**

The funds received by *Participación Ciudadana* are registered in RD\$ and the Fund Accountability Statement and the Cost Sharing Schedule are expressed in US\$. The exchange rate used in the Cost Sharing Schedule and in the Fund Accountability Statement was determined by dividing the amounts received in Dominican pesos between the equivalent of dollars at the rate assigned by USAID, as follows: to the program No. *AID-517-A-15-00006* RD\$58,288,796 / US\$1,278,042= RD\$45.607888 and to the program No. *CJSS 2015-01* RD\$25,474,607 / US\$558,925= RD\$45.577863.

##### **2) Programs Budgets**

The budget of the Programs shown in the Fund Accountability Statement presents incomes and disbursements approved by *USAID* for carrying out the program during the periods of execution.

##### **3) Disbursements**

The disbursements are identified by the categories of the budget based on the activities performed in the Programs.

## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation

#### NOTE 2--ORGANIZATION AND ACCOUNTING POLICIES--Continuation

##### 4) Physical Verification of the Programs

We visited the offices of the executors of the programs in order to obtain a physical verification of the documents supporting the disbursements.

#### NOTE 3--INCOME

The detail of the incomes received for the Cooperative Agreement No. *AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”*, during the period from October 01, 2015 to September 30, 2016 and confirmed by *USAID* (Dominican Republic), is as follows:

<i>Date</i>	<i>Participación Cuidadana RD\$</i>	<i>FINJUS RD\$</i>	<i>Total RD\$</i>	<i>Exchange</i>	<i>Total US\$</i>
10/15/2015	3,443,202	744,535	4,187,737	45.17	92,711
11/24/2015	1,809,598	2,036,319	3,845,917	45.17	85,143
12/17/2015	2,983,174	938,396	3,921,570	45.17	86,818
1/15/2016	3,352,099	821,669	4,173,768	45.40	91,933
2/23/2016	2,925,492	1,187,497	4,112,989	45.64	90,118
3/18/2016	1,674,653	731,213	2,405,866	45.64	52,714
4/18/2016	3,299,024	5,964,176	9,263,200	45.64	202,962
5/13/2016	2,125,776	3,225,910	5,351,686	45.64	117,259
6/27/2016	4,151,156	765,977	4,917,133	45.87	107,197
7/22/2016	4,500,127	961,609	5,461,736	45.87	119,070
5/8/2016	2,573,086	930,050	3,503,136	45.87	76,371
12/9/2016	3,790,091	3,353,967	7,144,058	45.87	155,746
	<b>36,627,478</b>	<b>21,661,318</b>	<b>58,288,796</b>	<b>45.607888</b>	<b>1,278,042</b>

## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation

#### NOTE 3--INCOME--Continuation

The detail of the incomes received for the Grant Agreement No. *CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”*, during the periods from August 31, 2015 to September 30, 2016, and confirmed by *Chemonics International, Inc.*, is as follows:

<u>Date</u>	<u>RD\$</u>	<u>Exchange</u>	<u>US\$</u>
9/29/2015	3,228,695	45.35	71,195
12/3/2015	4,300,101	45.35	94,820
1/27/2016	2,133,451	45.46	46,930
2/19/2016	2,100,270	45.51	46,150
3/15/2016	3,892,956	45.60	85,372
4/22/2016	2,253,566	45.65	49,366
6/1/2016	2,030,767	45.70	44,437
7/11/2016	1,844,367	45.82	40,252
8/11/2016	1,887,067	45.85	41,157
9/13/2016	1,803,367	45.95	39,246
	<u>25,474,607</u>	<u>45.577863</u>	<u>558,925</u>



**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 4--COSTS INCURRED**

The detail of the disbursements by budgetary items during the life of programs , is as follows:

<i>Items</i>	<i>Programs budget US\$</i>	<i>Accumulated previous US\$</i>	<i>Execution period US\$</i>	<i>Total Accumulated US\$</i>	<i>Available 9/30/2016 US\$</i>
Salary	1,830,233	78,377	891,962	970,339	859,894
Fringe benefits	689,982	10,030	151,727	161,757	528,225
Travels	157,373	668	29,833	30,501	126,872
Equipment	82,232	7,747	58,735	66,482	15,750
Supplies	25,200	2,456	11,625	14,081	11,119
Administrative costs	41,551	-	43,894	43,894	(2,343)
Contracts	958,236	-	94,293	94,293	863,943
Programmatic costs	48,232	-	34,254	34,254	13,978
Other direct costs	3,035,667	6,746	448,053	454,799	2,580,868
Indirect costs	226,850	12,434	68,971	81,405	145,445
<b>Total</b>	<b>7,095,556</b>	<b>118,458</b>	<b>1,833,347</b>	<b>1,951,805</b>	<b>5,143,751</b>

The detail of the disbursements by budgetary items for the Cooperative Agreement No. AID-517-A-15-00006 , is as follows:

<i>Items</i>	<i>Program budget US\$</i>	<i>Accumulated previous US\$</i>	<i>Execution period</i>			<i>Total Accumulated US\$</i>	<i>Available 9/30/2016 US\$</i>
			<i>Participación Ciudadana US\$</i>	<i>FINJUS US\$</i>	<i>Total US\$</i>		
Salary	1,439,433	78,377	326,562	173,036	499,598 (a)	577,975	861,458
Fringe benefits	526,833	10,030	50,618	28,325	78,943 (b)	88,973	437,860
Travels	141,733	668	12,525	-	12,525	13,193	128,540
Equipment	65,285	7,747	49,499	-	49,499	57,246	8,039
Supplies	25,200	2,456	7,189	4,436	11,625	14,081	11,119
Contracts	939,000	-	94,293	-	94,293 (c)	94,293	844,707
Other direct costs	3,035,667	6,746	187,341	260,712	448,053 (d)	454,799	2,580,868
Indirect costs	226,849	12,434	24,808	44,163	68,971 (e)	81,405	145,444
<b>Total</b>	<b>6,400,000</b>	<b>118,458</b>	<b>752,835</b>	<b>510,672</b>	<b>1,263,507</b>	<b>1,381,965</b>	<b>5,018,035</b>

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 4--COSTS INCURRED--Continuation**

(a) The detail of Salary is as follows:

<u>Items</u>	<i>Participación Ciudadana</i> US\$	<i>FINJUS</i> US\$	<i>Total</i> US\$
Chief coordinator	80,131	-	80,131
Project coordinator	14,973	-	14,973
Financial manager	4,204	-	4,204
Administrative and finance	46,084	-	46,084
Transparency director	42,295	-	42,295
Executive director	6,319	-	6,319
Technical coordinator	-	59,200	59,200
Technical director area of justice	-	32,511	32,511
Technical area of justice	-	34,998	34,998
Technicians	27,591	-	27,591
Articulators	25,158	-	25,158
Project assistants	18,576	6,820	25,396
Assistants and administrative support	23,568	-	23,568
Accountant	12,568	-	12,568
Promotion	1,697	5,920	7,617
Concierge	6,466	4,578	11,044
Administrative logistics support	-	11,840	11,840
Computer technician	-	11,840	11,840
Logistics and reception	13,775	-	13,775
Driver	2,139	-	2,139
Delivery courier	1,018	5,329	6,347
	<b>326,562</b>	<b>173,036</b>	<b>499,598</b>

(b) The detail of Fringe Benefits is as follows:

<u>Items</u>	<i>Participación Ciudadana</i> US\$	<i>FINJUS</i> US\$	<i>Total</i> US\$
Health family insurance	16,531	9,179	25,710
Contribution pension fund and labor risk insurance	22,228	12,404	34,632
Severance and pre-notification DR Labor	722	-	722
Vacations	2,909	-	2,909
Christmas bonus	8,228	6,742	14,970
	<b>50,618</b>	<b>28,325</b>	<b>78,943</b>

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 4--COSTS INCURRED--Continuation**

(c) The detail of Contracts, is as follows:

The Contracts item is represented mainly by technical assistance to entities such as: COPADEBA, CE-MUJER, Revasa, Fundación Solidaridad, COIN, within the framework of the project's objectives, as well as assistance provided by PROETICA in the strengthening project Transparency and financial climate integrity and technical support in the development of a climate financial governance study. Professional fees for the elaboration of the project monitoring and evaluation plan. Also workshops aimed at people with various disabilities and workshops on "Use of conventional technology as a method of conflict resolution"; "Socialization of the booklet containing the crimes and offenses contemplated in the penal code and complementary laws", among others.

(d) The detail of Other Direct Cost, is as follows:

<i>Items</i>	<i>Participación Ciudadana US\$</i>	<i>FINJUS US\$</i>	<i>Total US\$</i>
Translate services	2,530	-	2,530
Courier services	916	-	916
Fuel	2,785	-	2,785
Telephone, fax, internet	8,680	-	8,680
Publications	1,200	-	1,200
Meetings and spaces	21,812	-	21,812
Miscellaneous expenses	4,096	-	4,096
Activities specific to the objectives of the project such as: workshops, diplomas, courses, forums, meetings, dialogue table, meetings, seminars, conferences, technical and specialized assistance, among others.	84,293	260,712	345,005
Electoral observatory activities	51,392	-	51,392
Climate governance activities	9,637	-	9,637
	<b>187,341</b>	<b>260,712</b>	<b>448,053</b>

(e) The detail of Indirect Cost, is as follows:

<i>Items</i>	<i>Participación Ciudadana US\$</i>	<i>FINJUS US\$</i>	<i>Total US\$</i>
Electricity, water, garbage	11,381	14,525	25,906
Equipment maintenance	2,727	1,846	4,573
Office maintenance	7,480	9,410	16,890
Vehicle maintenance	759	-	759
Website maintenance	2,461	84	2,545
Office spaces	-	14,183	14,183
Courier expenses	-	3,078	3,078
Software services	-	1,037	1,037
	<b>24,808</b>	<b>44,163</b>	<b>68,971</b>

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 4--COSTS INCURRED--Continuation**

The detail of the disbursements by budgetary items for the Grant Agreement No. *CJSS 2015-01* , is as follows:

<u>Items</u>	<i>Program budget US\$</i>	<i>Accumulated previous US\$</i>	<i>Execution period US\$</i>	<i>Total Accumulated US\$</i>	<i>Available 9/30/2016 US\$</i>
Salary	390,800	-	392,364 (a)	392,364	(1,564)
Fringe benefits	163,150	-	72,784 (b)	72,784	90,366
Travels	15,640	-	17,308	17,308	(1,668)
Equipment	16,946	-	9,236	9,236	7,710
Administrative costs	41,551	-	43,894 (c)	43,894	(2,343)
Contracts	19,236	-	-	-	19,236
Programmatic costs	48,233	-	34,254	34,254	13,979
<b>Total</b>	<b>695,556</b>	<b>-</b>	<b>569,840</b>	<b>569,840</b>	<b>125,716</b>

(a) The detail of Salary is as follows:

<u>Items</u>	<i>Total US\$</i>
Coordinator	62,750
Director of management	42,784
Directors of (9) Community Justice Houses	81,682
Regional articulators I	8,996
Regional articulators II	5,705
Secretary (5) Community Justice Houses	16,274
Administrative assistant	9,860
Technical assistant I	7,569
Regional coordinator I	22,270
Receptionists (9) Community Justice Houses	38,681
Mediators (4) Community Justice Houses	20,076
Computing	17,114
Administrative director	20,514
Accountant	12,365
Executive assistant	7,632
Human resources coordinator	11,477
Concierge (8) Community Justice Houses	3,708
Security (4) Community Justice Houses	2,909
	<b>392,364</b>

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 4--COSTS INCURRED--Continuation**

(b) The detail of Fringe Benefits is as follows:

<u>Items</u>	<u>Total US\$</u>
Health family insurance	24,032
Contribution pension fund and labor risk insurance	30,024
Severance and pre-notification DR labor	3,627
Vacations	3,071
Christmas bonus	12,030
	<u>72,784</u>

(c) The detail of Administrative Costs is as follows:

<u>Items</u>	<u>Total US\$</u>
Electricity	3,400
Water	36
Telephone, fax, internet	9,124
Rental	15,701
Translation	260
Materials and office supplies	2,604
Repair and maintenance of equipment	4,634
Office repairs and maintenance	2,940
Maintenance of kitchen	3,390
Bank charges	1,805
	<u>43,894</u>

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 5--BALANCE OF THE AGREEMENTS**

The balance of Cooperative Agreements to September 30, 2016, is as follows:

	<b>AID-517-A-15-00006</b>									
	<b>Participación Ciudadana</b>		<b>FINJUS</b>		<b>Total</b>		<b>CJSS 2015-01</b>		<b>Total</b>	
	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>
<b>Balance execution as of September 30, 2015</b>	(465,211)	(9,734)	1,076,113	22,516	610,902	12,782	-	-	610,902	12,782
	<b>(465,211)</b>	<b>(9,734)</b>	<b>1,076,113</b>	<b>22,516</b>	<b>610,902</b>	<b>12,782</b>	<b>-</b>	<b>-</b>	<b>610,902</b>	<b>12,782</b>
<b>Detail balance execution period</b>										
Income of the period	36,627,478	803,095	21,661,318	474,947	58,288,796	1,278,042	25,474,607	558,925	83,763,403	1,836,967
Cost incurred	34,335,192	752,835	23,290,718	510,672	57,625,910	1,263,507	25,972,018	569,840	83,597,928	1,833,347
Balance execution in RD\$ of the period	2,292,286	50,260	(1,629,400)	(35,725)	662,886	14,535	(497,411)	(10,915)	165,475	3,620
<b>Available Balance: (a)</b>	<b>1,827,075</b>	<b>40,526</b>	<b>(553,287)</b>	<b>(13,209)</b>	<b>1,273,788</b>	<b>27,317</b>	<b>(497,411)</b>	<b>(10,915)</b>	<b>776,377</b>	<b>16,402</b>

**(a) Available Balance:**

**Cash:**

Pretty cash	10,000	219	10,000	219	20,000	438	42,000	921	62,000	1,359
Banco BHD León, S. A. (RD\$)	3,297,995	72,312	-	-	3,297,995	72,312	(394,343)	(8,652)	2,903,652	63,660
Banco Popular Dominicana, S. A. (RD\$)	-	-	665,773	14,598	665,773	14,598	-	-	665,773	14,598
	3,307,995	72,531	675,773	14,817	3,983,768	87,348	(352,343)	(7,731)	3,631,425	79,617

**Plus, Accounts receivable (b)**

Advances expenses	161,702	3,545	-	-	161,702	3,545	368,033	8,074	529,735	11,619
Accounts receivable	302,919	6,642	2,100	46	305,019	6,688	18,376	403	323,395	7,091
	464,621	10,187	2,100	46	466,721	10,233	386,409	8,477	853,130	18,710

**Less, Accounts payable (c)**

Accounts payable	1,908,882	41,854	1,191,450	26,123	3,100,332	67,977	414,628	9,097	3,514,960	77,074
Accruals payable	36,659	804	39,710	870	76,369	1,674	116,849	2,564	193,218	4,238
	1,945,541	42,658	1,231,160	26,993	3,176,701	69,651	531,477	11,661	3,708,178	81,312

**Plus (less) Exchange difference (e)**

Exchange difference	-	466	-	(1,079)	-	613	-	-	-	(613)
---------------------	---	-----	---	---------	---	-----	---	---	---	-------

<b>Availability balance (f)</b>	<b>1,827,075</b>	<b>40,526</b>	<b>(553,287)</b>	<b>(13,209)</b>	<b>1,273,788</b>	<b>27,317</b>	<b>(497,411)</b>	<b>(10,915)</b>	<b>776,377</b>	<b>16,402</b>
---------------------------------	------------------	---------------	------------------	-----------------	------------------	---------------	------------------	-----------------	----------------	---------------

**(b) Accounts receivable**

**AID-517-A-15-00006**

**Advances expenses**

<b>Beneficiary</b>	<b>Details</b>	<b>Participación Ciudadana</b>		<b>FINJUS</b>		<b>Total</b>	
		<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>
Oficina Sosa Montás, SRL	Advance technical assistance in the process of incorporation of non-profit Revasa institutions, within the framework of technical and financial assistance of the program.	4,001	88	-	-	4,001	88
UNITRADE, SRL	Purchase of battery UNI power model 12VDC-9AH, to be used in computer equipment.	8,596	188	-	-	8,596	188
Electro Industrial Soto, SRL	60% initial corresponding to services of repair and maintenance of electrical plant of the institution.	34,161	749	-	-	34,161	749
Laisa Santana	Transport expenditure and food on diplomatic "Human Rights and Security".	13,760	302	-	-	13,760	302

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 5--BALANCE OF THE AGREEMENTS--Continuation**

<i>Beneficiary</i>	<i>Details</i>	<i>Participación Ciudadana</i>		<i>FINJUS</i>		<i>Total</i>	
		<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>
Laisa Santana	Advance expenses of transport and food of the participants of Santiago, Puerto Plata, La Vega, Province Duarte, within the framework of the diploma on "Human Rights and Citizen Security on October 08, 15 and 22, 2016.	41,280	906	-	-	41,280	906
Clara Fernández	Management of visa to Peru to Project Coordinator and Deleda Samboys technical assistant of the project, according to bank receipt.	1,350	30	-	-	1,350	30
Zobeyda Apolito	Expenses per diem to attend the workshop "Diagnosis on the Situation of Violence in Cienfuegos, conducted on 09/29/2016.	1,000	22	-	-	1,000	22
Aurelio Maraballo	Advance filling of gas tank of the institution.	2,300	50	-	-	2,300	50
Clara Luz Fernández	Advance to cover unexpected expenses and per diems in the framework of visit representatives of civil society organizations held on 10/10/2016 in Jarabacoa.	5,800	127	-	-	5,800	127
Universidad Autonoma de Sant. Dgo.	Use of a room for a diploma on "Human Rights and Citizen Security held on Saturdays of October 2016.	10,000	219	-	-	10,000	219
Laisa Santana	Advance expenses of logistical support in the framework of the diploma on "Human Rights and Citizen Security", held on Saturdays of October 2016.	6,000	132	-	-	6,000	132
Colegio de la Salle	Local rental service for the workshop on internet use and tips, held on 07/08/2016 in Santiago.	5,900	129	-	-	5,900	129
Zobeyda Apolito	Advance to cover the cost of transferring D.N participants to the seminar impact of international crime and drug trafficking on citizen security and the IV Latin American and Caribbean conference on drug policies, held on October 4, 5 and 6, 2016.	4,800	105	-	-	4,800	105
Electro Industrial Soto, SRL	Payment 40% final repair of generator services and maintenance of the electrical plant of the institution.	22,754	498	-	-	22,754	498
		<b>161,702</b>	<b>3,545</b>	<b>-</b>	<b>-</b>	<b>161,702</b>	<b>3,545</b>

**Accounts receivable**

<i>Beneficiary</i>	<i>Details</i>	<i>Participación Ciudadana</i>		<i>FINJUS</i>		<i>Total</i>	
		<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>
Program CJSS-2015-01	Withholdings and contributions to the Tesorería de la Seguridad Social corresponding to September 2016.	302,912	6,642	-	-	302,912	6,642
Program Oxfam-Pascal FINJUS	Reimbursement Reimbursement tax deductions.	7	-	-	-	7	-
		-	-	2,100	46	2,100	46
		<b>302,919</b>	<b>6,642</b>	<b>2,100</b>	<b>46</b>	<b>305,019</b>	<b>6,688</b>

**CJSS 2015-01**

**Advances expenses**

<i>Beneficiary</i>	<i>Details</i>	<i>RD\$</i>	<i>US\$</i>
Ruth Henríquez	Advance to per diem to attend the tour with CCJ journalists Santiago, La Vega and Moca.	5,900	129
José Ceballos	Advance to per diem to attend the tour with CCJ journalists Santiago, La Vega and Moca.	1,900	42
Miosotis Batista	Advance to per diem to attend the tour with CCJ journalists Santiago, La Vega and Moca.	1,900	42

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 5--BALANCE OF THE AGREEMENTS--Continuation**

**Advances expenses --Continuation**

<u>Beneficiary</u>	<u>Details</u>	<u>RD\$</u>	<u>US\$</u>
D' Buffet M & J SRL	Refreshment service and workshop lunch for "Effective Supervision and Leadership"; Day of update and capture of database; Meeting with mayors of Santo Domingo Este of CCJ Las Caobas; Monitoring and supervision meeting held in La Cienega.	24,500	538
Omega Tech	Purchase of (4) HP 400 G3 computers and (2) HP 250G3 15.6" laptops and an Epson powerlite projector.	237,119	5,203
Ivan De la Cruz	Advance for the elaboration of signs and banner to be used in the CCJ Moca and impression of small cash outflow blocks.	11,368	249
Pizzería La Antillana, SRL	Refreshment and lunch for the workshops of "Human Rights" and "Access to Justice and Municipality" for 3 days.	74,750	1,640
Braulio Arias	Transportation and lunch in action of linking and follow-up with the communities.	3,106	68
Cándida Yadira Beltre	Purchase of board for offices in La Cienega.	4,200	92
Ferretería La Gigante SRL	Purchase of water pump for CCJ of San Francisco de Macorís.	3,290	71
		<b>368,033</b>	<b>8,074</b>

**Accounts receivable**

<u>Beneficiary</u>	<u>Details</u>	<u>RD\$</u>	<u>US\$</u>
Participación Ciudadana	Reimbursement between accounts	18,140	398
Braulio Arias	Difference in employee retention	236	5
		<b>18,376</b>	<b>403</b>

These accounts receivable and advance expenses were received and settled mostly in October 2016.

**( c ) Accounts payable**

**AID-517-A-15-00006**

**Accounts payable**

<u>Beneficiary</u>	<u>Details</u>	<u>Participación Ciudadana</u>		<u>FINJUS</u>		<u>Total</u>	
		<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>
Inverplata, S. A.	Workshop costs "Planning for State, Society and Citizen Security Action".	78,328	1,717	-	-	78,328	1,717
Dirección General de Impuestos Internos	Income Tax Withholdings Employed (IR-3)	204,572	4,485	-	-	204,572	4,485
Dirección General de Impuestos Internos	Other Withholdings and Tax Remuneration (IR-17)	269,898	5,918	-	-	269,898	5,918
Dirección General de Impuestos Internos	Withholdings from ITBIS.	10,802	237	-	-	10,802	237
Programa Oxfam-Pascal	Tax Withholdings.	36,233	794	-	-	36,233	794
Universidad Autonoma de Sant. Dgo.	Rental of space for workshop "Planning Action State, Society and Citizen Security" in La Vega.	3,000	66	-	-	3,000	66
Leasing Auto del Sur, SRL	Car rental.	4,625	101	-	-	4,625	101
O & R Interprese, SRL	Spent material used in the National Meeting of Observers with Disabilities.	18,312	402	-	-	18,312	402
Proetica	Technical assistance in the project "Strengthening Transfer and Integrity in Climate Financial Governance".	1,265,603	27,750	-	-	1,265,603	27,750
Gladys Tahira Vargas	Food, fuel and lodging expenses in the framework of coordination, development and implementation of the State-society dialogue table.	5,243	115	-	-	5,243	115
Gabriela Suero	Replacement of pretty cash	4,829	106	-	-	4,829	106
Cornelia Adon	Reimbursement of fuel expenses for the month of September.	7,437	163	-	-	7,437	163
Lorin Tours	Air ticket Mr. Black Dante, international speaker of the "Forum Organization for Access to Justice of Vulnerable Groups".	-	-	35,068	769	35,068	769
Editora Hoy	4th Forum Coalition Action for Justice and Security.	-	-	38,100	835	38,100	835



**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security" and the Grant Agreement No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses" through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 5--BALANCE OF THE AGREEMENTS--Continuation**

**(c) Accounts payable--Continuation**

<b>Beneficiary</b>	<b>Details</b>	<b>Participación Ciudadana</b>		<b>FINJUS</b>		<b>Total</b>	
		<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>
Hotel Lina	1er. National Forum of Organizations for Access to Justice of Vulnerable Groups.	-	-	451,134	9,892	451,134	9,892
Olivio Rodriguez	Assistance consultancy services within the framework of the meeting with elected legislators 2016 within the work plan of the program "Civil Society Action for Accountable Justice and Security".	-	-	15,000	329	15,000	329
Kreat	Logo and graphic line, design and adaptation of pieces, banners, backpanel, promotional stickers, flyers, graphs, ribbons, bag, website, content, domain and database, online advertising, photography and multimedia production.	-	-	260,295	5,707	260,295	5,707
Proyetarte	Transport and assembly Hackathon.	-	-	118,970	2,609	118,970	2,609
Elsa Pozo	Assistance consultancy services in the project to prepare a diagnostic study on access and efficiency of criminal justice in the Dominican Republic.	-	-	15,000	329	15,000	329
Diario Libre	Advertising contracting.	-	-	32,883	721	32,883	721
Fundación Solidaridad	3rd. Disbursement to consulting contract under the project.	-	-	225,000	4,932	225,000	4,932
		<b>1,908,882</b>	<b>41,854</b>	<b>1,191,450</b>	<b>26,123</b>	<b>3,100,332</b>	<b>67,977</b>

**Accruals payable**

	<b>Participación Ciudadana</b>		<b>FINJUS</b>		<b>Total</b>	
	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>	<b>RD\$</b>	<b>US\$</b>
Interest generated on the bank account (d)	36,659	804	3,405	75	40,064	879
Withholding Taxes	-	-	36,305	795	36,305	795
	<b>36,659</b>	<b>804</b>	<b>39,710</b>	<b>870</b>	<b>76,369</b>	<b>1,674</b>

**CJSS 2015-01**

<b>Beneficiary</b>	<b>Detail</b>	<b>RD\$</b>	<b>US\$</b>
Participación Ciudadana-Own funds	Health insurance.		5,365
Programa AID-517-A-15-00006	Withholdings and contributions to Tesorería de la Seguridad Social (TSS).		302,913
Hero Transportes Ejecutivo, SRL	Transport services to different cities.		34,400
Edenorte Dominicana, S. A.	Electric energy services Community Justice House in Cienfuegos.		6,420
Casas Comunitarias de Justicia	Local rental , Community Justice Houses in Esperanza, Cienfuegos, Las Caobas, corresponding to September 2016.		46,600
Reimbursements	Miscellaneous Reimbursements		18,930
			<b>414,628</b>
			<b>9,097</b>

**Accruals payable**

Interest generated on the bank account (d)	10,015	220
Withholding Taxes	96,506	2,117
Withholdings from ITBIS	10,328	227
	<b>116,849</b>	<b>2,564</b>

These accounts and accruals payable were mostly paid in October 2016.

**(d) Interest**

During the period October 01, 2015 to September 30, 2016 interests were generated in the amount of RD\$36,659 (US\$804) resulting of the deposits made in the current account of the program *No. AID-517-A-15-00006* by *Participación Ciudadana* and *FINJUS* RD\$3,405 (US\$75) and the program *No. CJSS 2015-01* during the period from August 31, 2015 to september 30, 2016 interests were generated in the amount of RD\$10,015 (US\$220), respectively. By check No. 2207 dated 06/23/2017 they were returned to USAID RD\$36,659 (US\$804), corresponding to the interest generated. According to the regulation, *Participación Ciudadana* can retain US\$250.

**(e) Exchange difference:**

The exchange rate differences originated to recognize for purposes of presentation in both currencies, the available balances in currencies in which executed programs at the rate of change of the given currency equivalent at the end.

**(f) Availability balance:**

The balance of Grant Agreement No. CJSS 2015-01 presents a negative value of RD\$497,411 (US\$10,915) due to the recording of the obligations of the period that were offset against the revenues received from Chemonics on October 20, 2016 of RD\$4,000,000 (US\$87,762).

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by the Participación Ciudadana, under the Cooperative Agreements Nos. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and . CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT--Continuation**

**NOTE 6--EQUIPMENT ACQUIRED WITH PROGRAMS FUNDS**

The detail of the asset acquired with fund program *No. AID-517-A-15-00006* during the period from October 1, 2015 to September 30, 2016, is as follows:

**Participación Ciudadana**

<u>Quantity</u>	<u>Details</u>	<u>RD\$</u>	<u>US\$</u>
1	Cheep Chevrolet Traverse, white, year 2016, chassis No. 1GNKR8KD3GJI36258.	1,835,082	40,236
1	Multifunction Printer Epson L565 S / N VJDY050249.	17,002	373
3	Desktop computer HP400 serial: G1 MXL4350Y3T; HP400 G1 MXL4350XTZ; HP400 G1MXL4350Y31.	85,800	1,881
3	Laptop HP PROB00K400 5CD5447GFH; 5CD5447GJK; 5CD5447G8K.	90,153	1,977
1	Projector Epson Powerlite 24 3500 VA9K5607571.	35,405	776
2	Desktop computers HP400 serial: G1 MXL4350Y4T; G1 MXL4350Y4D.	58,993	1,293
1	Laptop HP PROB00K440 5CD5447GFW.	32,679	717
1	Laptop HP250 G4 CND545163Z.	29,087	638
1	Multifunction Printer Epson L565 S / N VJDY063214.	16,299	357
1	Crusher SB-99CI without crossbars 17HJS.	18,526	406
1	Calculator SHARP EL 2630 12 dig. S / n 4D064291.	5,500	121
1	Copier Canon MF-6160 DW S / QPY63759.	25,900	568
1	Camera Sony Cyber Shot DSCW800 5531465.	7,125	156
		<b><u>2,257,551</u></b>	<b><u>49,499</u></b>

The detail of the assets acquired with fund of program *No. CJSS 2015-01* during the period from August 31, 2015 to September 30, 2016, is as follows:

<u>Quantity</u>	<u>Details</u>	<u>RD\$</u>	<u>US\$</u>
2	Files Steelfile 4 Drawer, gray 81 / 2x11	16,284	357
6	Fans KDK H4OR Orbital 16 "	26,949	591
4	CPU Dell Optiflex 3020 GFSWM52; HD5WM52; 3LSWM52; 64TWM52.	96,942	2,127
4	Monitors Dell 22 "CN01WV02728725AKDEDB; CN01WV02728725AKDE3B; CN01WV02728725AKDD9B; CN01WV02728725AKDE6B.	22,508	494
1	Laptop table	1,840	40
1	Red / black secretarial chair	1,750	38
1	Executive chair	6,500	143
1	Semi-executive chair	3,400	75
3	Photocopiers Canon IR-1435 IF RZJ13228; IF RZJ13224; IF RZJ13223.	129,210	2,835
3	Canon IR-1435 Type k Cabinets	19,470	427
1	Nikon coolpix L840 digital camera 38X optical 33034787	9,230	203
3	Canon PowerShot SX410 cameras serial: 242063003304; 242063003311; 242063006136	27,552	604
2	Inverters Trace US-2524 2.5 KW 24Vdc 120Vac.	59,314	1,302
		<b><u>420,949</u></b>	<b><u>9,236</u></b>



## **Independent Auditors' Review Report on the Cost Sharing Schedule**

Dra:

Rosalía Sosa Pérez

Executive Director

**Participación Ciudadana**

C/ Wenceslao Álvarez No. 8, Zona Universitaria

Santo Domingo, Dominican Republic

Dear Dra. Sosa Pérez:

We have reviewed the accompanying Cost Sharing Schedule of **Participación Ciudadana** of funds provided from the **U.S. Agency for International Development, Mission Dominican Republic (USAID/Dominican Republic)** for the Cooperative Agreement **No. AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security"** and the Grant Agreement **No. CJSS 2015-01 "Institutional Strengthening of Community Justice Houses"** through **Chemonics International Contractor of USAID**, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively. Our review was conducted in accordance with standards established by the American Institute of Certified Public Accountants (AICPA). The purpose of our review was to determine if the Cost Sharing Schedule is fairly presented in accordance with the basis of accounting described in Note A to the Cost Sharing Schedule and to determine if cost sharing contributions were provided in accordance with the terms of the agreement. We also considered internal control related to the provision of and accounting for cost sharing contributions.

A review consists principally of inquiries of recipient personnel and analytical procedures applied to financial data. It is substantially more limited in scope than an examination, the objective of which is to express an opinion on the Cost Sharing Schedule. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that **Participación Ciudadana** did not fairly present the Cost Sharing Schedule, in all material respects, in accordance with the basis of accounting used to prepare the Cost Sharing Schedule. Furthermore, nothing came to our attention that caused us to believe that the recipient has not provided and accounted for cost sharing contributions, in all material respects, in accordance with the terms of the agreements.

This report is intended for the information of **Participación Ciudadana** and **USAID**. However, upon release by **USAID**, this report is a matter of public record and its distribution is not limited.

Santo Domingo, Dominican Republic  
June 26, 2017

**Certified Public Accountants**  
**I.C.P.A. R. D. Register No. 71**



**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**COST SHARING SCHEDULE**

(Expressed in US Dollars)

	<i>Budget of the period of the program</i>	<i>Executed during the period</i>	<i>Questioned costs</i>		<i>Notes</i>
			<i>Ineligible</i>	<i>Unsupported</i>	
<b><u>In Cash and Kind</u></b>					
AID-517-A-15-00006	293,290	250,092	-	-	Note D
CJSS 2015-01	438,600	433,039	-	-	Note E
<b>Total</b>	<b><u>731,890</u></b>	<b><u>683,131</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	

**PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

**COST SHARING SCHEDULE--ACCUMULATED EXECUTION**

(Expressed in US Dollars)

	<i>Budget of the program</i>	<i>Accumulated previous</i>	<i>Executed during the period</i>	<i>Total executed</i>	<i>Shortfall</i>	<u>Questioned Costs</u>		<i>Notes</i>
						<i>Ineligible</i>	<i>Unsupported</i>	
<b><u>In Cash and Kind</u></b>								
AID-517-A-15-00006 (a)	960,000	-	250,092	250,092	-	-	-	
CJSS 2015-01 (b)	438,600	-	433,039	433,039	-	-	-	
<b>Total</b>	<b><u>1,398,600</u></b>	<b><u>-</u></b>	<b><u>683,131</u></b>	<b><u>683,131</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	

(a) Participación Ciudadana and FINJUS have a projection of counterpart contributions during 2017 of US\$413,854.

(b) This budget corresponds to the period from August 31, 2015 to November 1, 2016.

## **PARTICIPACIÓN CIUDADANA**

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### **NOTES TO THE COST SHARING SCHEDULE**

#### **NOTE A--ACCOUNTING BASIS**

*Participación Ciudadana* uses accrual method basis of accounting to prepare the Cost Sharing Schedule. When using the accrual method basis, contributions are recognized when incurred.

#### **NOTE B--CURRENCY**

The amounts presented in the Cost Sharing Schedule are in U.S. Dollars. The contributions in cash and in kind for each program were presented to the exchange of RD\$45.607888 for the Cooperative Agreement *No. AID-517-A-15-00006* and the Grant Agreement *No. CJSS 2015-01* RD\$45.57863.

The cost-sharing schedule was prepared based on records maintained at the offices of the Programs, located in *Participación Ciudadana*.

#### **NOTE C--BUDGET OF THE PROGRAM**

When performing the review of the part corresponding to the costs sharing of the Programs to be covered by the beneficiary, we identified that in the execution of the Cooperative Agreement *No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security”*, *Participación Ciudadana* have contributed US\$90,359 in kind and *FINJUS* US\$159,733, (in cash US\$126,088 and US\$33,645 in kind) of an approved program life budget of US\$960,000 and US\$293,290 for the period, representing a cost-sharing execution of the program's life budget of 26% and period by 85%, respectively. In relation to the Grant Agreement *No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses”*, *Participación Ciudadana* has contributed with RD\$19,737,000 (US\$433,039) of an approved budget of RD\$19,737,000 (US\$438,600) that represents an execution of costs sharing of 100%.

#### **NOTE D--CONTRIBUTIONS IN CASH AND IN KIND OF THE COOPERATIVE AGREEMENT NO. AID-517-A-15-00006**

The contributions in cash correspond mainly to the proportion of staff salaries and social benefits such as Christmas bonus, family health insurance and contributions to the Tesorería de la Seguridad Social of the main employees who contribute part of their time in program activities.

Contributions in kind are mainly represented by the use of office space, equipment maintenance, accounting system services and meetings of the National Council.

## PARTICIPACIÓN CIUDADANA

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### NOTES TO THE COST SHARING SCHEDULE--Continuation

#### NOTE D--CONTRIBUTIONS IN CASH AND IN KIND OF THE COOPERATIVE AGREEMENT NO. AID-517-A-15-00006--Continuation

The detail of the contribution in cash and in kind is as follows:

<i>Items</i>	<i>Participación Ciudadana</i>		<i>FINJUS</i>		<i>Total</i>	
	<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>	<i>RD\$</i>	<i>US\$</i>
<b>In Cash:</b>						
Personal	-	-	4,693,470	102,909	4,693,470	102,909
Fringe benefits	-	-	1,057,126	23,179	1,057,126	23,179
<b>Sub-total</b>	-	-	<b>5,750,596</b>	<b>126,088</b>	<b>5,750,596</b>	<b>126,088</b>
<b>In Kind:</b>						
Rent (office use)	987,912	21,661	1,147,500	25,160	2,135,412	46,821
Maintenance and use of equipment.	-	-	387,000	8,485	387,000	8,485
Accounting system services	97,921	2,147	-	-	97,921	2,147
Meetings of the National Council.	3,035,250	66,551	-	-	3,035,250	66,551
<b>Sub-total</b>	<b>4,121,083</b>	<b>90,359</b>	<b>1,534,500</b>	<b>33,645</b>	<b>5,655,583</b>	<b>124,004</b>
<b>Total</b>	<b>4,121,083</b>	<b>90,359</b>	<b>7,285,096</b>	<b>159,733</b>	<b>11,406,179</b>	<b>250,092</b>

#### NOTE E--CASH CONTRIBUTION OF THE GRANT AGREEMENT NO. CJSS 2015-01

The contributions in cash correspond to salary and Christmas bonus, deputy prosecutors, mediators of the judiciary, lawyers of the city council, custodians and guardians who contribute part of their time in activities related to the objectives of the program.

## ***PARTICIPACIÓN CIUDADANA***

*Financial Audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 “Civil Society Action for Accountable Justice and Security” and the Grant Agreement No. CJSS 2015-01 “Institutional Strengthening of Community Justice Houses” through Chemonics International Contractor of USAID, for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively.*

### **NOTES TO THE COST SHARING SCHEDULE--Continuation**

#### **NOTE E--CASH CONTRIBUTION OF THE GRANT AGREEMENT NO. CJSS 2015-01--Continuation**

The detail of the contribution in cash is as follows:

<u><i>Item</i></u>	<u><i>Total</i></u>	
	<u><i>RD\$</i></u>	<u><i>US\$</i></u>
Salary	13,158,000	288,693
Fringe Benefits	6,579,000	144,346
<b>Total</b>	<b><u>19,737,000</u></b>	<b><u>433,039</u></b>

#### **NOTE F--PHYSICAL VERIFICATION OF THE PROGRAMS**

We visited the offices of the executors of the programs in order to obtain the physical verification of the documents supporting the disbursements.





## **Independent Auditors' Report on the Internal Control**

Dra:

Rosalía Sosa Pérez

Executive Director

***Participación Ciudadana***

C/ Wenceslao Álvarez No. 8, Zona Universitaria

Santo Domingo, Dominican Republic

Dear Dra. Sosa Pérez:

We have audited the Fund Accountability Statement of ***Participación Ciudadana*** of funds provided by ***U.S. Agency for International Development, Mission Dominican Republic (USAID/Dominican Republic)*** for the Cooperative Agreement No. ***AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security"***, and the Grant Agreement No. ***CJSS 2015-01 "Institutional Strengthening of Community Justice Houses"*** through ***Chemomics International*** Contractor of ***USAID*** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, and have issued our report on it dated June 26, 2017. We also reviewed the separate Cost Sharing Schedule.

Except for not having an external quality control review by an unaffiliated audit organization as described in our report on the Fund Accountability Statement, we conducted our audit in accordance with U. S. Government Auditing Standards issued by the Comptroller General of the United States. In planning and performing our audit, we considered the entity's internal control over financial reporting (Internal Control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing and opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This report is intended for the information of *Participación Ciudadana* and *USAID*. However, upon release by *USAID*, this report is a matter of public record and its distribution is not limited.



*Certified Public Accountants*  
*I.C.P.A. R. D. Register No. 71*

Santo Domingo, Dominican Republic  
June 26, 2017





## **Independent Auditors' Report on Compliance**

Dra:

Rosalía Sosa Pérez

Executive Director

**Participación Ciudadana**

C/ Wenceslao Álvarez No. 8, Zona Universitaria

Santo Domingo, Dominican Republic

Dear Dra. Sosa Pérez:

We have audited the Fund Accountability Statement of **Participación Ciudadana** of funds provided by **U.S. Agency for International Development, Mission Dominican Republic (USAID/Dominican Republic)** for the Cooperative Agreement No. **AID-517-A-15-00006 "Civil Society Action for Accountable Justice and Security"**, and the Grant Agreement No. **CJSS 2015-01 "Institutional Strengthening of Community Justice Houses"** through **Chemonics International** Contractor of **USAID** for the periods from October 01, 2015 to September 30, 2016 and August 31, 2015 to September 30, 2016, respectively, and have issued our report on it dated June 26, 2017. We also reviewed the separate Cost Sharing Schedule.

Except for not having an external quality control review by an unaffiliated audit organization as described in our report on the Fund Accountability Statement, we conducted our audit in accordance with U. S. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Fund Accountability Statement is free of material misstatement resulting from violations of agreement terms and laws and regulations that have a direct and material effect on the determination of the Fund Accountability Statement amounts.

Compliance with agreement terms and laws and regulations applicable to **Participación Ciudadana** is the responsibility of **Participación Ciudadana's** management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of **Participación Ciudadana's** compliance with certain provisions of agreement terms and laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. We also performed tests of **Participación Ciudadana's** compliance with certain provisions of agreement terms and laws and regulations applicable to the provision of cost sharing contributions.

The results of our tests disclosed no instances of noncompliance that are required to be reported here under U.S. Government Auditing Standards.

This report is intended for the information of *Participación Ciudadana* and the *USAID*. However, upon release *USAID*, this report is a matter of public record and its distribution is not limited.



*Certified Public Accountants*  
*I.C.P.A. R. D. Register No. 71*

Santo Domingo, Dominican Republic  
June 26, 2017

