

Participación Ciudadana

**Financial Audit of the Funds of United States Agency for
International Development (USAID) managed by
Participación Ciudadana for the implementation of the
Program “Civil Society Action for Accountable Security
and Justice”**

Cooperative Agreement No. AID-517-A-15-00006

Independent Auditors’ Report

From October 1, 2020 to September 30, 2021

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

From October 1, 2020 to September 30, 2021

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August 2, 2023

Transmittal Letter

Mrs.

Fatima Lorenzo

Executive Director

Participación Ciudadana

Wenceslao Alvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo

On March 9, 2022, we were hired by the Participacion Ciudadana, to perform a financial audit of the fund of the United States Agency for International Development (USAID), managed by Participacion Ciudadana through the Cooperative Agreement No. AID-517-A-15-00006, for the Program “Civil Society Action for Accountable Security and Justice (hereinafter, the Program).

This report present the results of our financial audit of the reference program from October 1, 2020 to September 30, 2021.

I. Background

Entity

Participación Ciudadana is a non-partisan civic movement of pressure, concertation and linking of social sphere with the public powers and political parties. It is constituted in order to promote participation within civil society and to encourage the participation of citizens, in order to achieve the political, institutional and democratic reforms that the Dominican Republic requires and a fair and balanced social development, making rational and efficient use of resources. Established on October 31, 1993 and obtained its legal status by Executive Power Decree No. 27-96, on January 18, 1996.

Cooperative Agreement No. AID-517-A-15-00006

On June 22, 2015, USAID subscribed Cooperative Agreement No. AID-517-A-15-00006 with Participación Ciudadana to implement the Program “Civil Society Action for Accountable Security and Justice”. Its duration is scheduled for a period of six years, from June 22, 2015 to June 30, 2022. Subsequently, on June 28, 2022, Amendment 15 was signed, extending the execution period until December 31, 2022.

The objectives of the Program are:

- 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.

On August 13, 2015, was made the amendment 1 to the Cooperative Agreement to increase the total obligated USAID amount by \$1,620,000, from \$1,462,721 to \$3,082,721 to include the following programs:

1.1 “Strengthening Transparency and Integrity in Climate Financial Governance”:

The objective is to increase transparency and improve citizen participation in monitoring, supervision of funds destined to programs of adaptation to climate change.

1.2 “Electoral Observation of Persons with Disabilities of the Dominican Republic 2015- 2016”:

The objective is to promote greater inclusion of persons with disabilities in the electoral process of 2016, strengthen the participation and political incidence of entities of persons with disabilities in the Dominican Republic, fundamentally around the fulfillment of their rights, in accordance with what is established in Article 29 of the Convention on the Rights of Persons with Disabilities-CDPD of Nations and Law No. 05-13 on Disability of the Dominican Republic.

I. Background (continued)

a) Budget

The detailed budget by execution period is as follows:

<u>Details</u>	<u>US\$</u>						<u>Total</u>
	06-22-2015 to 06-21-2016	06-22-2016 to 06-21-2017	06-22-2017 to 06-21-2019	06-22-2019 to 06-21-2020	06-22-2020 to 06-30-2021	06-30-2021 to 06-30-2022	
Personnel	368,132	450,625	818,249	186,192	366,658	81,253	2,271,109
Fringe Benefits	55,991	108,872	227,222	63,495	197,916	49,687	703,183
Travel	13,272	13,027	27,632	49,765	29,973	-	133,669
Equipment	50,168	3,266	49,001	13,305	30,926	2,667	149,333
Supplies	8,834	15,645	88,519	9,359	12,092	820,994	955,443
Contractual	741,174	669,759	1,116,328	263,792	345,052	-	3,136,105
Other Direct Costs	195,630	373,922	888,508	312,122	622,483	35,399	2,428,064
Total Direct Charges	1,433,201	1,635,116	3,215,459	898,030	1,605,100	990,000	9,776,906
Indirect Charges	31,640	29,509	55,075	1,970	44,900	-	163,094
Total Direct and Indirect Charges	1,464,841	1,664,625	3,270,534	900,000	1,650,000	990,000	9,940,000
Partner's contribution (cost shared)	219,726	249,694	490,580	135,000	247,500	148,500	1,491,000
Totals	1,684,567	1,914,319	3,761,114	1,035,000	1,897,500	1,138,500	11,431,000

I. Background (continued)

(b) Amendments

<u>No.</u>	<u>Date</u>	<u>Subject</u>
1	August 13, 2015	<ul style="list-style-type: none">• Increase the total obligated USAID amount by \$1,620,000, from \$1,462,721 to \$3,082,721. To include the following programs: "Strengthening Transparency and Integrity in Climate Financial Governance" and "Electoral Observation of Persons with Disabilities of the Dominican Republic 2015-2016". <p>Change of payment method to advance.</p> <p>Extend the funds obligated availability date for program expenditures until December 19, 2016.</p>
2	December 12, 2016	<ul style="list-style-type: none">• Replace the currently designated agreement officer representative Mr. Luis Soto with Mrs. Lissette Dumit and the currently designated alternate agreement officer representative Mrs. Lissette Dumit with Mrs. Rosanna Medina.
3	July 14, 2017	<ul style="list-style-type: none">• Increase the total obligated USAID amount by \$1,300,001.45, from \$3,082,721.00 to \$4,382,722.45.• Extend the funds obligated availability date for program expenditures until June 30, 2018.
4	September 19, 2017	<ul style="list-style-type: none">• Replace the designated Agreement Officer Representative (AOR) Mrs. Lissette Dumit with . Montserrat Acosta and the designated alternate AOR Mrs. Rosanna Medina with Mrs. Lissette Dumit.
5	September 27, 2017	<ul style="list-style-type: none">• Increase the total obligated USAID amount by \$121 from \$4,382,722.45 to \$4,382,843.45.
6	December 5, 2017	<ul style="list-style-type: none">• Replace the designated AOR Mrs. Montserrat Acosta with Mrs. Angela Cardenas for this award.
7	June 19, 2018	<ul style="list-style-type: none">• Extend the estimated completion date from June 21, 2018 to August 21, 2020.• Change specified key personnel for this award. Replace Mrs. Rosalía Sosa Pérez with Mr. Carlos E. Pimentel Florenzán.
8	June 27, 2018	<ul style="list-style-type: none">• Increase the total obligated USAID amount by \$1,000,000, from \$4,382,843.45 to \$5,382,843.45.• Extend the funds obligated availability date for Program expenditures of June 30, 2018 until September 30, 2019 for this award.
9	December 20, 2018	<ul style="list-style-type: none">• Replace the currently designated AOR Mrs. Angela Cardenas with Mr. Jason Grullón for this award.

10	July 11, 2019	<ul style="list-style-type: none"> • Increase the total obligated USAID amount by \$1,017,156.55, from \$5,382,843.45 to \$6,400,000. • Extend the funds obligated availability date for program expenditures of September 30, 2019 until August 21, 2020 for this award.
11	August 13, 2019	<ul style="list-style-type: none"> • Increase the total estimated and obligated USAID amounts by \$900,000, from \$6,400,000 to \$7,300,000. • Extend the estimated completion date from August 21, 2020 until June 30, 2021. • Extend the funds obligated availability date for program expenditures until June 30, 2021. • Increase the cost-sharing amount by \$135,000, from \$960,000 to \$1,095,000. • Review of the award budget. • Review the Program description to add more activities to this award.
12	June 26, 2020	<ul style="list-style-type: none"> • Increase the total estimated and obligated USAID amounts by \$1,650,000 from \$7,300,000 to \$8,950,000. • Increase the cost-sharing amount by \$247,500 from \$1,095,000 to \$1,342,500. • Review of the award budget. • Review the Program description to add more activities to this award.
13	June 30, de 2021	<ul style="list-style-type: none"> • Increase the total estimated USAID amount by \$990,000 from \$8,950,000 to \$9,940,000. • Cost sharing increased by \$148,500 from \$1,342,500 to \$1,491,000. • Review of the award budget. • Program revision to add more activities to this award. • Extend the estimated completion date from June 30, 2021 to June 30, 2022.

II. Audit Objectives

The general objective of this work was to conduct a financial audit of USAID resources managed by Participación Ciudadana, through Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice", from October 1, 2020 to September 30, 2021, in accordance with:

USAID Financial Audit Guide for Foreign Organizations revised August 2021;

U.S. Generally Accepted Government Auditing Standards (GAGAS or the Yellow Book); hereafter referred to as GAGAS, issued by the Comptroller General of the United States Government Accountability Office; and, as applicable;

International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB), in conjunction with GAGAS; and

The International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI) for public-sector audits, in conjunction with GAGAS.

II. Audit Objectives (continued)

A. Schedule of Expenditure of USAID Award

Our financial audit of the funds provided by USAID was performed in accordance with U. S. Government Auditing Standards and accordingly included tests of the accounting records as deemed necessary under the circumstance. The specific objectives of the USAID funds are to:

- A. Express an opinion on whether the Schedule of Expenditure of USAID Award reasonably presents in all its significant aspects, the income and disbursements, the facilities and technical assistance provided directly by USAID, from October 1, 2020 to September 30, 2021, in accordance with the terms of the agreements and with the principles of cash-based accounting.
- B. Evaluate the Participacion Ciudadana's internal control related to the USAID-funded Project, 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 Participacion Ciudadana complied, in all material respects, with agreement terms and applicable laws and regulations related to USAID-funded Project.
- D. Perform an audit of the indirect cost rate(s) if Participacion Ciudadana has been authorized to charge indirect costs to USAID using provisional rates and USAID has not yet negotiated final rates with the beneficiary.
- E. Determine if Participacion Ciudadana has taken adequate corrective action on prior audit report recommendations.

We designed procedures and financial 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.

B. Cost Sharing Schedule Review

We review the Cost Sharing Schedule contributions to:

Determine whether cost sharing contributions were provided and accounted for by the recipient in accordance with the terms of the agreement.

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 audit procedures implemented during our review were:

A) *Schedule of Expenditure of USAID Award*

We examined the Schedule of Expenditure of USAID Award for USAID Project, including the budgeted amounts by category and major items; the revenues received from USAID/Dominican Republic from October 1, 2020 to September 30, 2021, the costs reported by Participacion Ciudadana as incurred during this period, and the commodities/technical assistance directly procured by USAID for Participacion Ciudadana, use.

1. We reviewed direct and indirect costs billed to and reimbursed by USAID/Dominican Republic and costs incurred but pending reimbursement by USAID/Dominican Republic, identifying and quantifying any questioned costs. All costs that are not supported with adequate documentation or are not in accordance with the agreement terms were reported as questioned. Questioned costs that are pending reimbursement by USAID/Dominican Republic were identified in the notes to the Schedule of Expenditure of USAID Award as not reimbursed by USAID.

III. Audit Scope (continued)

2. We reviewed general and Project ledgers to determine whether costs incurred were properly recorded. We reconciled direct costs billed to, and reimbursed by USAID to the Project and general ledgers.
3. Review the procedures used to control the funds, including transfer of funds to contracted financial institutions or other implementing entities. Review the bank statements and the controls on those bank accounts and whether they are earning interest and maintaining its value, and if they were reimbursed to USAID, and are not mixed with other bank accounts.
4. Determine whether advances of funds were justified with documentation, including reconciliations of funds advanced, disbursed, and available. Ensure that all funds received by Participación Ciudadana were appropriately recorded in its Program accounting records, and those records were periodically reconciled with information provided by USAID.
5. Determine whether Program income was added to funds used to further maximize eligible Program objectives, to finance the non-federal share of the Program, or deducted from Program costs, in accordance with USAID regulation, other implementing guidance, or the terms and conditions of the Agreement.
6. Review procurement procedures and services contract to ensure the use of sound commercial practices, including competition, price reasonableness, as well as ensuring that adequate controls were in place over the qualities and quantities received.
7. Review direct salary charges to determine whether salary rates were reasonable for the position, in accordance with those approved by USAID/Dominican Republic and supported by appropriate payroll records. This review included:
 - a) Determine if overtime was charged to the Program and whether it was allowable under the term of the Agreement.
 - b) Determine whether allowances and fringe benefits received by employees were in accordance with the Agreement and applicable laws and regulations. Question unallowable salary charges in the Schedule of Expenditure of USAID Award.
8. Review travel and transportation charges to determine whether they were adequately supported and approved. Travel charges that were not supported with adequate documentation or not in accordance with agreements and regulations were questioned in the Schedule of Expenditure of USAID Award.
9. Review whether assets exist and/or supplies were procured by the recipient or directly procured by USAID for the Program's use, in order to determine whether:
 - a) They were accounted.
 - b) Control procedures exist and have been placed in operation to adequately safeguard the assets.
 - c) The assets were used for intended purposes set forth in the Agreement.

As part of the procedures to determine if assets were used for intended purposes, we performed end-use reviews for an appropriate sample of all assets based on the control risk assessment. End-use reviews usually include Project site visits to verify that assets exist or were used for their intended purposes in accordance with the term of the Agreement. The cost of all assets whose existence or proper use in accordance with the Agreement cannot be verified, are questioned in the Schedule of Expenditure of USAID Award.
10. Review technical assistance and services procured by Participación Ciudadana, as well as those directly procured by USAID/Dominican Republic for Participación Ciudadana's use, in order to determine whether these were used for their intended purposes in accordance with the term of the Agreement. The cost of technical assistance and services not properly used in accordance with the term of the Agreement, if any, are questioned in the Schedule of Expenditure of USAID Award.
11. Review whether technical assistance and services were contracted from a non-U.S. contractor. For these costs, we performed additional audit procedures described in the other paragraphs, unless Participación Ciudadana has separately contracted for an audit of these costs.

III. Audit Scope (continued)

12. Review whether invitations to tender and allocation of subprojects to contractors were performed in accordance with policies and procedures set forth by the contractual law of Participación Ciudadana.
13. Perform the review of periodic technical reports issued by the appointed teams, regarding the works agreed that support investments for the Program implementation, such as television, radio and newspaper publications.

B) *Internal Control Structure*

We reviewed and evaluated the beneficiary internal control related to USAID/Dominican Republic's Program, 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 work documentation papers under the following categories:
 - a) Existence or occurrence.
 - b) Completeness.
 - c) Rights and obligations.
 - d) Valuation.
 - e) Presentation and disclosure.
4. We evaluate the control environment, the adequacy of the accounting system and control procedures; emphasizing the policies and procedures that pertain to Participación Ciudadana's ability to record, process, summarize and report financial data consistent with the assertions embodied in the fund accountability statement and to ensure compliance with the term of the Agreement, laws and applicable regulations. This evaluation included ensuring that:
 - a) The charges to the Program are proper and duly supported.
 - b) Managing cash on hand and in bank accounts.
 - c) Procuring goods and services.
 - d) Managing inventory and receiving functions.
 - e) Managing personnel functions such as timekeeping, salaries and benefits.
 - f) Managing and disposing of assets purchased either by Participación Ciudadana, or directly by USAID.
 - g) Ensuring compliance with Agreement terms and applicable laws and regulations that collectively have a material impact on the Schedule of Expenditure of USAID Award.
5. Evaluate internal control established to ensure compliance with cost-sharing requirements, including both provision and management of the contributions.
6. Include and evaluate other policies and procedures that may be relevant if they pertain to data that we use in applying auditing policies and procedures that refer to non-financial data that we use in analytical procedures.

C) *Compliance with Agreement Terms and Applicable Laws and Regulations*

In planning and conducting the tests of compliance, we consider:

1. Identifying the agreement terms and pertinent laws and regulations and determine which of those, if not observed, could have a direct and material effect on the fund accountability statement. Therefore, we:
 - a) List all the clauses contained in the agreement that conjunctively, if not observed, could have a direct and material effect on the Schedule of Expenditure of USAID Award.

III. Audit Scope (continued)

- b) Assess the inherent risk and control risk that material noncompliance could occur of the compliance requirements in the agreement terms.
 - c) Determine the nature, timing and extent of audit steps and procedures to test for errors, fraud and illegal acts that provide reasonable assurance of detecting both intentional and unintentional instances of noncompliance with agreement terms and applicable laws and regulations that could have a material effect on the Schedule of Expenditure of USAID Award.
 - d) Prepare a summary audit documentation that identifies each of the specific compliance requirements included in the review, the results of the inherent risk evaluations, control and combined (detection) and for each of the requirements, the audit procedures used to test for compliance with each of the requirements based on the risk assessment, and the results of the compliance testing for each requirement.
2. Determining if payments have been made in accordance with the agreement terms and applicable laws and regulations.
 3. Determining if funds have been expended for purposes not authorized or not in accordance with applicable agreement terms.
 4. Identifying any cost not considered appropriate, classifying and explaining why these costs are questioned.
 5. Determining whether assets procured by Participación Ciudadana or directly procured by USAID for the Program use, exist or are used for their intended purposes in accordance with the terms of the Agreement.
 6. Determining whether any technical assistance and services procured by Participación Ciudadana or directly procured by USAID for the Program, have been used for their intended purposes in accordance with the terms of the Agreement.
 7. Determining if the amount of cost-sharing funds was calculated and accounted for as required by the Agreement and related agreements or applicable cost principles.
 8. Determining if the cost-sharing funds were provided in accordance with the terms of the Agreement and quantify any shortfalls.
 9. Determining whether the people that received services and benefits were eligible to receive them.
 10. Determining whether the Program financial reports (including those on the status of cost-sharing) and advance requests and reimbursements contain information that is supported by the accounting records.
 11. Determining whether Participación Ciudadana holds advances of Schedule of Expenditure of USAID Award in interest-bearing accounts, and whether Participación Ciudadana remitted to USAID any interest earned on those advances, with the exception of up to \$500 annually which Participación Ciudadana may hold to cover administrative expenses. If Participación Ciudadana was required to place Schedule of Expenditure of USAID Award in an interest-bearing bank account, but did not, we determined the amount of interest Participación Ciudadana was expected to receive and if the amount should be considered as an ineligible cost.

D) Costs-Sharing Schedule

We reviewed the cost-sharing schedule from October 1, 2020 to September 30, 2021, in accordance with the Guidelines established by USAID, in order to determine whether the schedule is reasonably presented in conformity with the accounting basis used by Participación Ciudadana in the preparation of said schedule and whether contributions were provided by Participación Ciudadana in accordance with the terms of the Agreement. We reported as questioned all cost-sharing contributions that are ineligible or unsupported.

III. Audit Scope (continued)

E) Follow up on previous recommendations

Review the status of corrective actions taken in relation to previous audit findings and recommendations.

F) Indirect Cost Rates

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

- a) The distribution or allocation base includes all costs that benefit from indirect activities.
- b) The distribution or allocation base is consistent with the indirect cost rate negotiated with USAID, if applicable.
- c) The pooling of indirect costs includes only costs authorized by USAID agreements and applicable cost principles.
- d) The indirect cost rates obtained by dividing the indirect cost pool by the base are calculated correctly.
- e) The costs included in this calculation are reconciled with the total costs shown in the beneficiary's audited general-purpose financial statements.

IV. Audit Results

(A) Schedule of Expenditure of USAID Award

The Schedule of Expenditure of USAID Award of the Program "Civil Society Action for Accountable Security and Justice", Cooperative Agreement No. AID-517-A-15-00006 between Participación Ciudadana and USAID, presents fairly revenues received and costs incurred from October 1, 2020 to September 30, 2021, in accordance with the terms of the Agreement and based on the accounting described in note 2 to the Schedule of Expenditure of USAID Award and what is established in note 6 Sub-Agreements.

(B) Internal Control Structure

The results of our evaluation indicate that Participación Ciudadana, has the ability to record the income and disbursements of the Cooperative Agreement No. AID-517-A-15-00006 between Participación Ciudadana and USAID.

As can be seen in note 5, there is a total excess in execution in relation to the budget for the FINJUS executor of US\$264,037. According to the review of the items, the largest surpluses are presented in other direct costs and in equipment, at the close of September 30, 2021.

Management indicates that the item of equipment was affected by the pandemic in acquisition costs, as well as other direct costs, in order to carry out the activities with the necessary number of people, the places had to be larger to avoid contagion and this required a higher investment cost.

(C) Compliance with Agreements Terms and Applicable Laws and Regulations

Our review determined that Participación Ciudadana has complied with all material aspects of the terms of the agreement with USAID and with applicable laws and regulations.

However, as can be seen in note 5, there is a total excess in execution in relation to the budget for the FINJUS executor of US\$264,037. According to the review of the items, the largest surpluses are presented in other direct costs and in equipment, at the close of September 30, 2021.

Management indicates that the item of equipment was affected by the pandemic in acquisition costs, as well as other direct costs, in order to carry out the activities with the necessary number of people, the places had to be larger to avoid contagion and this required a higher investment cost.

(D) Follow-Up on the Recommendations of Previous Audits

Recommendations from previous audits-predecessor auditors:

Audit report as of September 30, 2019

Findings reported in the audit report dated August 19, 2021:

<u>Number</u>	<u>Findings</u>	<u>Recommendation</u>	<u>Status</u>	<u>Comment</u>
1	Use of retained interest to cover administrative expenses of the Program.	Record all interest income as part of the accounting statement.	Closed	Recommendation accepted.
2	VAT payments with Program resources without USAID approval.	Do not record VAT payments with Program resources without the approval of USAID.	Closed	Recommendation accepted.

September 30, 2020

Findings reported in the audit report dated August 08, 2022:

<u>Number</u>	<u>Findings</u>	<u>Recommendation</u>	<u>Status</u>	<u>Comment</u>
1	Records of interest generated	Reconsidering the current form of registration, using income accounts - return of interest, using them for the program's own administrative activities.	In process	Recommendation partially applied. An expense account is maintained to record returns.
2	VAT payments with Program resources without USAID approval.	That VAT payments with Program resources without USAID approval be recorded in the corresponding period, including the definitions that should be stated in them.	Closed	Recommendation accepted.
3	Direct compensation in account of funds received	Direct compensation in the account of funds received, records are kept based on the accounting policy that has been set for the program and periodically validate that they correspond to the funds that have been received.	Closed	Recommendation accepted.

- | | | | | |
|---|--|---|------------|--|
| 4 | Balance pending execution for sub-contract agreements. | The balance pending execution of the subcontracted agreements, we suggest evaluating the current record, so that a periodic validation is carried out on what is actually registered with the reported execution, maintaining a balance between the costs incurred and the timely reconciliation of availability. | In process | The expense record for the total progress is still maintained. |
|---|--|---|------------|--|

IV. Audit Results (Continued)

(E) Indirect Cost Rates

The Cooperative Agreement No. AID-517-A-15-00006 was authorized to charge specific indirect costs without the use of an assigned indirect cost rate.

(F) Cost-Sharing Schedule

We have reviewed the cost-sharing charter of the Cooperative Agreement No. AID-517-A-15-00006. We verified that cost-sharing contributions were made and accounted for in accordance with the terms of the agreement and the needs of the Program.

V. Management's Comment

This report was discussed dated August 2, 2023 with Participación Ciudadana's management and the corresponding officials in charge of the Program in the United States Agency for International Development (USAID), who agreed with its contents.



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August 2, 2023
Santo Domingo, Dominican Republic

***Independent Auditors' Report on the
Schedule of Expenditure of USAID Award***

**Board of Directors
Participación Ciudadana
Wenceslao Alvarez Street No. 8, University Area
Santo Domingo, Dominican Republic**

We have audited the Schedule of Expenditure of USAID Award of United States Agency for International Development (USAID) resources managed by Participación Ciudadana, implementation of the Program "Civil Society Action for Accountable Security Justice" under Cooperative Agreement No. AID 517-A-15-00006 (the Agreement), signed by USAID and Participación Ciudadana, from October 1, 2020 to September 30, 2021. Schedule of Expenditure of USAID Award is the responsibility of Participación Ciudadana's management. Our responsibility is to express an opinion, based on our audit.

We conducted our audit of the Schedule of Expenditure of USAID Award 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 Schedule of Expenditure of USAID Award is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the Schedule of Expenditure of USAID Award. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule of Expenditure of USAID Award referred to above presents fairly, in all material respects, Project revenues, cost incurred and reimbursed and commodities and technical assistance directly procured by USAID for the Projects for the year ended on such date, in accordance with the terms of the agreement and in accordance with the accounting basis described in Note 1.

In accordance with U.S. Government Auditing Standards, we have also issued our reports dated August 2, 2023 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 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.

August 2, 2023
Santo Domingo, Dominican Republic



Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

<u>Elements</u>	<u>Agreement Budget (a)</u>	<u>Actual revenues and expenditures</u>	<u>Accumulated Revenues and expenditures</u>	<u>Questioned costs</u>		<u>Note</u>
				<u>Ineligible</u>	<u>Unsupported</u>	
				<u>US\$</u>	<u>US\$</u>	
	10/01/2020 to 09/30/2021 US\$	10/01/2020 to 09/30/2021 US\$	10/01/2015 to 09/30/2021 US\$			
Revenues:						
USAID contribution	1,998,552	1,854,820	8,712,213	-	-	3,4
Interest income	-	961	3,308	-	-	3
Interest reimbursed to USAID	-	(461)	(973)	-	-	
Total revenues	1,998,552	1,855,320	8,714,548	-	-	
Costs incurred:						
Personnel	295,307	304,170	2,269,143	-	-	4
Fringe benefits	160,859	103,436	648,882	-	-	4
Travel	22,480	2,106	54,579	-	-	4
Equipment	23,861	5,793	107,081	-	-	4
Supplies	9,069	2,678	94,390	-	-	4
Contractual (Note 6)	977,590	1,254,369	3,752,571	-	-	4
Other direct costs	475,712	147,371	1,610,164	-	-	4
Indirect costs	33,674	19,133	124,120	-	-	4
Total costs incurred	1,998,552	1,839,057	8,660,931	-	-	
Cash balance	-	16,263	53,617	-	-	4

(a) The budget was determined considering 71% of year 6 and 29% of year 7.

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Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

1. Significant Accounting Policies

(a) Basis of Preparation of the Schedule of Expenditures of USAID Award

Participación Ciudadana has a budgetary account held by registration of revenues and costs month by month. The accumulation of the revenue and cost generates the schedule of expenditures of USAID awards, which is audited for the period closed as of September 30, 2021.

The schedule of expenditures of USAID awards revenue corresponds to flow of funds received from USAID. Cost of the schedule of expenditures of USAID awards, corresponds to funds disbursed in payment of the costs incurred.

(b) Basis of preparation of budget

Budget of the project presented at the schedule of expenditures of USAID award has been prepared in accordance with the budget approved by USAID. This budget is expressed in USD.

(c) Monetary Unit

The schedule of expenditures of USAID awards is in US\$ dollar and the exchange rate indicated in the notes. The USD exchange rate is calculated based on the rate at the time the funds were disbursed by USAID.

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Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

2. Revenues Received from USAID

Is detailed by the following receipts:

Date	Rate	Participación Ciudadana		FINJUS		CCCJ		Total	
		RD\$	US\$	RD\$	US\$	RD\$	US\$	RD\$	US\$
October 16, 2020	58.14	9,741,149	167,546	2,146,942	36,927			11,888,091	204,474
October 29, 2020	58.14	6,596,851	113,465	1,685,934	28,998			8,282,785	142,463
Dicember 11, 2020	58.14	2,299,477	39,551	2,424,707	41,705			4,724,184	81,255
January 4, 2021	58.14	5,298,048	91,126	2,051,793	35,291			7,349,841	126,416
February 8, 2021	58.14	4,429,362	76,184	2,167,521	37,281			6,596,883	113,465
March 3, 2021	57.85	2,029,721	35,086	2,399,636	41,480			4,429,357	76,566
April 21, 2021	56.83	6,164,401	108,471	4,694,217	82,601	2,239,480	39,407	13,098,098	230,479
May 10, 2021	56.83	2,513,333	44,225	2,116,826	37,248	4,367,641	76,854	8,997,800	158,328
July 16, 2021	56.83	12,435,076	218,812	5,543,550	97,546	5,900,000	103,818	23,878,626	420,176
August 11, 2021	56.83	2,160,750	38,021	6,849,193	120,521	2,950,000	51,909	11,959,943	210,451
September 10, 2021	56.83	1,878,263	33,051	3,278,863	57,696	-	-	5,157,126	90,747
	57.34	55,546,431	965,538	35,359,182	617,294	15,457,121	271,988	106,362,734	1,854,820

Interest earned (Note 4)	RD\$	Rate	US\$
	55,111	57.34	961
	55,111	57.34	961

The excess of US\$461 was reimbursed to USAID on September 30, 2021, through Check No. 5699.

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From October 1, 2020 to September 30, 2021

3. Expenses Incurred and Liquidated

Category	Accumulated previous US\$	Executed in the period US\$	Cumulative As of September 30, 2021 US\$	Program budget US\$	Available budget as of September 30, 2021 US\$
Personnel	2,834,121	655,098	3,489,219	3,955,343	466,124
Fringe benefits	739,950	171,761	911,711	1,253,916	342,205
Travels	52,473	2,783	55,256	150,946	95,690
Equipment	110,937	6,760	117,697	157,014	39,317
Supplies	109,517	7,281	116,798	242,266	125,468
Contracts	459,779	374,796	834,575	1,361,246	526,671
Other direct costs	2,282,395	581,741	2,864,136	3,358,835	494,699
Indirect costs	232,702	38,837	271,539	390,434	118,895
	6,821,874	1,839,057	8,660,931	10,870,000	2,209,069

A detail of the budgets and costs incurred by executor is as follows:

Category	Program budget			Total	Accumulated previous			Total	Budget of period			Total	Executed in the period			Total	Cumulative implementation			Total	Available 09-30-2021			Total
	Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$		Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$		Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$		Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$		Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$		Participación Ciudadana US\$	FINJUS US\$	CCCJ US\$	
Personnel	2,363,939	1,081,284	510,120	3,955,343	1,964,973	869,148	-	2,834,121	295,307	151,518	162,733	609,558	304,170	169,055	181,873	655,098	2,269,143	1,038,203	181,873	3,489,219	94,796	43,081	328,247	466,124
Fringe benefits	737,054	316,801	200,061	1,253,916	545,446	194,504	-	739,950	160,859	54,546	65,680	281,085	103,436	38,833	29,492	171,761	648,882	233,337	29,492	911,711	88,172	83,464	170,569	342,205
Travels	134,719	-	16,227	150,946	52,473	-	-	52,473	-	-	5,411	27,891	2,106	-	677	2,783	54,579	-	677	55,256	80,140	-	15,550	95,690
Equipment	149,333	7,681	-	157,014	101,288	9,649	-	110,937	23,861	-	-	23,861	5,793	967	-	6,760	107,081	10,616	-	117,697	42,252	(2,935)	-	39,317
Supplies	136,106	102,651	3,509	242,266	91,712	17,805	-	109,517	9,069	12,429	-	21,498	2,678	2,046	2,557	7,281	94,390	19,851	2,557	116,798	41,716	82,800	952	125,468
Contracts	1,217,638	123,082	20,526	1,361,246	357,611	102,168	-	459,779	270,703	162,500	10,263	443,466	372,246	-	2,550	374,796	729,857	102,168	2,550	834,575	487,781	20,914	17,976	526,671
Other direct costs	2,564,398	731,459	62,978	3,358,835	1,462,793	819,602	-	2,282,395	475,712	30,000	26,040	531,752	147,371	406,969	27,401	581,741	1,610,164	1,226,571	27,401	2,864,136	954,234	(495,112)	35,577	494,699
Indirect costs	173,480	141,602	75,352	390,434	104,987	127,715	-	232,702	33,674	1,507	24,260	59,441	19,133	10,136	9,568	38,837	124,120	137,851	9,568	271,539	49,360	3,751	65,784	118,895
	7,476,667	2,504,560	888,773	10,870,000	4,681,283	2,140,591	-	6,821,874	1,291,665	412,500	294,387	1,998,552	956,933	628,006	254,118	1,839,057	5,638,216	2,768,597	254,118	8,660,931	1,838,451	(264,037)	634,655	2,209,069

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From October 1, 2020 to September 30, 2021

3. Expenses Incurred and Liquidated (continued)

	Participación Ciudadana	FINJUS	CCCJ	Total	Participación Ciudadana	FINJUS	CCCJ	Total
Personnel	RD\$	RD\$	RD\$	RD\$	US\$	US\$	US\$	US\$
General Coordinator	421,437	-	1,089,000	1,510,437	7,350	-	18,992	26,342
Project coordinator	1,560,000	700,200	244,119	2,504,319	27,206	12,211	4,257	43,674
Directors	2,415,535	-	1,903,557	4,319,092	42,127	-	33,198	75,325
Assistants Administrative Support	1,780,000	-	647,958	2,427,958	31,043	-	11,300	42,343
In charge of evaluation and monitoring	150,000	-	300,000	450,000	2,616	-	5,232	7,848
Technical Assitant	1,042,500	-	-	1,042,500	18,181	-	-	18,181
Articulators	1,551,500	-	118,800	1,670,300	27,058	-	2,072	29,130
Accountant	914,760	-	283,140	1,197,900	15,953	-	4,938	20,891
Accounting Assistant	174,500	-	220,000	394,500	3,043	-	3,837	6,880
Social networks and communications	352,098	-	-	352,098	6,141	-	-	6,141
Internal comunicaciones	415,000	-	-	415,000	7,238	-	-	7,238
Computer technician	543,500	-	-	543,500	9,479	-	-	9,479
Technician	866,614	7,881,600	-	8,748,214	15,114	137,454	-	152,568
Promoter	1,237,500	-	-	1,237,500	21,582	-	-	21,582
Administrative assistant	1,342,444	-	174,240	1,516,684	23,412	-	3,039	26,451
Project Assistants	510,937	889,500	-	1,400,437	8,911	15,513	-	24,424
Concierge	378,615	-	708,400	1,087,015	6,603	-	12,354	18,957
Messenger	176,421	222,300	-	398,721	3,077	3,877	-	6,954
Volutter assistant	447,589	-	-	447,589	7,806	-	-	7,806
Mediator	-	-	540,258	540,258	-	-	9,422	9,422
Psychologist	-	-	1,059,000	1,059,000	-	-	18,469	18,469
IRC Manager	-	-	1,138,200	1,138,200	-	-	19,850	19,850
Manager	-	-	-	-	-	-	-	-
Other attendees	680,000	-	881,435	1,561,435	11,859	-	15,372	27,231
General services	480,000	-	1,120,485	1,600,485	8,371	-	19,541	27,912
	17,440,950	9,693,600	10,428,592	37,563,142	304,170	169,055	181,873	655,098

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From October 1, 2020 to September 30, 2021

3. Expenses Incurred and Liquidated (continued)

	Participación Ciudadana <u>RD\$</u>	FINJUS <u>RD\$</u>	CCCJ <u>RD\$</u>	Total <u>RD\$</u>	Participación Ciudadana <u>US\$</u>	FINJUS <u>US\$</u>	CCCJ <u>US\$</u>	Total <u>US\$</u>
Suplies								
Expendable material	115,277	117,333	146,628	379,238	2,010	2,046	2,557	6,613
Educational material	38,284	-	-	38,284	668	-	-	668
Audit	-	-	-	-	-	-	-	-
Fuel	-	-	-	-	-	-	-	-
Telephone, fax e internet	-	-	-	-	-	-	-	-
	<u>153,561</u>	<u>117,333</u>	<u>146,628</u>	<u>417,522</u>	<u>2,678</u>	<u>2,046</u>	<u>2,557</u>	<u>7,281</u>
Contractual								
Fees								
Technical assistance fees	21,162,119	-	146,189	21,308,308	369,064	-	2,550	371,614
Professional fees contracted	182,430	-	-	182,430	3,182	-	-	3,182
	<u>21,344,549</u>	<u>-</u>	<u>146,189</u>	<u>21,490,738</u>	<u>372,246</u>	<u>-</u>	<u>2,550</u>	<u>374,796</u>

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3. Expenses Incurred and Liquidated (continued)

	Participación Ciudadana <u>RD\$</u>	FINJUS <u>RD\$</u>	CCCJ <u>RD\$</u>	Total <u>RD\$</u>	Participación Ciudadana <u>US\$</u>	FINJUS <u>US\$</u>	CCCJ <u>US\$</u>	Total <u>US\$</u>
Other direct costs								
Activities and meeting								
Security activities	5,007,645	22,822,808	434,206	28,264,659	87,332	398,026	7,572	492,930
Transparency initiative activities	195,398	-	-	195,398	3,408	-	-	3,408
Civil participation activites	2,095,282	2,610	-	2,097,892	36,541	46	-	36,587
	<u>7,298,325</u>	<u>22,825,418</u>	<u>434,206</u>	<u>30,557,949</u>	<u>127,281</u>	<u>398,072</u>	<u>7,572</u>	<u>532,925</u>

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3. Expenses Incurred and Liquidated (continued)

Other	Participación Ciudadana <u>RD\$</u>	FINJUS <u>RD\$</u>	CCCJ <u>RD\$</u>	Total <u>RD\$</u>	Participación Ciudadana <u>US\$</u>	FINJUS <u>US\$</u>	CCCJ <u>US\$</u>	Total <u>US\$</u>
Publications	1,147	-	-	1,147	20	-	-	20
Courier services	4,426	-	39,774	44,200	77	-	694	771
Rent	29,941	-	715,958	745,899	522	-	12,486	13,008
Fuel	144,544	-	-	144,544	2,521	-	-	2,521
Telephone, fax, internet	441,674	510,175	163,850	1,115,699	7,703	8,897	2,858	19,458
Insurance	86,634	-	-	86,634	1,511	-	-	1,511
Bank charges	174,804	-	-	174,804	3,049	-	-	3,049
Other	268,748	-	217,376	486,124	4,687	-	3,791	8,478
Total other	1,151,918	510,175	1,136,958	2,799,051	20,090	8,897	19,829	48,816
Total other direct costs	8,450,243	23,335,593	1,571,164	33,357,000	147,371	406,969	27,401	581,741

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4. Cash Balance

	Participación Ciudadana		FINJUS		CCCJ		Total	
	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>
<i>Availability as of september 30, 2020</i>	(252,620)	1,814	1,937,381	35,540	-	-	1,684,759	37,354
<i>Detail executed during the period:</i>								
Revenues the period	55,546,431	968,654	35,359,182	616,616	15,457,121	269,551	106,362,734	1,854,820
Revenues interest	55,111	961	-	-	-	-	55,111	961
Incurring cost	(54,874,343)	(956,934)	(36,012,322)	(628,006)	(14,572,120)	(254,118)	(105,458,783)	(1,839,057)
Interest reimbursed to USAID (note 3)	(26,439)	(461)	-	-	-	-	(26,439)	(461)
<i>Availability as of september 30, 2021</i>	448,140	14,034	1,284,241	24,150	885,001	15,433	2,617,382	53,617

	Participación Ciudadana		FINJUS		CCCJ		Total	
	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>	<u>RD\$</u>	<u>US\$</u>
<i>Availability as of september 30, 2021</i>								
<i>Cash</i>								
Petty cash	10,000	174	10,000	174	63,000	1,099	83,000	1,447
BHD Léon	439,149	7,659	-	-	1,703,925	29,714	2,143,074	37,373
Popular Dominican	-	-	3,580,681	62,446	-	-	3,580,681	62,446
	<u>449,149</u>	<u>7,833</u>	<u>3,590,681</u>	<u>62,620</u>	<u>1,766,925</u>	<u>30,813</u>	<u>5,806,755</u>	<u>101,262</u>
<i>More:</i>								
Advances	1,455,468	25,383	-	-	8,622	150	1,464,090	25,533
Accounts receivable (b)	489,665	8,540	-	-	507,894	8,858	997,559	17,398
	<u>1,945,133</u>	<u>33,920</u>	<u>-</u>	<u>-</u>	<u>516,516</u>	<u>9,007</u>	<u>2,461,649</u>	<u>42,928</u>
<i>Less:</i>								
Accounts payable (c)	(1,835,304)	(32,007)	(2,306,448)	(40,224)	(1,282,393)	(22,365)	(5,424,145)	(94,596)
Accruals payable (d)	(471,954)	(8,231)	-	-	(116,047)	(2,024)	(588,001)	(10,255)
	<u>(2,307,258)</u>	<u>(40,238)</u>	<u>(2,306,448)</u>	<u>(40,224)</u>	<u>(1,398,440)</u>	<u>(24,389)</u>	<u>(6,012,146)</u>	<u>(104,851)</u>
VAT refund to USAID FY 2018/2019	361,115	6,354	-	-	-	-	361,115	6,354
Exchange variation (a)	-	6,163	-	1,753	-	-	-	7,916
Availability as of september 30, 2021	<u>448,139</u>	<u>14,034</u>	<u>1,284,233</u>	<u>24,150</u>	<u>885,001</u>	<u>15,433</u>	<u>2,617,374</u>	<u>53,617</u>

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4. Agreement Balance (continued)

- (a) The exchange variation originates from recognizing, for presentation purposes in both currencies, at the average exchange rate used by USAID for disbursements from October 1, 2020 to September 30, 2021, this item amounted to US\$6,163.
- (b) Corresponds to reimbursement to the USAID project for payroll, withholdings and taxes from October 1, 2020 to September 30, 2021, for a total amount of RD\$489,665. These funds were reimbursed to the USAID project in the 2022 period by bank transfer.
- (c) Corresponds to purchase orders for goods or services received, of which the suppliers had not issued the final invoice from October 1, 2020 to September 30, 2021, because the TAX exemption was being processed.
- (d) Corresponds to income tax withholdings for the month of September 2021 for a total amount of RD\$131,791, employee withholdings by law RD\$311,430 and TAX withholdings for RD\$2,293. During the month of October 2021, all of these balances were paid and previously approved by USAID.

5. Sub-Agreement

Fundación Institucionalidad y Justicia, Inc., (FINJUS)

In June 22, 2015, Participación Ciudadana subscribed the sub-agreement No. AID-517-15-00006-01 with Fundación Institucionalidad y Justicia, Inc. (FINJUS) for work performed under the Program “Civil Society Action for Accountable Security and Justice” funded by USAID, Mission Dominican Republic, and managed by Participación Ciudadana with maturity dated on August 21, 2021. The budget for the sub-agreement is \$1,999,996 contributed by USAID. from October 1, 2020 to September 30, 2021, this sub-agreement amounted to \$2,184,559.

FINJUS 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.

The line of contracts includes the amount executed of the transferred funds by Participación Ciudadana as advance of working capital to the sub-executor FINJUS. The budget availability from October 1, 2020 to September 30, 2021, found on note 3.

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5. Sub-Agreement (continued)

Casa Comunitaria de la Justicia, Inc. (CCCJ)

On April 1, 2021, Participación Ciudadana subscribed Cooperation sub-agreement no. AID-517-A-15-00006-01 with the Casa Comunitaria de la Justicia, Inc. (hereinafter CCCJ) for the work carried out under the “Civil Society Action for Accountable Security and Justice”, Program, financed with funds from USAID, Mission in the Dominican Republic, and administered by Participación Ciudadana, which will expire on March 31, 2022. The amount budgeted for this sub-agreement is \$588,774 to be contributed by USAID.

The Casa Comunitaria de la Justicia, Inc. emerged as a project in 2005 under the auspices of the United States Agency for International Development (USAID) and Participación Ciudadana. The CCCJ was established as a non-profit association on December 11, 2013, receiving its legal incorporation from the Attorney General's Office on January 16, 2014. Protected by national precepts and regulations, as well as international treaties ratified by the country in terms of human rights, the Casa Comunitaria de la Justicia, Inc., exist and have a reason to be contributing to the access to justice of the most vulnerable sectors of the Dominican Republic.

Its mission is to facilitate access to justice and to the municipality for resident communities and those in vulnerable conditions, promote and sponsor the processes of resolution of social, family and community conflicts, promote citizen education, respect for human rights and a peace culture.

The contract line includes the executed amount of the funds transferred by Participación Ciudadana to the sub-executing agency CCCJ as an advance for working capital. The budget availability and the execution of the funds received from April 1, 2021 to March 31, 2022, can be found in note 3.

The details of contractually incurred costs for FINJUS

<i>Category</i>	<i>Program current budget US\$</i>	<i>implementation accumulated previous 10-01-2020 US\$</i>	<i>Budget of period US\$</i>	<i>Executed in the period US\$</i>	<i>Cumulative implementation 09-30-2021 US\$</i>	<i>Excess or (deficit) 09-30-2021 US\$</i>
Personnel	1,081,284	869,148	151,518	169,055	1,038,203	(43,081)
Fringe benefits	316,801	194,504	54,546	38,833	233,337	(83,464)
Travels	-	-	22,480	-	-	-
Equipment	7,681	9,649	-	967	10,616	2,935
Supplies	102,651	17,805	-	2,046	19,851	(82,800)
Contracts	123,082	102,168	162,500	-	102,168	(20,914)
Other direct costs	731,459	819,602	30,000	406,969	1,226,571	495,112
Indirect costs	141,602	127,715	1,507	10,136	137,851	(3,751)
Total costs	2,504,560	2,140,591	422,551	628,006	2,768,597	264,037

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

from October 1, 2020 to September 30, 2021, the execution of the funds transferred to FINJUS, is as follows:

<i>Category</i>	<i>Availability at start</i> <u>US\$</u>	<i>Received in the period</i> <u>US\$</u>	<i>Total expenses reported the period</i> <u>US\$</u>	<i>Availability</i> <u>US\$</u>
Personnel	11,062	170,059	169,055	12,066
Fringe benefits	1,104	39,306	38,833	1,577
Equipment	(977)	2,778	967	834
Supplies	(181)	2,289	2,046	62
Contracts	16,708	164,982	-	181,690
Other direct costs	52,288	235,890	406,969	(118,791)
Indirect costs	-	1,990	10,136	(8,146)
Total costs	80,004	617,294	628,006	69,292

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

A detail of disbursements made by budget categories of the sub-agreement during the period for FINJUS, is as follows:

Personnel	<u>US\$</u>
Project coordinator	12,211
Technician coordinator	137,454
Justice area technician	-
Project Assistants	15,513
Messenger	3,877

169,055

Fringe benefits	<u>US\$</u>
Other personnel expenses	38,833

38,833

Equipment	<u>US\$</u>
Computations	967

967

Supplies	<u>US\$</u>
Expendable material	2,046

2,046

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

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Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

Other direct costs	<u>US\$</u>
Security activities	398,026
Civic participation activity	46
Telephone, fax and internet	8,897
	<hr/>
	406,969
	<hr/> <hr/>
Indirect cost	<u>US\$</u>
Electricity, water, trash	10,136
Other	-
	<hr/>
	10,136
	<hr/> <hr/>
Total sub-agreement 's costs	<u>628,006</u>
	<hr/> <hr/>

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

The details of contractually incurred costs for CCCJ

<i>Category</i>	<i>Program current budget US\$</i>	<i>implementation accumulated previous 10-01-2020 US\$</i>	<i>Budget of period US\$</i>	<i>Executed in the period US\$</i>	<i>Cumulative implementation 30-09-2021 US\$</i>	<i>Excess or (deficit) 30-09-2021 US\$</i>
Personnel	510,120	-	162,733	181,873	181,873	(328,247)
Fringe benefits	200,061	-	65,680	29,492	29,492	(170,569)
Travels	16,227	-	5,411	677	677	(15,550)
Equipment	-	-	-	-	-	-
Supplies	3,509	-	-	2,557	2,557	(952)
Contracts	20,526	-	10,263	2,550	2,550	(17,976)
Other direct costs	62,978	-	26,040	27,401	27,401	(35,577)
Indirect costs	75,352	-	24,260	9,568	9,568	(65,784)
Total costs	888,773	-	294,387	254,118	254,118	(634,655)

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

From October 1, 2020 to September 30, 2021, the execution of the funds transferred to CCCJ, is as follows:

<i>Category</i>	<i>At the beginning <u>US\$</u></i>	<i>Received in the period <u>US\$</u></i>	<i>Total expenses reported the period <u>US\$</u></i>	<i>Availability <u>US\$</u></i>
Personnel	-	178,403	181,873	(3,470)
Fringe benefits	-	29,752	29,492	260
Travel	-	5,526	677	4,849
Supplies	-	-	2,557	(2,557)
Contracts	-	4,121	2,550	1,571
Other direct costs	-	54,186	27,401	26,785
Indirect costs	-	-	9,568	(9,568)
Total costs	-	271,988	254,118	17,870

A detail of disbursements made by budget categories of the sub-agreement during the period for CCCJ, is as follows:

Personnel	<u>US\$</u>
General coordinator	23,249
Directors	33,198
Assistants administrative support	11,300
In charge of evaluation and monitoring	5,232
Articulators	2,072
Accountant	4,938
Accounting Assistant	3,837
Social networks and communications	-
Administrative assistant	3,039
Concierge	12,354
Messenger	9,422
Psychologist	18,469
IRC Manager	19,850
Manager	-
Other staff	15,372
General services	19,541
	181,873

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

Fringe benefits	<u>US\$</u>
Pension plan contribution	-
Other personnel expenses	29,492
	<hr/>
	29,492
	<hr/> <hr/>
Travel	<u>US\$</u>
Per diem	677
	<hr/>
	677
	<hr/> <hr/>
Supplies	<u>US\$</u>
Expendable material	2,557
	<hr/>
	2,557
	<hr/> <hr/>
Fees	<u>US\$</u>
Technical assistance fees	2,550
	<hr/>
	2,550
	<hr/> <hr/>

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

5. Sub-Agreement (continued)

	CCCJ
Activities and meetings	<u>US\$</u>
Security activities	7,572
	<hr/>
	7,572
Other direct costs	<u>US\$</u>
Security activities	694
Rent	12,486
Telephone, fax, internet	2,858
Other	3,791
	<hr/>
	19,829
	<hr/> <hr/>
Indirect cost	<u>US\$</u>
Electricity, water, trash	4,553
Equipment maintenance	2,828
Maintenance Office	2,187
	<hr/>
	9,568
	<hr/> <hr/>
	<u>US\$</u>
Total sub-agreement's costs	<u>254,118</u>

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

6. Subsequent event

On November 1, 2021, Participación Ciudadana received modification No. 14 in which the committed funds from USAID are increased by \$990,000 from \$8,940,000 to \$9,930,000, revision of the award budget, and revision of the Program to add more activities to this award.

On July 7, 2022, Participación Ciudadana received modification No. 15, is to: (a) Increase the Total Estimated USAID Amount by \$930,000.00, from \$9,940,000.00 to \$10,870,000.00; (b) increase the Total Obligated USAID Amount by \$940,000.00, from \$9,930,000.00 to \$10,870,000.00; (c) increase the Cost-Sharing Amount by \$139,500.00, from \$1,491,000.00 to \$1,630,500.00; (d) extend the Estimated Completion Date from June 30, 2022 to December 31, 2022; (e) extend the funds obligated availability date for program expenditures until December, 31, 2022; (f) revise the Award Budget; and, (g) revise the Program Description to add additional activities for this award.



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**Internal Control Structure
Independent Auditor's Report**

**Board of Directors
Participación Ciudadana
Wenceslao Alvarez Street No. 8, University Area
Santo Domingo, Dominican Republic**

We have audited the Schedule of Expenditure of USAID Award of Participación Ciudadana for the implementation of the Program "Civil Society Action for Accountable Security Justice" under Cooperative Agreement No. AID 517-A-15-00006 (the Agreement) from October 1, 2020 to September 30, 2021, and have issued our report on it dated August 2, 2023. We also reviewed the separate cost-sharing schedule.

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 an 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 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 a 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.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

As can be seen in note 5, there is a total excess in execution in relation to the budget for the FINJUS executor of US\$264,037. According to the review of the items, the largest surpluses are presented in other direct costs and in equipment, at the close of September 30, 2021.

Management indicates that the equipment item is over budget due to various factors. Firstly, at the time of budgeting, the equipment had a certain price, but the costs were affected by the pandemic. This led to difficulties in acquiring the equipment and resulted in increased prices in the local market. Consequently, the other direct costs associated with the equipment are also over budget. Furthermore, during the pandemic, it was necessary to accommodate a larger number of people in order to carry out activities while maintaining the required protocols and adhering to the guidelines issued by the health system and the project. This increased the cost of each activity, as larger spaces had to be secured. In summary, the equipment is over budget due to the pandemic's impact on equipment costs and the need for larger spaces to accommodate the necessary personnel and comply with health and project guidelines.

This report is intended for the information of Participación Ciudadana and U. S., Agency for International Development (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

August 2, 2023
Santo Domingo, Dominican Republic





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Av. José Ortega y Gasset No. 46
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**Compliance with Agreements Terms and Applicable Laws and Regulations
Independent Auditor's Report**

**Board of Directors
Participación Ciudadana
Wenceslao Alvarez Street No. 8, University Area
Santo Domingo, Dominican Republic**

We have audited the Schedule of Expenditure of USAID Award of Participación Ciudadana for the implementation of the Program "Civil Society Action for Accountable Security Justice" under Cooperative Agreement No. AID 517-A-15-00006 (the Agreement) from October 1, 2020 to September 30, 2021, and have issued our report on it dated August 2, 2023. We also reviewed the separate cost-sharing/matching contributions schedule.

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 Schedule of Expenditure of USAID Award 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 Schedule of Expenditure of USAID Award amounts.

Compliance with agreement terms and laws and regulations applicable to a Participación Ciudadana, for Cooperation Agreement No. AID-517-A-15-00006 "USAID-Civil Society Action Project for Security and Justice" is the responsibility of Participación Ciudadana management. As part of obtaining reasonable assurance about whether the Schedule of Expenditure of USAID Award is free of material misstatement, we performed tests of Participación Ciudadana 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 compliance with certain provisions of agreement terms and laws and regulations applicable to the provision of cost-sharing/matching 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 to inform of Participación Ciudadana and USAID. However, once distributed by the parties, this report is a matter of public interest and its distribution will not be restricted.

August 2, 2023
Santo Domingo, Dominican Republic





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**Independent Auditor's Report on the
Cost-Sharing Schedule**

**Board of Directors
Participación Ciudadana
Wenceslao Alvarez Street No. 8, University Area
Santo Domingo, Dominican Republic**

We have reviewed the accompanying cost-sharing schedule of Participación Ciudadana of the “Civil Society Action for Security and Justice” under Cooperative Agreement No. AID-517-A-15-00006 (the Agreement), signed between USAID and Participación Ciudadana, from October 1, 2020 to September 30, 2021. Our review was carried out in accordance with the 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 reasonably presented in accordance with the accounting basis described in note 1 to the cost-sharing schedule and to determine if the cost-sharing contributions were contributed in accordance with the terms of the Agreement. We also consider the internal controls related to the contribution and accounting of cost-sharing contributions.

A review consists primarily 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 accounting basis used to prepare the cost-sharing schedule. Furthermore, nothing came to our attention that caused us to believe that Participación Ciudadana has not provided and accounted for cost-sharing contributions, in all material respects, in accordance with the terms of the Agreement.

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 no limited.

August 2, 2023
Santo Domingo, Dominican Republic



Participación Ciudadana
 Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
 “Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

	<u>Budget of the program (a)</u>	<u>Total executed (e)</u>	<u>(Deficit) Surplus</u>	<u>Questioned costs</u>	
				<u>Intangible</u>	<u>Unsupported</u>
In cash and kind	148,500	275,198	126,698	-	-
	<u>148,500</u>	<u>275,198</u>	<u>126,698</u>	<u>-</u>	<u>-</u>
In cash and kind	148,500	275,198	126,698	-	-
	<u>148,500</u>	<u>275,198</u>	<u>126,698</u>	<u>-</u>	<u>-</u>
	<u><u>Budget for the life of the program</u></u>	<u><u>Accumulated previous</u></u>	<u><u>(Deficit) Surplus</u></u>	<u><u>Intangible</u></u>	<u><u>Unsupported</u></u>
In cash and kind	1,491,000	2,058,685	567,685	-	-
	<u>1,491,000</u>	<u>2,058,685</u>	<u>567,685</u>	<u>-</u>	<u>-</u>
In cash and kind	1,491,000	2,058,685	567,685	-	-
	<u>1,491,000</u>	<u>2,058,685</u>	<u>567,685</u>	<u>-</u>	<u>-</u>

(a) The main base of the estimates was made based on the real fixed and variable expenses whose estimate is predictable to the needs of the program, with comparative purposes in its execution.

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

	<u>Budget of the program</u>	<u>Accumulated previous</u>	<u>Executed during period</u>	<u>Total executed</u>	<u>(Deficit) Surplus</u>	<u>Percentage (%)</u>
In cash and kind AID-517-A-15-00006	1,491,000	1,783,487	275,198	2,058,685	567,685	0.38 %
Total	1,491,000	1,783,487	275,198	2,058,685	567,685	0.38 %

(a) Basis of Accounting

The cost-sharing schedule has been prepared using the accrual method basis. When using the accrual method basis, contributions are recognized when incurred.

The cost-sharing schedule was prepared based on records kept in the Program offices, located in Participación Ciudadana.

(b) Presentation Currency

The amounts shown in the cost-sharing schedule are presented in United States dollar (US\$). Transactions in Dominican pesos (RD\$) were translated to United States dollars (US\$). Transactions in Dominican pesos (RD\$) were converted to United States dollars at the average exchange rate used by USAID for disbursements during the period between January 1 and 20, From October 1, 2020 to September 30, 2021, as follows: RD\$106,362,734 / US\$1,854,821 = 57.34 (see note 3 to the statement of accountability).

(c) Program's Budget

When reviewing the part corresponding to the shared costs of Program No. AID-517-A-15-00006 to be covered by the beneficiary, we identified that in the execution of the agreement, Participación Ciudadana and Co-Executors have contributed US\$2,058,685 of an approved budget of \$1,491,000.

(d) Physical verification of the program

We visit the offices of the executors of the Program in order to obtain physical verification of the documents that support the disbursements.

Participación Ciudadana
Financial Audit of the Funds of United States Agency for International Development USAID/DR

Cooperative Agreement No. AID-517-A-15-00006
“Civil Society Action for Accountable Security and Justice”

Notes to the Schedule of Expenditure of USAID Award

From October 1, 2020 to September 30, 2021

(Continued)

(e) Cash and In-Kind Contributions

The contributions in kind correspond mainly to the contributions of the work committees of volunteers who collaborate with the activities carried out by Participación Ciudadana, as well as the use of office space and meetings of the National Council.

The contributions in kind made by FINJUS correspond mainly to a proportion of the staff salary and social benefits such as royalties, family health insurance and contributions to the Social Security Treasury of the main employees who contribute part of their time in program activities, as well as the use of office space, office maintenance, and FINJUS furniture and equipment.

The detail of the contribution in kind during the period is as follows:

	<i>Participación Ciudadana</i> <u>US\$</u>	<i>FINJUS</i> <u>US\$</u>	<i>CCCJ</i> <u>US\$</u>	<i>Total</i> <u>US\$</u>
Local rent (office space)	17,228	23,671	3,139	44,038
Innovalab (ITLA)	-	-	-	-
Primary observation of the PLD and PRM parties	-	-	-	-
Observation of congressional and municipal elections	-	-	-	-
Observation presidential elections	-	-	-	-
Personnel	-	46,445	138,646	185,091
Social benefits	-	14,549	-	14,549
financial advice	-	18,152	-	18,152
Maintenance	-	7,868	-	7,868
Equipment	-	984	-	984
Facilitators	4,517	-	-	4,517
	<u>21,745</u>	<u>111,669</u>	<u>141,785</u>	<u>275,199</u>