

# Report of Factual Findings (Spot Check Report)

IP: Winds of Change Charity Fund

Period: 25 July 2023 to 31 July 2024

**SKN & Company**

----Chartered Accountants----

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## REPORT OF FACTUAL FINDINGS

To,  
United Nations Children's Fund,  
9B Mykhailo Hrushevskyi Str,  
01021 Kyiv, Ukraine

We have performed the procedures agreed with you and enumerated below with respect to the programme disbursements related to the Implementing Partner "Winds of Change Charity Fund" (hereinafter also referred to as IP) for the program "Provision of child protection, awareness raising and education services to the most vulnerable children and caregivers, including marginalised communities in Odesa, Mykolaiv and Kherson Oblasts" (program number UKR/PCA2022112/PD2023405) for the period from 25 July 2023 to 31 July 2024 set forth in the accompanying management letter and as reported by Winds of Change Charity Fund, Ukraine in FACE forms submitted to UNICEF, Ukraine. Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 (Revised) applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNICEF, Ukraine and are summarized as follows:

1. Compared documentation obtained describing the IP's financial management internal controls against the most recent micro assessment from the corresponding programme cycle.
2. Inquired of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle.
3. Obtained a listing of all programme related expenditures during the period from 25 July 2023 to 31 July 2024 for the agreed-upon procedures engagement and perform the following:
  - Selected a sample of expenditures based on our judgment amounting to 58.22% of the actual program expenditures submitted in the period. A detailed listing of expenditures selected as samples is stated as Annex 1 - Expense Testing Worksheet.
  - For each sample selection we performed the following procedures:
    - Verified that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the UNICEF.
    - Verified that the activity related to the expenditure is in accordance with the work plan.
    - Verified that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the UNICEF.
    - Verified that the expenditure was reflected on a certified FACE form submitted to the agency.
    - Verified that the expenditure was reflected in the IP's accounting records and bank statement.
    - Verified that supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction.
    - Verified that the FACE form was submitted consistent with the periodicity-of disbursement requirement in the HACT framework.
    - Verified the price paid for goods or services against United Nations agreed standard rates.
4. If separate bank accounts are maintained for UNICEF granted funds, performed the following procedures:
  - Verified that the activity per the bank statements agrees with that reflected in the accounting records.
  - Confirmed that a bank reconciliation was completed, and the balance has been reconciled to the accounting records.

We report our findings in the attached Annex's specified by UNICEF:

- Annex-1: Expense Testing Worksheet
- Annex-2: Detailed Findings and Recommendations
- Annex-3: FACE Forms reviewed for the period
- Annex-4: Follow up on Micro Assessment Report
- Annex-5: Follow up on Spot Check Report
- Annex-6: Follow up on Scheduled Audit Report

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the actual programme expenditures submitted by Winds of Change Charity Fund.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

*Jai Prakash Gupta*  


CA. Jai Prakash Gupta  
Partner  
Membership No.: 512747

**SKN & Company**  
-----Chartered Accountants-----

Firm Registration No.: 023323N

UDIN : 24512747BKFMRI2190

Date : 29 November 2024

## ANNEX-A: SPOT CHECK WORK PLAN

<b>BACKGROUND INFORMATION</b>	
Name of IP Organization:	Winds of Change Charity Fund
Programme Title (section):	Provision of psychosocial support and case management to conflict affected children and their caregivers in Kherson Oblast
AWP/PCA Reference:	UKR/PCA2022112/PD2023405
Location where spot check took place:	Odesa, Mykolaiv and Kherson oblast'
IP Contact person and position:	Nataliya Vegriyan
Date(s) of Spot check:	22 August - 21 September 2024
Period covered by FACE form(s) selected for spotcheck	25 July 2023 to 31 July 2024 (Scope per ToR – Oct. 2023 to Sept. 2024)
Total value of selected FACE form(s)	UAH 35,881,967.18
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Pylypenko Tetyana, Project manager
Date of Report	29 November 2024

<b>INTERNAL CONTROLS</b>	
<p>Inquire to IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle.</p> <p>Inquire whether the high priority recommendations from the micro assessment and previous assurance activities have been implemented.</p> <p><i>Document any changes identified</i></p>	<p>As informed by IP, there have been changes to internal controls as all recommendations from previous micro assessment have been implemented.</p> <p>Follow up of implementation of recommendations from prior Micro Assessment Report and high priority recommendations from prior Spot Check Report and Scheduled audit report has been documented in Annex-4, Annex-5 and Annex-6 respectively.</p>



<b>SUMMARY OF HIGH PRIORITY FINDINGS AND RECOMMENDATIONS</b>			
No	Finding	Recommendation	Agreed Action by IP and deadline
There is no high priority finding			

<b>UNICEF FOLLOW-UP ACTIONS</b>			
No	Follow up action	Responsible UN officer	Expected completion date
Not applicable			

## **ANNEXES**

1	Expense Testing Worksheet
2	Detailed findings and recommendations
3	FACE Forms reviewed for the period
4	Follow up on Micro Assessment Report
5	Follow up on Spot Check Report
6	Follow up on Scheduled Report

**SIGNATURES OF SPOT CHECK TEAM MEMBERS**

Name and title	Signature	Date
Ravi Nasa (Team Leader)		29 November 2024
Maria Hretchak (Team Member)		29 November 2024

**Annex-1: Expense Testing Worksheet**

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 29 September 2023, Voucher No.: #660 #656, Expenditure description: Payment of social work specialists working in 5 mobile teams during August-September 2023 - Yuliya Mykolaivna Onishko Fisyukov Serhiy Serhiyovych	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #662 #661, Expenditure description: Payment to 5 psychologists working in 5 mobile teams during August-September 2023 - Rusnak Alyona Hryhorivna Chirkova Tetyana Valeriivna	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #664 #663, Expenditure description: Payment to 5 medical specialists working in 5 mobile teams during August-September 2023 - Velichko Hanna Viktorivna Cherednychenko Halyna Mykhailivna	96,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 29 September 2023, Voucher No.: #633 #638 #672, Expenditure description: Provision of NFI for children and families with children, based on needs assessment conducted by mobile teams during August-September 2023 ((bed linen, towels, plaid, T-shirt 238 pcs+239 pcs+474 pcs) - Yurii Volodymyrovych Tkachenko	1,139,266.38	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #648 #649, Expenditure description: Payment of 3 social work specialists working in 3 mobile teams during August-September 2024 - Konstantinova Natalya Stepanivna Horbatenko Anna Valeriivna	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #652 #647, Expenditure description: Payment to 3 psychologists working in 3 mobile teams during August-September 2024 - Tokmakova Maryna	96,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Oleksandrivna Kramarenko Olena Oleksandrovna									
FACE Form dated 29 September 2023, Voucher No.: #650 #646, Expenditure description: Payment to 3 medical specialists working in 3 mobile teams during August-September 2024 - Mazepa Lesya Vasilievna Tkachenko Oksana Ivanivna	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #651 #654, Expenditure description: Payment to 3 child / human rights specialists in 3 mobile teams during August-September 2024 - Titov Artem Serhiyovych Makarova Anna Viktorivnand	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #679 #678 #677, Expenditure description: PSS sessions and activities for children from June to September 2023 (3 specialists) - Danilova Maryna Vadimivna Trapizanova Nadiya	180,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Volodymyrivna Lysenko Oleksiy Olegovich									
FACE Form dated 29 September 2023, Voucher No.: #629, Expenditure description: A set of sets of visual aids - voluminous stands "Explosive objects" 50 pcs - Gakov S.O.	592,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #640 #639, Expenditure description: Training for educators and IRC professionals on building an inclusive environment for children during online/offline learning Training costs: 2 trainers*3000 UAH (2.5 hours session)*8 sessions*2 oblasts= 96000 UAH). - Danilova Maryna Vadimivna Velichko Anna Viktorivna	96,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 29 September 2023, Voucher No.: #676, Expenditure description: Training materials (150 UAH*1250 participants=187500 UAH) - Oleksandr Mykolayovych Dermenzhi	187,500.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 29 September 2023, Voucher No.: #630 #631 #632 #634 #674 #675, Expenditure description: Provision of learning packages for learning at home a package with a logo (14184 pcs), Robo KIT #1 robotics kit, interactive tables - 20 pcs, tablets - 80 pcs. - Dermenzhi Oleksandr Mykolayovych LLC "SYSTEMATIKA Ukraine" LLC "IT-INTEGRATOR"	2,844,552.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 337,596 (Finding 1)
FACE Form dated 29 September 2023, Voucher No.: #693, Expenditure description: WebPlatform (BUSINESS   ZOOM), host up to 300 participants UAH 7900 * 1 months - office - Oleksandr Mykolayovych Dermenzhi	5,766.18	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #733, Expenditure description: Transportation for 5 mobile teams - OKKO-BUSINESS Company LLC	144,000.00	Y	Y	Y	Y	Y	Y	Y	reported expenditure includes VAT of UAH 24,000 for which UNICEF approval has been obtained.

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 24 November 2023, Voucher No.: #695 #694 #728, Expenditure description: Payment to 3 drivers working in 5 mobile teams for October and November 2023 - FOP Tikhomirov Valentin Valentynovych FOP Fedyuchenko Dmytro FOP Nepomnyanyachy Yury Serhiyovych	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #705 #706 #707, Expenditure description: Payment of the services of 3 social workers for October and November 2023 - FOP Danilova Marina Vyacheslavivna Farima Tetyana Gerasimovna FOP Nepomnyashcha Yulia Mykolayivna	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #701 #703 #702, Expenditure description: Payment to 3 psychologists working in 5 mobile teams for October and November 2023 - FOP Rusnak Alyona Hryhorivna FOP Volkova Marina Ihorivna FOP	144,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Chirkova Tetyana Valeriivna									
FACE Form dated 24 November 2023, Voucher No.: #700 #699 #698, Expenditure description: Payment to 2 medical specialists working in 5 mobile teams for October and November 2023 - FOP Velichko Anna Viktorivna FOP Cherednychenko Galina Mykhailivna Ilyushchenko Anna Volodymyrivna	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #727, Expenditure description: Provision of hotline coordinator services - FOP Pakhomova Iryna Ivanivna	36,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #718 #720 #715, Expenditure description: Payment to 3 drivers working in 3 mobile teams for October and November 2023 - FOP Yasynskiy Yuriy Viktorovych FOP Korolkov Serhii Anatoliyovych	144,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FOP Oleksiy Mykolayovych Petrykov									
FACE Form dated 24 November 2023, Voucher No.: #717 #716 #722, Expenditure description: Payment of 3 social work specialists working in 3 mobile teams for October and November 2023 - FOP Petrykova Valentina Pavlivna FOP Konstantinova Natalya Stepanivna FOP Horbatenko Anna Valeriivna	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #721 #708 #709, Expenditure description: Payment to 3 psychologists working in 3 mobile teams for October and November 2023 - FOP Alieva Viktoriya Volodymyrivna FOP Kramarenko Olena Oleksandrivna FOP Tokmakova Maryna Oleksandrivna	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #714 #711 #713, Expenditure description: Payment to 3 medical specialists working in 3	144,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
mobile teams for October and November 2023 - FOP Mazepa Lesya Vasylivna FOP Yeremenko Yulia Serhiyivna FOP Vorobyov Serhii Gennadiyovych									
FACE Form dated 24 November 2023, Voucher No.: #710 #723 #712, Expenditure description: Payment to 3 child / human rights specialists in 3 mobile teams for October and November 2023 - FOP Chernova Natalya Anatoliivna FOP Titov Artem Serhiyovych FOP Makarova Anna Viktorivna	144,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #725, Expenditure description: Project Manager for October and November 2023 - FOP Vegriyan Nataliya Kostyantynivna	126,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #726, Expenditure description: Project Manager Assistant for October and November	126,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
2023 - FOP Pylypenko Tetyana Volodymyrivna									
FACE Form dated 24 November 2023, Voucher No.: #730, Expenditure description: invoice for October and November 2023 - FOP Izuvita Iryna Anatoliivna	40,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #697 #696, Expenditure description: Expert in Monitoring and Evaluation for October and November 2023 - FOP Bedran Serhiy Ruslanovych FOP Storozhenko Iryna Volodymyrivna	120,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #731 #738 #737 #736, Expenditure description: Logistics Specialists for October and November 2023 - FOP Samsonnikova Natalya Borisivna Kharkhan Taras Mykhailovych	100,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #724, Expenditure	40,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
description: Communication Manager (PR) for October and November 2023 - FOP Hladka Yulia Vadimovna									
FACE Form dated 24 November 2023, Voucher No.: #732, Expenditure description: Lawyer for October and November 2023 - FOP Fisyukov Serhii Serhiyovych	80,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 24 November 2023, Voucher No.: #735, Expenditure description: Warehouse logistics, transportation, unloading (Nikolaev/Odessa) - FOP Fedyuchenko Dmytro Serhiyovych	200,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 1, Expenditure description: Payment of 1 kick off 2 days training in Odesa -	245,608.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 1, Expenditure description: Payment of 1 first aid training for 1 day in Odesa -	147,994.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 23 April 2024, Voucher No.: 20240130, Expenditure description: Fuel + parking of transport for Teams -	200,000.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 33,333.33 (Finding 1)
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment drivers working in 1 Team + rent car for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: b/n, Expenditure description: Fuel + parking of transport for Teams -	200,000.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 33,333.33 (Finding 1)
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of case managers working in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of case managers working in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of psychologists working in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of psychologists working in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of psychologists working in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. RN-0000045, Expenditure description: Printing of PSEA materials -	6,924.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 1,154 (Finding 1)
FACE Form dated 23 April 2024, Voucher No.: No. PH0000082, Expenditure description: Printing of PSEA materials -	101,179.20	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 16,863.20 (Finding 1)

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 23 April 2024, Voucher No.: #800, Expenditure description: Payment of community awareness coordinator in 9 Teams (36000 UAH) * 9 specialist* 12 months) (Single social contribution under the contract of civil-legal relations Prokopenko Z R;) -	6,491.80	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #801, Expenditure description: Payment of community awareness coordinator in 9 Teams (Income tax of individuals from the contract of civil legal relations Prokopenko Z R) -	5,311.48	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of community awareness coordinator in 9 Teams for 2 months (January, February) -	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Payment of community awareness	108,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
coordinator in 9 Teams for 3 months (January, February, March) -									
FACE Form dated 23 April 2024, Voucher No.: No. 2302241, Expenditure description: Provision of necessary stationery 9 Teams -	85,468.50	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. RN-0000047, Expenditure description: Printing materials MHPSS, EORE, GBV -	468,126.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 78,021 (Finding 1)
FACE Form dated 23 April 2024, Voucher No.: No. 2, Expenditure description: Conducting informal training for 15 women, Roma minority leaders and other marginalized groups 2 three-day trainings -	283,646.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #05, Expenditure description: Procurement of NFI kits for work in marginalized communities (535-539 pcs) -	110,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 1, Expenditure description:	412,500.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Cash reward of community mobilizers for carrying out information work in their communities (15 people * 11 months * 10,000 UAH -									
FACE Form dated 23 April 2024, Voucher No.: No. 1, Expenditure description: Remuneration for teachers in 20 learning hubs (DLCs) for learning recovery (catch-up) classes -24 classes * 9 months * 40 teachers * 250UAH -	720,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 290324, Expenditure description: Activity support with stationery items for classes (A4 paper, whiteboard markers, cartridge refills, etc.) 20 DLCs * 2000 *9 months -	120,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 101771617, Expenditure description: Learning materials (20 DLCs *2000 uah * 9 months) -	120,000.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 19,181.33 (Finding 1)
FACE Form dated 23 April 2024, Voucher No.: No. 150224, Expenditure description: Water cooler (1 item * 20 DLCs) -	74,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 23 April 2024, Voucher No.: No. 38, Expenditure description: STEM equipment - 20 centers * 20,000 UAH per center -	359,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. VN-04, Expenditure description: StarLink (15 devices) -	336,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #02, Expenditure description: StarLink Services (60 pcs) -	240,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 090224, Expenditure description: Poof-chairs for learning hubs- (5 items (1600 uah) * 20 centers) -	160,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 230224, Expenditure description: Divider rack (1 item (5500 uah) * 20 centers)/ Partition rack (1 item (5500 UAH) * 20 centers) -	110,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 3, Expenditure description:	104,800.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Offline trainings for teachers from DLCs on identified priority topics (3 one day trainings * 20 participants) -									
FACE Form dated 23 April 2024, Voucher No.: No. 01/2024, Expenditure description: Head of the Foundation (100%) (70000UAH*12months*1 person) - payment for services for January 2024 -	70,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 02/2024, Expenditure description: Head of the Foundation (100%) (70000UAH*12months*1 person) - payment for services for February 2024 -	70,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 03/2024, Expenditure description: Head of the Foundation (100%) (70000UAH*12months*1 person) - payment for services for March 2024 -	70,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #788, Expenditure description: HR specialist (100%)	5,311.48	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Personal income tax from the contract of civil legal relations -									
FACE Form dated 23 April 2024, Voucher No.: #790, Expenditure description: HR specialist (100%) Single social contribution under the contract of civil legal relations Nedeleva -	6,491.80	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #884, Expenditure description: HR specialist (100%) Personal income tax from the contract of civil legal relations -	5,311.48	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: #886, Expenditure description: HR specialist (100%) Single social contribution under the contract of civil legal relations Nedeleva -	6,491.80	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 989, Expenditure description: HR specialist (100%) Personal income tax from the contract of civil legal relations -	5,311.48	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No.	6,491.80	Y	Y	Y	Y	Y	Y	Y	

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991, Expenditure description: HR specialist (100%) Single social contribution under the contract of civil legal relations Nedeleva -									
FACE Form dated 23 April 2024, Voucher No.: No. 90224, Expenditure description: Purchase of equipment (laptops including program license 4*50399UAH, MFP 1*50000) -	128,300.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 2703242, Expenditure description: Purchase of equipment (MFP (2 pcs), cooler (2 pcs), laptop (2 pcs) -	123,296.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: b/n, Expenditure description: Rent of office 3 regions and Utilities warehouse - payment for 3 months - January, April, March 2024 -	90,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 23 April 2024, Voucher No.: No. 1, Expenditure description: Transportation services for materials and kits -	306,450.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 23 April 2024, Voucher No.: No. 06, Expenditure description: Visibility materials with Project logo (sweater with logo (30 pcs), banner (5 pcs), polo shirt with logo (100 pcs)) -	115,252.50	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 20240409, Expenditure description: Fuel + parking of transport for 9 Teams - OKKO-BUSINESS Company LLC	200,000.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 33,333.33 (Finding 1)
FACE Form dated 18 July 2024, Voucher No.: invoice number/OK-007261, Expenditure description: Stationery - "Epicenter K" LLC	112,292.17	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 18,715.36 (Finding 1)
FACE Form dated 18 July 2024, Voucher No.: No. 2024001, Expenditure description: Support to the provision of case management (including transport, temporary accommodation, basic need supports) for 87 children - FOP Valentina Ivanivna Tkachuk	347,565.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No.	737,400.00	Y	Y	Y	Y	Y	Y	Y	

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300524, Expenditure description: Emergency kits (for 3 brigades) - FOP Romanyuk O.O.									
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of drivers working for additional 2 MMT in Kherson for May and June 2024 - FOP Ryzhnev S.I	50,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of drivers working for additional 2 MMT in Kherson for May and June 2024 - FOP Vyshkvarka S.O.	50,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2974, Expenditure description: Fuel, car rental and parking of transport - PE "Naftatransservice"	51,500.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 8,583.33 (Finding 1)
FACE Form dated 18 July 2024, Voucher No.: No. 1705244, Expenditure description: Purchase of equipment for additional 2 MMT in Kherson (First Aid	6,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
Kit 2) - FOP Dermenzhi Oleksandr Mykolayovych									
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of case managers working for additional 2 MMT in Kherson for two months: May 2024 and June 2024 - FOP Kharchenko L.V.	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of case managers working for additional 2 MMT in Kherson for two months: May 2024 and June 2024 - FOP Ryzhnev D.I.	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of psychologists working for additional 2 MMT in Kherson for two months: May 2024 and June 2024 - FOP Kolba Yu.V.	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of psychologists working for	72,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
additional 2 MMT in Kherson for two months: May 2024 and June 2024 - FOP Chernyavsky O.O.									
FACE Form dated 18 July 2024, Voucher No.: #1195 - #1323, Expenditure description: Payment for the production of passports for children (129 passports) - UDMS in the Kherson region	123,582.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: #1324 - #1423, Expenditure description: Payment for the production of passports for children (100 passports) - UDMS in the Kherson region	95,800.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: #1424 - #1523, Expenditure description: Payment for the production of passports for children (100 passports) - UDMS in the Kherson region	95,800.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: MMTs coordinators in 3 regions (3 people*45000 UAH*12	45,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
months) for April 2024 - FOP Bogdanova Olesya Viktorivna									
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: MMTs coordinators in 3 regions (3 people*45000 UAH*12 months) for April 2024 - FOP Maryna Igorivna Volkova	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: MMTs coordinators in 3 regions (3 people*45000 UAH*12 months) for April 2024 - FOP Ilyina Iryna Oleksandrivna	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: MMTs coordinators in 3 regions (3 people*45000 UAH*12 months) - FOP Maryna Igorivna Volkova	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: MMTs coordinators in 3 regions	45,000.00	Y	Y	Y	Y	Y	Y	Y	

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for May 2024 - FOP Bogdanova Olesya Viktorivna									
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: MMTs coordinators in 3 regions for May 2024 - FOP Ruslan Vladimirovych Golovchenko	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: MMTs coordinators in 3 regions for June 2024 - FOP Maryna Igorivna Volkova	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: MMTs coordinators in 3 regions for June 2024 - FOP Bogdanova Olesya Viktorivna	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: MMTs coordinators in 3 regions for June 2024 - FOP Ruslan Vladimirovych Golovchenko	45,000.00	Y	Y	Y	Y	Y	Y	Y	

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FACE Form dated 18 July 2024, Voucher No.: No. 180524, Expenditure description: Provision of necessary stationery 9 Teams* 3165.50 UAH - FOP Dermenzhi Oleksandr Mykolayovych	85,468.50	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. SF-0000177, Expenditure description: Printing materials MHPSS, EORE, GBV - RVC "Advance-Print" LLC	126,054.00	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 21,009 (Finding 1)
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Awareness raising coordinator for April 2024 - FOP Stoyko Oleg Vasyliovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Awareness raising coordinator for May 2024 - FOP Stoyko Oleg Vasyliovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Awareness raising coordinator for June	45,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
2024 - FOP Stoyko Oleg Vasyliovych									
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of community awareness coordinator additional 2 MMT in Kherson for May and June 2024 - FOP Bozhik K.S.	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of community awareness coordinator additional 2 MMT in Kherson (36000 UAH) * 2 specialist* 8 months) - FOP Revkova O.P.	72,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 01240624, Expenditure description: Table games, Stationery for events (children's coloring pages (60 pcs.) - FOP Nikolayeva N.P.	6,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2024/06-2, Expenditure description: Development of design and content of	70,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
printed material (comics/illustrations) for working with marginalized groups with a low level of education, taking into invoice national characteristics. - FOP Grinko Maya Mykhailivna									
FACE Form dated 18 July 2024, Voucher No.: No. 2024/06-1, Expenditure description: Development of an inclusive program video content on GBV prevention, mitigation, response - FOP Grinko Maya Mykhailivna	106,800.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 1, Expenditure description: Procurement of NFI kits for work in marginalized communities (444 pcs) - FOP Kucherenko N.G.	111,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Salary of Coordinator for April 2024 - FOP Farima Tetyana Gerasimovna	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure	45,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
description: Salary of Coordinator for May 2024 - FOP Farima Tetyana Gerasimovna									
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Salary of Coordinator for June 2024 - FOP Farima Tetyana Gerasimovna	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2024/06/03, Expenditure description: Cash reward of community mobilizers for carrying out information work in their communities - FOP Oleksiy Serhiyovych Mukha	412,500.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: no number, Expenditure description: Salary of 2 social specialists working in 2 local UNICEF child consultative service - FOP Mys Tetyana Volodymyrivna	50,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: no number, Expenditure description: Salary of 2 Administrators in 2 local	50,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
UNICEF child consultative services - FOP Sparrow Olesya Olehivna									
FACE Form dated 18 July 2024, Voucher No.: No. 1191, Expenditure description: Purchase of sanitary and hygienic goods to 2 child friendly spaces - FOP Antoniuk Svitlana Valeriivna	5,984.61	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: #TVI1806/0007, Expenditure description: Purchase of sanitary and hygienic goods to 2 child friendly spaces - PE "Tavria Plus"	5,995.70	Y	Y	Y	Y	Y	Y	N	VAT incorrectly claimed of UAH 999.28 (Finding 1)
FACE Form dated 18 July 2024, Voucher No.: No. 129, Expenditure description: Purchase of equipment of 2 local child friendly spaces (Generator 2 pcs) - Komfotorg SP LLC	48,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2024/06/04, Expenditure description: Remuneration for teachers in 20 learning hubs (DLCs) for learning recovery (catch-up)	337,257.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
classes - - FOP Oleksiy Serhiyovych Mukha									
FACE Form dated 18 July 2024, Voucher No.: No. 2024/07/14, Expenditure description: Remuneration for teachers in 20 learning hubs (DLCs) for learning recovery (catch-up) classes - FOP Oleksiy Serhiyovych Mukha	153,968.40	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 170524, Expenditure description: Activity support with stationery items for classes (A4 paper, whiteboard markers, cartridge refills, etc.) - FOP Dermenzhi Oleksandr Mykolayovych	120,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 61-240703-ER, Expenditure description: Learning materials (20 DLCs *2000 uah * 9 months) - FOP Lapa Vladyslav Vyacheslavovich	120,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 1805247, Expenditure description: Drinking water (20 centers *9 months*800	48,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
uah) - FOP Dermenzhi Oleksandr Mykolayovych									
FACE Form dated 18 July 2024, Voucher No.: No. 08, Expenditure description: StarLink Services (60 pcs) - FOP Hanna Mykolaivna Ganja	240,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2024/06/03/2, Expenditure description: Offline trainings for teachers from DLCs on identified priority topics (3 one day trainings * 20 participants) - FOP Oleksiy Serhiyovych Mukha	104,800.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Head of the Foundation (100%) for April 2024 - FOP Vegriyan Natalya Kostyantynivna	70,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Head of the Foundation (100%) for May 2024 - FOP Vegriyan Natalya Kostyantynivna	70,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Head of the Foundation (100%) for June 2024 - FOP Vegriyan Natalya Kostyantynivna	70,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Project manager (100%) for April 2024 - FOP Pylypenko Tetyana Volodymyrivna	63,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Project manager (100%) for May 2024 - FOP Pylypenko Tetyana Volodymyrivna	63,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Project manager (100%) for June 2024 - FOP Pylypenko Tetyana Volodymyrivna	63,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Project assistant (100%) for April	45,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
2024 - Volodymyr Ilyich, FOP of Gaidarzhly									
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Project assistant (100%) for May 2024 - Volodymyr Ilyich, FOP of Gaidarzhly	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Project assistant (100%) for June 2024 - Volodymyr Ilyich, FOP of Gaidarzhly	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: HR specialist (100%) Personal Income Tax from the Nedeleva CPC contract - MAIN UDCSU IN THE ODESSA REGION	5,311.48	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: HR specialist (100%) Personal Income Tax from the Nedeleva CPC contract - MAIN UDCSU IN THE ODESSA REGION	5,311.48	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: HR specialist (100%) Personal Income Tax from the Nedeleva CPC contract - MAIN UDCSU IN THE ODESSA REGION	5,311.48	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Legal specialist (100%) for April 2024 - FOP Fisyukov Serhiy Serhiyovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Legal specialist (100%) for May 2024 - FOP Fisyukov Serhiy Serhiyovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Legal specialist (100%) for June 2024 - FOP Fisyukov Serhiy Serhiyovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 04/2024, Expenditure description: Translation	45,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
professional (100%) for April 2024 - FOP Klychev Marat Batyrgeldiyovych									
FACE Form dated 18 July 2024, Voucher No.: No. 05/2024, Expenditure description: Translation professional (100%) for May 2024 - FOP Klychev Marat Batyrgeldiyovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 06/2024, Expenditure description: Translation professional (100%) for June 2024 - FOP Klychev Marat Batyrgeldiyovych	45,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 17, Expenditure description: Rent of office regions and Utilities warehouse from April to June 2024 - FOP Kolesnyk N.V.	90,000.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 5, Expenditure description: Rent of office regions and Utilities warehouse from April to June 2024 - FOP Makarov A.V.	60,000.00	Y	Y	Y	Y	Y	Y	Y	

Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped "PAID from UN Agency Grant" indicating which agency funded the transaction or coded to and recorded in a UN Agency specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / finding
FACE Form dated 18 July 2024, Voucher No.: No. 2, Expenditure description: Transportation services for materials and kits - FOP Kuzmin Hryhoriy Oleksandrovysh	306,450.00	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 2024-05-23, Expenditure description: Visibility materials with Project logo - FOP Komaha Veronika Volodymyrivna	164,474.50	Y	Y	Y	Y	Y	Y	Y	
FACE Form dated 18 July 2024, Voucher No.: No. 9075664016, Expenditure description: Communication costs and bank service (bank, mobile phone, postal, internet connection, ZOOM etc) - "State Savings Bank of Ukraine"	5,064.00	Y	Y	Y	Y	Y	Y	Y	
<b>Total sample expenditures</b>	<b>20,887,532.2</b>								
<b>Total expenditures reported</b>	<b>35,881,967.18</b>								
<b>Percentage coverage: (Total sample expenditures divided by total expenditures reported)</b>	<b>58.22%</b>								

**Annex-2: Detailed Findings and Recommendations**

No.	Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
1	Table - A	Table - A	<p><b><u>VAT claimed as expenditure:</u></b></p> <p>The Program Cooperation Agreement (PCA) between the IP and UNICEF explicitly lists VAT as an ineligible expenditure.</p> <p>Upon reviewing the supporting documents for selected transactions, we identified 12 instances where VAT was included in the expenditure reported in the FACE forms.</p> <p>The total amount of VAT claimed is of UAH 602,122.50 as listed in <b>Table-A</b>.</p>	VAT incorrectly claimed	<p>The IP should strengthen the internal control to ensure VAT is excluded from reported expenditures.</p> <p>In case it is not possible to avoid the VAT payment then approval should be sought from UNICEF and documented in the file.</p>	Medium		<p>IP has given a detailed response whereby it seeks to clarify that VAT payments, flagged as unjustified in the report, were necessary and compliant with Ukrainian law and procurement procedures. The IP emphasizes that in each of the seven instances, the selection of suppliers who are VAT payers was unavoidable due to market conditions, legal requirements, and the need to maintain transparency and competitiveness. In each case, the IP selected the supplier offering the best price while meeting</p>

No.	Sample expenditure description and voucher number	Sample expenditure amount reported (UAH)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
								<p>technical criteria, and all transactions were reported to UNICEF. The IP acted in good faith and followed proper procedures, attaching relevant documentation to support its position.</p> <p><b><u>Further audit comments:</u></b></p> <p>We acknowledge and appreciate the management comment. We raised this issue based on the PCA provision; UNICEF management may take appropriate action on eligibility of VAT component.</p>

**Category of observation:**

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Advance claimed as expenditure</li> <li>2. Commitments treated as expenditure</li> <li>3. DSA rates exceeded</li> <li>4. Expenditure claimed but activities not undertaken</li> <li>5. Expenditure exceeds the approved budget rate or amount</li> <li>6. Expenditure not for programme purposes</li> <li>7. Expenditure not recorded in the correct period or FACE form</li> <li>8. Failure to implement prior assurance activity recommendations</li> <li>9. Goods / assets not used for intended purposes</li> <li>10. Ineligible salary cost</li> <li>11. Insufficient supporting documentation</li> <li>12. Lack of audit trail (FACE forms do not reconcile with IPs and UNICEF accounting records)</li> <li>13. Lack of bank reconciliations</li> <li>14. Lack of procedures for verification of assets</li> <li>15. Lack of segregation of duties</li> </ol> | <ol style="list-style-type: none"> <li>16. Lack of sub-contractor financial/substantive progress reporting on file</li> <li>17. Lack of written agreement between IP and sub-contractor</li> <li>18. No competitive procedures for the award of contracts</li> <li>19. No evaluation of good received</li> <li>20. No proof of goods / services received</li> <li>21. No proof of payment</li> <li>22. No supporting documentation</li> <li>23. Other</li> <li>24. Poor record keeping</li> <li>25. Signatories on FACE forms different from those in the IP Agreement</li> <li>26. Supplier's invoices not approved</li> <li>27. Support costs incorrectly calculated</li> <li>28. VAT incorrectly claimed</li> <li>29. Ledger/Cash Book not maintained</li> <li>30. Noncompliance with the local laws</li> </ol> |
|--|--|

**Priority Ranking:**

1. High: significant likelihood of negative impact on the IP's ability to execute or report on the Programme in accordance with the work plan.
2. Medium: likelihood of negative impact on the IP's ability to execute or report on some aspects of the Programme in accordance with work plan.
3. Low: low likelihood of potential negative impact on the IP's ability to execute or report on the Programme in accordance with the WP

**Annex 3: FACE forms reviewed for the period (25 July 2023 to 31 July 2024)**

**Summary of FACE forms reviewed:**

S.N.	FACE Form Date	Expenditure Period	Reported Amount (UAH)
1	29 September 2023	25 July 2023 to 30 September 2023	6,664,162.37
2	24 November 2023	01 October 2023 to 30 November 2023	2,482,800.00
3	23 April 2024	27 December 2023 to 27 March 2024	13,092,279.22
4	30 April 2024	27 December 2023 to 27 March 2024	916,459.54
5	18 July 2024	01 January 2024 - 31 July 2024	12,726,266.05
<b>Total</b>			<b>35,881,967.18</b>





Funding Authorization and

UN Agency: UNICEF

Date: 23 apr. 24

Country: Ukraine  
 Programme Code & Title: UKRPPCA2022112 Provision of psychosocial support to vulnerable children, youth and their parents through sport activities  
 Project Code & Title: UKRPPCA202211202023405 Provision of child protection, awareness raising and education services to the most vulnerable children and caregivers, including marginalised communities in Odessa, Mykolaiv and Kherson Oblasts  
 Responsible Officer(s): Nataliya Yegorin  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"  
 Currency: UAH

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Activity Description from AWP with Duration
Activity 1.1.1. Conduct of kick off / refresher trainings (training n 1) through 9 Multidisciplinary Mobile Teams (36 people)
Activity 1.1.2. Conduct of First Aid trainings
Activity 1.1.3. Deployment of MMTs for the provision of MHPSS, case management and other services
Activity 1.1.4. Conduct of service mapping and needs analysis and support to the development and use of adapted referral mechanism at tripartite level
Activity 1.2.1. Organization and conduct of awareness raising group events in the communities of Odessa, Mykolaiv and Kherson: one family for every child principle; gender positive parenting; GBV risk prevention; social cohesion; EODM; vaccination promotion; non violent communication
Activity 1.3.1. Provision of CP and GBV response services to roma women and girls
Activity 1.3.2. Development of tools for working with marginal groups with a low level of education, considering national peculiarities
Activity 1.3.3. Raising awareness about CP and GBV risks, support the detection of GBV cases and safe referrals of 2,000 women, girls and boys
Activity 2.1.1. Support catch-up, social and emotional learning for children and adolescents
EEPM 1. Activity: In-country management & support
EEPM 2. Activity: Operational costs
EEPM 3. Activity: Planning, monitoring, evaluation, and communication
<b>Total</b>

REPORTING				REQUESTS / AUTHORIZATIONS		
Authorized Amount Распределенная сумма	Actual Project Expenditures received иже расходе по проекту	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorized Amount
27 December 2023 - 27 March 2024 A	27 December 2023 - 27 March 2024 B	C	D = A - C	28 March 2024 - 27 June 2024 E	F	G = D + F
304 408.00	304 408.00	304 408.00	0.00	0.00	0.00	0.00
147 994.00	147 994.00	147 994.00	0.00	0.00	0.00	0.00
4 692 350.00	3 634 376.73	3 634 376.73	1 027 973.27	4 418 550.00	4 418 550.00	5 446 523.27
405 000.00	405 000.00	405 000.00	0.00	405 000.00	405 000.00	405 000.00
1 804 408.50	1 804 408.50	1 804 408.50	0.00	1 192 468.50	1 192 468.50	1 192 468.50
228 576.50	228 576.50	228 576.50	0.00	228 576.50	228 576.50	228 576.50
356 800.00	0.00	0.00	356 800.00	0.00	0.00	356 800.00
1 106 146.00	1 016 146.00	1 016 146.00	90 000.00	822 500.00	822 500.00	912 500.00
2 731 800.00	2 731 800.00	2 731 800.00	0.00	1 947 800.00	1 947 800.00	1 947 800.00
1 587 000.00	1 586 999.99	1 586 999.99	0.01	1 587 000.00	1 587 000.00	1 587 000.01
883 298.50	883 298.50	883 298.50	0.00	631 702.50	631 702.50	631 702.50
372 000.00	349 271.00	349 271.00	22 729.00	372 000.00	372 000.00	394 729.00
<b>14 509 781.50</b>	<b>13 092 279.22</b>	<b>13 092 279.22</b>	<b>1 497 502.28</b>	<b>11 605 597.50</b>	<b>11 605 597.50</b>	<b>13 103 099.78</b>

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:  
 The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.  
 The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed supporting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 23.04.2024 Name: Nataliya Yegorin Title: Project Manager

NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.



FOR AGENCY USE ONLY:

FOR ALL AGENCIES  
 Approved by: **Mustapha Ben Messaoud**  
 Digitally signed by Mustapha Ben Messaoud  
 Date: 2024.04.25 09:07:47 +03'00'

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
Cash Transfer Reference GRG ref. no. / Voucher ref. no.	LCY Reference: EGR ref. no. / Liquidation ref. no.
GL codes: Training 0.00 Travel 0.00	DCT Amount 0 Less: Liquidation
Meetings & Conferences 0.00 Other Cash Transfers 0.00 Total 0.00	Amount 0 Balance 0

FOR UNIPPA USE ONLY	
New Funding Release	
Activity 1	0
Activity 2	0
<b>Total</b>	<b>0</b>

**Tetiana Maltseva**  
 Подписано цифровой подписью:  
 Tetiana Maltseva  
 Дата: 2024.04.24 17:06:29 +03'00'

Funding Authorization and

UN Agency: UNICEF

Date: 30.05.24

Country: Ukraine  
 Programme Code & Title: UKR/PCA/202112/PROV of psychosocial support to vulnerable children, youth and their parents through sport activities  
 Project Code & Title: UKR/PCA/202112/PO/2023406 Provision of child protection awareness raising and education activities to the most vulnerable children and caregivers, including marginalised communities in Odessa, Mykolaiv and Kherson Oblasts  
 Responsible Officer(s): Yeghian Natalia  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Activity Description from AWP with Division	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorized Amount Распоряженная сумма 27 December 2023 - 27 March 2024 A	Actual Project Expenditure/Фактические расходы по проекту 27 December 2024 - 27 March 2024 B	Expenditures accepted by Agency 27 December 2024 - 27 March 2024 C	Balance 27 December 2024 - 27 March 2024 D=A-C	New Request Period & Amount E	Authorized Amount F	Outstanding Authorized Amount G=D+F
Capacity Strengthening Costs (7% of UNICEF cash contribution)		918 459.54	918 459.54	918 459.54	0.00	0.00	0.00	
<b>Total</b>		<b>918 459.54</b>	<b>918 459.54</b>	<b>918 459.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:  
 The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates approved.  
 The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 30.05.2024 Name: Yeghian Natalia Title: Project Manager

NOTES: \* Detailed notes to be completed by the UN Agency or donor-related entity to be completed by the partner.



FOR AGENCY USE ONLY:

FOR ALL AGENCIES

Approved by: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference DCT Reference DCT ref no. /voucher ref no.	DCT Reference DCT ref no. /liquidation ref no.
GL codes Finance	DCT Amount
Travel	Less
Meetings & Conferences	Liquidation
Other Cash Transfers	Amount
Total	Balance

FOR UNFPA USE ONLY

Other Funding Release
Activity 1
Activity 2
Total

**Tetiana Maltseva**  
 Подписано цифровой подписью: Tetiana Maltseva  
 Дата: 2024.05.08 14:17:24 +03'00'

**Margaux Maroussia Mathez-Loic**  
 Digitally signed by Margaux Maroussia Mathez-Loic  
 Date: 2024.05.08 17:39:14 +03'00'

**Funding** UN Agency: UNICEF Date: 18. липень 2024

Country: Ukraine  
 Programme Code & Title: № UKR/PCA2022112 Provision of psychosocial support to vulnerable children, youth and their  
 Project Code & Title: UKR/PCA2022112/PD2023405 Provision of child protection, awareness raising and education services to the most vulnerable children and caregivers, including marginalised communities in Odessa, Mykolajiv and Kherson Oblasts (Vopren, Natalia)  
 Responsible Officer(s):  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"  
 Currency: UAH

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Activity Description from AWP with Duration	REPORTING				REQUESTS / AUTHORIZATIONS		
	Authorized Amount Разрешенная сумма	Actual Project Expenditure Фактические расходы по проекту	Expenditures accepted by Agency	Balance	New Request Period & Amount July 2024 - September 2024	Authorised Amount	Outstanding Authorised Amount
	December 2023 - June 2024	January 2024 - July 2024		D = A - C	E	F	G = D + F
A	B	C	D = A - C	E	F	G = D + F	
Activity 1.1.1. Conduct of kick off / refresher trainings (training n 1) through 9 Multidisciplinary Mobile Teams (35 people)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Activity 1.1.2. Conduct of First Aid trainings	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Activity 1.1.3. Deployment of MMTs for the provision of MHPSS, case management and other services	8 664 534,67	5 242 673,31	5 242 673,31	3 421 861,36	5 661 550,00	5 661 550,00	9 103 411,56
Activity 1.1.4. Conduct of service mapping and needs analysis and support to the development and use of adapted referral mechanism at grassroots level	405 000,00	405 000,00	405 000,00	0,00	405 000,00	405 000,00	405 000,00
Activity 1.1.5. Conduct of awareness raising and training group sessions in the communities of Odessa, Mykolajiv and Kherson: one family for every child principle; gender positive parenting ; GBV risk prevention ; social cohesion; EORE ; vaccination awareness ; mental health communication.	1 482 923,50	1 446 922,50	1 446 922,50	36 001,00	1 408 468,50	1 408 468,50	1 444 469,50
Activity 1.3.1. Provision of CP and GBV response services to roma women and girls	336 576,50	327 000,00	327 000,00	9 576,50	390 576,50	390 576,50	400 153,00
Activity 1.3.2. Development of tools for working with marginal groups with a low level of education, considering national peculiarities	356 800,00	176 800,00	176 800,00	180 000,00	0,00	0,00	180 000,00
Activity 1.3.3. Raising awareness about CP and GBV risks, support the detection of GBV cases and safe referrals of 3,000 women, girls and boys.	912 500,00	761 431,00	761 431,00	151 069,00	822 500,00	822 500,00	973 569,00
Activity 1.4.1. Activity Contingency (to be activated only based on written approval from UNICEF Representative)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Activity 1.5.1. Providing PSS services to children and their families through 2 child friendly spaces established in Mikolajiv and Odessa region	456 800,00	427 270,31	427 270,31	29 529,69	534 000,00	534 000,00	563 529,69
Activity 2.1.1. Support catch-up, social and emotional learning for children and adolescents	1 947 800,00	1 319 025,40	1 319 025,40	626 774,60	1 947 800,00	1 947 800,00	2 576 574,60
Activity 2.1.2. Training of educators on teaching techniques and other identified UNICEF topics, support educators in strengthening psychological wellbeing	0,00	0,00	0,00	0,00	1 696 400,00	1 696 400,00	1 696 400,00
EPEM.1. Activity: In-country management & support	1 587 000,01	1 587 000,03	1 587 000,03	-0,02	1 587 000,00	1 587 000,00	1 586 999,98
EPEM.2. Activity: Operational costs	680 924,50	680 924,50	680 924,50	0,00	516 450,00	516 450,00	516 450,00
EPEM.3. Activity: Planning, monitoring, evaluation, and communication	394 729,00	352 219,00	352 219,00	42 510,00	372 000,00	372 000,00	414 510,00
<b>Total</b>	<b>17 225 586,36</b>	<b>12 726 266,05</b>	<b>12 726 266,05</b>	<b>4 499 320,31</b>	<b>15 361 745,00</b>	<b>15 361 745,00</b>	<b>19 661 067,33</b>

**CERTIFICATION**  
 The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:  
 The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.  
 The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The related accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funding.

Date Submitted: 18.07.2024 Name: Nataliya Vopnyan Title: Project Manager



NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:	FOR ALL AGENCIES	FOR UNICEF USE ONLY	FOR UNFPA USE ONLY
Approved by:		Account Charges	Liquidation Information
Name: Nienke Voppen Digitally signed by Nienke Voppen Date: 2024.07.26 16:02:53 +03'00'		Cash Transfer Reference: GRG ref. no., Voucher ref. no.	DCT Reference:
			GRG ref. no., Liquidation ref. no.
Title:		GL copies: 0,00	DCT Amount: 0
Date:		Travels: 0,00	Less: Liquidation
		Meetings & Conferences: 0,00	Amount: 0
		Other Cash Transfers: 0,00	Balance: 0
		<b>Total</b>	<b>Total</b>

**Tetiana Maltseva**  
 Подписано цифровой подписью: Tetiana Maltseva  
 Дата: 2024.07.22 15:59:29 +03'00'

**Annex-4: Follow Up on Micro Assessment Report (Report dated 04 September 2023)**

S. No.	Finding Title	Recommendation	Status of Recommendation Implementation	IP Management Response
1	Previous issues with managing UN funds	The partner should take action to address the issues identified. Specifically, the partner should: <ul style="list-style-type: none"> <li>Identify procedures which will mitigate against the issues encountered, and document these in a procedures manual which is distributed to all relevant staff and partners.</li> <li>Monitor partners to ensure the activities are implemented as planned, and any need for changes is flagged early and addressed appropriately.</li> </ul>	Implemented	
2	Inadequate oversight and monitoring over funds transferred to partner organisations	The partner is accountable for all funds received from UN agencies, including those it transfers to sub-partners. It should therefore establish written policies and procedures for partner organisations to submit reports and supporting documentation to evidence how they have spent UN funds. The partner should review these reports and documentation before consolidating them into the financial reports submitted to the UN.  We emphasise also that a transfer to a sub-partner cannot be considered as expenditure until relevant supporting documents are provided to the main partner.	Implemented	
3	Inadequate policies, procedures and tools to develop new programmes	The partner should develop written policies, procedures and other tools that can be used in the project development and planning process. These can be developed internally or prepared with the support of donors.	Implemented	
4	Weaknesses in monitoring and evaluation	Effective monitoring and evaluation procedures are a key part of successful project implementation. The partner should therefore address the weaknesses identified, by setting out its M&E policies in writing, ensuring that M&E activities take place regularly and consistency, and that these are documented.	Implemented	
5	Lack of adequate training/training policies	The partner should implement a training policy, which sets out timescales and training activities to be completed and should ensure these are undertaken as planned. Training requirements should be identified and discussed as part of each staff member's performance appraisal.	Implemented	
6	Lack of segregation of duties relating to transactions	The partner should ensure there is sufficient segregation of duties between the units or individuals that (a) authorise the execution a transaction, (b) record the transaction and (c) have custody over any assets involved in the transaction.	Implemented	

S. No.	Finding Title	Recommendation	Status of Recommendation Implementation	IP Management Response
		Specifically, the partner should assign some of the duties currently undertaken to other staff, such as the project manager or project assistant. For example, the project manager could take responsibility for authorising transactions, and the project assistant could handle the receipt of goods and services.		
7	Lack of segregation of duties when performing bank	The partner should separate the tasks of making and approving payments from that of preparing and reviewing bank reconciliations.	Implemented	
8	Lack of policies and procedures manual	The partner should have detailed, written finance / accounting policies and procedures, in which the key controls and processes are set out, as well as the responsibilities of each role for these processes. The manual should be readily available, distributed to all staff and kept up to date.	Implemented	
9	There is no internal auditor in the company's structure.	The partner should appoint an employee or department responsible for internal audit or develop and unify forms of internal control.	Implemented	
10	Lack of formal financial reporting procedures	The partner should have documented financial reporting procedures which specify the following: <ul style="list-style-type: none"> <li>• what reports are to be prepared – such as management accounts, FACE forms or financial statements.</li> <li>• the source system for key reports – the accounting or financial management system, or other records.</li> <li>• the frequency of preparation – some reports will need to be prepared monthly or annually, others on an ad hoc basis or to meet other obligations.</li> <li>• what they are to contain – reporting may include qualitative elements as well as financial data, and the level of detail will vary depending on the intended recipient.</li> <li>• how they are to be used.</li> </ul>	Implemented	

**Annex-5: Follow Up on Spot Check Report**

S. No.	Finding Title	Recommendation	Status of Recommendation Implementation	IP Management Response
Not applicable - No previous spot check conducted for IP				

**Annex-6: Follow Up on Scheduled Audit Report (Report dated 10 April 2024)**

S. No.	Finding Title	Recommendation	Status of Recommendation Implementation	IP Management Response
1	Insufficient supporting documentation	<p>The IP should ensure that adequate supporting documents are maintained to support all costs declared in the FACE forms.</p> <p>The documents should aim to show that the costs claimed are reasonable, have actually been incurred, are accurately recorded, and were necessary for the performance of project activities.</p>	<p>Implemented</p> <p>No such issue noticed during current spot check</p>	

Table A: VAT claimed as expenditure (Finding Number 1)

S. No.	Document date (Voucher date)	Document no. (Voucher No.)	Sample expenditure description	Sample expenditure amount reported (UAH)	Amount of VAT included in reported expenditure (UAH)
1	08/07/2023 08/08/2023 08/17/2023 08/29/2023 09/22/2023 09/22/2023	#630 #631 #632 #634 #674 #675	Provision of learning packages for learning at home a package with a logo (14184 pcs), Robo KIT #1 robotics kit, interactive tables - 20 pcs, tablets - 80 pcs. - Dermenzhi Oleksandr Mykolayovych LLC "SYSTEMATIKA Ukraine" LLC "IT-INTEGRATOR"	2,844,552.00	337,596.00
2	31.01.2024	20240130	Fuel + parking of transport for Teams -	200,000.00	33,333.33
3	31.03.2024	b/n	Fuel + parking of transport for Teams -	200,000.00	33,333.33
4	03.05.2024	No.RN-0000045	Printing of PSEA materials -	6,924.00	1,154.00
5	27.03.2024	No. PH0000082	Printing of PSEA materials -	101,179.20	16,863.20
6	03/05/2024	No.RN-0000047	Printing materials MHPSS, EORE, GBV -	468,126.00	78,021.00
7	04/09/2024	No. 101771617	Learning materials (20 DLCs *2000 uah * 9 months) -	120,000.00	19,181.33
8	09.04.2024	No. 20240409	Fuel + parking of transport for 9 Teams - OKKO-BUSINESS Company LLC	200,000.00	33,333.33
9	15.05.2024	invoice number/OK-007261	Stationery - "Epicenter K" LLC	112,292.17	18,715.37
10	06.06.2024	No. 2974	Fuel, car rental and parking of transport - PE "Naftatransservice"	51,500.00	8,583.33
11	11.06.2024	No. SF-0000177	Printing materials MHPSS, EORE, GBV - RVC "Advance-Print" LLC	126,054.00	21,009.00
12	18.06.2024	#TVI1806/0007	Purchase of sanitary and hygienic goods to 2 child friendly spaces - PE "Tavria Plus"	5,995.70	999.28
<b>Total</b>					<b>602,122.50</b>



## SKN & Company

— Chartered Accountants —

-  +91-120-6051347,  
+91-981-8310160, + 91-958-2121577
-  [bd@sknandcompany.com](mailto:bd@sknandcompany.com)
-  [www.sknandcompany.com](http://www.sknandcompany.com)
-  E-109, LGF, Amar Colony, Lajpat Nagar-IV, New Delhi 110024, India  
B-109, LGF, Amar Colony, Lajpat Nagar-IV, New Delhi 110024, India  
A-4 / 701, Cleo County Sector-121, Noida 201301, India