



# HACT AUDIT REPORT

CHARITABLE ORGANIZATION CHARITY FUND  
"WINDS OF CHANGE"

10 April 2024

Period audited: 1 October 2022 to 27 July 2023  
Commissioned by: UNICEF Ukraine

# CONTENTS

<b>1</b>	<b>EXECUTIVE SUMMARY .....</b>	<b>2</b>
1.1	Summary of audit findings.....	2
1.2	Programme specific information.....	3
<b>2</b>	<b>AUDIT OPINION .....</b>	<b>4</b>
<b>3</b>	<b>FINANCIAL FINDINGS .....</b>	<b>6</b>
3.1	Summary of financial findings .....	6
3.2	Detailed financial findings.....	6
<b>4</b>	<b>ASSESSMENT OF KEY INTERNAL CONTROLS .....</b>	<b>8</b>
4.1	Review of micro assessment recommendations .....	8
4.2	Summary of key internal control weaknesses.....	8
4.3	Detailed key internal control weaknesses.....	8
	<b>ANNEX I: FACE FORMS FOR THE AUDIT PERIOD .....</b>	<b>10</b>

# 1 EXECUTIVE SUMMARY

BDO LLP entered into a Long Term Arrangement with the United Nations Children’s Fund (UNICEF) on 15 February 2019 for the provision of audit and assurance services.

The present audit has been conducted as per the terms of reference for a HACT audit under the Harmonised Approach to Cash Transfer (HACT) Framework and concerns the expenditure reported by the implementing partner for the period 1 October 2022 to 27 July 2023.

A summary of the audit findings that have been raised is presented in the table below:

## 1.1 SUMMARY OF AUDIT FINDINGS

Implementing partner	Audited expenditure US\$	Financial findings US\$	% of audited expenditure	Audit opinion	No. of financial findings	No. of key control weaknesses			No. of unimplemented micro-assessment recommendations
						High risk	Medium risk	Low risk	
Charitable Organization Charity Fund “Winds of Change”	1,415,906	5,756	0.4%	Unmodified	1	-	2	-	-

## 1.2 PROGRAMME SPECIFIC INFORMATION

Implementing Partner name:	CHARITABLE ORGANIZATION CHARITY FUND "WINDS OF CHANGE"
Implementing Partner contact details:	Project manager: Natalia Vegrian, Head of the fund <a href="mailto:windschanges.cr@gmail.com">windschanges.cr@gmail.com</a> +38(095)203-87-34
Programme name:	Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law
Programme code:	UKR/PCA2022112/HPD2022222
Programme location:	Ukraine
Currency of records maintained:	UAH
Period/s covered by the audit:	October 2022 - July 2023
FACE Forms under review	Refer to Annex I

## 2 AUDIT OPINION

### UNMODIFIED OPINION

We have audited the expenditure as set out in the Funding Authorisation and Certificate of Expenditures (FACE) forms (attached at Annex I) of 'Charitable Organization "Charity Fund "Winds of Change"' ('the implementing partner') representing the expenditure reported on the individual projects (together 'the projects') detailed therein for the period from 1 October 2022 to 27 July 2023. In total these amounts represent the actual expenditure on the projects in accordance with the contractual conditions for the projects, as set out in the relevant agreement between UNICEF and the implementing partner, and the associated work plans.

Our findings are set out in the relevant sections of our report, which is made solely to UNICEF in order to gain assurance that the project funding provided has, in all material respects, been used in conformity with the applicable contractual conditions.

In our opinion:

- ▶ The FACE forms present fairly, in all material respects, the actual eligible expenditure reported for the projects for the period from 1 October 2022 to 27 July 2023 in conformity with the applicable contractual conditions; and
- ▶ The project funding provided by UNICEF has, in all material respects, been used in conformity with the applicable contractual conditions.

### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the FACE forms' section of this report.

We are independent of UNICEF and the implementing partner in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### EMPHASIS OF MATTER

We draw your attention to the financial finding totaling UAH 212,976 (US\$ 5,756) as set out in the relevant section of our report, which represents expenditure amounts included in the FACE forms presented to us for audit which, in our opinion, are ineligible for funding under the contractual conditions.

We also draw your attention to key control weaknesses 1 and 2, as set out in the relevant section of our report, which represent important control weaknesses which we came across during the conduct of our audit.

Our opinion is not modified in respect of these matters.

### RESPONSIBILITIES OF THE IMPLEMENTING PARTNER

In accordance with the contractual conditions, the implementing partner's management are responsible for the preparation of the FACE forms and other information detailing the actual expenditure and for being satisfied that together it presents fairly the actual expenditure incurred for the projects in conformity with the applicable contractual conditions.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FACE FORMS

The objectives of our audit are set out in the HACT Framework and include obtaining reasonable assurance about whether the FACE forms are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the FACE forms.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ▶ identify and assess the risks of material misstatement of the FACE forms, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the implementing partner's internal control.

We communicate with the management of the implementing partner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**ROBERT WATERS**  
PARTNER

BDO LLP  
55 Baker St  
London W1U 7EU

10 April 2024

---

## 3 FINANCIAL FINDINGS

### 3.1 SUMMARY OF FINANCIAL FINDINGS

We set out below our financial findings:

No.	Title	Priority rating	Ineligible amount (UAH)	Ineligible amount (US\$)
1	Insufficient supporting documentation	High	212,976	5,756

### 3.2 DETAILED FINANCIAL FINDINGS

Financial finding 1	
Title:	Insufficient supporting documentation
Priority:	High
Amount UAH:	212,976
Amount US\$:	5,756

#### DESCRIPTION

The authorised officer certified in the FACE form that “the actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemised 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”.

We found that for three transactions, the act of rendered services did not account for the full amount, and there was therefore insufficient evidence that the services were provided to the beneficiaries.

Details are shown in the table below:

Ref.	Date	Description	Amount (UAH)
1	May 4, 2023	Oleksiy Olegovich Lysenko Remedial classes for children with disabilities, Roma children, IDPs (groups of 10) in collective centers, schools, libraries, etc.	45,424
2	June 16, 2023	Oleksiy Olegovich Lysenko Remedial classes for children with disabilities, Roma children, IDPs (groups of 10) in collective centers, schools, libraries, etc.	81,936
3	June 16, 2023	Oleksiy Olegovich Lysenko Remedial classes for children with disabilities, Roma children, IDPs (groups of 10) in collective centers, schools, libraries, etc.	85,616
<b>Total</b>			<b>212,976</b>

### RECOMMENDATION

The IP should ensure that adequate supporting documents are maintained to support all costs declared in the FACE forms.

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.

Examples of some of the documents that can be used to achieve this are listed in the PCA.

### IMPLEMENTING PARTNER COMMENTS

Adopted and implemented recommendations to record expenses in the FACE form only if actual expenses were incurred. The organization maintains and has sufficient appropriate documentary evidence for all expenses.

### FURTHER AUDITOR COMMENTS

We note the IP's comments, however, sufficient evidence was not provided to support these transactions and we therefore maintain the finding.

---

## 4 ASSESSMENT OF KEY INTERNAL CONTROLS

### 4.1 REVIEW OF MICRO ASSESSMENT RECOMMENDATIONS

We found that the implementing partner had implemented all the recommendations from the micro assessment report performed by BDO LLP dated 4 September 2023.

### 4.2 SUMMARY OF KEY INTERNAL CONTROL WEAKNESSES

We have reviewed the implementation of applicable key internal controls and noted the following weaknesses:

No.	Subject area	Title	Priority rating
1	Lack of audit trail	Accounting policies and procedures - general	Medium
2	Other internal control weaknesses	Other - advances claimed as expenditure	Medium

### 4.3 DETAILED KEY INTERNAL CONTROL WEAKNESSES

Key internal control weakness 1	
Subject area:	Lack of audit trail
Title:	Accounting policies and procedures - general
Priority rating:	Medium

#### DESCRIPTION

A key component of an accurate and complete set of financial files is an “audit trail” that links the costs declared in the FACE forms to the individual transactions in the IP’s accounting system and to the underlying supporting documents for each transaction.

However, the IP was unable to provide an audit trail linking the costs declared in the FACE forms to the individual transactions in its accounting system. There is a difference between the transaction listing provided and the total expenditure reported on the FACE forms. Although this is a minor difference (US\$ 16), it remains unreconciled.

#### RECOMMENDATION

In order to ensure adequate control and accurate reporting of funds disbursed, and to comply with the terms of the IP Agreement, the IP should ensure a clear audit trail exists between the costs it declares on the FACE forms and the individual transactions recorded in its accounting system.

As well as demonstrating the basis for the total amount reported in the FACE forms, i.e. that the total expenditure reconciles to the IP’s accounting records, the audit trail should also demonstrate how the costs relate to the individual activities or budget lines in the workplan.

#### IMPLEMENTING PARTNER COMMENTS

Adopted and implemented recommendations to ensure proper control and accurate reporting of paid funds, as well as to comply with the terms of the Intellectual Property Agreement, the presence of a clear audit trail between expenses declared in FACE forms and individual transactions registered in the accounting system, expenses related to associated with individual types of activities or budget lines in the work plan.

Key internal control weakness 2	
Subject area:	Other internal control weaknesses
Title:	Other - advances claimed as expenditure
Priority rating:	Medium

### DESCRIPTION

The PCA states that “The IP agrees to maintain books and records that are accurate, complete and up-to-date”.

Key requirements in ensuring an accurate and complete set of financial files are effective control policies and procedures. An important control is the review of goods/services received documentation before payment, as it limits the risk of paying for undelivered goods/services.

However, we found that the IP had made payments to suppliers before the goods were delivered, and the act of completed works was provided. The amounts claimed related to activities carried out in July and October 2023, and the cost of these services was included within the FACE forms for the reporting period to 27 July 2023. We have not raised a financial finding for these transactions as the project is ongoing and evidence has been provided to support the delivery of these services. The payments were also made in line with the stipulations of the supplier contracts, with payment required prior to delivery or exclusively on prepayment terms.

The transactions are detailed below:

Ref.	Date	Description	Amount (UAH)
1	June 16, 2023	Oleksiy Olegovich Lysenko Remedial classes for children with disabilities, Roma children, IDPs (groups of 10) in collective centers, schools, libraries, etc.	218,064
1	June 16, 2023	Oleksiy Olegovich Lysenko Remedial classes for children with disabilities, Roma children, IDPs (groups of 10) in collective centers, schools, libraries, etc.	174,384
<b>Total</b>			<b>392,448</b>

### RECOMMENDATION

The partner should ensure, wherever possible, to negotiate payments terms which mirror the delivery schedule of the goods or services to be provided, ideally with payment after delivery has been confirmed. They should also ensure that all expenditure is recorded in the correct period, namely that in which it has actually been incurred.

### IMPLEMENTING PARTNER COMMENTS

Adopted and implemented recommendations to ensure coordination of payment terms, which reflect the schedule of delivery of goods or services provided and payment after confirmation of delivery.

## ANNEX I: FACE FORMS FOR THE AUDIT PERIOD

Programme code	Programme name	FACE reference	FACE date	FACE amount (UAH)	FACE amount (US\$)
UKR/PCA2022112 /HPD2022222	Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law	No reference provided	25/04/2023	17,361,643	469,234
UKR/PCA2022112 /HPD2022222	Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law	No reference provided	18/05/2023	3,659,507	98,906
UKR/PCA2022112 /HPD2022222	Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law	No reference provided	25/07/2023	31,367,388	847,767
<b>Totals</b>				<b>52,388,538</b>	<b>1,415,906</b>

**Funding**

UN Agency: UNICEF

Date: 18.mar.23

Country: Ukraine  
 Programme Code & Title: №UKR/PCA 2022112/HPD2022222 Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law

Type of Request:

Project Code & Title: №UKR/PCA 2022112/HPD2022222 Complex emergency response in Odessa region, Mykolaiv region and government - control areas of Kherson region to cater to the needs of children, parents and caregivers affected by the armed conflict in Ukraine

Direct Cash Transfer (DCT)

Officer(s): Vegrián Natalia  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"

Reimbursement  
 Direct Payment

Currency: UAH

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount Разрешенная сумма	Actual Project Expenditure/Фактические расходы по проекту	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorized Amount
		24 October 2022 - 18 May 2023 A	25 February 2023 - 18 May 2023 B	C	D = A - C	E	F	G = D + F
Activity 1.1. Access to child protection and social services for conflict-affected boys, girls, parents and caregivers ensured (incl. case-management, GBV, health, education and legal support) through mobile teams in Odessa region, including in the most remote territories.		2 650 109,95	698 891,20	698 891,20	1 951 218,75	0,00	1 951 218,75	
Activity 1.2. Provision of NFI for children and families with children, based on needs assessment conducted by mobile teams		3 600 000,00	0,00	0,00	3 600 000,00	0,00	3 600 000,00	
Activity 1.3. Winterization for children in alternative care in Odessa region		204 188,00	204 188,00	204 188,00	0,00	0,00	0,00	
Activity 1.4. Improved awareness and knowledge of the hazards related to mines, UXO and ERW of children and adults is provided		435 100,00	202 552,86	202 552,86	232 547,14	0,00	232 547,14	
Activity 1.5. Instantaneous support for IDPs boys, girls, parents/caregivers, UASC in IDPs reception points (railway station, bus station)		40 800,00	0,00	0,00	40 800,00	0,00	40 800,00	
Activity 1.6. Access to community services (child protection, social, health and education) for Roma children and youth, including IDPs		631 106,50	148 561,30	148 561,30	482 545,20	0,00	482 545,20	
Activity 1.7. Improve access to safe temporary housing and round-the-clock social supervision and social services (case-management, PSS) for the most vulnerable IDPs women with children, which are at risk of separation		226 886,37	128 708,09	128 708,09	98 178,28	0,00	98 178,28	
Activity 1.8. Established safe child friendly spaces in Odessa city and Odessa region improving access for children and caregivers to mental health and psychosocial support		1 735 610,06	614 470,94	614 470,94	1 121 139,12	0,00	1 121 139,12	
Activity 1.9. Strengthening local protection system in emergency response		300 000,00	100 000,00	100 000,00	200 000,00	0,00	200 000,00	
Activity 2.1. Establishment of mobile teams to identify, assess and provide complex support to the vulnerable children and families with children (incl. PSS, case-management, GBV, health, education and legal support), in Mykolaiv and Kherson regions		1 667 740,26	0,00	0,00	1 667 740,26	0,00	1 667 740,26	
Activity 2.2. Provision of NFI to children and families with children, in accordance with the needs assessment conducted by mobile teams		1 714 501,92	558,00	558,00	1 713 943,92	0,00	1 713 943,92	
Activity 2.3. Winterization for children in alternative care in Mykolaiv and Kherson regions		-570,00	0,00	0,00	-570,00	0,00	-570,00	
Activity 2.4. Installation of tents for heating people and their equipment		0,00	0,00	0,00	0,00	0,00	0,00	
Activity 2.5. Provision of NFI to children and families with children in Mykolaiv		112 000,00	0,00	0,00	112 000,00	0,00	112 000,00	
Activity 3.1. Training for trainers (12 persons)		0,00	0,00	0,00	0,00	0,00	0,00	
Activity 3.2. Conduct 60 webinars for 700 community professionals (psychologists, social workforce, health, education)		321 500,00	252 000,00	252 000,00	69 500,00	0,00	69 500,00	
Activity 3.3. Ensured war-affected boys and girls by stress mitigation activities and support.		1 548 000,00	652 700,00	652 700,00	895 300,00	0,00	895 300,00	
Activity 3.4. Engagement of children and youth affected by war in psycho-social activities (Odessa city)		1 010 000,00	90 000,00	90 000,00	920 000,00	0,00	920 000,00	
Activity 3.5. Strengthening local protection system in emergency response		75 000,00	25 000,00	25 000,00	50 000,00	0,00	50 000,00	
Activity 4.1. Build capacity of education staff to ensure access to learning opportunities for all children (including children with disabilities, Roma children, IDPs)		422 500,00	12 000,00	12 000,00	410 500,00	0,00	410 500,00	
Activity 4.2. Provide learning opportunities for most disadvantaged groups of children from IDP and host-communities		22 961 206,90	400 000,00	400 000,00	22 561 206,90	0,00	22 561 206,90	
Activity 5.1. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance).		530 000,00	128 000,00	128 000,00	402 000,00	0,00	402 000,00	
Activity 5.2. Standard activity: Operational costs pro-rated their contribution to the programme (office space, equipment, office supplies, maintenance).		97 577,43	1 877,00	1 877,00	95 700,43	0,00	95 700,43	
Activity 5.3. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (project manager, admin, finance) (West support subgrant)		285 000,00	0,00	0,00	285 000,00	0,00	285 000,00	
<b>Total</b>		<b>40 568 257,39</b>	<b>3 659 507,39</b>	<b>3 659 507,39</b>	<b>36 908 750,00</b>	<b>0,00</b>	<b>36 908 750,00</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 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 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: 18.05.2023

Name: Natalia Vegrián Title: Project Manager

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

**USE ONLY:**

FOR ALL AGENCIES

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

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

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

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

FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference: CRO ref. no. Voucher ref. no.	DCT Reference: CRO ref. no. Liquidation ref. no.
GL codes:	DCT Amount
Training 0	Less 0
Travel 0	Liquidation Amount 0
Meetings & Conferences 0	
Other Cash Transfers 0	
Total 0	Balance 0

FOR UNFPA USE ONLY

New Funding Release

Activity 1	0
Activity 2	0
Total	0

Funding

UN Agency: UNICEF

Date: 26.oct.22

Country: Ukraine  
 Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law

Type of Request:

Programme Code & Title: Complex emergency response in Odessa region, Mykolajiv region and government - control areas of Kherson region to cater to the needs of children, parents and caregivers affected by the armed conflict in Ukraine.

X Direct Cash Transfer (DCT)

Project Code & Title: Vegrin Natalia  
 Officer(s):  
 Partner: CHARITY FUND "WINDS OF CHANGE"

Reimbursement  
 Direct Payment

Currency: UAH

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorized Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorized Amount	Outstanding Authorized Amount
		01 October 2022 - 31 December 2022	A	B	C	D=A-C	01 October 2022 - 31 December 2022	E
Activity 1.1. Access to child protection and social services for conflict-affected boys, girls, parents and caregivers ensured (incl. case-management, GBV, health, education and legal support) through mobile teams in Odessa region, including in the most remote territories.						2 700 200	2 700 200	2 700 200
Activity 1.2. Provision of NFI for children and families with children, based on needs assessment conducted by mobile teams						3 600 000	3 600 000	3 600 000
Activity 1.3. Winterization for children in alternative care in Odessa region						386 000	386 000	386 000
Activity 1.4. Improved awareness and knowledge of the hazards related to mines, UXO and ERW of children and adults is provided						230 150	230 150	230 150
Activity 1.5. Instantaneous support for IDPs boys, girls, parents/caregivers, UASC in IDPs reception points (railway station, bus station)						48 000	48 000	48 000
Activity 1.6. Access to community services (child protection, social, health and education) for Roma children and youth, including IDPs						699 040	699 040	699 040
Activity 1.7. Improve access to safe temporary housing and round-the-clock social supervision and social services (case-management, PSS) for the most vulnerable IDPs women with children, which are at risk of separation						1 454 000	1 454 000	1 454 000
Activity 1.8. Established safe child friendly spaces in Odessa city and Odessa region improving access for children and caregivers to mental health and psychosocial support						1 865 760	1 865 760	1 865 760
Activity 1.9. Strengthening local protection system in emergency response						300 000	300 000	300 000
Activity 2.1. Establishment of mobile teams to identify, assess and provide complex support to the vulnerable children and families with children (incl. PSS, case-management, GBV, health, education and legal support), in Mykolajiv and Kherson regions						1 873 800	1 873 800	1 873 800
Activity 2.2. Provision of NFI to children and families with children, in accordance with the needs assessment conducted by mobile teams						1 710 000	1 710 000	1 710 000
Activity 2.3. Winterization for children in alternative care in Mykolajiv and Kherson regions						266 000	266 000	266 000
Activity 2.4. Installation of tents for heating people and their equipment						400 000	400 000	400 000
Activity 2.5. Provision of NFI to children and families with children in Mykolajiv						84 000	84 000	84 000
Activity 3.1. Training for trainers (12 persons)						16 800	16 800	16 800
Activity 3.2. Conduct 60 webinars for 700 community professionals (psychologists, social workforce, health, education).						321 500	321 500	321 500
Activity 3.3. Ensured war-affected boys and girls by stress mitigation activities and support.						828 000	828 000	828 000
Activity 3.4. Engagement of children and youth affected by war in psycho-social activities (Odessa city)						505 000	505 000	505 000
Activity 3.5. Strengthening local protection system in emergency response						75 000	75 000	75 000
Activity 4.1. Build capacity of education staff to ensure access to learning opportunities for all children (including children with disabilities, Roma children, IDPs)						313 500	313 500	313 500
Activity 4.2. Provide learning opportunities for most disadvantaged groups of children from IDP and host-communities						2 400 000	2 400 000	2 400 000
Activity 5.1. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance).						663 000	663 000	663 000
Activity 5.2. Standard activity: Operational costs pro-rated their contribution to the programme (office space, equipment, office supplies, maintenance).						56 400	56 400	56 400
Activity 5.3. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (project manager, admin, finance) (West support subgrant)						225 000	225 000	225 000
<b>Total</b>			0	0	0	21 021 150,00	21 021 150,00	21 021 150,00

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 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: 31.10.2022

Name: Natalia Vegrin

Title: Project Manager

NOTES:

USE ONLY: FOR ALL AGENCIES

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

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

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

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

FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference: CRQ ref. no. / voucher ref. no.	DCT Reference: CRQ ref. no. / liquidation ref. no.
GL codes:	DCT Amount
Training 0	Limit 0
Travel 0	Liquidation Account 0
Meetings & Conferences 0	
Other Cash Transfers 0	
Total 0	Balance 0

FOR UNFPA USE ONLY

New Funding Release

Activity 1	0
Activity 2	0
Total	0

Tetiana Maltseva  
 Digitally signed by Tetiana Maltseva  
 Date: 2022.11.02 10:09:43 +02'00'

Benjamin Samuel Fisher  
 Digitally signed by Benjamin Samuel Fisher  
 Date: 2022.11.07 18:27:19 +02'00'

Murat Sahin  
 Digitally signed by Murat Sahin  
 Date: 2022.11.08 12:26:48 +02'00'

Funding

UN Agency: UNICEF

Date: 25-Apr-23

Country: Ukraine  
 Programme Code & Title: NUUKR/PCA 2022112/HPD2022222 Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law

Type of Request:

Project Code & Title: NUUKR/PCA 2022112/HPD2022222 Complex emergency response in Odessa region, Mykolaiv region and government - control areas of Kherson region to cater to the needs of children, parents and caregivers affected by the armed conflict in Ukraine.

X Direct Cash Transfer (DCT)

Officer(s): Vagrian Natalia  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"

Reimbursement  
 Direct Payment

Currency: UAH

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount Разрешенная сумма	Actual Project ExpenditureФактические расходы по проекту	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
		24 October 2022 - 24 February 2023 A	B	C	D = A - C	25 February 2023 - 24 July 2023 E	F	G = D + F
Activity 1.1. Access to child protection and social services for conflict-affected boys, girls, parents and caregivers ensured (incl. case-management, GBV, health, education and legal support) through mobile teams in Odessa region, including in the most remote territories.		2700200.00	2360090.05	2360090.05	340109.95	2310000.00	2310000.00	2650109.95
Activity 1.2. Provision of NFI for children and families with children, based on needs assessment conducted by mobile teams		3600000.00	3395812.00	3395812.00	204188.00	3395812.00	3395812.00	3600000.00
Activity 1.3. Winterization for children in alternative care in Odessa region		386000.00	386000.00	386000.00	0.00	204188.00	204188.00	204188.00
Activity 1.4. Improved awareness and knowledge of the hazards related to mines, UXO and ERW of children and adults is provided		230150.00	0.00	0.00	230150.00	204950.00	204950.00	435100.00
Activity 1.5. Instantaneous support for IDPs boys, girls, parents/caregivers, UASC in IDPs reception points (railway station, bus station)		48000.00	55200.00	55200.00	-7200.00	48000.00	48000.00	48000.00
Activity 1.6. Access to community services (child protection, social, health and education) for Roma children and youth, including IDPs		699040.00	642973.50	642973.50	56066.50	575040.00	575040.00	631106.50
Activity 1.7. Improve access to safe temporary housing and round-the-clock social supervision and social services (case-management, PSS) for the most vulnerable IDPs women with children, which are at risk of separation		1454000.00	1287113.63	1287113.63	166886.37	60000.00	60000.00	226886.37
Activity 1.8. Established safe child friendly spaces in Odessa city and Odessa region improving access for children and caregivers to mental health and psychosocial support		1865760.00	1607509.94	1607509.94	258250.06	1477360.00	1477360.00	1735610.06
Activity 1.9. Strengthening local protection system in emergency response		300000.00	300000.00	300000.00	0.00	300000.00	300000.00	300000.00
Activity 2.1. Establishment of mobile teams to identify, assess and provide complex support to the vulnerable children and families with children (incl. PSS, case-management, GBV, health, education and legal support), in Mykolaiv and Kherson regions		1873800.00	1892059.74	1892059.74	-18259.74	1686000.00	1686000.00	1667740.26
Activity 2.2. Provision of NFI to children and families with children, in accordance with the needs assessment conducted by mobile teams		1710000.00	1705498.08	1705498.08	4501.92	1710000.00	1710000.00	1714501.92
Activity 2.3. Winterization for children in alternative care in Mykolaiv and Kherson regions		266000.00	266570.00	266570.00	-570.00	0.00	0.00	-570.00
Activity 2.4. Installation of tents for heating people and their equipment		400000.00	298793.10	298793.10	101206.90	-101206.90	-101206.90	0.00
Activity 2.5. Provision of NFI to children and families with children in Mykolaiv		84000.00	56000.00	56000.00	28000.00	84000.00	84000.00	112000.00
Activity 3.1. Training for trainers (12 persons)		16800.00	16800.00	16800.00	0.00	0.00	0.00	0.00
Activity 3.2. Conduct 60 webinars for 700 community professionals (psychologists, social workforce, health, education).		321500.00	0.00	0.00	321500.00	0.00	0.00	321500.00
Activity 3.3. Ensured war-affected boys and girls by stress mitigation activities and support.		828000.00	0.00	0.00	828000.00	720000.00	720000.00	1548000.00
Activity 3.4. Engagement of children and youth affected by war in psycho-social activities (Odessa city)		505000.00	0.00	0.00	505000.00	505000.00	505000.00	1010000.00
Activity 3.5. Strengthening local protection system in emergency response		75000.00	75000.00	75000.00	0.00	75000.00	75000.00	75000.00
Activity 4.1. Build capacity of education staff to ensure access to learning opportunities for all children (including children with disabilities, Roma children, IDPs)		313500.00	0.00	0.00	313500.00	109000.00	109000.00	422500.00
Activity 4.2. Provide learning opportunities for most disadvantaged groups of children from IDP and host-communities		2400000.00	2000000.00	2000000.00	400000.00	22561206.90	22561206.90	22961206.90
Activity 5.1. Standard activity. In-country management & support staff salaries pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance).		603000.00	676000.00	676000.00	-73000.00	603000.00	603000.00	530000.00
Activity 5.2. Standard activity. Operational costs pro-rated their contribution to the programme (office space, equipment, office supplies, maintenance).		56400.00	55222.57	55222.57	1177.43	96400.00	96400.00	97577.43
Activity 5.3. Standard activity. In-country management & support staff salaries pro-rated to their contribution to the programme (project manager, admin, finance) (West support subgrant)		285000.00	285000.00	285000.00	0.00	285000.00	285000.00	285000.00
<b>Total</b>		<b>21021150.00</b>	<b>17361642.61</b>	<b>17361642.61</b>	<b>3659507.39</b>	<b>36908750.00</b>	<b>36908750.00</b>	<b>40568257.39</b>

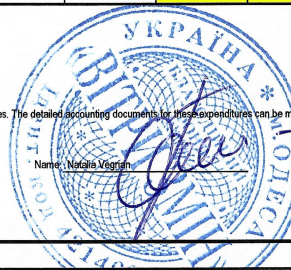
CERTIFICATION

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 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: 4/25/2023



Name: Natalia Vagrian

Title: Project Manager

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

USE ONLY:

FOR ALL AGENCIES

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

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

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

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

FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference: GRQ ref no. Voucher ref no.	DCT Reference: GRQ ref no. Liquidation ref no.
GL codes:	DCT Amount
Training 0	Less: 0
Travel 0	Liquidation
Meetings & Conferences 0	Amount 0
Other Cash Transfers 0	
<b>Total 0</b>	<b>Balance 0</b>

FOR UNFPA USE ONLY

New Funding Release
Activity 1 0
Activity 2 0
<b>Total 0</b>

**Funding**

Country: Ukraine  
 Programme Code & Title: NEUKR/PCA 2022112/HPD2022222 Support for families with children who find themselves in difficult life circumstances as a result of armed conflict and martial law  
 Project Code & Title: NEUKR/PCA 2022112/HPD2022222 Complex emergency response in Odessa region, Mykolaiv region and government - control areas of Kherson region to cater to the needs of children, parents and caregivers affected by the armed conflict in Ukraine.  
 Officer(s): Vegriani Natalia  
 Implementing Partner: CHARITABLE ORGANIZATION "CHARITY FUND "WINDS OF CHANGE"

UN Agency: UNICEF

Date: 25-Jul-23

Type of Request:

Direct Cash Transfer (DCT)

Reimbursement  
 Direct Payment

Currency: UAH

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount Разрешенная сумма	Actual Project Expenditure Фактические расходы по проекту	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
		19. May 2023 - 24 July 2023 A	19. May 2023 - 24 July 2023 B	C	D = A - C	25 July 2023 - 30 September 2023 E	F	G = D + F
Activity 1.1. Access to child protection and social services for conflict-affected boys, girls, parents and caregivers ensured (incl. case-management, GBV, health, education and legal support) through mobile teams in Odessa region, including in the most remote territories.		1,951,218.75	1,120,000.00	1,120,000.00	831,218.75	-485,218.75	-485,218.75	346,000.00
Activity 1.2. Provision of NFI for children and families with children, based on needs assessment conducted by mobile teams		3,600,000.00	3,314,192.00	3,314,192.00	285,808.00	853,200.00	853,200.00	1,139,008.00
Activity 1.3. Winterization for children in alternative care in Odessa region		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Activity 1.4. Improved awareness and knowledge of the hazards related to mines, UXO and ERW of children and adults is provided		232,547.14	192,547.14	192,547.14	40,000.00	0.00	0.00	40,000.00
Activity 1.5. Instantaneous support for IDPs boys, girls, parents/caregivers, UASC in IDPs reception points (railway station, bus station)		40,800.00	40,800.00	40,800.00	0.00	0.00	0.00	0.00
Activity 1.6. Access to community services (child protection, social, health and education) for Roma children and youth, including IDPs		482,545.20	258,000.00	258,000.00	224,545.20	-124,545.20	-124,545.20	100,000.00
Activity 1.7. Improve access to safe temporary housing and round-the-clock social supervision and social services (case-management, PSS) for the most vulnerable IDPs women with children, which are at risk of separation		98,178.28	40,000.00	40,000.00	58,178.28	-38,178.28	-38,178.28	20,000.00
Activity 1.8. Established safe child friendly spaces in Odessa city and Odessa region improving access for children and caregivers to mental health and psychosocial support		1,121,139.12	1,066,802.97	1,066,802.97	54,336.15	72,000.00	72,000.00	126,336.15
Activity 1.9. Strengthening local protection system in emergency response		200,000.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00
Activity 2.1. Establishment of mobile teams to identify, assess and provide complex support to the vulnerable children and families with children (incl. PSS, case-management, GBV, health, education and legal support), in Mykolaiv and Kherson regions		1,667,740.26	1,685,995.18	1,685,995.18	-18,254.92	63,200.00	63,200.00	44,945.08
Activity 2.2. Provision of NFI to children and families with children, in accordance with the needs assessment conducted by mobile teams		1,713,943.92	1,709,990.90	1,709,990.90	3,953.02	442,800.00	442,800.00	446,753.02
Activity 2.3. Winterization for children in alternative care in Mykolaiv and Kherson regions		-570.00	0.00	0.00	-570.00	0.00	0.00	-570.00
Activity 2.4. Installation of tents for heating people and their equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Activity 2.5. Provision of NFI to children and families with children in Mykolaiv		112,000.00	84,000.00	84,000.00	28,000.00	0.00	0.00	28,000.00
Activity 3.1. Training for trainers (12 persons)		0.00	0	0.00	0.00	0.00	0.00	0.00
Activity 3.2. Conduct 60 webinars for 700 community professionals (psychologists, social workforce, health, education)		69,500.00	49,500.00	49,500.00	20,000.00	0.00	0.00	20,000.00
Activity 3.3. Ensured war-affected boys and girls by stress mitigation activities and support.		895,300.00	895,300.00	895,300.00	0.00	42,000.00	42,000.00	42,000.00
Activity 3.4. Engagement of children and youth affected by war in psycho-social activities (Odessa city)		920,000.00	238,000.00	238,000.00	682,000.00	0.00	0.00	682,000.00
Activity 3.5. Strengthening local protection system in emergency response		50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
Activity 4.1. Build capacity of education staff to ensure access to learning opportunities for all children (including children with disabilities, Roma children, IDPs)		410,500.00	0.00	0.00	410,500.00	0.00	0.00	410,500.00
Activity 4.2. Provide learning opportunities for most disadvantaged groups of children from IDP and host-communities		22,561,206.90	19,713,240.40	19,713,240.40	2,847,966.50	90,742.23	90,742.23	2,938,708.73
Activity 5.1. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)		402,000.00	397,387.04	397,387.04	4,612.96	166,000.00	166,000.00	170,612.96
Activity 5.2. Standard activity: Operational costs pro-rated their contribution to the programme (office space, equipment, office supplies, maintenance)		95,700.43	26,632.00	26,632.00	69,068.43	40,800.00	40,800.00	109,868.43
Activity 5.3. Standard activity: In-country management & support staff salaries pro-rated to their contribution to the programme (project manager, admin, finance) (West support subgrant)		285,000.00	285,000.00	285,000.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>36,908,750.00</b>	<b>31,367,387.63</b>	<b>31,367,387.63</b>	<b>5,541,362.37</b>	<b>1,122,800.00</b>	<b>1,122,800.00</b>	<b>6,664,162.37</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 itemized with attached 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: 7/25/2023

Name: Natalia Vegriani

Title: Project Manager

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



**USE ONLY:**

**FOR ALL AGENCIES**

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

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

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

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

**FOR UNICEF USE ONLY**

Account Charges	Liquidation Information
Cash Transfer Reference CRQ ref. no. / Voucher ref. no.	DCT Reference CRQ ref. no. / Liquidation ref. no.
GL codes	DCT Amount
Training 0.00	Less
Travel 0.00	Liquidation
Meetings & Conferences 0.00	Amount
Other Cash Transfers 0.00	
<b>Total 0.00</b>	<b>Balance 0</b>

**FOR UNFPA USE ONLY**

**New Funding Release**

Activity 1 0

Activity 2 0

**Total 0**



FOR MORE INFORMATION:

**ROBERT WATERS**

Robert.waters@bdo.co.uk

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© 2024 BDO LLP. All rights reserved.

[www.bdo.co.uk](http://www.bdo.co.uk)

