

Consortium for Elections and Political Process Strengthening

Financial and Compliance Report
September 30, 2018

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Independent Auditor's Report

To the Members
Consortium for Elections and Political Process Strengthening

Report on the Financial Statements

We have audited the accompanying financial statements of Consortium for Elections and Political Process Strengthening (CEPPS), which comprise the balance sheets as of September 30, 2018 and 2017, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CEPPS as of September 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, and on our consideration of CEPPS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CEPPS's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CEPPS's internal control over financial reporting and compliance.

RSM US LLP

Washington, D.C.
June 27, 2019

Consortium for Elections and Political Process Strengthening

**Balance Sheets
September 30, 2018 and 2017**

	2018	2017
Assets		
Cash	\$ 878	\$ 937
Receivables	<u>1,648,527</u>	<u>1,279,015</u>
	<u>\$ 1,649,405</u>	<u>\$ 1,279,952</u>
Liabilities and Net Assets		
Liabilities:		
Refundable advances	\$ 878	\$ 937
Due to Joint Venturers	<u>1,648,527</u>	<u>1,279,015</u>
	<u>1,649,405</u>	<u>1,279,952</u>
Net assets - unrestricted	<u>-</u>	<u>-</u>
	<u>\$ 1,649,405</u>	<u>\$ 1,279,952</u>

See notes to financial statements.

Consortium for Elections and Political Process Strengthening

Statements of Activities

Years Ended September 30, 2018 and 2017

	2018	2017
Revenues:		
Federal grant awards – U.S. Agency for International Development	\$ 80,445,920	\$ 79,936,011
Total revenues	80,445,920	79,936,011
Expenses:		
Subgrant awards:		
National Democratic Institute for International Affairs	33,190,122	36,702,242
International Foundation for Electoral Systems	25,222,979	26,306,311
International Republican Institute	22,032,819	16,927,458
Total expenses	80,445,920	79,936,011
Change in net assets	-	-
Net assets:		
Beginning	-	-
Ending	\$ -	\$ -

See notes to financial statements.

Consortium for Elections and Political Process Strengthening

Statements of Cash Flows
Years Ended September 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ -	\$ -
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in:		
Advances to Joint Venturers	-	-
Accounts receivable	(369,512)	2,530,165
(Decrease) increase in:		
Refundable advances	(59)	(23,851)
Due to Joint Venturers	369,512	(2,530,165)
Net cash used in operating activities	(59)	(23,851)
Cash:		
Beginning	937	24,788
Ending	\$ 878	\$ 937

See notes to financial statements.

Consortium for Elections and Political Process Strengthening

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Consortium for Elections and Political Process Strengthening (CEPPS) was formed on September 26, 1995, as a joint venture of International Republican Institute (IRI), International Foundation for Electoral Systems (IFES), and National Democratic Institute for International Affairs (NDI) (collectively, the Joint Venturers). The Organization was formed for the purpose of submitting applications for grant awards to the U.S. Agency for International Development (USAID) in implementing political and electoral strengthening programs in foreign countries.

Joint venture agreement: CEPPS has a joint venture agreement with the Joint Venturers that constitutes the organizational documents for CEPPS. Under this agreement, the Joint Venturers have the ability to influence the operating and financial decisions of CEPPS. The Joint Venturers are responsible for operational management of CEPPS's activities and for overseeing the activities and budgets assigned to their respective organization.

CEPPS's current activities consist of the following:

Democratic strengthening: CEPPS will assist the efforts of local democratic parties to participate in the political process and influence public policy at the national and regional levels, by:

- Building viable, independent political parties, election authorities, legislative bodies and non-governmental organizations (NGOs)
- Enabling regular, free elections to occur at local and national levels, as validated by independent observation and monitoring
- Promoting full citizen understanding of and participation in the electoral and political processes
- Fostering professionalism in the fields of electoral and political processes

A summary of CEPPS's significant accounting policies follows:

Basis of accounting: The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

Basis of presentation: CEPPS reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. There were no temporarily or permanently restricted net assets at September 30, 2018 and 2017.

Financial risk: CEPPS maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. CEPPS has not experienced any losses in such accounts. CEPPS believes it is not exposed to any significant financial risk on cash.

Revenue recognition: Revenue from the USAID grant is deemed to be earned and is reported as either CEPPS or the Joint Venturers incur and report to CEPPS expenditures that are in compliance with the requirements of the grant. A grant receivable is recorded when expenditures incurred exceed cash receipts from USAID. Funds received prior to expenditures are presented as refundable advances. All expenditures incurred by CEPPS are made by one of the Joint Venturers.

Receivables: Receivables are comprised mainly of costs in excess of amounts billed on federal grants.

Consortium for Elections and Political Process Strengthening

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Due to Joint Venturers: The Joint Venturers submit to CEPPS requests for reimbursement of expenses incurred and reported to CEPPS under the USAID grant. As of September 30, 2018 and 2017, the ending balances due to Joint Ventures consist of:

	2018	2017
Receivables to IFES	\$ 1,777,260	\$ 326,611
Receivables to IRI	696,486	197,215
Receivables to NDI	(825,219)	755,189
	<u>\$ 1,648,527</u>	<u>\$ 1,279,015</u>

Income taxes: CEPPS is generally exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. In addition, CEPPS qualifies for the charitable contributions deductions and has been classified as an organization that is not a private foundation. Income which is not related to exempt purposes, less applicable deductions, is subject to federal and state corporate income taxes. CEPPS had no net unrelated business income for the years ended September 30, 2018 and 2017.

Management evaluated CEPPS's tax positions and concluded that CEPPS has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the uncertainty in income tax guidance of the Financial Accounting Standards Board (FASB) Accounting Standards Codification. Generally, CEPPS is no longer subject to income tax examinations by the U.S. federal, state or local tax authorities for years before 2015.

Use of estimates: The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events: CEPPS evaluated subsequent events through June 27, 2019, which is the date the financial statements were available to be issued.

Upcoming accounting pronouncements: In May 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in generally accepted accounting principles in the United States of America when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU No. 2015-14, which defers the effective date of ASU No. 2014-09 one year, making it effective for annual reporting periods beginning after December 15, 2018. Management is currently evaluating the effect that the standard will have on the financial statements.

Consortium for Elections and Political Process Strengthening

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

In August 2016, the FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make improvements to the information provided in financial statements and accompanying notes of nonprofit entities. The amendments set forth the FASB's improvements to net asset classification requirements and the information presented about a nonprofit entity's liquidity, financial performance and cash flows. The ASU will be effective for fiscal years beginning after December 15, 2017. Earlier application is permitted. The changes in this ASU should generally be applied on a retrospective basis in the year that the ASU is first applied. Management is currently evaluating the impact of this ASU on the financial statements.

In June 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The purpose of the ASU is to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in the ASU should assist entities in: (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of *Topic 958, Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The ASU has different effective dates for resource recipients and resource providers. Where CEPPS is the resource recipient, the ASU will be effective for contributions received for annual periods beginning after December 15, 2018. Where CEPPS is the resource provider, the ASU is effective for annual periods beginning after December 15, 2019. Early adoption is permitted.

Note 2. Related Party Transactions

CEPPS is related to IRI through common management and shared facilities. Under the joint venture agreement, IRI was the organization designated to administer CEPPS. Further, under the current agreement by the joint venture partners; IRI, NDI and IFES are to be reimbursed by CEPPS for their portion of the indirect cost.

Note 3. Major Grantor

During the years ended September 30, 2018 and 2017, CEPPS was entirely funded by grants from the U.S. government. Reduction of funding from the U.S. government would have a significant impact on the operations of CEPPS.

Note 4. Contingencies

CEPPS participates in federally assisted grant programs, which are subject to financial and compliance audits by the federal agencies or their representatives. As such, there exists a contingent liability for potential questioned costs that may result from such an audit. Management does not anticipate any significant adjustments as a result of such an audit.

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

To the Members
Consortium for Elections and Political Process Strengthening

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Consortium for Elections and Political Process Strengthening (CEPPS), which comprise the balance sheet as of September 30, 2018, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CEPPS's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CEPPS's internal control. Accordingly, we do not express an opinion on the effectiveness of CEPPS's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CEPPS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CEPPS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Washington, D.C.
June 27, 2019

**Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance and Related Schedule of Indirect
Cost Pool, Applicable Base, and Final Overhead Rate Calculation**

Independent Auditor's Report

To the Members
Consortium for Elections and Political Process Strengthening

Report on Compliance for the Major Federal Program

We have audited Consortium for Elections and Political Process Strengthening's (CEPPS) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on CEPPS's major federal program for the year ended September 30, 2018. CEPPS's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for CEPPS's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CEPPS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of CEPPS's compliance.

Opinion on the Major Federal Program

In our opinion, CEPPS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2018.

Report on Internal Control Over Compliance

Management of CEPPS is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CEPPS's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CEPPS's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Related Schedule of Indirect Cost Pool, Applicable Base, and Final Overhead Rate Calculation

We have audited the financial statements of CEPPS as of and for the year ended September 30, 2018, and have issued our report thereon dated June 27, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. The accompanying schedule of indirect cost pool, applicable base, and final overhead rate calculation is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of indirect cost pool, applicable base, and final overhead rate calculation are fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

Washington, D.C.
June 27, 2019

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2018

Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct Expenses (Subrecipients)	2018 Indirect Expenses (CEPPS)	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:												
USAID Foreign Assistance for Programs Overseas 98.001												
International Republican Institute (IRI) Associate Awards												
Serbia	306-A-00-08-00259-00		8052	A00521	\$ 4,745,000	\$ 4,670,677	\$ -	\$ -	\$ -	\$ 4,670,677	\$ -	\$ 74,323
IRI subtotal					4,745,000	4,670,677	-	-	-	4,670,677	-	74,323
National Democratic Institute for International Affairs (NDI) Associate Awards												
Afghanistan	306-A-00-08-00529-00		8900	A00538	33,493,838	32,985,413	(15,577)	(210)	(15,787)	32,969,626	(1,095,404)	524,212
Guinea	675-A-00-08-00026-00		8995	A00602	3,566,707	3,498,258	-	-	-	3,498,258	-	68,449
Afghanistan	306-A-00-08-00513-00		8997	A00537	16,680,240	16,574,719	-	-	-	16,574,719	-	105,521
NDI subtotal					53,740,785	53,058,390	(15,577)	(210)	(15,787)	53,042,603	(1,095,404)	698,182
International Foundation For Electoral Systems (IFES) Associate Awards												
Iraq	267-A-00-04-00405-00		01002.3.512	A00528	102,671,539	99,387,294	-	-	-	99,387,294	-	3,284,245
Ethiopia	663-A-00-04-00437-00		01002.3.517	A00596	1,900,602	1,571,457	-	-	-	1,571,457	-	329,145
Nigeria	620-A-00-05-00124-00		01002.3.524	A00577	6,403,972	6,346,854	-	-	-	6,346,854	-	57,118
Afghanistan	306-A-00-08-00529-00		01002.3.557	A00538	18,813,456	18,771,325	-	-	-	18,771,325	(33,870)	42,131
Guinea	675-A-00-08-00026-00		01002.3.544	A00602	6,320,000	6,279,161	-	-	-	6,279,161	-	40,839
IFES subtotal					136,109,569	132,356,091	-	-	-	132,356,091	(33,870)	3,753,478
IRI Leader Award												
CEPPS III DFD-A-00-08-00350-00												
Women's Democracy Network			7002	L00755	50,000	39,602	-	-	-	39,602	-	10,398
Ukraine			7064	L00750	346,122	221,598	-	-	-	221,598	-	124,524
Administration			7100-7104	L00623	532,018	476,683	-	-	-	476,683	-	55,335
Evaluation			7101	L00624	391,594	390,097	-	-	-	390,097	-	1,497
Europe Regional: Why We Lost			7102	L00625	4,415	4,415	-	-	-	4,415	-	-
Europe Regional			7103	L00673	35,000	34,082	-	-	-	34,082	-	918
Women's Democracy Network			7105	L00693	25,094	25,094	-	-	-	25,094	-	-
Women's Democracy Network			7106	L00694	190,835	190,835	-	-	-	190,835	-	-
Evaluation			7107	L00700	161,197	160,359	-	-	-	160,359	-	838
Evaluation			7108	L00717	224,775	222,626	-	-	-	222,626	-	2,149
Women's Democracy Network			7109	L00716	970,945	970,909	-	-	-	970,909	-	36
Burma			7110	L00719	280,534	280,534	-	-	-	280,534	-	-
Tunisia			7180	L00699	1,241,276	1,241,294	-	-	-	1,241,294	-	(18)
IRI subtotal					4,453,805	4,258,128	-	-	-	4,258,128	-	195,677
NDI Leader Award												
CEPPS III DFD-A-00-08-00350-00												
Administration			9301	L00623	160,152	158,403	-	-	-	158,403	-	1,749
Principle election			9320	L00626	453,726	452,470	-	-	-	452,470	-	1,256
Conflict mitigation			9321	L00627	75,380	75,371	-	-	-	75,371	-	9
Candidate debates			9322	L00628	258,685	258,636	-	-	-	258,636	-	49
Electoral support			9323	L00629	-	-	-	-	-	-	-	-
Party caucuses			9324	L00630	204,215	204,211	-	-	-	204,211	-	4
Colloquium Africa			9325	L00631	54,969	54,969	-	-	-	54,969	-	-
Cambodia			9380	L00632	56,927	56,927	-	-	-	56,927	-	-
Promoting sustainability			11340	L00706	115,987	106,593	-	-	-	106,593	-	9,394
Promoting sustainability			11341	L00707	80,509	80,509	-	-	-	80,509	-	-
Tunisia			11890	L00697	1,727,599	1,727,599	-	-	-	1,727,599	-	-
Togo			11891	L00709	276,745	276,745	-	-	-	276,745	-	-
Central African Republic			11892	L00710	300,000	293,433	-	-	-	293,433	-	6,567
Burkina Faso			11893	L00711	250,000	244,489	-	-	-	244,489	-	5,511
Cote D'Ivoire			11894	L00712	858,500	848,981	-	-	-	848,981	-	9,519
Electronic voting technologies			12326	L00713	102,835	103,146	-	-	-	103,146	-	(311)
DR Congo			12895	L00715	156,217	156,217	-	-	-	156,217	-	-
Women's Leadership Initiative			12896	L00716	923,820	837,334	-	-	-	837,334	-	86,486
Burma			12897	L00719	138,042	138,042	-	-	-	138,042	-	-
Senegal			12898	L00721	90,313	90,313	-	-	-	90,313	-	-
Burkina Faso			12899	L00732	496,878	496,878	-	-	-	496,878	-	-
Ukraine			14882	L00750	676,122	653,286	-	-	-	653,286	-	22,836
NDI subtotal					7,457,621	7,314,552	-	-	-	7,314,552	-	143,069
IFES Leader Award												
CEPPS III DFD-A-00-08-00350-00												
Administration			1004.2.001	L00623	45,000	53,037	-	-	-	53,037	-	(8,037)
TL Adjudication guide			1004.2.002	L00634	117,307	135,858	-	-	-	135,858	-	(18,551)
TL civil/voter registry			1004.2.003	L00635	87,693	97,322	-	-	-	97,322	-	(9,629)
TL Erie			1004.2.004	L00636	189,090	188,662	-	-	-	188,662	-	408
Cambodia			1004.2.005	L00637	14,898	14,897	-	-	-	14,897	-	1
TL TIDE II			1004.2.007	L00674	129,931	130,008	-	-	-	130,008	-	(77)
Electoral process diagnosis			1004.2.008	L00687	223,559	191,346	-	-	-	191,346	-	32,213
Electoral law reform			1004.2.009	L00688	148,078	147,335	-	-	-	147,335	-	743
Credible Elections Institute			1004.2.010	L00689	26,169	948	-	-	-	948	-	25,221
Subawards programs			1004.2.011	L00690	253,761	253,600	-	-	-	253,600	-	161
E-voting			1004.2.012	L00713	176,547	175,620	-	-	-	175,620	-	927
Tunisia			1004.1.001	L00698	988,902	987,632	-	-	-	987,632	-	1,270
Albania			1004.1.002	L00702	83,528	82,123	-	-	-	82,123	-	1,405
India			1004.1.003	L00708	319,667	318,614	-	-	-	318,614	-	1,053
Cote D'Ivoire			1004.1.004	L00712	700,000	689,613	-	-	-	689,613	-	10,387
Libya			1004.1.005	L00714	1,779,333	1,771,960	-	-	-	1,771,960	-	7,373
DR Congo			1004.1.007	L00715	46,567	45,884	-	-	-	45,884	-	683
Women's Leadership Initiative			1004.1.008	L00716	607,953	612,436	-	-	-	612,436	-	(4,483)
Burma			1004.1.009	L00719	195,896	194,776	-	-	-	194,776	-	1,120
Ukraine			1004.1.010	L00750	150,000	181,638	-	6	6	181,644	-	(31,644)
IFES subtotal					6,283,879	6,273,329	-	6	6	6,273,335	-	10,544

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2018

Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct Expenses (Subrecipients)	2018 Indirect Expenses (CEPPS)	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
USAID Foreign Assistance for Programs Overseas		98.001										
IRI Associate Awards												
Mexico	523-A-00-09-00008-00		8076/8099	A00638	\$ 3,200,000	\$ 3,174,010	\$ (22,078)	\$ (298)	\$ (22,376)	\$ 3,151,635	\$ -	\$ 48,365
Ukraine	121-A-00-09-00709-00			A00649	7,623,595	7,605,632	15,693	212	15,905	7,621,536	-	2,059
Jordan	278-A-00-10-00407-00			8182	14,635,000	14,656,448	(455)	(6)	(461)	14,655,987	-	(20,987)
Indonesia	497-A-00-10-00004-00			8017	4,866,000	4,858,810	-	-	-	4,858,810	-	7,190
Nigeria	620-A-00-10-00007-00			8041	11,918,151	11,851,866	-	-	-	11,851,866	-	66,285
Cambodia	AID-442-A-09-00001			8016	8,633,636	8,589,989	-	-	-	8,589,989	-	43,647
Georgia	AID-114-LA-10-00002			8262	6,765,000	6,489,120	-	-	-	6,489,120	-	275,880
Zimbabwe	674-A-00-10-00020-00			8042	4,150,000	3,987,561	-	-	-	3,987,561	-	162,439
Serbia	169-A-00-10-00104-00			8057	3,186,000	3,168,407	-	-	-	3,168,407	-	17,593
Nicaragua	AID-524-LA-10-00002			8077	1,189,305	1,189,305	-	-	-	1,189,305	-	-
Somalia & Somaliland	AID-623-LA-11-00001			8043	5,159,699	5,159,699	-	-	-	5,159,699	(19,775)	-
Kenya	AID-623-LA-11-00007			8044	3,297,108	3,297,107	-	-	-	3,297,107	-	1
Belarus	AID-113-LA-11-00001			8263	5,086,352	4,117,839	562,999	7,595	570,594	4,688,434	-	397,918
Bosnia & Herzegovina	AID-168-LA-11-00001			8058	1,870,000	1,860,230	-	-	-	1,860,230	-	9,770
South Sudan	AID-668-LA-12-00001			8045	16,257,895	15,868,752	-	-	-	15,868,752	-	389,143
Kyrgyzstan	AID-176-LA-12-00003			8264	2,213,719	2,212,171	-	-	-	2,212,171	-	1,548
Macedonia	AID-165-LA-12-00006			8059	1,005,215	332,944	447,912	6,043	453,955	786,899	-	218,316
Georgia	AID-114-LA-12-00001			8265	467,500	468,402	-	-	-	468,402	-	(902)
Guatemala	AID-520-LA-12-00001		8173/8198	A00729	1,615,071	1,604,225	-	-	-	1,604,225	-	10,846
Morocco	AID-608-LA-12-00001			A00731	2,395,000	2,294,553	109,519	1,478	110,997	2,405,550	-	(10,550)
Libya	AID-OAA-LA-12-00006			8183	11,711,667	6,515,818	2,339,097	31,557	2,370,654	8,886,472	-	2,825,196
Bangladesh	AID-388-LA-13-00001			8018	2,524,175	2,487,953	-	-	-	2,487,953	-	36,222
Bhutan	AID-386-LA-13-00001			8022	500,000	484,159	-	-	-	484,159	-	15,841
Burma	AID-486-LA-13-00002			8019	5,320,000	5,294,057	17,386	235	17,621	5,301,678	-	18,322
Mali	AID-688-LA-13-00004			8046	1,385,000	1,372,819	-	-	-	1,372,819	-	22,181
Guyana	AID-538-LA-13-00001			8174	1,167,133	1,158,032	-	-	-	1,158,032	-	9,101
Tunisia	AID-OAA-A-13-00041			8184	800,000	698,502	(98,382)	(1,327)	(99,709)	598,793	-	201,207
Syria	AID-OAA-LA-13-00009			8003	1,000,000	977,676	-	-	-	977,676	-	22,324
Eurasia Regional	AID-OAA-LA-13-00011			8266	1,545,000	853,371	471,193	6,357	477,550	1,330,921	-	214,079
Fiji	AID-492-LA-14-00001			8110	203,000	200,821	-	-	-	200,821	-	2,179
Nigeria	AID-620-LA-14-00002			8047	5,000,000	4,848,199	97,803	1,319	99,122	4,947,322	-	52,678
Georgia	AID-114-LA-14-00006			8267	5,300,000	4,129,298	837,505	11,299	848,804	4,978,102	-	321,898
Uganda	AID-617-LA-15-00001			8049	350,000	343,792	-	-	-	343,792	-	6,208
Tanzania	AID-621-LA-15-00001			8048	2,255,000	2,231,942	(11,566)	(156)	(11,722)	2,220,219	-	34,781
Syria	AID-OAA-LA-15-00005			8186	2,742,837	1,748,460	706,911	9,537	716,448	2,464,908	-	277,929
Venezuela	AID-OAA-LA-15-00007			8175	230,000	199,724	-	-	-	199,724	-	30,276
Niger	AID-625-LA-15-00003			8130	720,000	673,738	(40)	(1)	(41)	673,698	-	46,302
Cwili	AID-OAA-LA-15-00009			8009	166,667	148,339	-	-	-	148,339	-	18,328
Sri Lanka	AID-383-LA-15-00001			8112	400,000	1,370	150,492	2,030	152,522	153,892	-	246,108
Ukraine	AID-121-LA-16-00001			8268	6,188,990	1,079,619	2,437,687	32,887	2,470,574	3,550,193	-	2,638,797
East Timor	AID-472-LA-16-00001			8023	2,926,277	1,141,602	1,031,592	13,917	1,045,509	2,187,111	-	739,166
Burma	AID-482-LA-16-00001			8024	4,400,690	1,678,946	979,257	13,211	992,468	2,671,414	-	1,729,275
Moldova	AID-117-LA-16-00001			8269	3,021,000	411,802	852,748	11,504	864,252	1,276,054	-	1,744,946
Kyrgyzstan	AID-176-LA-16-00001			8360	1,758,767	553,949	554,413	7,480	561,893	1,115,841	-	642,925
Tunisia	AID-OAA-A-16-00074			8187	1,912,987	410,286	838,825	11,317	850,142	1,260,428	-	652,559
Venezuela	AID-OAA-LA-16-00005			8176	922,500	219,340	239,722	3,234	242,956	462,296	-	460,204
Haiti	AID-521-LA-17-00002			8177	528,114	65,520	269,577	3,637	273,214	338,734	-	189,380
Guatemala	AID-520-LA-17-00001			8078	1,614,286	109,258	542,301	7,316	549,617	658,875	-	955,411
Jordan	AID-278-LA-17-00001			8081	3,739,375	509,410	1,978,467	26,691	2,005,158	2,514,568	-	1,224,806
Nepal	AID-367-LA-17-00001			8111	1,089,828	8,587	166,524	2,247	168,771	177,358	-	912,470
House Democracy Partnership	AID-OAA-LA-11-00011			8002	3,642,403	3,642,056	5,044	68	5,112	3,647,168	-	(4,765)
Hdp	AID-OAA-LA-17-00004			8004	1,655,892	12,019	771,158	10,404	781,562	795,580	-	862,312
Bosnia-Herzegovina	AID-168-LA-17-00002			8150	1,162,680	8,529	441,399	5,955	447,354	455,893	-	706,797
IRI subtotal					183,428,514	146,996,063	16,732,703	225,742	16,958,445	163,954,508	(19,775)	19,474,004

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2018

USAID Foreign Assistance for Programs Overseas NDI Associate Award	Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct	2018 Indirect	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
								Expenses (Subrecipients)	Expenses (CEPPS)				
			98.001										
Mexico	523-A-00-09-00008-00			9513&12553	A00638	\$ 3,200,000	\$ 3,181,051	\$ -	\$ -	\$ -	\$ 3,181,051	\$ -	\$ 18,949
Armenia	111-A-00-09-00001-00			9501	A00641	3,458,319	3,438,403	-	-	-	3,438,403	-	19,916
Ukraine	121-A-00-09-00709-00			10515	A00649	10,079,825	10,073,045	28	-	28	10,073,074	-	6,751
Kosovo	167-A-00-09-00106-00			9511&12558	A00652	5,572,162	5,144,408	-	-	-	5,144,408	-	427,754
Lebanon	268-A-00-09-00015-00			9506	A00654	1,180,000	1,179,288	-	-	-	1,179,288	-	712
Jordan	278-A-00-10-00407-00			10524&10531	A00656	29,880,000	29,873,621	4,218	57	4,275	29,877,896	-	2,104
Indonesia	497-A-00-10-00004-00			10521	A00658	6,167,000	5,825,885	-	-	-	5,825,885	-	341,115
Nigeria	620-A-00-10-00007-00			10526,10535-10537	A00661	22,630,034	22,575,691	-	-	-	22,575,691	-	54,342
Sudan	650-A-00-09-00005-00			9502 & 9510	A00665	59,336,310	59,230,133	-	-	-	59,230,133	-	106,177
Azerbaijan	AID-112-LA-10-00001			10519	A00667	5,375,470	4,833,685	-	-	-	4,833,685	-	541,785
Georgia	AID-114-LA-10-00001			9517	A00668	8,370,000	8,185,403	-	-	-	8,185,403	-	184,597
Cambodia	AID-442-A-09-00001-00			10514	A00669	7,732,273	7,730,146	-	-	-	7,730,146	-	2,127
Nepal	AID-367-LA-10-00001			10529	A00678	17,940,090	17,505,999	(12,931)	(174)	(13,105)	17,492,894	-	447,196
Niger	624-A-00-10-00033-00			10525	A00679	762,600	759,485	-	-	-	759,485	-	3,115
Haiti	521-A-00-10-00020-00			10530	A00681	4,250,000	4,211,082	-	-	-	4,211,082	-	38,918
Zimbabwe	674-A-00-10-00020-00			10533	A00682	3,281,638	3,102,403	-	-	-	3,102,403	-	179,235
Serbia	169-A-00-10-00104-00			11532	A00685	5,351,000	5,323,976	-	-	-	5,323,976	-	27,024
Somalia & Somaliland	AID-623-LA-11-00001			11534	A00691	6,805,106	6,789,654	-	-	-	6,789,654	(140,974)	15,452
Ecuador	518-A-00-11-00001-00			11538	A00692	28,497	17,777	-	-	-	17,777	-	10,720
Madagascar	AID-385-LA-11-00001			11539	A00695	638,500	617,155	-	-	-	617,155	-	21,345
Kenya	AID-823-LA-11-00007			11540	A00701	14,003,402	14,002,998	-	-	-	14,002,998	-	404
Mali	AID-688-LA-11-00001			11543	A00704	1,000,000	981,590	-	-	-	981,590	-	18,410
Malawi	674-A-00-11-00053-00			11544	A00705	1,185,000	1,124,705	-	-	-	1,124,705	-	60,295
Mauritania	AID-685-LA-11-00001			11545	A00707	300,000	288,473	-	-	-	288,473	-	11,527
Belarus	AID-113-LA-11-00001			12546	A00708	6,535,818	5,031,803	856,919	11,561	868,480	5,900,283	-	635,536
Bosnia & Herzegovina	AID-168-LA-11-00001			12547	A00709	2,805,000	2,776,442	-	-	-	2,776,442	-	28,558
Angola	AID-654-LA-12-00001			12554	A00722	2,030,753	1,998,738	-	-	-	1,998,738	-	32,015
Kyrgyzstan	AID-176-LA-12-00003			12556	A00723	2,843,720	2,770,611	-	-	-	2,770,611	-	73,109
Macedonia	AID-165-A-12-00006			12555	A00725	5,373,760	3,621,146	922,214	12,442	934,656	4,555,802	-	817,958
Honduras	AID-522-A-12-00001			12560	A00728	2,349,919	2,309,542	-	-	-	2,309,542	-	40,378
Guatemala	AID-520-LA-12-00001			12561 & 14580 & 15584	A00729	4,288,940	4,240,998	-	-	-	4,240,998	-	47,942
Pakistan	AID-391-LA-12-00001			13562	A00730	1,250,000	1,212,165	-	-	-	1,212,165	-	37,835
Morocco	AID-608-LA-12-00001			12557	A00731	8,785,000	8,743,512	49,506	668	50,174	8,793,685	-	(8,685)
Libya	AID-OAA-LA-12-00006			13563	A00733	10,511,667	6,879,177	1,479,934	19,966	1,499,900	8,379,077	-	2,132,590
Bangladesh	AID-388-LA-13-00001			13564	A00734	1,975,950	1,952,965	-	-	-	1,952,965	-	22,985
Lebanon	268-A-00-13-00001			13565	A00735	1,300,000	1,254,538	-	-	-	1,254,538	-	45,462
Uzbekistan	AID-176-LA-13-00002			13566	A00736	1,594,285	1,580,671	-	-	-	1,580,671	-	13,614
Burma	AID-486-LA-13-00002			13567	A00738	4,664,000	4,657,241	-	-	-	4,657,241	-	6,759
Mali	AID-688-LA-13-00004			13569	A00739	2,280,000	2,239,341	-	-	-	2,239,341	-	40,659
Haiti	AID-521-LA-13-00001			13568	A00741	10,905,000	10,300,571	45	1	46	10,300,617	-	604,383
Burundi	AID-823-LA-13-00001			14579	A00742	200,000	188,710	-	-	-	188,710	-	11,290
Tunisia	AID-OAA-A-13-00041			13570	A00743	2,500,000	2,425,983	-	-	-	2,425,983	-	74,017
Kosovo	AID-167-LA-13-00003			13572	A00745	4,750,000	4,685,917	63,091	851	63,942	4,749,859	-	141
Malawi	AID-612-LA-13-00002			13571	A00746	3,500,000	3,473,137	-	-	-	3,473,137	(20,321)	26,863
Syria	AID-OAA-LA-13-00009			13573	A00747	400,000	384,398	-	-	-	384,398	-	15,602
Eurasia Regional	AID-OAA-LA-13-00011			13575	A00748	1,477,500	868,752	255,175	3,443	258,618	1,127,370	-	350,130
Guinea	AID-675-A-13-00007			13574	A00749	1,235,476	1,223,362	-	-	-	1,223,362	-	12,114
Bosnia & Herzegovina	AID-168-LA-14-00001			14576	A00753	807,055	808,281	-	-	-	808,281	-	(1,226)
Georgia	AID-114-LA-14-00005			14578	A00758	5,300,000	2,853,005	1,573,361	21,226	1,594,587	4,447,592	-	852,408
Cote D'Ivoire	AID-624-LA-14-00002			14577	A00759	4,265,000	4,237,548	20,224	273	20,497	4,258,044	-	6,956
Liberia	AID-689-A-14-00001			15582	A00760	5,361,275	3,999,142	1,247,089	16,824	1,263,913	5,263,055	-	98,220
Zambia	AID-611-LA-15-00001			15581	A00761	4,765,000	4,481,107	257,981	3,480	261,461	4,742,568	-	22,432
Burkina Faso	AID-625-LA-15-00001			15583	A00762	6,000,000	2,305,141	742,275	10,014	752,289	3,057,430	-	2,942,570
Uganda	AID-617-LA-15-00001			15585	A00763	1,500,000	1,470,302	(187)	(3)	(190)	1,470,112	-	29,888
Tanzania	AID-621-LA-15-00001			15586	A00764	1,145,000	1,129,511	2,056	28	2,084	1,131,595	-	13,405
Syria	AID-OAA-LA-15-00005			15587	A00765	2,716,110	1,676,196	828,810	11,181	839,991	2,516,187	-	199,922
Venezuela	AID-OAA-LA-15-00007			15589	A00766	770,000	733,025	-	-	-	733,025	-	36,975
Guinea	AID-675-A-15-00001			15588	A00767	3,587,500	2,145,694	842,577	11,367	853,944	2,999,639	-	587,861
Niger	AID-625-LA-15-00003			15591	A00768	1,078,444	1,062,797	-	-	-	1,062,797	-	15,647
Gwili	AID-OAA-LA-15-00009			16590	A00769	166,667	162,675	-	-	-	162,675	-	3,992
Sri Lanka	AID-383-LA-15-00001			17592	A00770	400,000	24,010	228,536	3,083	231,619	255,629	-	144,371
Ukraine	AID-121-LA-16-00001			16500	A00775	7,346,741	1,630,889	1,999,608	26,977	2,026,585	3,657,474	-	3,689,267
Dominican Republic	AID-517-LA-16-00001			16501	A00778	250,000	238,561	-	-	-	238,561	-	11,439
Bosnia-Herzegovina	AID-168-LA-16-00001			16502	A00779	600,000	572,349	(6,978)	(94)	(7,072)	565,277	-	34,723
East Timor	AID-472-LA-16-00001			16503	A00780	713,723	689,778	3,605	49	3,654	693,432	-	20,291
Burma	AID-482-LA-16-00001			16504	A00781	5,275,681	1,600,322	1,462,583	19,732	1,482,315	3,082,637	-	2,193,044
Moldova	AID-117-LA-16-00001			16505	A00783	4,585,000	1,287,665	1,192,791	16,092	1,208,883	2,496,548	-	2,088,452
Kyrgyzstan	AID-176-LA-16-00001			17506	A00784	1,758,767	480,255	494,276	6,668	500,944	981,199	-	777,568
Tunisia	AID-OAA-A-16-00074			17507	A00785	1,828,247	258,132	936,554	12,635	949,189	1,207,321	-	620,925
Venezuela	AID-OAA-LA-16-00005			16508	A00786	1,222,500	275,581	760,977	10,266	771,243	1,046,825	-	175,675
Haiti	AID-521-LA-17-00002			17509	A00796	3,316,485	387,010	1,715,713	23,147	1,738,860	2,125,869	-	1,190,616
Guatemala	AID-520-LA-17-00001			17510	A00797	3,000,000	237,787	748,233	10,094	758,327	986,114	-	2,003,880
Jordan	AID-278-LA-17-00001			17511	A00798	9,360,624	1,017,427	5,028,266	67,836	5,096,102	6,113,529	-	3,247,096
Nepal	AID-367-LA-17-00001			17512	A00799	4,262,827	183,705	1,764,045	23,799	1,787,844	1,971,548	-	2,291,279
Governance	AID-OAA-LA-11-000011			11548	A00800	3,853,370	3,673,880	155,302	2,095	157,397	3,831,277	-	22,093
Citizen													

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2018

Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct Expenses (Subrecipients)	2018 Indirect Expenses (CEPPS)	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
USAID Foreign Assistance for Programs Overseas												
98.001												
IFES Associate Awards												
Armenia	111-A-00-09-00002		1004.3.003	A00642	\$ 3,013,510	\$ 3,016,831	\$ -	\$ -	\$ -	\$ 3,016,831	\$ -	\$ (3,320)
Kyrgyzstan	116-A-00-09-00010		1004.3.001	A00647	1,026,671	992,930	-	-	-	992,930	-	33,742
Tajikistan	119-A-00-10-00002-00		1004.3.008	A00648	360,000	358,472	-	-	-	358,472	-	1,528
Ukraine	121-A-00-09-00709-00		1004.3.007	A00649	566,617	561,223	(39)	(1)	(40)	561,184	-	7,433
Lebanon	268-A-00-09-00015-00		1004.3.002	A00654	70,000	68,265	-	-	-	68,265	-	1,735
Lebanon	268-A-00-10-00004-00		1004.3.025	A00655	1,128,148	895,787	-	-	-	895,787	-	232,361
Jordan	278-A-00-10-00407		1004.3.042	A00656	11,320,363	11,346,333	468	6	474	11,346,807	-	(26,444)
Sri Lanka	383-A-00-10-00501-00		1004.3.013	A00657	400,000	337,737	457	6	463	338,200	-	61,800
Indonesia	497-A-00-10-00004-00		1004.3.010	A00658	3,167,000	3,114,611	-	-	-	3,114,611	-	52,389
Guatemala	520-A-00-10-00030-00		1004.3.012	A00659	52,351	48,964	-	-	-	48,964	-	3,387
Nigeria	620-A-00-10-00007-00		1004.3.014	A00661	18,026,923	17,834,080	-	-	-	17,834,080	-	192,843
Cambodia	AID-442-A-09-00001-00		1004.3.006	A00669	4,344,091	4,286,072	(2,620)	(35)	(2,655)	4,283,417	-	60,675
Uganda	AID-617-LA-10-00002		1004.3.015	A00675	1,146,393	1,105,584	-	-	-	1,105,584	-	40,809
Kyrgyzstan	116-A-00-10-00014-00		1004.3.016	A00676	1,999,911	1,928,846	-	-	-	1,928,846	-	71,065
Nepal	AID-367-LA-10-00001		1004.3.017	A00678	13,526,164	13,722,337	(22,572)	(305)	(22,877)	13,699,461	-	(173,297)
Niger	624-A-00-10-00033-00		1004.3.018	A00679	575,000	589,638	-	-	-	589,638	-	(14,638)
Georgia	AID-114-LA-10-00003		1004.3.019	A00680	8,245,000	7,737,281	(46)	(1)	(47)	7,737,235	-	507,765
Haiti	521-A-00-10-00020-00		1004.3.020	A00681	3,750,000	3,695,476	-	-	-	3,695,476	-	54,524
Zimbabwe	674-A-00-10-00020-00		1004.3.021	A00682	2,858,862	2,533,374	-	-	-	2,533,374	-	324,388
Kosovo	167-A-00-10-00102-00		1004.3.022	A00683	3,472,196	3,471,942	-	-	-	3,471,942	(27,804)	254
Guatemala	520-LA-10-00001		1004.3.023	A00684	2,666,084	2,585,064	-	-	-	2,585,064	-	81,020
Serbia	169-A-00-10-00104-00		1004.3.024	A00685	268,000	263,029	-	-	-	263,029	-	4,971
Maldives	AID-383-LA-11-00001		1004.3.026	A00695	791,500	718,541	-	-	-	718,541	-	72,959
Sierra Leone	636-A-00-11-00001-00		1004.3.027	A00696	1,774,000	1,805,316	32	-	32	1,805,348	-	(31,348)
Kenya	AID-623-LA-11-00007		1004.3.028	A00701	6,162,806	5,988,973	-	-	-	5,988,973	-	173,833
Mali	AID-688-LA-11-00001		1004.3.029	A00700	1,600,000	1,436,294	-	-	-	1,436,294	-	163,706
Mali	AID-688-LA-11-00001		1004.3.030	A00706	35,600,000	34,496,493	(13,827)	(187)	(14,014)	35,446,479	-	153,522
Papua New Guinea	AID-492-LA-12-00001		1004.3.035	A00720	199,994	188,064	-	-	-	188,064	-	11,930
Angola	AID-654-LA-12-00001		1004.3.036	A00722	9,247	8,788	-	-	-	8,788	-	459
Kyrgyzstan	AID-176-LA-12-00003		1004.3.038	A00723	2,788,293	2,729,952	(1,641)	(22)	(1,663)	2,728,289	-	60,004
Egypt	AID-263-LA-12-00002		1004.3.039	A00724	18,866,095	15,805,948	1,870,677	25,237	1,895,914	17,701,861	-	1,164,234
Macedonia	AID-165-A-12-00006		1004.3.067	A00725	2,576,547	2,167,131	413,076	5,573	418,649	2,585,779	-	(9,232)
Honduras	AID-522-LA-12-00001		1004.3.040	A00728	1,850,044	1,833,630	(13)	-	(13)	1,833,617	-	16,427
Guatemala	AID-521-LA-12-00001		1004.3.048	A00729	1,395,989	1,997,314	(2,186)	(29)	(2,215)	1,995,098	-	391
Pakistan	AID-391-LA-12-00001		1004.3.043	A00730	150,000	126,069	-	-	-	126,069	-	23,931
Morocco	AID-608-LA-12-00001		1004.3.064	A00731	510,000	467,663	2,234	30	2,264	469,927	-	40,073
Libya	AID-OAA-LA-12-00006		1004.3.044	A00733	12,550,468	7,524,749	3,453,491	46,591	3,500,082	11,024,831	-	1,525,637
Bangladesh	AID-388-LA-13-00001		1004.3.045	A00734	3,246,174	3,205,514	(3,996)	(54)	(4,050)	3,201,464	-	44,710
Burma	AID-486-LA-13-00002		1004.3.046	A00738	7,615,330	7,528,307	(5,335)	(72)	(5,407)	7,522,900	-	92,430
Mali	AID-688-LA-13-00004		1004.3.049	A00739	4,855,000	4,749,473	(1,356)	(18)	(1,374)	4,748,099	-	106,901
Haiti	AID-521-LA-13-00001		1004.3.048	A00741	6,814,826	6,623,067	(3,909)	(53)	(3,962)	6,619,105	-	(4,279)
Burundi	AID-623-LA-13-00001		1004.3.047	A00742	2,225,850	2,151,775	(2,111)	(28)	(2,139)	2,149,636	(120,174)	76,214
Kosovo	AID-167-LA-13-00002		1004.3.052	A00744	2,950,000	2,984,471	(2,801)	(38)	(2,839)	2,981,632	-	(31,632)
Syria	AID-OAA-LA-13-00009		1004.3.050	A00747	600,000	585,466	(70)	(1)	(71)	585,395	-	14,605
Eurasia Regional	AID-OAA-LA-13-00011		1004.3.051	A00748	1,545,000	1,191,122	215,130	2,902	218,032	1,409,155	-	135,845
Guinea	AID-675-A-13-00007		1004.3.053	A00749	1,582,968	1,554,160	(1,202)	(16)	(1,218)	1,552,942	-	30,025
Fiji	AID-492-LA-14-00001		1004.3.056	A00751	297,000	290,728	(156)	(2)	(158)	290,570	-	6,430
Kosovo	AID-167-LA-14-00002		1004.3.058	A00754	1,015,000	1,006,893	(460)	(6)	(466)	1,006,427	-	8,573
Georgia	AID-114-LA-14-00003		1004.3.055	A00756	6,000,000	4,796,039	818,753	11,046	829,799	5,625,838	-	374,162
Cote D'Ivoire	AID-624-LA-14-00002		1004.3.057	A00759	2,294,815	2,286,550	(2,410)	(33)	(2,443)	2,284,107	-	10,708
Liberia	AID-669-A-14-00001		1004.3.054	A00760	11,112,551	8,560,534	2,617,567	35,313	2,652,880	11,213,414	-	(100,862)
Zambia	AID-611-LA-15-00001		1004.3.065	A00761	460,000	409,356	315	4	319	409,675	-	50,325
Burkina Faso	AID-625-LA-15-00001		1004.3.059	A00762	1,750,000	1,713,238	(674)	(9)	(683)	1,712,554	-	37,446
Uganda	AID-617-LA-15-00001		1004.3.061	A00763	1,150,000	1,122,003	(1,908)	(26)	(1,934)	1,120,070	-	29,930
Tanzania	AID-621-LA-15-00001		1004.3.062	A00764	100,000	96,436	(36)	-	(36)	96,400	-	1,600
Syria	AID-OAA-LA-15-00005		1004.3.060	A00765	2,514,833	1,416,121	939,843	12,681	952,624	2,368,745	-	146,088
Guinea	AID-675-A-15-00001		1004.3.066	A00767	1,512,500	1,513,521	(577)	(8)	(585)	1,512,936	-	(436)
Gwili	AID-OAA-LA-15-00009		1004.3.063	A00769	166,666	166,575	(57)	(1)	(58)	166,517	-	149
Sri Lanka	AID-383-LA-15-00001		1004.3.069	A00770	4,473,067	2,216,250	1,188,931	16,040	1,204,971	3,421,221	-	1,051,846
Ukraine	AID-121-LA-16-00001		01.02.003	A00775	8,550,753	3,073,643	2,154,593	29,068	2,183,661	5,257,304	-	3,293,449
East Timor	AID-472-LA-16-00001		01.02.002	A00780	860,000	841,307	15,714	212	15,926	857,233	-	2,767
Burma	AID-482-LA-16-00001		01.02.004	A00781	4,503,530	2,139,118	1,186,146	16,002	1,202,148	3,341,266	-	1,162,364
Kosovo	AID-167-LA-16-00001		01.02.006	A00782	2,200,000	1,173,513	828,725	11,180	839,905	2,013,420	-	186,580
Tunisia	AID-OAA-A-16-00074		01.02.008	A00785	1,541,233	872,690	578,187	7,800	585,987	858,638	-	682,555
Lac Regional	AID-OAA-LA-11-00009		1004.3.031	A00801	460,000	425,405	-	-	-	425,405	-	34,595
Ethiopia	AID-663-LA-11-00003		1004.3.032	A00802	1,100,000	1,021,670	-	-	-	1,021,670	(75,923)	2,407
Yemen	AID-279-LA-12-00001		1004.3.033	A00803	10,268,405	10,021,232	(3,474)	(47)	(3,521)	10,017,711	-	250,694
Niger	AID-624-LA-12-00003		1004.3.034	A00804	1,440,000	1,394,932	-	-	-	1,394,932	-	45,068
Kyrgyzstan	AID-176-LA-16-00001		01.01.007	A00784	2,261,472	762,919	886,525	11,960	898,485	1,661,403	-	600,069
Cambodia	AID-142-LA-17-00001		01.02.009	A00783	1,800,000	513,078	714,455	9,639	724,094	1,237,171	-	562,829
Haiti	AID-521-LA-17-00002		01.02.010	A00786	3,740,947	829,119	1,512,565	29,446	1,542,011	2,362,082	-	1,378,864
Guatemala	AID-520-LA-17-00001		01.02.011	A00797	1,385,714	101,169	667,618	9,007	676,625	777,794	-	607,920
Nepal	AID-367-LA-17-00001		01.02.012.001.001	A00799	3,448,695	325,901	1,713,361	23,115	1,736,476	2,062,377	-	1,386,318
Bosnia-Herzegovina	AID-168-LA-17-00002		01.02.013.001	A00807	375,000	372	163,855	2,211	166,066	166,438	-	208,562
IFES subtotal					277,626,596	238,019,081	21,869,343	295,037	22,164,380	260,183,460	(223,901)	17,367,214

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2018

Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct Expenses (Subrecipients)	2018 Indirect Expenses (CEPPS)	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
USAID Foreign Assistance for Programs Overseas												
98.001												
IFES Leader Award												
CEPPS EPT-Administration	AID-OAA-L-15-00007		1.01.001	L00771	\$ 1,150,741	\$ 824,195	\$ 509,044	\$ -	\$ 509,044	\$ 1,333,240	\$ -	\$ (182,499)
EMB Citizen Observer	AID-OAA-L-15-00007		1.01.003	L00773	23,027	14,425	-	-	-	14,425	-	8,602
Digital Age	AID-OAA-L-15-00007		1.01.002	L00774	248,871	237,348	10,711	-	10,711	248,059	-	812
DRC	AID-OAA-L-15-00007		1.01.004	L00777	214,063	203,436	(34)	-	(34)	203,402	-	10,661
Pro-youth	AID-OAA-L-15-00007		1.01.008	L00787	78,569	27,489	48,949	-	48,949	76,438	-	2,131
Governance	AID-OAA-L-15-00007		1.009	L00788	3,672	-	-	-	-	-	-	3,672
VAVWE Online	AID-OAA-L-15-00007		1.1.006	L00789	189,031	-	-	-	-	-	-	50,062
Elections On Trial	AID-OAA-L-15-00007		1.01.005	L00791	238,096	43,452	95,518	-	95,518	138,969	-	45,548
Elect Leader in Crisis	AID-OAA-L-15-00007		1.01.007	L00792	219,441	45,864	113,647	-	113,647	159,511	-	59,930
Gambia	AID-OAA-L-15-00007		1.01.002.001	L00794	183,882	116,273	67,505	-	67,505	183,778	-	104
Afghanistan	AID-OAA-L-15-00007		1.01.011.001.001	L00809	219,375	-	196,772	-	196,772	196,772	-	22,603
Kenya	AID-OAA-L-15-00007			L00808	474,998	-	322,691	-	322,691	322,691	-	152,307
Iraq	AID-OAA-L-15-00007		01.01.014.001.001	L00812	630,145	-	629,222	-	629,222	629,222	-	923
Drc	AID-OAA-L-15-00007		01.01.015	L00815	50,112	-	57,819	-	57,819	57,819	-	(7,707)
Inclusion Subgrant	AID-OAA-L-15-00007		01.01.013	L00818	339,364	-	3,670	-	3,670	3,670	-	335,694
Armenia	AID-OAA-L-15-00007		01.01.017	L00820	237,973	-	211,603	-	211,603	211,603	-	26,370
Iraq	AID-OAA-L-15-00007		01.01.016	L00821	229,320	-	228,441	-	228,441	228,441	-	879
Disinformation	AID-OAA-L-15-00007		01.01.018	L00826	112,500	-	8,211	-	8,211	8,211	-	104,289
ECCEE	AID-OAA-L-15-00007		01.01.019	L00833	298,598	-	5,353	-	5,353	5,353	-	293,245
IFES subtotal					5,141,778	1,582,926	2,631,226	-	2,631,226	4,214,152	-	927,626
IRI Leader Award												
CEPPS IV AID-OAA-L-15-00008												
CEPPS EPT-Administration	AID-OAA-L-15-00007		7005	L00771	788,377	314,656	242,607	-	242,607	557,263	-	211,114
Digital Age	AID-OAA-L-15-00007		7006	L00772	229,026	44,241	64,847	-	64,847	109,088	-	119,938
DRC	AID-OAA-L-15-00007		7044	L00777	85,431	63,470	17,146	-	17,146	80,617	-	4,814
Pro-youth	AID-OAA-L-15-00007		7045	L00787	110,853	14,534	68,878	-	68,878	83,412	-	27,441
Governance	AID-OAA-L-15-00007		7046	L00788	408,049	20,017	124,108	-	124,108	144,125	-	263,924
Gambia	AID-OAA-L-15-00007		7036	L00805	444,000	7,763	407,714	-	407,714	415,477	-	28,523
Kenya	AID-OAA-L-15-00007		7047	L00808	50,000	-	37,388	-	37,388	37,388	-	12,612
Drc	AID-OAA-L-15-00007		7022	L00815	29,227	-	24,476	-	24,476	24,476	-	4,751
Zimbabwe	AID-OAA-L-15-00007		7048	L00817	234,142	-	231,024	-	231,024	231,024	-	3,118
Iraq	AID-OAA-L-15-00007		7181	L00821	14,380	-	14,686	-	14,686	14,686	-	(306)
Armenia	AID-OAA-L-15-00007		7065	L00820	149,908	-	83,728	-	83,728	83,728	-	66,180
Disinformation	AID-OAA-L-15-00007		7190	L00826	112,500	-	2,440	-	2,440	2,440	-	110,060
Maldives	AID-OAA-L-15-00007		7020	L00827	123,110	-	81,928	-	81,928	81,928	-	41,182
Comm Diocese	AID-OAA-L-15-00007		42	L00838	112,350	-	-	-	-	-	-	112,350
Tanzania	AID-OAA-L-15-00007		41	L00839	113,507	-	(159)	-	(159)	(159)	-	113,666
IRI subtotal					2,984,860	464,681	1,400,811	-	1,400,811	1,865,493	-	1,119,367
NDI Leader Award												
CEPPS IV AID-OAA-L-15-00007												
CEPPS EPT-Administration	AID-OAA-L-15-00007		16300	L00771	714,750	327,138	203,716	-	203,716	530,854	-	183,896
Digital Age	AID-OAA-L-15-00007		16303	L00772	11,568	5,362	5,430	-	5,430	10,792	-	776
EMB Citizen Observer	AID-OAA-L-15-00007		16301	L00773	231,345	173,820	54,477	-	54,477	228,288	-	3,047
Abuse of State Resources	AID-OAA-L-15-00007		16302	L00774	25,000	15,203	-	-	-	15,203	-	9,797
Dominican Republic	AID-OAA-L-15-00007		16304	L00776	55,000	54,409	-	-	-	54,409	-	591
DRC	AID-OAA-L-15-00007		16305	L00777	86,986	80,370	-	-	-	80,370	-	6,616
Pro-youth	AID-OAA-L-15-00007		17307	L00787	62,600	22,952	31,994	-	31,994	54,946	-	7,654
Governance	AID-OAA-L-15-00007		17309	L00788	5,917	518	-	-	-	518	-	5,399
VAVWE Online	AID-OAA-L-15-00007		17306	L00789	25,000	8,279	14,602	-	14,602	22,881	-	2,119
LEAPP	AID-OAA-L-15-00007		17308	L00790	175,000	23,076	70,816	-	70,816	93,892	-	81,108
Gambia	AID-OAA-L-15-00007		17310	L00795	199,336	130,597	66,339	-	66,339	196,936	-	2,400
Kenya	AID-OAA-L-15-00007		18311 18312	L00808	1,425,000	-	1,311,435	-	1,311,435	1,311,435	-	113,565
DRC	AID-OAA-L-15-00007		18313	L00815	28,991	-	24,309	-	24,309	24,309	-	4,682
Serbia	AID-OAA-L-15-00007		18314	L00816	127,182	-	125,689	-	125,689	125,689	-	1,493
Zimbabwe	AID-OAA-L-15-00007		18315	L00817	234,340	-	234,340	-	234,340	234,340	-	-
Venezuela	AID-OAA-L-15-00007		18316	L00819	270,000	-	249,675	-	249,675	249,675	-	20,325
Iraq	AID-OAA-L-15-00007		18319	L00821	25,905	-	10,567	-	10,567	10,567	-	15,338
Armenia	AID-OAA-L-15-00007		18317	L00820	105,000	-	33,546	-	33,546	33,546	-	71,454
Armenia	AID-OAA-L-15-00007		18318	L00825	150,000	-	26,123	-	26,123	26,123	-	123,877
Disinformation	AID-OAA-L-15-00007			L00826	230,000	-	-	-	-	-	-	230,000
NDI subtotal					4,188,920	841,724	2,463,058	-	2,463,058	3,304,783	-	884,137
(Continued)												

Consortium for Elections and Political Process Strengthening

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2018**

Subrecipient and Program Description	Grant Number	CFDA Number	Project Code	CEPPS Proj Code	Total Grant Obligations	Prior Years' Expenditures	2018 Direct Expenses (Subrecipients)	2018 Indirect Expenses (CEPPS)	Total 2018 Expenses	Grant Expenditures	Deobligated Amount	Unexpended Grant Obligations
USAID Foreign Assistance for Programs Overseas		98.001										
IRI												
ASSOCIATE AWARDS												
Tanzania	72062118LA00001		8131	A00810	\$ 1,934,804	\$ -	\$ 446,582	\$ 6,025	\$ 452,607	\$ 452,607	\$ -	\$ 1,482,197
Nigeria	72062018LA00001		8132	A00813	2,486,175	-	1,254,064	16,919	1,270,983	1,270,982	-	1,215,193
Sierra Leone	72063618LA00001		8133	A00814	1,150,000	-	801,705	10,816	812,521	812,520	-	337,480
Zimbabwe	72061318LA00001		8134	A00822	1,325,081	-	925,600	12,487	938,087	938,087	-	386,994
Nigeria	72062018LA00002		8135	A00823	1,170,894	-	154,601	2,086	156,687	156,686	-	1,014,208
DRC	72066018LA00001		8136	A00828	350,000	-	20,229	273	20,502	20,502	-	329,498
Afghanistan	72030618LA00004		8188	A00830	550,000	-	9,251	125	9,376	9,376	-	540,624
REAPPS	7200AA18LA00005		0007/0004	A00831	932,470	-	9,577	129	9,706	9,706	-	922,764
Armenia	72011118LA00002		31	A00834	1,036,279	-	2,712	37	2,749	2,748	-	1,033,531
Pacific Islands	7200AA18CA00061		33	A00836	750,000	-	340	5	345	345	-	749,655
Iraq	72026718LA00002		32	A00837	4,300,000	-	-	-	-	-	-	4,300,000
IRI subtotal					15,985,703	-	3,624,661	48,902	3,673,563	3,673,559	-	12,312,144
IFES Associate Awards												
Tanzania	72062118LA00001		01.02.014	A00810	1,083,490	-	175,702	2,370	178,072	178,073	-	905,418
Sierra Leone	72063618LA00001		01.02.015	A00814	75,000	-	45,276	611	45,887	45,887	-	29,113
DRC	72066018LA00001		01.02.021	A00828	650,000	-	167,799	2,264	170,063	170,062	-	479,938
Malawi	72061218LA00001		01.02.017	A00829	375,000	-	6,555	88	6,643	6,644	-	368,356
Afghanistan	72030618LA00004		01.02.018	A00830	550,000	-	15,769	213	15,982	15,981	-	534,019
REAPPS	7200AA18LA00005		01.02.022	A00831	517,227	-	10,161	137	10,298	10,298	-	506,929
Armenia	72011118LA00002		01.02.020	A00834	1,036,279	-	416	6	422	422	-	1,035,857
Pacific Islands	7200AA18CA00061		01.02.024	A00836	1,200,000	-	-	-	-	-	-	1,200,000
Iraq	72026718LA00002		01.02.023	A00837	5,100,000	-	-	-	-	-	-	5,100,000
IFES subtotal					10,586,996	-	421,678	5,689	427,367	427,367	-	10,159,630
NDI												
ASSOCIATE AWARDS												
Armenia	72011118LA00002		18524	A00834	1,036,279	-	706	10	716	716	-	1,035,563
REAPPS	7200AA18LA00005		18525/18526	A00831	932,470	-	3,484	47	3,531	3,531	-	928,939
Zambia	72061118LA00001		18521	A00824	2,150,000	-	90,037	1,215	91,252	91,252	-	2,058,748
Malawi	72061218LA00001		18522	A00829	2,325,000	-	91,250	1,231	92,481	92,481	-	2,232,519
Nigeria	72062018LA00002		18520	A00823	1,115,874	-	127,415	1,719	129,134	129,134	-	986,740
Afghanistan	72030618LA00004		18523	A00830	4,400,000	-	180,335	2,433	182,768	182,768	-	4,217,232
Sierra Leone	72063618LA00001		18517	A00814	275,000	-	222,923	3,007	225,930	225,931	-	49,069
Tanzania	72062118LA00001		18514	A00810	1,702,628	-	487,426	6,576	494,002	494,002	-	1,208,626
Zimbabwe	72061318LA00001		18519	A00822	1,466,575	-	962,580	12,986	975,566	975,566	-	491,009
Kosovo	72016718LE00001		18516	A00811	2,095,000	-	1,129,270	15,235	1,144,505	1,144,505	-	950,495
Subtotal					17,498,826	-	3,295,426	44,459	3,339,885	3,339,886	-	14,158,940
Total federal expenditures and total CFDA 98.001					\$ 1,134,656,389	\$ 939,342,476	\$ 79,461,523	\$ 984,397	\$ 80,445,920	\$ 1,019,788,394	\$ (1,534,245)	\$ 114,792,070

Consortium for Elections and Political Process Strengthening

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes federal grant activity of Consortium for Elections and Political Process Strengthening (CEPPS) and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

U.S. Agency for International Development (USAID) has been designated as CEPPS's oversight agency for the single audit.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Unexpended Grant Obligations

Unexpended grant obligations are presented on an individual project code level in the accompanying schedule of expenditures of federal awards, for both leader awards and associate awards. These project codes are internal designations. Accordingly, the totals by grant number represent the actual unexpended grant obligations with the funding agency. When there are unexpended grant obligations at the end of the grant period, the funding agency will either deobligate the funds or amend the grant agreement to extend the grant period. Deobligated amounts have been removed from the total grant obligations presented.

Note 4. Subrecipient Expenditures

CEPPS was formed as a joint venture of International Republican Institute, International Foundation for Electoral Systems, and National Democratic Institute for International Affairs (collectively, the Joint Venturers). CEPPS was formed for the purpose of submitting applications for grant awards to USAID in implementing political and electoral strengthening programs in foreign countries; however, all programmatic activity is conducted by the Joint Venturers. Accordingly, all direct expenditures of CEPPS represent subrecipient expenditures.

Note 5. Indirect Cost Rate

The accompanying indirect rate calculation is prepared in accordance with Uniform Guidance, and additional regulations issued by USAID.

CEPPS negotiates an indirect cost rate with the federal government and therefore does not qualify for the use of the 10% de minimis cost rate option.

Note 6. Awards With Negative Values

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Several of CEPPS's awards with federal agencies had negative values for the year ended September 30, 2018. The primary reasons for the negative balances are due to indirect rate adjustments, liquidations of project holder advances, corrections of prior year mis-postings, reclassification of disallowed costs and foreign currency fluctuations.

Consortium for Elections and Political Process Strengthening

**Schedule of Indirect Cost Pool, Applicable Base and Final Overhead Rate Calculation
Year Ended September 30, 2018**

Federal award expenditures:	
IFES	\$ 24,922,247
IRI	21,758,175
NDI	32,781,101
Total federal award direct expenditures	<u>79,461,523</u>
Less leader award expenditures:	
IFES	2,631,226
IRI	1,400,811
NDI	2,463,058
Total leader award expenditures	<u>6,495,095</u>
Applicable base*	<u><u>\$ 72,966,428</u></u>
Indirect cost pool:	
IFES	\$ 300,732
IRI	274,644
NDI	409,021
Total indirect cost pool	<u><u>\$ 984,397</u></u>
Indirect cost rate	1.35%
Provisional rate	2.25%

*CEPPS's indirect rate covers administrative costs related to Associate awards only. The applicable base represents CEPPS's total direct costs (defined as total costs incurred by the CEPPS partners, including each partner's approved indirect cost rates) less costs associated with leader awards.

Consortium for Elections and Political Process Strengthening

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2018**

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any auditor findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major program:

CFDA Number(s)

98.001

Name of Federal Program or Cluster

USAID – Foreign Assistance for Programs Overseas

Dollar threshold used to distinguish between Type A and Type B programs: \$2,413,378

Auditee qualified as low-risk auditee? X Yes No

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2018

Section II. Financial Statement Findings

None reported.

Section III. Findings and Questioned Costs for Federal Awards

None reported.

Consortium for Elections and Political Process Strengthening

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2018**

There were no findings reported for the year ended September 30, 2017.