

# **Consortium for Elections and Political Process Strengthening**

Financial and Compliance Report  
September 30, 2019

## Contents

---

Independent auditor's report	1-2
<hr/>	
Financial statements	
Balance sheets	3
Statements of activities	4
Statements of cash flows	5
Notes to financial statements	6-9
<hr/>	
Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	10-11
<hr/>	
Independent auditor's report on compliance for the major federal program; report on internal controls 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	12-13
<hr/>	
Schedule of expenditures of federal awards	14-25
Notes to schedule of expenditures of federal awards	26
Schedule of indirect cost pool, applicable base and final overhead rate calculation	27
Schedule of findings and questioned costs	28-29
Summary schedule of prior audit findings	30

---



RSM US LLP

## Independent Auditor's Report

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, 2019 and 2018, 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, 2019 and 2018, 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.

**Emphasis of Matter**

As disclosed in Note 1 to the financial statements, CEPPS retrospectively adopted the Financial Accounting Standards Board issued Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The adoption of this standard resulted in the statement of functional expenses, additional footnote disclosures and changes to the classification of net assets. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2020, 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.  
September 29, 2020

**Consortium for Elections and Political Process Strengthening**

**Balance Sheets  
September 30, 2019 and 2018**

	2019	2018
<b>Assets</b>		
Cash	\$ 915	\$ 878
Receivables	<u>8,745,510</u>	<u>1,648,527</u>
	<u><u>\$ 8,746,425</u></u>	<u><u>\$ 1,649,405</u></u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Refundable advances	\$ 915	\$ 878
Due to Joint Venturers	<u>8,745,510</u>	<u>1,648,527</u>
	<u>8,746,425</u>	<u>1,649,405</u>
Net assets without donor restrictions	<u>-</u>	<u>-</u>
	<u><u>\$ 8,746,425</u></u>	<u><u>\$ 1,649,405</u></u>

See notes to financial statements.

**Consortium for Elections and Political Process Strengthening**

**Statements of Activities**

**Years Ended September 30, 2019 and 2018**

	<b>2019</b>	2018
Revenues:		
Federal grant awards – U.S. Agency for International Development	<b>117,427,057</b>	\$ 80,445,920
<b>Total revenues</b>	<b>117,427,057</b>	80,445,920
Expenses:		
Program services:		
National Democratic Institute for International Affairs	<b>49,992,504</b>	33,190,122
International Foundation for Electoral Systems	<b>33,737,830</b>	25,222,979
International Republican Institute	<b>33,696,723</b>	22,032,819
<b>Total expenses</b>	<b>117,427,057</b>	80,445,920
<b>Change in net assets</b>	-	-
Net assets:		
Beginning	-	-
Ending	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**Consortium for Elections and Political Process Strengthening**

**Statements of Cash Flows**  
**Years Ended September 30, 2019 and 2018**

	<b>2019</b>	2018
Cash flows from operating activities:		
Change in net assets	\$ -	\$ -
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
Increase in:		
Accounts receivable	<b>(7,096,983)</b>	(369,512)
Increase (decrease) in:		
Refundable advances	<b>37</b>	(59)
Due to Joint Venturers	<b>7,096,983</b>	369,512
<b>Net cash provided by (used in) operating activities</b>	<b>37</b>	(59)
Cash:		
Beginning	<b>878</b>	937
Ending	<b>\$ 915</b>	<b>\$ 878</b>

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.

**Adoption of recent accounting pronouncement:** In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statement of Not-for-Profit Entities*. The amendments in this ASU makes improvements to the information provided in financial statements and accompanying notes of not-for-profit entities. The amendments set forth the FASB’s improvements to net asset classification requirements and the information presented about a not-for-profit entity’s liquidity, financial performance and cash flows. The ASU was retrospectively adopted by CEPPS in 2019.

**Basis of presentation:** CEPPS reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Net assets without donor restrictions:** Net assets that are not subject to donor (or certain grantor) imposed restrictions and, therefore, available for the support of general operating activities, including acquisition of property and equipment.



## Consortium for Elections and Political Process Strengthening

### Notes to Financial Statements

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

**Net assets with donor restrictions net assets:** Net assets that are subject to donor (or certain grantor) imposed restrictions and, therefore, not available for the support of general operating activities. Donor can impose restrictions that will be met by the passage of time or other events or purpose specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions at September 30, 2019 and 2018.

**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. Receivables are carried at original invoice amount, less an estimate made for doubtful receivables based on a review of all outstanding amounts on a quarterly basis. Management determines the allowance for doubtful accounts by using the historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. There was no allowance for doubtful accounts at September 30, 2019 and 2018.

**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, 2019 and 2018, the ending balances due to Joint Venturers consist of:

	2019	2018
Receivables to IFES	\$ 4,685,042	\$ 1,777,260
Receivables to IRI	3,285,131	696,486
Receivables to NDI	775,337	(825,219)
	<u>\$ 8,745,510</u>	<u>\$ 1,648,527</u>

**Functional allocation of expenses:** All of CEPPS costs including program administration, are incurred by The Joint Venturers and reimbursed by CEPPS.

The costs incurred for the year ended September 30, 2019 are as follows:

	Direct Program Costs	Administrative Program Costs	Total Program Costs
NDI expenses	\$ 49,463,312	\$ 529,192	\$ 49,992,504
IFES expenses	33,395,538	342,292	33,737,830
IRI expenses	33,349,475	347,248	33,696,723
	<u>\$ 116,208,325</u>	<u>\$ 1,218,732</u>	<u>\$ 117,427,057</u>

## Consortium for Elections and Political Process Strengthening

### Notes to Financial Statements

---

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

The costs incurred for the year ended September 30, 2018 are as follows:

	Direct Program Costs	Administrative Program Costs	Total Program Costs
NDI expenses	\$ 32,781,101	\$ 409,021	\$ 33,190,122
IFES expenses	24,922,247	300,732	25,222,979
IRI expenses	21,758,175	274,644	22,032,819
	<u>\$ 79,461,523</u>	<u>\$ 984,397</u>	<u>\$ 80,445,920</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, 2019 and 2018.

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 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 2016.

**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.

**Upcoming accounting pronouncement:** In June 2018, the FASB issued ASU 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.

**Subsequent events:** In December 2019, a novel strain of the coronavirus (COVID-19) emerged. While initially concentrated in China, the outbreak has now spread to other countries, including the United States. In March 2020, the World Health Organization officially characterized COVID-19 as a global pandemic. Management is currently responding to the existing effects and planning for the potential future effects that the COVID-19 pandemic may have on CEPPS and underlying operations, including effects on their labor supply, customers and suppliers. Management anticipates an increase in delinquencies of future member assessments. At the current time, management is unable to quantify the potential effects of this pandemic on CEPPS's future financial statements.

CEPPS evaluated subsequent events through September 29, 2020, which is the date the financial statements were available to be issued.

## Consortium for Elections and Political Process Strengthening

### Notes to Financial Statements

---

#### Note 2. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the balance sheet date comprise the following:

As of September 30, 2019, the following assets are available to meet annual operating costs for the following fiscal year:

Cash and cash equivalents	\$ 915
Receivable, net	<u>8,745,510</u>
Total financial assets available	<u>8,746,425</u>
Less refundable advances	<u>(915)</u>
Financial assets available to meet cash needs for general expenditures within 12 months	<u><u>\$ 8,745,510</u></u>

#### Note 3. 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 4. Major Grantor

During the years ended September 30, 2019 and 2018, 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 5. 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**

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, 2019, 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 September 29, 2020.

**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.  
September 29, 2020

**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**

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, 2019. 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, 2019.

### **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, 2019, and have issued our report thereon dated September 29, 2020, 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.  
September 29, 2020

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>U.S. Agency For International Development:</b>								
<b>USAID Foreign Assistance for Programs Overseas</b>								
<b>NDI CEPPS III DFD-A-00-08-00350-00</b>								
ADMINISTRATION		98.001	L00623	\$ 160,152	\$ 158,403	\$ -	\$ 158,403	\$ -
PRINCIPLE ELECTION		98.001	L00626	453,726	452,471	-	452,471	-
CONFLICT MITIGATION		98.001	L00627	75,380	75,371	-	75,371	-
CANDIDATE DEBATES		98.001	L00628	258,685	258,636	-	258,636	-
PARTY CAUCUSES		98.001	L00630	204,215	204,211	-	204,211	-
COLLOQUIUM AFRICA		98.001	L00631	54,969	54,969	-	54,969	-
CAMBODIA		98.001	L00632	56,927	56,927	-	56,927	-
PROMOTING SUSTAINABILITY		98.001	L00706	115,987	106,593	-	106,593	-
PROMOTING SUSTAINABILITY		98.001	L00707	80,509	80,509	-	80,509	-
TUNISIA		98.001	L00697	1,727,599	1,727,599	-	1,727,599	-
TOGO		98.001	L00709	276,745	276,745	-	276,745	-
CENTRAL AFRICAN REPUBLIC		98.001	L00710	300,000	293,433	-	293,433	-
BURKINA FASO		98.001	L00711	250,000	244,489	-	244,489	-
COTE D'IVOIRE		98.001	L00712	858,500	848,981	-	848,981	-
ELECTRONIC VOTING TECHNOLOGIES		98.001	L00713	102,835	103,146	-	103,146	-
DR CONGO		98.001	L00715	156,217	156,217	-	156,217	-
WOMEN'S LEADERSHIP INITIATIVE		98.001	L00716	923,820	837,334	-	837,334	-
BURMA		98.001	L00719	138,042	138,042	-	138,042	-
SENEGAL		98.001	L00721	90,313	90,313	-	90,313	-
BURKINA FASO		98.001	L00732	496,878	496,878	-	496,878	-
UKRAINE		98.001	L00750	676,122	653,286	-	653,286	-
<b>NDI CEPPS III DFD-A-00-08-00350-00 Subtotal</b>				<b>7,457,621</b>	<b>7,314,553</b>	<b>-</b>	<b>7,314,553</b>	<b>-</b>
<b>IRI CEPPS III DFD-A-00-08-00350-00</b>								
WOMEN'S DEMOCRACY NETWORK		98.001	L00755	50,000	39,602	-	39,602	-
UKRAINE		98.001	L00750	346,122	221,597	-	221,597	-
ADMINISTRATION		98.001	L00623	532,018	276,746	-	276,746	-
EVALUATION		98.001	L00624	391,594	390,097	-	390,097	-
EROPE REGIONAL: WHY WE LOST		98.001	L00625	4,415	4,415	-	4,415	-
EUROPE REGIONAL		98.001	L00673	35,000	34,081	-	34,081	-
WOMEN'S DEMOCRACY NETWORK		98.001	L00693	25,094	25,094	-	25,094	-
WOMEN'S DEMOCRACY NETWORK		98.001	L00694	190,835	190,835	-	190,835	-
EVALUATION		98.001	L00700	161,197	160,359	-	160,359	-
EVALUATION		98.001	L00717	224,775	222,626	-	222,626	-
WOMEN'S DEMOCRACY NETWORK		98.001	L00716	970,945	970,909	-	970,909	-
BURMA		98.001	L00719	280,534	280,534	-	280,534	-
TUNISIA		98.001	L00699	1,241,276	1,241,294	-	1,241,294	-
<b>IRI CEPPS III DFD-A-00-08-00350-00 Subtotal</b>				<b>4,453,805</b>	<b>4,058,189</b>	<b>-</b>	<b>4,058,189</b>	<b>-</b>

(Continued)



**Consortium for Elections and Political Process Strengthening**

**Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019**

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IFES CEPPS III DFD-A-00-08-00350-00</b>								
ADMINISTRATION		98.001	L00623	\$ 45,000	\$ 53,037	\$ -	\$ 53,037	\$ -
TL ADJUDICATION GUIDE		98.001	L00634	117,307	132,864	-	132,864	-
TL CIVIL/VOTER REGISTRY		98.001	L00635	87,693	97,323	-	97,323	-
TL ERIS		98.001	L00636	189,090	188,682	-	188,682	-
CAMBODIA		98.001	L00637	14,898	14,897	-	14,897	-
TL TIDE II		98.001	L00674	129,931	130,008	-	130,008	-
ELECTORAL PROCESS DIAGNOSIS		98.001	L00687	223,559	223,342	-	223,342	-
ELECTORAL LAW REFORM		98.001	L00688	148,078	147,335	-	147,335	-
CREDIBLE ELECTIONS INSTITUTE		98.001	L00689	26,169	948	-	948	-
SUBAWARDS PROGRAMS		98.001	L00690	253,761	253,422	-	253,422	-
E- VOTING		98.001	L00713	176,547	175,620	-	175,620	-
TUNISIA		98.001	L00698	988,902	987,632	-	987,632	-
ALBANIA		98.001	L00702	83,528	83,528	-	83,528	-
INDIA		98.001	L00708	319,667	318,614	-	318,614	-
COTE D' IVOIRE		98.001	L00712	700,000	689,612	-	689,612	-
LIBYA		98.001	L00714	1,779,333	1,771,959	-	1,771,959	-
DOMOCRATIC REPUBLIC OF CONGOONGO		98.001	L00715	46,567	45,883	-	45,883	-
WOMEN'S LEADERSHIP INTIATIVE		98.001	L00716	607,953	612,436	-	612,436	-
BURMA		98.001	L00719	195,896	194,776	-	194,776	-
UKRAINE		98.001	L00750	150,000	181,638	-	181,638	-
<b>IFES CEPPS III DFD-A-00-08-00350-00 Subtotal</b>				<b>6,283,879</b>	<b>6,303,556</b>	-	<b>6,303,556</b>	-
<b>IRI CEPPS III Associate Awards</b>								
MEXICO	523-A-00-09-00008-00	98.001	A00638	3,200,000	3,151,628	-	3,151,628	-
UKRAINE	121-A-00-09-00709-00	98.001	A00649	7,623,595	7,621,476	1	7,621,477	1
JORDAN	278-A-00-10-00407-00	98.001	A00656	14,635,000	14,655,703	-	14,655,703	-
INDONESIA	497-A-00-10-00004-00	98.001	A00658	4,866,000	4,858,809	-	4,858,809	-
NIGERIA	620-A-00-10-00007-00	98.001	A00661	11,918,151	11,851,866	-	11,851,866	-
CAMBODIA	AID-442-A-09-00001	98.001	A00669	8,633,636	8,589,988	-	8,589,988	-
GEORGIA	AID-114-LA-10-00002	98.001	A00677	6,765,000	6,489,119	-	6,489,119	-
ZIMBABWE	674-A-00-10-00020-00	98.001	A00682	4,150,000	3,987,561	-	3,987,561	-
SERBIA	169-A-00-10-00104-00	98.001	A00685	3,186,000	3,168,403	-	3,168,403	-
NICARAGUA	AID-524-LA-10-00002	98.001	A00686	1,189,305	1,189,305	-	1,189,305	-
SOMALIA & SOMALILAND	AID-623-LA-11-00001	98.001	A00691	5,159,699	5,159,699	-	5,159,699	-
KENYA	AID-623-LA-11-00007	98.001	A00701	3,297,108	3,297,107	-	3,297,107	-
BELARUS	AID-113-LA-11-00001	98.001	A00708	5,086,352	4,688,261	297,051	4,985,312	297,051
BOSNIA & HERZEGOVINA	AID-168-LA-11-00001	98.001	A00709	1,870,000	1,860,218	-	1,860,218	-
SOUTH SUDAN	AID-668-LA-12-00001	98.001	A00718	16,257,895	15,868,752	-	15,868,752	-
KYRGYZSTAN	AID-176-LA-12-00003	98.001	A00723	2,213,719	2,212,158	-	2,212,158	-

(Continued)

**Consortium for Elections and Political Process Strengthening**

**Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019**

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IRI CEPPS III Associate Awards Continued</b>								
MACEDONIA	AID-165-LA-12-00006	98.001	A00725	\$ 1,255,215	\$ 786,800	\$ 182,435	\$ 969,235	\$ 182,435
GEORGIA	AID-114-LA-12-00001	98.001	A00726	467,500	467,228	-	467,228	-
GUATEMALA	AID-520-LA-12-00001	98.001	A00729	1,615,071	1,604,195	-	1,604,195	-
MOROCCO	AID-608-LA-12-00001	98.001	A00731	2,395,000	2,405,433	-	2,405,433	-
LIBYA	AID-OAA-LA-12-00006	98.001	A00733	11,711,667	8,885,677	2,623,397	11,509,074	2,623,397
BANGLADESH	AID-388-LA-13-00001	98.001	A00734	2,524,175	2,487,940	-	2,487,940	-
BHUTAN	AID-386-LA-13-00001	98.001	A00737	500,000	484,159	-	484,159	-
BURMA	AID-486-LA-13-00002	98.001	A00738	5,320,000	5,301,641	-	5,301,641	-
MALI	AID-688-LA-13-00004	98.001	A00739	1,395,000	1,372,814	-	1,372,814	-
GUYANA	AID-538-LA-13-00001	98.001	A00740	1,167,133	1,158,032	-	1,158,032	-
TUNISIA	AID-OAA-A-13-00041	98.001	A00743	800,000	598,814	-	598,814	-
SYRIA	AID-OAA-LA-13-00009	98.001	A00747	1,000,000	977,676	-	977,676	-
EURASIA REGIONAL	AID-OAA-LA-13-00011	98.001	A00748	1,477,500	1,330,815	122,159	1,452,974	122,159
FIJI	AID-492-LA-14-00001	98.001	A00751	203,000	200,821	-	200,821	-
NIGERIA	AID-620-LA-14-00002	98.001	A00752	5,000,000	4,947,109	-	4,947,109	-
GEORGIA	AID-114-LA--14-00006	98.001	A00757	5,300,000	4,977,744	274,378	5,252,122	274,378
UGANDA	AID-617-LA-15-00001	98.001	A00763	350,000	343,783	-	343,783	-
TANZANIA	AID-621-LA-15-00001	98.001	A00764	2,255,000	2,220,125	51	2,220,176	51
SYRIA	AID-OAA-LA-15-00005	98.001	A00765	2,742,837	2,464,604	134,821	2,599,425	134,821
VENEZUELA	AID-OAA-LA-15-00007	98.001	A00766	230,000	199,718	-	199,718	-
NIGER	AID-625-LA-15-00003	98.001	A00768	720,000	673,661	-	673,661	-
GWLI	AID-OAA-LA-15-00009	98.001	A00769	166,667	148,334	-	148,334	-
SRI LANKA	AID-383-LA-15-00001	98.001	A00770	400,000	153,860	290,348	444,208	290,348
HOUSE DEMOCRACY PARTNERSHIP	AID-OAA-LA-11-00011	98.001	A00800	3,642,403	3,647,038	-	3,647,038	-
KAZAKHSTAN	115-A-00-09-00004-00	98.001	A00645	1,600,000	1,326,078	-	1,326,078	-
KYRGYZSTAN	116-A-00-09-00010	98.001	A00647	1,779,637	1,771,206	-	1,771,206	-
COLOMBIA	AID-514-A-09-00005	98.001	A00670	2,645,000	2,643,399	-	2,643,399	-
BOSNIA & HERZEGOVINA	168-A-00-10-00102	98.001	A00672	173,487	173,487	-	173,487	-
<b>IRI CEPPS III Associate Awards Subtotal</b>				<b>158,887,752</b>	<b>152,402,244</b>	<b>3,924,641</b>	<b>156,326,885</b>	<b>3,924,641</b>
<b>NDI CEPPS III Associate Awards</b>								
MEXICO	523-A-00-09-00008-00	98.001	A00638	3,200,000	3,181,033	-	3,181,033	-
ARMENIA	111-A-00-09-00001-00	98.001	A00641	3,458,319	3,438,403	-	3,438,403	-
UKRAINE	121-A-00-09-00709-00	98.001	A00649	10,079,825	10,073,052	-	10,073,052	-
KOSOVO	167-A-00-09-00106-00	98.001	A00652	5,572,162	5,144,408	-	5,144,408	-
LEBANON	268-A-00-09-00015-00	98.001	A00654	1,180,000	1,179,288	-	1,179,288	-
LEBANON	268-A-00-10-00015-00	98.001	A00655	1,150,000	1,134,710	-	1,134,710	-
JORDAN	278-A-00-10-00407-00	98.001	A00656	29,880,000	29,877,207	-	29,877,207	-
INDONESIA	497-A-00-10-00004-00	98.001	A00658	6,167,000	5,825,885	-	5,825,885	-

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>NDI CEPPS III Associate Awards Continued</b>								
NIGERIA	620-A-00-10-00007-00	98.001	A00661	\$ 22,630,034	\$ 22,575,693	\$ -	\$ 22,575,693	\$ -
SUDAN	650-A-00-09-00005-00	98.001	A00665	59,336,310	59,230,133	-	59,230,133	-
AZERBAIJAN	AID-112-LA-10-00001	98.001	A00667	5,375,470	4,833,685	-	4,833,685	-
GEORGIA	AID-114-LA-10-00001	98.001	A00668	8,370,000	8,185,403	-	8,185,403	-
CAMBODIA	AID-442-A-09-00001-00	98.001	A00669	7,732,273	7,730,146	-	7,730,146	-
NEPAL	AID-367-LA-10-00001	98.001	A00678	17,940,090	17,492,568	(100,235)	17,392,333	(100,235)
NIGER	624-A-00-10-00033-00	98.001	A00679	762,600	759,485	-	759,485	-
HAITI	521-A-00-10-00020-00	98.001	A00681	4,250,000	4,211,082	-	4,211,082	-
ZIMBABWE	674-A-00-10-00020-00	98.001	A00682	3,281,638	3,102,403	-	3,102,403	-
SERBIA	169-A-00-10-00104-00	98.001	A00685	5,351,000	5,323,972	-	5,323,972	-
SOMALIA & SOMALILAND	AID-623-LA-11-00001	98.001	A00691	6,805,106	6,789,654	-	6,789,654	-
ECUADOR	518-A-00-11-00001-00	98.001	A00692	28,497	17,777	-	17,777	-
MALDIVES	AID-383-LA-11-00001	98.001	A00695	638,500	617,155	-	617,155	-
KENYA	AID-623-LA-11-00007	98.001	A00701	14,003,402	14,002,995	-	14,002,995	-
MALI	AID-688-LA-11-00001	98.001	A00704	1,000,000	981,590	-	981,590	-
MALAWI	674-A-00-11-00053-00	98.001	A00705	1,185,000	1,124,705	-	1,124,705	-
MAURITANIA	AID-685-LA-11-00001	98.001	A00707	300,000	288,473	-	288,473	-
BELARUS	AID-113-LA-11-00001	98.001	A00708	6,535,818	5,899,981	622,120	6,522,101	622,120
BOSNIA & HERZEGOVINA	AID-168-LA-11-00001	98.001	A00709	2,805,000	2,776,440	-	2,776,440	-
ANGOLA	AID-654-LA-12-00001	98.001	A00722	2,030,753	1,998,738	-	1,998,738	-
KYRGYZSTAN	AID-176-LA-12-00003	98.001	A00723	2,843,720	2,770,592	-	2,770,592	-
MACEDONIA	AID-165-A-12-00006	98.001	A00725	5,897,760	4,555,435	630,530	5,185,965	630,530
HONDURAS	AID-522-LA-12-00001	98.001	A00728	2,349,919	2,309,540	-	2,309,540	-
GUATEMALA	AID-520-LA-12-00001	98.001	A00729	4,288,940	4,240,927	-	4,240,927	-
PAKISTAN	AID-391-LA-12-00001	98.001	A00730	1,250,000	1,212,165	-	1,212,165	-
MOROCCO	AID-608-LA-12-00001	98.001	A00731	8,785,000	8,793,395	-	8,793,395	-
LIBYA	AID-OAA-LA-12-00006	98.001	A00733	10,511,667	8,378,508	2,164,293	10,542,801	2,164,293
BANGLADESH	AID-388-LA-13-00001	98.001	A00734	1,975,950	1,952,962	-	1,952,962	-
LEBANON	268-A-00-13-00001	98.001	A00735	1,300,000	1,254,538	-	1,254,538	-
UZBEKISTAN	AID-176-LA-13-00002	98.001	A00736	1,594,285	1,580,664	-	1,580,664	-
BURMA	AID-486-LA-13-00002	98.001	A00738	4,664,000	4,657,192	-	4,657,192	-
MALI	AID-688-LA-13-00004	98.001	A00739	2,280,000	2,239,326	-	2,239,326	-
HAITI	AID-521-LA-13-00001	98.001	A00741	10,905,000	10,300,229	-	10,300,229	-
BURUNDI	AID-623-LA-13-00001	98.001	A00742	200,000	188,710	-	188,710	-
TUNISIA	AID-OAA-A-13-00041	98.001	A00743	2,500,000	2,425,983	-	2,425,983	-
KOSOVO	AID-167-LA-13-00003	98.001	A00745	4,750,000	4,749,640	-	4,749,640	-
MALAWI	AID-612-LA-13-00002	98.001	A00746	3,500,000	3,473,120	-	3,473,120	-
SYRIA	AID-OAA-LA-13-00009	98.001	A00747	400,000	384,398	-	384,398	-
EURASIA REGIONAL	AID-OAA-LA-13-00011	98.001	A00748	1,477,500	1,127,303	286,507	1,413,810	286,507
GUINEA	AID-675-A-13-00007	98.001	A00749	1,235,476	1,223,363	-	1,223,363	-
BOSNIA & HERZEGOVINA	AID-168-LA-14-00001	98.001	A00753	807,055	808,278	(1,236)	807,042	(1,236)

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>NDI CEPPS III Associate Awards Continued</b>								
GEORGIA	AID-114-LA-14-00005	98.001	A00758	\$ 5,300,000	\$ 4,447,107	\$ 819,856	\$ 5,266,963	\$ 819,856
COTE D'IVOIRE	AID-624-LA-14-00002	98.001	A00759	4,265,000	4,257,810	(433)	4,257,377	(433)
LIBERIA	AID-669-A-14-00001	98.001	A00760	5,361,275	5,262,439	2,893	5,265,332	2,893
ZAMBIA	AID-611-LA-15-00001	98.001	A00761	4,765,000	4,742,321	-	4,742,321	-
BURKINA FASO	AID-625-LA-15-00001	98.001	A00762	6,000,000	3,057,139	1,482,885	4,540,024	1,482,885
UGANDA	AID-617-LA-15-00001	98.001	A00763	1,500,000	1,470,060	-	1,470,060	-
TANZANIA	AID-621-LA-15-00001	98.001	A00764	1,145,000	1,131,556	(1,938)	1,129,618	(1,938)
SYRIA	AID-OAA-LA-15-00005	98.001	A00765	2,716,110	2,515,894	197,411	2,713,305	197,411
VENEZUELA	AID-OAA-LA-15-00007	98.001	A00766	770,000	733,003	-	733,003	-
GUINEA	AID-675-A-15-00001	98.001	A00767	3,587,500	2,999,334	586,980	3,586,314	586,980
NIGER	AID-625-LA-15-00003	98.001	A00768	1,078,444	1,062,749	-	1,062,749	-
GWLI	AID-OAA-LA-15-00009	98.001	A00769	166,667	162,669	-	162,669	-
SRI LANKA	AID-383-LA-15-00001	98.001	A00770	400,000	255,579	199,236	454,815	199,236
GOVERNANCE	AID-OAA-LA-11-000011	98.001	A00800	3,853,370	3,831,155	-	3,831,155	-
CITIZEN PARTICIPATION	AID-OAA-LA-11-00009	98.001	A00801	40,000	39,892	-	39,892	-
YEMEN	AID-279-LA-12-00001	98.001	A00803	8,540,674	8,525,359	-	8,525,359	-
NIGER	AID-624-LA-12-00003	98.001	A00804	4,958,545	4,943,975	-	4,943,975	-
GHANA	641-A-00-09-00004	98.001	A00639	112,518	112,518	-	112,518	-
MALAWI	674-A-00-09-00039	98.001	A00640	500,000	491,657	-	491,657	-
AZERBAIJAN	112-LA-00-09-00001	98.001	A00643	430,000	413,056	-	413,056	-
KAZAKHSTAN	115-A-00-09-00009	98.001	A00646	1,600,000	1,587,391	-	1,587,391	-
KYRGYZSTAN	116-A-00-09-00010	98.001	A00647	2,232,442	2,216,451	-	2,216,451	-
UZBEKISTAN	122-A-00-09-00020-00	98.001	A00650	1,320,000	1,309,696	-	1,309,696	-
SRI LANKA	383-A-00-10-00501-00	98.001	A00657	600,000	484,814	-	484,814	-
BURKINA FASO	624-A-00-09-00059	98.001	A00662	560,000	539,740	-	539,740	-
MAURITANIA	624-A-00-09-00082	98.001	A00663	788,667	781,129	-	781,129	-
TOGO	624-A-00-10-00012-00	98.001	A00664	350,000	344,523	-	344,523	-
ANGOLA	674-A-00-09-000135	98.001	A00666	3,295,000	3,240,790	-	3,240,790	-
COLOMBIA	AID-514-A-09-00005	98.001	A00670	3,005,000	2,962,825	-	2,962,825	-
CENTRAL AFRICA REPUBLIC	AID-623-LA-10-00002	98.001	A00671	1,862,603	1,862,303	-	1,862,303	-
BOSNIA & HERZEGOVINA	168-A-00-10-00102	98.001	A00672	648,082	648,082	-	648,082	-
SIERRA LEONE	636-A-00-11-00001-00	98.001	A00696	520,000	517,702	-	517,702	-
GUATEMALA	AID-520-LA-11-00001	98.001	A00703	1,005,945	996,076	-	996,076	-
PAPUA NEW GUINEA	AID-492-LA-12-00001	98.001	A00720	800,000	770,188	-	770,188	-
ZAMBIA	AID-611-LA-12-00001	98.001	A00727	253,808	253,808	-	253,808	-
<b>NDI CEPPS III Associate Awards Subtotal</b>				<b>378,896,719</b>	<b>365,393,122</b>	<b>6,888,869</b>	<b>372,281,991</b>	<b>6,888,869</b>
<b>IFES CEPPS III Associate Awards</b>								
ARMENIA	111-A-00-09-00002	98.001	A00642	3,013,510	3,013,510	-	3,013,510	-
KYRGYZSTAN	116-A-00-09-00010	98.001	A00647	1,026,671	992,941	-	992,941	-
TAJIKSTAN	119-A-00-10-00002-00	98.001	A00648	360,000	358,472	-	358,472	-
UKRAINE	121-A-00-09-00709-00	98.001	A00649	568,617	561,184	-	561,184	-

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IFES CEPPS III Associate Awards Continued</b>								
LEBANON	268-A-00-09-00015-00	98.001	A00654	\$ 70,000	\$ 68,285	\$ -	\$ 68,285	\$ -
LEBANON	268-A-00-10-00004-00	98.001	A00655	1,128,148	889,253	-	889,253	-
JORDAN	278-A-00-10-00407	98.001	A00656	11,274,230	11,288,550	27	11,288,577	27
SRI LANKA	383-A-00-10-00501-00	98.001	A00657	400,000	338,200	380	338,580	380
INDONESIA	497-A-00-10-00004-00	98.001	A00658	3,167,000	3,114,342	-	3,114,342	-
GUATEMALA	520-A-00-10-00030-00	98.001	A00659	52,351	48,964	-	48,964	-
NIGERIA	620-A-00-10-00007-00	98.001	A00661	18,026,923	17,728,396	-	17,728,396	-
CAMBODIA	AID-442-A-09-00001-00	98.001	A00669	4,344,091	4,283,417	-	4,283,417	-
UGANDA	AID-617-LA-10-00002	98.001	A00675	1,146,393	1,105,605	-	1,105,605	-
KYRGYZSTAN	116-A-00-10-00014-00	98.001	A00676	1,999,911	1,928,321	-	1,928,321	-
NEPAL	AID-367-LA-10-00001	98.001	A00678	13,526,164	13,632,700	(20,602)	13,612,098	(20,602)
NIGER	624-A-00-10-00033-00	98.001	A00679	575,000	575,000	-	575,000	-
GEORGIA	AID-114-LA-10-00003	98.001	A00680	8,245,000	7,737,236	-	7,737,236	-
HAITI	521-A-00-10-00020-00	98.001	A00681	3,750,000	3,647,904	-	3,647,904	-
ZIMBABWE	674-A-00-10-00020-00	98.001	A00682	2,858,362	2,531,009	-	2,531,009	-
KOSOVO	167-A-00-10-00102-00	98.001	A00683	3,472,196	3,469,396	-	3,469,396	-
GUATEMALA	520-LA-10-00001	98.001	A00684	2,666,084	2,602,525	-	2,602,525	-
SERBIA	169-A-00-10-00104-00	98.001	A00685	268,000	263,029	-	263,029	-
MALDIVES	AID-383-LA-11-00001	98.001	A00695	791,500	717,963	-	717,963	-
SIERRA LEONE	636-A-00-11-00001-00	98.001	A00696	1,774,000	1,774,025	-	1,774,025	-
KENYA	AID-623-LA-11-00007	98.001	A00701	6,162,806	5,979,041	-	5,979,041	-
MALI	AID-688-LA-11-00001	98.001	A00704	1,600,000	1,436,295	-	1,436,295	-
IRAQ	AID-267-LA-11-00001	98.001	A00706	35,600,000	35,446,486	-	35,446,486	-
PAPUA NEW GUINEA	AID-492-LA-12-00001	98.001	A00720	199,994	187,876	-	187,876	-
ANGOLA	AID-654-LA-12-00001	98.001	A00722	9,247	8,787	-	8,787	-
KYRGYZSTAN	AID-176-LA-12-00003	98.001	A00723	2,788,293	2,725,499	-	2,725,499	-
EYGPT	AID-263-LA-12-00002	98.001	A00724	19,866,095	17,654,505	1,544,783	19,199,288	1,544,783
MACEDONIA	AID-165-A-12-00006	98.001	A00725	2,576,547	2,557,025	364	2,557,389	364
HONDURAS	AID-522-LA-12-00001	98.001	A00728	1,850,044	1,830,996	-	1,830,996	-
GUATEMALA	AID-520-LA-12-00001	98.001	A00729	1,995,989	1,995,005	-	1,995,005	-
PAKISTAN	AID-391-LA-12-00001	98.001	A00730	150,000	125,572	-	125,572	-
MOROCCO	AID-608-LA-12-00001	98.001	A00731	510,000	466,370	2	466,372	2
LIBYA	AID-OAA-LA-12-00006	98.001	A00733	12,550,468	10,959,139	1,523,780	12,482,919	1,523,780
BANGLADESH	AID-388-LA-13-00001	98.001	A00734	3,246,174	3,201,448	-	3,201,448	-
BURMA	AID-486-LA-13-00002	98.001	A00738	7,615,330	7,519,242	-	7,519,242	-
MALI	AID-688-LA-13-00004	98.001	A00739	4,855,000	4,809,558	-	4,809,558	-
HAITI	AID-521-LA-13-00001	98.001	A00741	6,814,826	6,753,752	9	6,753,761	9
BURUNDI	AID-623-LA-13-00001	98.001	A00742	2,225,850	2,149,628	-	2,149,628	-
KOSOVO	AID-167-LA-13-00002	98.001	A00744	2,950,000	2,981,179	-	2,981,179	-
SYRIA	AID-OAA-LA-13-00009	98.001	A00747	600,000	585,395	-	585,395	-
EURASIA REGIONAL	AID-OAA-LA-13-00011	98.001	A00748	1,545,000	1,408,832	127,882	1,536,714	127,882
GUINEA	AID-675-A-13-00007	98.001	A00749	1,582,968	1,552,943	-	1,552,943	-

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IFES CEPPS III Associate Awards Continued</b>								
FIJI	AID-492-LA-14-00001	98.001	A00751	\$ 297,000	\$ 290,570	\$ -	\$ 290,570	\$ -
KOSOVO	AID-167-LA-14-0002	98.001	A00754	1,015,000	1,006,302	-	1,006,302	-
GEORGIA	AID-114-LA-14-00003	98.001	A00756	6,000,000	5,581,551	297,460	5,879,011	297,460
COTE D IVOIRE	AID-624-LA-14-0002	98.001	A00759	2,294,815	2,266,273	14	2,266,287	14
LIBERIA	AID-669-A-14-00001	98.001	A00760	11,112,551	11,056,363	14,260	11,070,623	14,260
ZAMBIA	AID-611-LA-15-00001	98.001	A00761	460,000	404,343	3	404,346	3
BURKINA FASO	AID-625-LA-15-00001	98.001	A00762	1,750,000	1,707,797	2	1,707,799	2
UGANDA	AID-617-LA-15-0001	98.001	A00763	1,150,000	1,119,898	(41)	1,119,857	(41)
TANZANIA	AID-621-LA-15-00001	98.001	A00764	100,000	98,397	-	98,397	-
SYRIA	AID-OAA-LA-15-00005	98.001	A00765	2,514,833	2,340,882	164,573	2,505,455	164,573
GUINEA	AID-675-A-15-00001	98.001	A00767	1,512,500	1,505,813	1	1,505,814	1
GWLI	AID-OAA-LA-15-00009	98.001	A00769	166,666	166,259	-	166,259	-
SRI LANKA	AID-383-LA-15-00001	98.001	A00770	4,473,067	3,393,425	843,027	4,236,452	843,027
LAC REGIONAL	AID-OAA-LA-11-00009	98.001	A00801	460,000	425,023	-	425,023	-
ETHIOPIA	AID-663-LA-11-00003	98.001	A00802	1,100,000	1,012,443	-	1,012,443	-
YEMEN	AID-279-LA-12-00001	98.001	A00803	10,268,405	10,010,414	-	10,010,414	-
NIGER	AID-624-LA-12-00003	98.001	A00804	1,440,000	1,392,885	-	1,392,885	-
AZERBAIJAN	112-LA-00-09-00002	98.001	A00644	537,170	547,025	-	547,025	-
KOSOVO	167-A-00-09-00104	98.001	A00651	3,800,000	3,781,851	-	3,781,851	-
IRAQ	267-A-00-10-00003	98.001	A00653	2,828,684	2,828,684	-	2,828,684	-
TOGO	624-A-00-10-00012-00	98.001	A00664	150,000	143,962	-	143,962	-
<b>IFES CEPPS III Associate Awards Subtotal</b>				<b>255,229,473</b>	<b>246,084,960</b>	<b>4,495,924</b>	<b>250,580,884</b>	<b>4,495,924</b>
<b>IRI CEPPS IV AID-OAA-L-15-00007</b>								
CEPPS EPT-ADMINISTRATION	AID-OAA-L-15-00007	98.001	L00771	1,109,457	557,263	304,755	862,018	304,755
Digital Age	AID-OAA-L-15-00007	98.001	L00772	229,026	109,088	15,525	124,613	15,525
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00777	85,431	80,617	350	80,967	350
PRO-YOUTH	AID-OAA-L-15-00007	98.001	L00787	110,853	83,412	24,140	107,552	24,140
Governance	AID-OAA-L-15-00007	98.001	L00788	408,049	144,125	126,455	270,580	126,455
GAMBIA	AID-OAA-L-15-00007	98.001	L00805	444,000	415,477	150	415,627	150
KENYA	AID-OAA-L-15-00007	98.001	L00808	50,000	37,388	4,149	41,537	4,149
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00815	29,227	24,476	-	24,476	-
ZIMBABWE	AID-OAA-L-15-00007	98.001	L00817	234,142	231,024	(5,873)	225,151	(5,873)
IRAQ	AID-OAA-L-15-00007	98.001	L00821	14,380	14,686	724	15,410	724
ARMENIA	AID-OAA-L-15-00007	98.001	L00820	149,908	83,728	64,764	148,492	64,764
DISINFORMATION	AID-OAA-L-15-00007	98.001	L00826	112,500	2,440	39,988	42,428	39,988
MALDIVES	AID-OAA-L-15-00007	98.001	L00827	123,000	81,928	34,350	116,278	34,350
COMM DIOCESE	AID-OAA-L-15-00007	98.001	L00838	112,350	-	56,226	56,226	56,226
TANZANIA	AID-OAA-L-15-00007	98.001	L00839	113,507	(159)	50,993	50,834	50,993
POLITICAL PARTIES	AID-OAA-L-15-00007	98.001	L00840	220,000	-	43,003	43,003	43,003
MALDIVES	AID-OAA-L-15-00007	98.001	L00842	700,000	-	433,071	433,071	433,071
ETHIOPIA	AID-OAA-L-15-00007	98.001	L00843	85,013	-	84,644	84,644	84,644

(Continued)

**Consortium for Elections and Political Process Strengthening**

**Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019**

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IRI CEPPS IV AID-OAA-L-15-00007 Continued</b>								
MONGOLIA	AID-OAA-L-15-00007	98.001	L00845	\$ 98,007	\$ -	\$ 39,806	\$ 39,806	\$ 39,806
MEXICO	AID-OAA-L-15-00007	98.001	L00854	162,220	-	6,890	6,890	6,890
Abuse of State Resources	AID-OAA-L-15-00007	98.001	L00774	2,894	-	-	-	-
LEAPP	AID-OAA-L-15-00007	98.001	L00790	11,019	-	-	-	-
<b>IRI CEPPS IV AID-OAA-L-15-00007 Subtotal</b>				<b>4,604,983</b>	<b>1,865,493</b>	<b>1,324,110</b>	<b>3,189,603</b>	<b>1,324,110</b>
<b>IFES CEPPS IV AID-OAA-L-15-00007</b>								
CEPPS EPT-ADMINISTRATION	AID-OAA-L-15-00007	98.001	L00771	2,023,400	1,323,134	578,623	1,901,757	578,623
EMB Citizen Observer	AID-OAA-L-15-00007	98.001	L00773	23,027	12,837	-	12,837	-
Digital Age	AID-OAA-L-15-00007	98.001	L00774	248,871	244,379	322	244,701	322
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00777	214,063	200,714	1	200,715	1
PRO-YOUTH	AID-OAA-L-15-00007	98.001	L00787	78,569	74,638	3,718	78,356	3,718
Governance	AID-OAA-L-15-00007	98.001	L00788	3,672	-	-	-	-
VAWIE Online	AID-OAA-L-15-00007	98.001	L00789	189,031	137,517	57,454	194,971	57,454
Elections On Trial	AID-OAA-L-15-00007	98.001	L00791	339,966	190,799	119,336	310,135	119,336
Elect Leader in Crisis	AID-OAA-L-15-00007	98.001	L00792	219,441	158,111	58,158	216,269	58,158
GAMBIA	AID-OAA-L-15-00007	98.001	L00794	183,882	181,131	1,716	182,847	1,716
AFGHANISTAN	AID-OAA-L-15-00007	98.001	L00809	219,375	198,067	174	198,241	174
KENYA	AID-OAA-L-15-00007	98.001	L00808	474,998	322,691	103,152	425,843	103,152
IRAQ	AID-OAA-L-15-00007	98.001	L00812	630,145	629,222	48	629,270	48
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00815	50,112	57,819	(1)	57,818	(1)
INCLUSION SUBGRANT	AID-OAA-L-15-00007	98.001	L00818	339,364	3,670	189,849	193,519	189,849
ARMENIA	AID-OAA-L-15-00007	98.001	L00820	237,973	211,603	16,568	228,171	16,568
IRAQ	AID-OAA-L-15-00007	98.001	L00821	229,320	228,441	(5)	228,436	(5)
DISINFORMATION	AID-OAA-L-15-00007	98.001	L00826	112,500	8,211	58,670	66,881	58,670
ECEE	AID-OAA-L-15-00007	98.001	L00833	298,598	5,353	61,615	66,968	61,615
MALDIVES	AID-OAA-L-15-00007	98.001	L00827	177,500	-	173,071	173,071	173,071
MALDIVES	AID-OAA-L-15-00007	98.001	L00842	100,000	-	12,392	12,392	12,392
ETHIOPIA	AID-OAA-L-15-00007	98.001	L00843	109,575	40	108,418	108,458	108,418
ETHIOPIA	AID-OAA-L-15-00007	98.001	L00848	445,203	-	430,131	430,131	430,131
IDENTIFYING EPPI	AID-OAA-L-15-00007	98.001	L00849	200,779	-	25,090	25,090	25,090
<b>IFES CEPPS IV AID-OAA-L-15-00007 Subtotal</b>				<b>7,149,364</b>	<b>4,188,377</b>	<b>1,998,500</b>	<b>6,186,877</b>	<b>1,998,500</b>
<b>NDI CEPPS IV AID-OAA-L-15-00007</b>								
CEPPS EPT-ADMINISTRATION	AID-OAA-L-15-00007	98.001	L00771	920,447	530,854	233,769	764,623	233,769
Digital Age	AID-OAA-L-15-00007	98.001	L00772	11,568	10,792	-	10,792	-
EMB Citizen Observer	AID-OAA-L-15-00007	98.001	L00773	231,345	228,298	-	228,298	-
Abuse of State Resources	AID-OAA-L-15-00007	98.001	L00774	25,000	15,203	-	15,203	-
Dominican Republic	AID-OAA-L-15-00007	98.001	L00776	55,000	54,409	-	54,409	-
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00777	86,986	80,370	-	80,370	-
PRO-YOUTH	AID-OAA-L-15-00007	98.001	L00787	62,600	54,946	93	55,039	93
Governance	AID-OAA-L-15-00007	98.001	L00788	5,917	518	-	518	-

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>NDI CEPPS IV AID-OAA-L-15-00007 Continued</b>								
VAWIE Online	AID-OAA-L-15-00007	98.001	L00789	\$ 25,000	\$ 22,881	\$ 2,851	\$ 25,732	\$ 2,851
LEAPP	AID-OAA-L-15-00007	98.001	L00790	205,000	93,892	72,813	166,705	72,813
Gambia	AID-OAA-L-15-00007	98.001	L00795	199,336	196,936	-	196,936	-
KENYA	AID-OAA-L-15-00007	98.001	L00808	1,425,000	1,331,155	3,880	1,335,035	3,880
DOMOCRATIC REPUBLIC OF CONGO	AID-OAA-L-15-00007	98.001	L00815	28,991	24,309	-	24,309	-
SERBIA	AID-OAA-L-15-00007	98.001	L00816	127,182	125,689	-	125,689	-
ZIMBABWE	AID-OAA-L-15-00007	98.001	L00817	234,340	234,340	5,610	239,950	5,610
VENEZUELA	AID-OAA-L-15-00007	98.001	L00819	270,000	249,675	-	249,675	-
IRAQ	AID-OAA-L-15-00007	98.001	L00821	25,905	10,567	-	10,567	-
ARMENIA	AID-OAA-L-15-00007	98.001	L00820	105,000	34,124	64,763	98,887	64,763
ARMENIA	AID-OAA-L-15-00007	98.001	L00825	150,000	89,094	114,317	203,411	114,317
DISINFORMATION	AID-OAA-L-15-00007	98.001	L00826	230,000	-	51,069	51,069	51,069
POLITICAL PARTIES	AID-OAA-L-15-00007	98.001	L00840	10,000	-	-	-	-
ETHIOPIA	AID-OAA-L-15-00007	98.001	L00843	102,365	-	87,603	87,603	87,603
GEORGIA	AID-OAA-L-15-00007	98.001	L00846	72,410	-	65,943	65,943	65,943
INCLUSION SUBGRANTS	AID-OAA-L-15-00007	98.001	L00847	335,703	-	179,043	179,043	179,043
GHANA NETWORKING SUBG	AID-OAA-L-15-00007	98.001	L00853	80,000	-	19,264	19,264	19,264
<b>NDI CEPPS IV AID-OAA-L-15-00007Subtotal</b>				<b>5,025,095</b>	<b>3,388,052</b>	<b>901,018</b>	<b>4,289,070</b>	<b>901,018</b>
<b>IRI CEPPS IV Associate Awards</b>								
TANZANIA	72062118LA00001	98.001	A00810	3,670,000	452,514	714,142	1,166,656	714,142
NIGERIA	72062018LA00001	98.001	A00813	5,130,000	1,270,720	2,405,941	3,676,661	2,405,941
SIERRA LEONE	72063618LA00001	98.001	A00814	661,000	812,353	288,233	1,100,586	288,233
ZIMBABWE	72061318LA00001	98.001	A00822	1,325,081	937,893	374,783	1,312,676	374,783
NIGERIA	72062018LA00002	98.001	A00823	1,143,384	156,654	983,461	1,140,115	983,461
DOMOCRATIC REPUBLIC OF CONGO	72066018LA00001	98.001	A00828	1,250,000	20,497	1,001,690	1,022,187	1,001,690
AFGHANISTAN	72030618LA00004	98.001	A00830	1,260,000	9,374	991,813	1,001,187	991,813
REAPPS	7200AA18LA00005	98.001	A00831	3,800,000	9,704	861,685	871,389	861,685
ARMENIA	72011118LA00002	98.001	A00834	3,416,667	2,748	762,194	764,942	762,194
VENEZUELA	7200AA18LA00009	98.001	A00835	2,610,352	-	1,187,635	1,187,635	1,187,635
PACIFIC ISLANDS	7200AA18CA00061	98.001	A00836	2,025,000	345	176,032	176,377	176,032
IRAQ	72026718LA00002	98.001	A00837	3,100,000	-	887,625	887,625	887,625
EL SALVADOR	72051919LA00001	98.001	A00841	845,670	-	881,547	881,547	881,547
GEORGIA	72011419LA00001	98.001	A00850	3,380,000	-	522,930	522,930	522,930
BELARUS	72011319LA00001	98.001	A00851	2,362,500	-	179,712	179,712	179,712
GAMBIA	72068519LA00003	98.001	A00852	670,000	-	61,373	61,373	61,373
MAURITANIA	72068519LA00004	98.001	A00855	400,000	-	211,618	211,618	211,618
SERBIA	72016919LA00002	98.001	A00856	1,307,000	-	99,399	99,399	99,399
ETHIOPIA	72066319LA00001	98.001	A00857	4,460,000	-	140,342	140,342	140,342
UKRAINE	AID-121-LA-16-00001	98.001	A00775	20,013,667	3,549,564	3,216,918	6,766,482	3,216,918
EAST TIMOR	AID-472-LA-16-00001	98.001	A00780	3,974,000	2,186,784	753,107	2,939,891	753,107
BURMA	AID-482-LA-16-00001	98.001	A00781	6,670,000	2,671,043	1,285,480	3,956,523	1,285,480

(Continued)



**Consortium for Elections and Political Process Strengthening**

**Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019**

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IRI CEPPS IV Associate Awards Continued</b>								
MOLDOVA	AID-117-LA-16-00001	98.001	A00783	\$ 4,221,000	\$ 1,275,830	\$ 1,595,519	\$ 2,871,349	\$ 1,595,519
KYRGYZSTAN	AID-176-LA-16-00001	98.001	A00784	3,333,333	1,115,664	709,716	1,825,380	709,716
TUNISIA	AID-OAA-A-16-00074	98.001	A00785	2,077,986	1,260,207	1,500,000	2,760,207	1,500,000
VENEZUELA	AID-OAA-LA-16-00005	98.001	A00786	7,214,000	462,222	813,266	1,275,488	813,266
HAITI	AID-521-LA-17-00002	98.001	A00796	528,114	338,670	279,620	618,290	279,620
GUATEMALA	AID-520-LA-17-00001	98.001	A00797	2,675,000	658,749	1,254,610	1,913,359	1,254,610
JORDAN	AID-278-LA-17-00001	98.001	A00798	5,500,000	2,514,099	2,158,745	4,672,844	2,158,745
NEPAL	AID-367-LA-17-00001	98.001	A00799	1,089,828	177,322	567,769	745,091	567,769
HDP	AID-OAA-LA-17-00004	98.001	A00806	2,935,000	793,418	994,391	1,787,809	994,391
BOSNIA-HERZEGOVINA	AID-168-LA-17-00002	98.001	A00807	1,203,929	455,790	586,676	1,042,466	586,676
BURMA	72048219LA00002	98.001	A00861	6,000,000	-	-	-	-
<b>IRI CEPPS IV Associate Awards Subtotal</b>				<b>110,252,511</b>	<b>21,132,164</b>	<b>28,447,972</b>	<b>49,580,136</b>	<b>28,447,972</b>
<b>IFES CEPPS IV Associate Awards</b>								
TANZANIA	72062118LA00001	98.001	A00810	1,850,000	178,036	465,481	643,517	465,481
SIERRA LEONE	72063618LA00001	98.001	A00814	75,000	45,877	2,093	47,970	2,093
DOMOCRATIC REPUBLIC OF CONGO	72066018LA00001	98.001	A00828	2,300,000	170,027	901,575	1,071,602	901,575
MALAWI	72061218LA00001	98.001	A00829	1,128,278	6,642	757,151	763,793	757,151
AFGHANISTAN	72030618LA00004	98.001	A00830	2,537,600	15,978	1,313,181	1,329,159	1,313,181
REAPPS	7200AA18LA00005	98.001	A00831	1,900,000	10,296	350,757	361,053	350,757
ARMENIA	72011118LA00002	98.001	A00834	3,851,667	421	976,537	976,958	976,537
PACIFIC ISLANDS	7200AA18CA00061	98.001	A00836	3,755,522	-	806,328	806,328	806,328
IRAQ	72026718LA00002	98.001	A00837	5,100,000	-	1,679,566	1,679,566	1,679,566
LIBYA	72067018LA00001	98.001	A00832	11,967,100	(73)	3,946,432	3,946,359	3,946,432
EL SALVADOR	72051919LA00001	98.001	A00841	173,660	-	178,609	178,609	178,609
NIGER	72068519LA00001	98.001	A00844	1,750,000	-	431,478	431,478	431,478
GEORGIA	72011419LA00001	98.001	A00850	3,350,000	-	348,858	348,858	348,858
GAMBIA	72068519LA00003	98.001	A00852	800,000	-	45,852	45,852	45,852
SERBIA	72016919LA00002	98.001	A00856	861,139	-	30,618	30,618	30,618
ETHIOPIA	72066319LA00001	98.001	A00857	4,700,000	-	181,273	181,273	181,273
GUINEA	72067519LA00001	98.001	A00858	1,200,000	-	4,286	4,286	4,286
BOSNIA-HERZEGOVINA	72016819LA00001	98.001	A00859	800,000	-	237	237	237
BURMA	72048219LA00002	98.001	A00861	7,900,000	-	690	690	690
UKRAINE	AID-121-LA-16-00001	98.001	A00775	25,499,718	5,185,501	7,270,025	12,455,526	7,270,025
EAST TIMOR	AID-472-LA-16-00001	98.001	A00780	670,737	867,337	(91)	867,246	(91)
BURMA	AID-482-LA-16-00001	98.001	A00781	6,826,092	3,286,453	1,035,844	4,322,297	1,035,844
KOSOVO	AID-167-LA-16-00001	98.001	A00782	2,350,000	1,977,242	296,468	2,273,710	296,468
KYRGYZSTAN	AID-176-LA-16-00001	98.001	A00784	3,432,930	1,640,038	804,322	2,444,360	804,322
TUNISIA	AID-OAA-A-16-00074	98.001	A00785	1,989,233	849,615	1,083,712	1,933,327	1,083,712
CAMBODIA	AID-442-LA-17-00001	98.001	A00793	1,620,000	1,223,142	549,000	1,772,142	549,000
HAITI	AID-521-LA-17-00002	98.001	A00796	3,740,347	2,327,234	1,481,522	3,808,756	1,481,522

(Continued)

Consortium for Elections and Political Process Strengthening

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>IFES CEPPS IV Associate Awards Continued</b>								
GUATEMALA	AID-520-LA-17-00001	98.001	A00797	\$ 2,336,000	\$ 766,277	\$ 848,924	\$ 1,615,201	\$ 848,924
NEPAL	AID-367-LA-17-00001	98.001	A00799	3,448,695	2,050,246	1,313,410	3,363,656	1,313,410
BOSNIA-HERZEGOVINA	AID-168-LA-17-00002	98.001	A00807	375,000	166,397	139,268	305,665	139,268
<b>IFES CEPPS IV Associate Awards Subtotal</b>				<b>108,288,718</b>	<b>20,766,686</b>	<b>27,243,406</b>	<b>48,010,092</b>	<b>27,243,406</b>
<b>NDI CEPPS IV Associate Awards</b>								
ARMENIA	72011118LA00002	98.001	A00834	4,448,667	715	618,171	618,886	618,171
REAPPS	7200AA18LA00005	98.001	A00831	3,740,000	3,530	382,155	385,685	382,155
ZAMBIA	72061118LA00001	98.001	A00824	4,472,691	91,233	879,225	970,458	879,225
MALAWI	72061218LA00001	98.001	A00829	2,941,722	92,462	2,671,474	2,763,936	2,671,474
NIGERIA	72062018LA00002	98.001	A00823	1,143,384	129,108	955,240	1,084,348	955,240
AFGHANISTAN	72030618LA00004	98.001	A00830	10,411,014	182,730	4,480,475	4,663,205	4,480,475
SIERRA LEONE	72063618LA00001	98.001	A00814	525,000	225,884	46,241	272,125	46,241
TANZANIA	72062118LA00001	98.001	A00810	4,265,681	493,900	723,020	1,216,920	723,020
ZIMBABWE	72061318LA00001	98.001	A00822	1,466,575	975,365	451,862	1,427,227	451,862
KOSOVO	72016718LE00001	98.001	A00811	5,500,000	1,144,269	1,332,620	2,476,889	1,332,620
LIBYA	72067018LA00001	98.001	A00832	8,980,000	-	1,270,283	1,270,283	1,270,283
VENEZUELA	7200AA18LA00009	98.001	A00835	3,945,000	-	1,385,681	1,385,681	1,385,681
PACIFIC ISLANDS	7200AA18CA00061	98.001	A00836	1,879,850	-	164,441	164,441	164,441
EL SALVADOR	72051919LA00001	98.001	A00841	425,670	-	819,150	819,150	819,150
NIGER	72068519LA00001	98.001	A00844	2,000,000	-	619,394	619,394	619,394
GEORGIA	72011419LA00001	98.001	A00850	2,995,000	-	296,292	296,292	296,292
BELARUS	72011319LA00001	98.001	A00851	2,809,000	-	210,609	210,609	210,609
SERBIA	72016919LA00002	98.001	A00856	1,395,000	-	89,560	89,560	89,560
ETHIOPIA	72066319LA00001	98.001	A00857	6,525,000	-	130,082	130,082	130,082
GUINEA	72067519LA00001	98.001	A00858	2,850,000	-	149,722	149,722	149,722
UKRAINE	AID-121-LA-16-00001	98.001	A00775	18,944,507	3,656,909	4,350,814	8,007,723	4,350,814
DOMINICAN REPUBLIC	AID-517-LA-16-00001	98.001	A00778	250,000	238,553	-	238,553	-
BOSNIA-HERZEGOVINA	AID-168-LA-16-00001	98.001	A00779	600,000	565,234	-	565,234	-
EAST TIMOR	AID-472-LA-16-00001	98.001	A00780	405,000	693,357	-	693,357	-
BURMA	AID-482-LA-16-00001	98.001	A00781	8,150,000	3,082,174	1,555,070	4,637,244	1,555,070
MOLDOVA	AID-117-LA-16-00001	98.001	A00783	6,170,125	2,496,163	1,283,055	3,779,218	1,283,055
KYRGYZSTAN	AID-176-LA-16-00001	98.001	A00784	3,608,333	981,043	798,651	1,779,694	798,651
TUNISIA	AID-OAA-A-16-00074	98.001	A00785	1,568,247	1,207,097	1,599,081	2,806,178	1,599,081
VENEZUELA	AID-OAA-LA-16-00005	98.001	A00786	11,050,000	1,046,635	944,636	1,991,271	944,636
HAITI	AID-521-LA-17-00002	98.001	A00796	3,316,485	2,125,468	1,653,411	3,778,879	1,653,411
GUATEMALA	AID-520-LA-17-00001	98.001	A00797	3,485,000	995,931	2,773,498	3,769,429	2,773,498
JORDAN	AID-278-LA-17-00001	98.001	A00798	12,550,000	6,112,365	5,903,309	12,015,674	5,903,309

(Continued)

**Consortium for Elections and Political Process Strengthening**

**Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2019**

Subrecipient and Program Description	Grant Number	CFDA	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total 2019 Expenses	Cumulative Grant Expenditures	Amount Provided to Subrecipients
<b>NDI CEPPS IV Associate Awards Continued</b>								
NEPAL	AID-367-LA-17-00001	98.001	A00799	\$ 4,262,827	\$ 1,971,159	\$ 2,412,273	\$ 4,383,432	\$ 2,412,273
HDP	AID-OAA-LA-17-00004	98.001	A00806	3,065,000	363,412	851,243	1,214,655	851,243
BOSNIA-HERZEGOVINA	AID-168-LA-17-00002	98.001	A00807	1,903,929	637,711	401,879	1,039,590	401,879
BURMA	72048219LA00002	98.001	A00861	3,470,000	-	-	-	-
<b>NDI CEPPS IV Associate Awards Subtotal</b>				<b>155,518,707</b>	<b>29,512,407</b>	<b>42,202,617</b>	<b>71,715,024</b>	<b>42,202,617</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$1,202,048,627</b>	<b>\$ 862,409,803</b>	<b>\$ 117,427,057</b>	<b>\$ 979,836,860</b>	<b>\$ 117,427,057</b>

## 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, 2019. 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, 2019**

Federal award expenditures:	
IFES	\$ 33,395,538
IRI	33,349,475
NDI	49,463,312
<b>Total federal award direct expenditures</b>	<b><u>116,208,325</u></b>
Less leader award expenditures:	
IFES	1,998,503
IRI	1,327,120
NDI	901,020
<b>Total leader award expenditures</b>	<b><u>4,226,643</u></b>
<b>Applicable base*</b>	<b><u>\$ 111,981,682</u></b>
Indirect cost pool:	
IFES	\$ 342,292
IRI	347,248
NDI	529,192
<b>Total indirect cost pool</b>	<b><u>\$ 1,218,732</u></b>
<b>Indirect cost rate</b>	1.0910%
<b>Provisional rate</b>	2.2500%

\*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, 2019**

---

**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: \$3,000,000

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, 2019**

---

**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, 2019**

---

There were no findings reported for the year ended September 30, 2018.