

**AUDIT OF THE SCHEDULE OF EXPENDITURES
OF USG AWARDS**

**ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL
NETWORK «OPORA»**

**under the Program “Domestic Oversight on the 2012 Parliamentary
Elections” funded by USAID**

**under the Program “Domestic Oversight of Elections and Political
Processes (DO EPP) Activity” funded by USAID**

**under the Program “Promoting Social Cohesion in Communities and
Strengthening Democratic Values” funded by NED**

for the year ended December 31, 2023

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To the Management
of ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA»

34A Hrushevskoho Street, office 93
Kyiv, 01021, Ukraine

1. TRANSMITTAL LETTER

Pursuant to the terms of the Service agreement № OPR/11-04-204/EO, entered into by and between Emergex Outsourcing Limited Liability Company (hereinafter – “Emergex Outsourcing LLC” or “Auditors”) and ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA» (hereinafter – the Organization or OPORA), we provide our reports on the Organization’s audit findings for the period from January 01, 2023 to December 31, 2023.

According to the specification, we provide brief information about the Organization, a description of the programs funded by the United States Government (hereinafter – USG) in Ukraine, the period for which the audit was conducted, the programs objectives, the Organization details, the list of audit reports and other relevant information.

If you have any questions or comments, please, contact with us by phone +38 (044) 249-79-05 at any time, convenient to you.

Sincerely yours,

Olena Volska
Managing Partner and Director



Emergex Outsourcing LLC
13A Universytetska str. Kyiv, 03110 Ukraine

June 27, 2024

2. SUMMARY

2.1 GENERAL INFORMATION

All-Ukrainian Public Organization "Civil Network "OPORA" (hereinafter - "the Organization") is one of the leading non-governmental and non-party all-Ukrainian public control and advocacy organizations in the fields of monitoring elections and referenda, legislative reform, countering disinformation, monitoring political processes, increasing interaction between authorities and citizens for effective governance at the local level. The Organization was established on September 29, 2006.

The Organization's mission: to develop the practice of responsible decisions and actions in society through the advocacy of fair rules for the establishment of a safe and democratic Ukraine.

The activities of the Organization are financed by the funds of international donor organizations.

The governing bodies of the Organization are the Congress, the Coordination Council and the Board. In the period between congresses, the activities of the Organization are managed by its Coordination Council. Its members include the Head of the Organization, heads of regional organizations, and the Head of the Board. The Board of the Organization is a permanent administrative and executive body.

Legal address of the Organization: Hrushevskogo street, 34A, Office 93, Kyiv, 01021, Ukraine.

2.2 PROGRAMS

GRANT-1

Program "Domestic Oversight on the 2012 Parliamentary Elections" (hereinafter – "Grant-1") is implemented based on Cooperative Agreement №AID-121-A-12-0004 dated August 22, 2012 (hereinafter – "Agreement № AID-121-A-12-0004") concluded with the United States Agency for International Development (USAID).

The implementation period was defined from August 22, 2012 to August 21, 2022.

The total award amount per initial agreement was USD 17 227 166.

The purpose of the Program "Domestic Oversight on the 2012 Parliamentary Elections" was to provide ongoing support in order to improve the quality and transparency of political processes in Ukraine, which will lead to increased trust in elections and more responsible actions of political leaders.

The program ended on August 21, 2022, but only in 2023 the Organization received an official response from USAID regarding the write-off of the destroyed property, which was moved to fulfill tasks (elections) under the program in Chernihiv in early February 2022 and destroyed during the invasion Russian Federation. The total initial book value of the destroyed property is UAH 29 915, the equivalent of \$1 103. The Organization also made an additional payment to the audit company for conducting an audit for the 2021 fiscal year.

GRANT-2

Program "Domestic Oversight of Elections and Political Processes (DO EPP) Activity" (hereinafter – "Grant 2") is implemented based on Cooperative Agreement №72012123CA00001 dated November 01, 2022 (hereinafter – "Agreement №72012123CA00001") concluded with the USAID.

The implementation period was defined from November 01, 2022 to January 31, 2026.

The approved amount of funding under Agreement №72012123CA00001 was equal to \$8 000 000.

The program aims to fulfill the following goals:

- 1) Improve the electoral and political processes environment through effective civil society advocacy and watchdog initiatives.
- 2) Improve the fairness and integrity of Ukrainian electoral events through domestic oversight.
- 3) Increase the sustainability of domestic oversight organizations.

According to Agreement \$3.5M of the total award amount is funding for activities to prepare for and implement election observation in liberated territories that meet these conditions, and as discussed with the Agreement Officer's Representative. The Agreement Officer's written authorization and confirmation of funds availability is required prior to implementing these activities. USAID reserves the right to request an application from OPORA for these activities prior to providing written authorization to utilize the Window of Opportunity funding included under the contractual summary line item. USAID reserves the right to decrease the award ceiling by \$3 500 000, or alternatively the cooperative agreement will not be fully funded by \$3 500 000, if funds will not be available, or the conditions are not met, during the period of performance of the subject Cooperative Agreement.

GRANT-3

Program “Promoting Social Cohesion in Communities and Strengthening Democratic Values” (hereinafter – “Grant 3”) is implemented based on Cooperative Agreement №2022-0957 dated July 01, 2022 (hereinafter – “Agreement №2022-0957”) concluded with NATIONAL ENDOWMENT FOR DEMOCRACY (NED).

The implementation period was defined from July 01, 2022 to December 31, 2023.

The approved amount of funding under Agreement №2022-0957 was equal to \$347 000.

In accordance with Modification 1, signed on April 14, 2023 reallocation of expenses was carried out within the budget, while the total amount of the budget remained unchanged and expanded the geography of the project to an additional community in the Kyiv region.

Project Objectives:

1. To develop a strategic framework for future Ukraine-Russia interaction in political, cultural, economic, legal, and social spheres.
2. To foster social cohesion among local communities and internally displaced people.

The programs do not provide for cost sharing contributions and incurring indirect costs. The Schedule of Expenditures of USG Awards was prepared for the period from January 01, 2023 to December 31, 2023.

2. 3 CLOSEOUT AUDIT

Program “Domestic Oversight on the 2012 Parliamentary Elections” ended on August 21, 2022, however, as mentioned above, only in 2023 the Organization received an official response from USAID regarding the write-off of the destroyed property, total initial book value amounted of UAH 29 915 (equivalent of \$1 103). In 2023 the Organization also made an additional payment to the audit company for audit for the 2021 fiscal year. Thus, the audit under Grant-1 for the period from January 1, 2023 to December 31, 2023 is the closeout audit.

3. AUDIT OBJECTIVES AND SCOPE

3.1 AUDIT OBJECTIVES

A financial audit of USG funds provided to recipient must be performed in accordance with U.S. Government Auditing Standards (GAGAS) issued by Comptroller General of the United States Government Accountability Office and comply with U.S. Generally Accepted Audit Standards (GAAS). The primary purpose of a financial statement audit is to provide an opinion about whether an entity's financial statements are presented fairly, in all material respects, in accordance with applicable generally accepted accounting principles or financial reporting standards. Reporting on financial audits performed in accordance with GAGAS also includes reports on internal controls over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Audit objectives include the following:

- Express an opinion on whether the Schedule of Expenditures of USG Awards for the programs is prepared fairly in all material respects in relation to the Organization's financial statements as a whole and in revenues received, costs incurred and assets, commodities, and technical assistance directly procured with USG funding for the period audited in conformity with the terms of agreements and generally accepted accounting principles;
- Evaluate and obtain a sufficient understanding on Organization's internal control related to the USG-funded programs, assess control risk and identify any significant deficiencies and material weaknesses in internal control;
- Perform tests to determine whether the Organization complied in all material respects with agreements' terms and applicable laws and regulations (including requirements mentioned in 2 CFR 200) related to USG-funded programs. Identify all material instances of noncompliance and all illegal acts that have occurred or are likely to have occurred, including fraud;
- Determine if the Organization has taken adequate corrective action on prior audit report recommendations.

3.2 AUDIT SCOPE AND METHODOLOGY

Audit scope on the Schedule of Expenditures of USG Awards included but was not limited by following:

- Review direct costs billed to and reimbursed by USG, identifying and quantifying any questioned costs (ineligible and/or unsupported with adequate primary documents). All costs that are not supported with adequate documentation or/and are not in accordance with the agreements' terms must be reported as questioned.
- Review general and programs' ledgers to determine whether costs incurred were properly recorded. Reconcile direct costs billed to and reimbursed by USG to the programs and general ledgers.
- Review the procedures used to control the funds. Review the bank accounts and the controls on those bank accounts. Perform positive confirmation of balances in bank accounts as at December 31, 2023, from Bank, where the Organization has opened bank accounts for programs.
- Determine whether programs income was used to further eligible programs objectives.

- Review procurement procedures to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received.
- Review Organization's direct salary charges to determine whether salary rates are reasonable for that position, in accordance with those approved by USG when USG approval is required and supported by appropriate payroll records.
- Review Organization's travel and transportation expenses to determine whether they are adequately supported, complied with agreements' terms and approved.
- Review fixed assets (office equipment, furniture) procured by the Organization to determine whether such fixed assets were used for their intended purposes in accordance with the terms of agreements, and whether control procedures exist and have been placed in operation to adequately safeguard the fixed assets. As part of the procedures to perform end-us reviews for an appropriate sample of fixed assets.
- Review technical assistance and services procured by the Organization to determine whether they were used for their intended purposes in accordance with the terms of agreements.
- Determine if the Organization has taken adequate corrective action on prior audit reports recommendation.
- For final closeout audit, additionally, we have reviewed unliquidated advances to the recipient and pending reimbursements by USG. Ensured that all assets (inventories, fixed assets, commodities, etc.) procured with program funds were disposed of in accordance with the terms of the agreement. Determined whether an Annex to the Schedule of Expenditures of USG Awards showing the balances and details of final inventories of nonexpendable property acquired under the grant agreement is presented accurately in all material respects in relation to the financial statements.

Audit scope on internal control included the following main directions:

- Obtain an understanding of the design of the internal control the Organization related to USG programs and determine whether they have been placed in operation.
- Assess inherent risk, control risk, and determine the detection risk. Inherent risk is the susceptibility of an assertion, such as an account balance, to a misstatement that could be material, either individually or when aggregated with other misstatements, assuming that there are no related controls of the Organization. Control risk is the risk that a material misstatement, either individually or when aggregated with other misstatements could occur in a relevant assertion and will not be prevented or detected on a timely basis by the Organization's internal controls. Detection risk is the risk that the procedures performed by the auditor to reduce audit risk to an acceptably low level will not detect a misstatement that exists and that could be material, either individually or when aggregated with other misstatements.
- Evaluate the control environment, the adequacy of the accounting systems, and control procedures. Analyze the policies and procedures that pertain to the Organization's ability to record, process, summarize, and report financial data consistent with the assertions embodied in each account of the Schedule of Expenditures of USG Awards. This evaluation included, but not limited to, internal control systems for:
 - ensuring that charges to the programs are proper and supported;
 - managing cash in bank accounts;
 - procuring goods and services;
 - managing inventory and function, in order to identify the actual availability of fixed assets;

- managing personnel functions such as timekeeping, salaries, and benefits;
- ensuring compliance with agreements' terms and applicable laws and regulations that collectively have a material impact on the Schedule of Expenditures of USG Awards.

Audit scope on compliance with provisions of laws, regulations, contracts, and agreement includes but is not limited by following:

- Identify the agreements' terms and pertinent laws and regulations and determine which of those could have a direct and material effect on the Schedule of Expenditures of USG Awards;
- Determine if payments have been made in accordance with agreements' terms and applicable laws and regulations;
- Determine if funds have been expended for purposes not authorized or not in accordance with applicable agreements' terms;
- Determine whether fixed assets which were either directly procured by the Organization actually existed and were used for their intended purposes in accordance with the agreements;
- Determine whether any technical assistance and services, either procured by the Organization were used for their intended purposes in accordance with the agreements;
- Determine whether the recipient's financial reports and claims for advances contain information that is supported by the books and records.

4. SUMMARY OF AUDIT RESULTS

4.1 PROCEDURE PERFORMED AND SCOPE LIMITATIONS

We have audited the Schedule of Expenditures USG Awards under the programs for the year then ended December 31, 2023 and the related notes. In our opinion, the Schedule of Expenditures of USG Awards present fairly, in all material respects, Organization's expenditures of USG awards for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

During our audit we assessed accounting principles used by the Organization, gained reasonable understanding of the control environment, assessed significant estimates made by the Management, examined audit evidence. For the purposes of the audit, we have detected the level of materiality.

The examination of audit evidence was conducted on a sampling basis. Audit sampling size was 50% of direct expenditures.

We, as auditors of the Schedule of Expenditures of USG Awards, were allowed to have access to all supporting documentation for financial transactions which were required. We assess the information received to be sufficient and reasonable evidence.

For final closeout audit under Grant-1, we have confirmed that:

- As at December 31, 2023 the Organization has returned money to USAID in amount of USD 19 830. Therefore, the closing funding balance per Grant-1 is equal to zero.
- All assets (inventories, fixed assets, commodities, etc.) procured with program funds were disposed of in accordance with the terms of the agreement. Annex to the Schedule of Expenditures of USG Awards showing

the balances and details of final inventories of nonexpendable property acquired under the grant agreement is presented accurately in all material respects in relation to the financial statements.

As a result of audit conducted, we provide:

- 1) Independent auditors' report on the Schedule of Expenditures of USG Awards;
- 2) Independent auditors' report on Internal Control;
- 3) Independent auditors' report on Compliance;
- 4) Management letter.

We do not have a continuing education program that fully satisfies the requirement set forth in U.S. Government Auditing Standards (GAGAS). However, our current program provides for at least 160 hours of continuing education and training every two years. We are taking appropriate steps to implement a continuing education program that fully satisfies that requirement.

We do not have an external quality control review by an unaffiliated audit Organization as required by U.S. Government Auditing Standards (GAGAS), since no such program is offered by professional organizations in Ukraine. We believe that the effects of this departure from U.S. Government Auditing Standards are not material as we designed and maintained policies and procedures in the quality control system that is subject to periodic control by Audit Public Oversight Body (APOB). Also, we received Regular Approval to perform audits of USG funds which also foresees conducting of quality control reviews by Regional Inspector General (RIG).

Except as discussed in the previous two paragraphs, we conducted our audit of the Schedule of Expenditures of USG Awards in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS), issued by Comptroller General of the United States Government Accountability Office.

4.2 AUDIT FINDINGS

Our audit findings are mentioned below:

- We did not identify any questioned costs related to the programs.
- We did not identify any material weaknesses and significant deficiency in internal control system of the Organization related to the programs.
- The results of our tests disclosed no material instances of noncompliance that are required to be included in the Independent Auditors' Report on Compliance.
- We draw your attention to Note 10 to The Schedule of Expenditures of USG Awards which describes the management assessment of the impact of the invasion of Ukraine and the existing military aggression of the Russian Federation on the Organization. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Organization's ability to continue its activities on a going concern basis. During the audit of the financial statements, we concluded that the use of going concern basis in the preparation of financial statements is appropriate. We have found that it's very difficult to predict the situation and negative consequences that may occur in future due to the unpredictability of the actions of the leadership of the aggressor country. It is impossible to predict the extent of the impact of risks on the future activities of the Organization at the moment with sufficient reliability. Therefore, the financial statements do not

contain any adjustments that could be a result of the impact of such risks. Our opinion has not been modified in respect of this matter.

4.3 INSPECTION AND ACCEPTANCE OF AUDIT WORK AND REPORTS

The results of our audit have been discussed with the management of the Organization on June 27, 2024. The Management of the Organization provided us with the Schedule of Expenditures of USG Awards with notes as at December 31, 2023 and for the year ended on the mentioned date.

The statements mentioned above were approved by Head of the Board, Olha Aivazovska, and Chief Accountant, Lidia Kurianova.

4.4 FOLLOW-UP OF PRIOR AUDIT FINDINGS

As a result of our audit, we issued Management letter addressed to the Management of the Organization, including follow-up of matters arising from the previous audit.

5. MANAGEMENT COMMENTS ON AUDIT RESULTS

For the purpose to obtain an audit opinion on whether the financial statements are presented fairly, in all material respects, we have provided auditors with:

- access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
- unrestricted access to persons within the entity from whom auditors determined it necessary to obtain audit evidence;
- confirm, that all transactions have been recorded in the accounting records and are reflected in the financial statements;
- other additional information that auditors have requested from us for the purpose of the audit.

Based on audit results, we were provided with the full list of Independent auditor's reports and Management letter.

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF USG AWARDS

To the Management
of ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA»

34a Hrushevskoho Street, Office 93
Kyiv, 01021, Ukraine

OPINION

We have audited the Schedule of Expenditures of USG Awards for the year then ended December 31, 2023 and the related notes on the following programs:

- Program “Domestic Oversight on the 2012 Parliamentary Elections” implemented based on Cooperative Agreement №AID-121-A-12-0004 dated August 22, 2012 (hereinafter – “Agreement № AID-121-A-12-0004”) concluded with the United States Agency for International Development (USAID).
- Program “Domestic Oversight of Elections and Political Processes (DO EPP) Activity implemented based on Cooperative Agreement №72012123CA00001 dated November 01, 2022 (hereinafter – “Agreement №72012123CA00001”) concluded with the USAID.
- Program “Promoting Social Cohesion in Communities and Strengthening Democratic Values” implemented based on Cooperative Agreement №2022-0957 dated July 01, 2022 (hereinafter – “Agreement №2022-0957”) concluded with NATIONAL ENDOWMENT FOR DEMOCRACY (NED).

In our opinion, the accompanying Schedule of Expenditures of USG Awards presents fairly, in all material respects, Organization's expenditures of USG awards for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION

We do not have a continuing education program that fully satisfies the requirement set forth U.S. Government Auditing Standards (GAGAS). However, our current program provides for at least 160 hours of continuing education and training every two years. We are taking appropriate steps to implement a continuing education program that fully satisfies that requirement.

We do not have an external quality control review by an unaffiliated audit Organization as required by U.S. Government Auditing Standards (GAGAS), since no such program is offered by professional organizations in Ukraine. We believe that the effects of this departure from U.S. Government Auditing Standards are not material as we designed and maintained policies and procedures in the quality control system that is subject to periodic control by Audit Public Oversight Body (APOB). Also, we received Regular Approval to perform audits of USG funds which also foresees conducting of quality control reviews by Regional Inspector General (RIG).

Except as discussed in the paragraphs 1 and 2 above, we conducted our audit in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS), issued by Comptroller General of the United States Government Accountability Office. Our

responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit the Schedule of Expenditures of USG Awards section of our report.

We are required to be independent of Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

SIGNIFICANT UNCERTAINTY ON GOING CONCERN

We draw your attention to Note 10 to the Schedule of Expenditures of USG Awards which describes the management assessment of the impact of the invasion of Ukraine and the existing military aggression of the Russian Federation on the Organization. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Organization's ability to continue its activities on a going concern basis.

During the audit of the financial statements, we concluded that the use of going concern basis in the preparation of financial statements is appropriate. We have found that it's very difficult to predict the situation and negative consequences that may occur in future due to the unpredictability of the actions of the leadership of the aggressor country. It is impossible to predict the extent of the impact of risks on the future activities of the Organization at the moment with sufficient reliability. Therefore, the financial statements do not contain any adjustments that could be a result of the impact of such risks. Our opinion has not been modified in respect of this matter.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE SCHEDULE OF EXPENDITURES OF USG AWARDS

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

In preparing the Schedule of Expenditures of USG Awards, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Organization's ability to continue as a going concern for the time period set by the applicable financial reporting framework.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT THE SCHEDULE OF EXPENDITURES OF USG AWARDS

Our objectives are to obtain reasonable assurance about whether the Schedule of Expenditures of USG Awards as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is a guarantee that an audit conducted in accordance with U.S. Government Auditing Standards (GAGAS) and U.S. Generally Accepted Audit Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the Schedule of Expenditures of USG Awards .

In performing an audit in accordance with U.S. Government Auditing Standards (GAGAS) and U.S. Generally Accepted Audit Standards (GAAS), we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule of Expenditures of USG Awards , whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in Schedule of Expenditures of USG Awards .
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule of Expenditures of USG Awards .
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

OTHER REPORTING REQUIRED BY U.S. GOVERNMENT AUDITING STANDARDS

In accordance with U.S. Government Auditing Standards, we have also issued our reports dated June 27, 2024, on our consideration of Organization's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. Those reports are an integral part of an audit performed in accordance with U.S Government Auditing Standards and should be read in conjunction with this Independent Auditor's Report in considering the results of our audit. The purpose of that 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 the Organization's internal control over financial reporting or on compliance.

EMPHASIS OF MATTER PARAGRAPH

Our report is intended solely for the information and use of Organization and USG and is not intended to be and should not be used by anyone other than the specified parties. However, upon release by USG this report is a matter of public record, and its distribution is not limited.

Sincerely,

Olena Volska
Managing Partner and Director



(signature)

Emergex Outsourcing LLC
13A Universytetska Str.,Kyiv 03110, Ukraine

June 27, 2024

ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA»
THE SCHEDULE OF EXPENDITURES OF USG AWARDS AS AT AND FOR THE YEAR ENDED DECEMBER 31, 2023
(in USD)

Elements	Grant-1 (Agreement № AID-121-A-12-00004)			Grant-2 (Agreement №72012123CA00001)			Grant-3 (Agreement №2022-0957)			Questioned costs	
	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Ineligible	Unsupported
	22.08.2012-31.12.2023	01.01.2023-31.12.2023	22.08.2012-31.12.2023	01.11.2022-31.01.2026	01.01.2023-31.12.2023	01.11.2022-31.12.2023	01.07.2022-31.12.2023	01.01.2023-31.12.2023	01.07.2022-31.12.2023	01.01.2023-31.12.2023	01.01.2023-31.12.2023
Opening cash balance as at January 01, 2023	-	20 685	-	-	47 752		-	89 773	-	-	-
Revenue											
Received grants from the donors	17 227 167	-	10 259 666	8 000 000	645 209	766 552	347 000	100 000	247 000	-	-
Total revenue	17 227 167	-	10 259 666	8 000 000	645 209	766 552	347 000	100 000	247 000	-	-
Costs											
Personnel costs											
Payroll of staff employees	2 718 476	-	2 627 315	1 072 324	266 363	303 170	97 938	60 023	85 296	-	-
Total personnel costs	2 718 476	-	2 627 315	1 072 324	266 363	303 170	97 938	60 023	85 296	-	-
Direct costs											
Administrative expenses	469 856	72	378 588	160 156	47 524	53 457	15 098	6 396	9 523	-	-
Materials	185 114		103 556	41 850	5 621	6 126	900	201	201	-	-
Total direct costs	654 970	72	482 144	202 006	53 145	59 583	15 998	6 597	9 724	-	-
Contractual costs											
Long-term observation monitoring	5 475 738	-	3 856 064	1 944 745	-	-	-	-	-	-	-
Short-term observation monitoring	2 165 148	-	1 790 185	345 392	-	-	-	-	-	-	-
Project activities	1 057 588	783	710 012				67 800	26 338	30 663	-	-
Post-election events	101 549	-	59 677	26 000	-	-	-	-	-	-	-
Monitoring and ensuring compliance with election legislation in cases of its violation	127 457	-	114 391	195 750	81 560	89 887	-	-	-	-	-
Parallel vote counting	499 352	-	114 258	-	-	-	-	-	-	-	-
Observations in the Verkhovna Rada's committees	170 730	-	147 384	-	-	-	-	-	-	-	-
Education of voters	268 493	-	128 577	91 280	49 636	53 391	-	-	-	-	-
Technical support from	-	-	-	3 600 000	-	-	-	-	-	-	-

Elements	Grant-1 (Agreement № AID-121-A-12-00004)			Grant-2 (Agreement №72012123CA00001)			Grant-3 (Agreement №2022-0957)			Questioned costs	
	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Budget under the Agreement	Actual revenue and expenses	Cumulative revenue and expenses (unaudited)	Ineligible	Unsupported
	22.08.2012-31.12.2023	01.01.2023-31.12.2023	22.08.2012-31.12.2023	01.11.2022-31.01.2026	01.01.2023-31.12.2023	01.11.2022-31.12.2023	01.07.2022-31.12.2023	01.01.2023-31.12.2023	01.07.2022-31.12.2023	01.01.2023-31.12.2023	01.01.2023-31.12.2023
international partners											
Monitoring of political advertising and disinformation in social networks	-	-	-	108 220	19 670	22 962	-	-	-	-	-
Increasing the organizational and technical capacity of OPORA	-	-	-	53 000	42 593	48 531	-	-	-	-	-
International business trips	-	-	-	17 280	-	-	9 406	-	-	-	-
Election security				122 450	15 945	16 497					
Development	384 403	-	188 855	13 250	9 100	9 100	-	-	-	-	-
Involvement of specialists/experts	-	-	-	208 303	73 999	82 481	155 858	77 924	102 426	-	-
Monitoring visit and analysis in Donbas	84 200	-	8 892	-	-	-	-	-	-	-	-
Individual medical protection	19 062	-	12 082	-	-	-	-	-	-	-	-
Elections in Donbas	3 500 000	-	-	-	-	-	-	-	-	-	-
Total contractual costs	13 853 720	783	7 130 377	6 725 670	292 503	322 849	233 064	104 262	133 089	-	-
Total costs	17 227 166	855	10 239 836	8 000 000	612 011	685 602	347 000	170 882	228 109	-	-
Return to the donor	-	19 830	19 830	-	-	-	-	-	-	-	-
Closing cash balance as at December, 31	-	-	-	-	80 950	80 950	-	18 891	18 891	-	-

Head of the Board

Chief Accountant

(signature)

(signature)

Olha Aivazovska

Lidiia Kurianova

**NOTES TO THE SCHEDULE OF EXPENDITURES OF USG AWARDS FOR THE YEAR THAT ENDED
December 31, 2023**

NOTE 1: ACCOUNTING POLICIES

The Schedule of Expenditures of USG Awards has been prepared in accordance with the related accounting requirements of the Financial Audit Guide for Foreign Organizations, which is a general basis of accounting, other than accounting principles generally accepted in the United States of America. On this basis, revenue is recognized when received rather than earned, and costs are recognized when paid rather they are incurred.

The following are the principal of the accounting policies applied by management of the Program:

1.1. Basis of preparation of THE SCHEDULE OF EXPENDITURES OF USG AWARDS

The Organization has settlement accounts for each project, which are used for accounting of revenue and costs on daily basis.

The Schedule of Expenditures of USG Awards is prepared based on the received revenue and incurred costs.

The Schedule of Expenditures of USG Awards revenue corresponds to the total flow of funds received from donors.

Costs of the Schedule of Expenditures of USG Awards correspond to funds disbursed in payment of cost incurred or in advance payments for goods, works and services.

1.2. Basis of budget preparation

Budgets of the Programs presented in the Schedule of Expenditures of USG Awards, has been prepared in accordance with the budgets approved by the USG stipulated by the Agreements with amendments and additions effective as of December 31, 2023.

1.3. Conversion of Ukrainian Hryvnia to US Dollar

Revenue, costs and balance of funds in the Schedule of Expenditures of USG Awards are presented in US dollars (hereinafter – “USD”). For the convenience of users, the use of funds in hryvnias is also presented for reference in Note 3 "Expenses incurred".

Revenue under the Grant-1 and Grant-2 is presented in the amount of contributions received by the Organization in foreign currency (USD) and converted to UAH using the interbank exchange rates on the dates when the tranche received by the Organization from the USAID were exchanged for hryvnias, and also, in the absence of such an exchange until December 31, 2023, the conversion took place on the basis of the official exchange rates of the hryvnia to the US dollar of the National Bank of Ukraine on the dates when the USAID transferred the relevant funds in favor of the Organization.

Currency conversion under all programs from January 1 to September 30, 2023 was carried out at the interbank exchange rate of 36.5686 UAH/USD.

Under Grant-2 from October to December 2023 currency conversion was carried out at the weighted average exchange rate:

- October - 36.3942 UAH/USD;
- November - 36.0560 UAH/USD;
- December – 36.8750 UAH/USD.

Under Grant-3 from October to December 2023 currency conversion was carried out using the exchange rate at the date of the transaction:

- October - 36.315 UAH/USD and 36.22 UAH/USD;
- November - 36.145 UAH/USD та 36.225 UAH/USD;
- December – 37.465 UAH/USD, 37.6 UAH/USD and 37.88 UAH/USD.

The remaining funds under the Programs are converted into US dollars using the official UAH to USD exchange rates. Exchange rate set by the National Bank of Ukraine as of January 01, 2023 was 36,5686 UAH/USD and as of December 31, 2023 - 37.9824 UAH/USD.

NOTE 2: REVENUES RECEIVED FROM DONORS

For the period from January 01, 2023 to December 31, 2023 Organization received funds to the current account from donors for amount \$745 209. Detailed information on the amounts received is presented below:

Date	Payment reference	Amount, UAH	Amount, USD
Grant-2 (Agreement № 72012123CA00001)			
27.01.23	Bank transfer received from the USAID request for February 23, voucher 5	1 854 130	50 703
10.03.23	Bank transfer received from the USAID request for March 23, voucher 7	1 849 774	50 584
29.03.23	Bank transfer received from the USAID request for April 23, voucher 9	1 810 412	49 507
27.04.23	Bank transfer received from the USAID request for May 23, voucher 11	2 176 100	59 507
31.05.23	Bank transfer received from the USAID request for June 23, voucher 13	1 955 760	53 482
29.06.23	Bank transfer received from the USAID request for July 23, voucher 15	1 662 045	45 450
01.08.23	Bank transfer received from the USAID request for August 23, voucher 17	1 733 878	47 415
29.08.23	Bank transfer received from the USAID request for September 23, voucher 19	2 016 145	55 154
27.09.23	Bank transfer received from the USAID request for October 23, voucher 21	1 979 907	54 466
27.10.23	Bank transfer received from the USAID request for November 23, voucher 23	1 726 153	47 802
04.12.23	Bank transfer received from the USAID request for December 23, voucher 25	1 851 607	50 212
26.12.23	Bank transfer received from the USAID request for December 23, voucher 27	3 073 801	80 927
Total under Grant-2 (Agreement № 72012123CA00001)		23 683 712	645 209
Grant-3 (Agreement №2022-0957)			
11.08.2023	Bank transfer received from the NED- USAID request for 2-d half 2023	3 656 860	100 000
Total under Grant-3 (Agreement №2022-0957)		3 656 860	100 000

NOTE 3: EXPENSES INCURRED

From January 1, 2023 to December 31, 2023, the Organization incurred direct expenditures in a total amount of \$ 783 748

- Grant-1 (Agreement № AID-121-A-12-0004) - \$855 (UAH 31 286);
- Grant-2 (Agreement № 72012123CA00001) - \$612,011 (UAH 22 361 175);
- Grant-3 (Agreement №2022-0957) - \$170,882 (UAH 6 246 000).

Donors did not directly provide any goods for the Programs.

NOTE 4: RECONCILIATION WITH ACCOUNTING BALANCES

Revenues and expenses recorded by the Organization in the SEFA under the programs for the period from January 01, 2022 to December 31, 2022 are consistent with accounting books. The cash balance as of December 31, 2023 are equal to closing balances in bank accounts of the Organization confirmed by bank statements. The balances per bank statements are translated into USD by NBU rate as of December 31, 2023 for purpose of reconciliation and are presented the table below.

Description	GRANT-1	GRANT-2	GRANT-3
Closing cash balance as at December 31, 2023	-	80 950	18 891
Bank balance as at December 31, 2023	-	80 950	18 891

NOTE 5: FUND BALANCE RECONCILIATION

The balances on the bank account of the Organization as at January, 01, 2023 and as at December 31, 2023 are reconciled with the funding balances received from USG and recorded in the accounting books and in the SEFA of the Organization. Reconciliation of balances is presented in the table below:

Description	Note	2023		
		Grant-1	Grant-2	Grant-3
Funding balance as at January 01		20 685	47 752	89 773
Opening cash balance as at January 01	(i)	20 685	47 752	89 773
Funds received during year ended December 31		-	645 209	100 000
Total expenditures for year ended December 31		855	612 011	170 882
Refund to donor		19 830	-	
Funding balance as at December 31		-	80 950	18 891
Closing cash balance as at December 31	(ii)	-	80 950	18 891

(i) The opening balance on the bank account as at January, 01 in national currency has been translated into US dollars using the official UAH to USD exchange rates on that date.

(ii) The closing balance on the bank account as at December, 31 in national currency has been translated into US dollars using the official UAH to USD exchange rates on that date.

NOTE 6: REFUND TO DONOR

On May 24, 2023, the balance of funds under Grant-1 (Agreement №AID-121-A-12-0004) in the amount of \$19 830 was returned by instalment with donor to the current account of the US Embassy in Ukraine (according to Bill Number 12123BD006 dated 05/17/2023).

NOTE 7: PROGRAM CONTROL

After the signing of the Agreement with USAID, an updated checklist was implemented for the purpose of internal control over compliance with the terms of the USAID's Program Agreement.

NOTE 8: NONEXPENDABLE PROPERTY ACQUIRED UNDER THE GRANT AGREEMENT

In 2023, the period of implementation of the project under Grant-1 was ended. In accordance with the Agreement № AID-121-A-12-00004, assets, goods, materials, etc., purchased within the framework of the agreement, to support the the Organization's activities in the implementation of the project, were used exclusively for the purposes described in the Agreement № AID-121-A-12-00004. The Organization confirmed the availability of long-term assets under Grant-1 with inventory acts and listed them in the Appendix to the Report. According to the Agreement № AID-121-A-12-00004, all property acquired under this agreement vests in the recipient upon acquisition, unless otherwise specified in this agreement.

NOTE 9: CONTINGENT LIABILITIES

9.1 Taxation

The Organization operates in Ukraine and, therefore, is obliged to comply with the requirements of the tax legislation of Ukraine. The Ukrainian tax system is characterized by the existence of numerous taxes and frequently changing legislation, which may be applied retrospectively, have different interpretations, and, in some cases, is conflicting. Instances of inconsistent opinions between local, regional and national tax authorities and between the Ministry of Finance and other state authorities are not unusual. Tax declarations are subject to verification by various authorities, which are entitled by law to impose severe fines, as well as charge interest. The tax year remains open for review by tax authorities for the next three calendar years, but this period may be extended in certain circumstances.

These facts create tax risks that are substantially more significant than typical for countries with more developed tax systems. Management believes that it has adequately provided for tax liabilities, based on its interpretation of tax legislation, official pronouncements, court decisions. However, the interpretations of relevant tax authorities may differ and affect the Schedule of Expenditures of USG Awards if they are able to substantiate their positions. In such a case, the effect may be material.

9.2 Legal issues

The Organization is not involved in any litigation or other claims.

NOTE 10: POLITICAL AND ECONOMIC SITUATION

2023 was the second year of the full-scale invasion of Ukraine by the Russian Federation. In 2023, martial law was extended in Ukraine and intense attacks and shelling by the Russian Federation increased, as well as ground combat operations intensified, which constantly led to civilian deaths and destruction and caused significant humanitarian needs. In June 2023, Russians blew up the Kakhovka hydroelectric power plant, creating a global environmental disaster. According to the ACLED Armed Conflict Locations and Events Data Collection Project, more than 47,000 incidents related to fighting, air strikes, and other attacks were recorded in Ukraine in 2023, more than 12,000 more than in 2022. This resulted in large-scale destruction of homes, hospitals, schools, energy and other critical infrastructure, and had a significant impact on the humanitarian situation.

Ukraine is countering Russian aggression with the help of international partners, in particular through the creation of specialized coalitions of states - a naval coalition, a tank coalition, a coalition of drones, coalitions to supply Ukraine with medium- and long-range missiles and bombs, etc. However, this support is provided with great delay. Due to the lack of trained reserves, lack of air superiority, and shortage of air defense and long-range weapons, the Ukrainian counteroffensive has not achieved its goals...

Due to the full-scale Russian aggression, millions of Ukrainians remain outside the country. The return of many Ukrainians will require significant efforts from Ukraine and partner countries to create favorable security, humanitarian and economic conditions. In response to a request from the Civil Network OPORA, the Ministry of Foreign Affairs reported that as of the beginning of October 2023, about 7.4 million Ukrainian citizens were outside the country. The top three host countries with the largest number of Ukrainians are Germany (14.6%), Poland (13%), and the United States (12%). Many Ukrainian citizens also sought refuge in Canada (5.4%), the Czech Republic (5%), the United Kingdom (2.8%), and Spain (2.5%).

Ukraine entered 2023 with a record high inflation rate, which increased due to the war and the printing of the hryvnia to cover military spending. However, inflation was kept under control throughout the year: regular foreign aid inflows allowed the government to stop monetary financing (through hryvnia printing) of the budget, and good harvests helped to reduce food prices. In December 2023, inflation was 5.1%, almost returning to the pre-war inflation target of 5%.

According to various estimates, Ukraine's real GDP grew by 5-5.5% in 2023. This is a recovery after a sharp 28.8% drop in 2022," notes the Center for Economic Strategy. "Despite the recovery, GDP is still about a quarter lower than in 2021. In the first quarter of 2023, GDP was still falling, but it grew for the remaining three quarters. The GDP growth took place against a low comparison base in 2022 - in fact, the economic recovery has stopped. In each quarter of 2023, real GDP was lower than in the corresponding quarter of 2021.

Ukraine entered 2023 with an official exchange rate of UAH 36.5686 per dollar. The cash exchange rate was significantly higher: 40.5 UAH/USD as of January 1. In the end, the NBU kept the exchange rate fixed at 36.5686 for most of the year, and the gap with the cash rate gradually narrowed. On October 3, the NBU switched to a managed flexibility regime, but due to the large volume of foreign exchange interventions, the hryvnia even slightly strengthened. In December, the trend reversed, and the dollar began to rise, and Ukraine entered the new year of 2024 with an exchange rate of 38.002 UAH/USD. However, the average annual official exchange rate was lower than both governmental and non-governmental forecasts, remaining at UAH 36.5686 per dollar.

In 2023, Ukraine continued to receive foreign financial assistance - more than in 2022 (\$42.5 billion in 2023 vs. \$31.1 billion in 2022), and more regularly and predictably. The assistance mostly came in the form of loans (63% of all financial

assistance) rather than grants; however, these loans were very concessional and necessary for Ukraine, as they allowed it to finance important budgetary needs.

In total, the state budget's additional financing needs for 2023 amounted to \$59.9 billion, including \$47.9 billion for the budget deficit and \$11.9 billion for debt repayment. Foreign aid covered 71% of these needs; the rest was financed mainly through the issuance of domestic government bonds.

An important factor in the political process in Ukraine is the decision of the European Council to start negotiations on Ukraine's accession to the European Union. The next step was the approval of the negotiation framework for accession.

Organization's activities in war conditions

In 2023, the Organization continued its program activities. As of the end of 2023, the Organization employed 19 people on a permanent basis under employment contracts. In addition, Organization engages external experts to implement specific project goals.

In January 2023, relevant policies were developed and military registration of employees liable for military service was implemented in accordance with the requirements of Ukrainian legislation.

In November 2022, updates to the financial, accounting and administrative policies of the Organization were related to the:

1. Establishing in the Organization a Danger pay allowance for relocation (evacuation) to another location or work in a country with increased danger for the period of the legal regime of martial law for employees due to the occurrence of force majeure. Such an allowance was provided at the expense of the funds of the corresponding project, considering the terms of the agreement, the contract concluded with the grantor, the donor organization, if there is appropriate funding for the project.
2. Granting leave in connection with employees' studies in higher education institutions, postgraduate education institutions and postgraduate studies.
3. Establishing the procedure for writing off missing (damaged) property, including property lost due to force majeure.

Changes to the mentioned above policies in December 2023 were related to:

1. Procurement of safety training and organization of the labor protection and fire safety system.
2. Remuneration during a business trip and reporting after a business trip.

The Organization's management believes at this time that the Organization will be able to continue its operations on an ongoing basis under martial law and that the financial statements do not need to be adjusted due to limitations due to current circumstances. The Organization has sufficient cash flows to cover payables, settle with major suppliers and settle other liabilities. However, it is currently impossible to reliably predict the extent to which the negative consequences of Russia's military aggression against Ukraine will affect the future activities of the Organization. These conditions and circumstances indicate on existing of material uncertainty that may lead to significant doubt on the Organization's ability to continue as a going concern.

At the same time, the management is closely monitoring the situation and is seeking ways to minimize any potential impact on the Organization and will take all possible measures to mitigate any consequences.

Continuity of the Organization's activities is evidenced by the concluded contracts:

1. Program IFES - till 31.07.2024;
2. Program NED - till 30.06.2024 (negotiations related to continuation of the project at the stage of agreement on the program);
3. Program USAID - till 31.01.2026;
4. Program PFRU/ Chemonics - till 31.07.2024.

NOTE 11: EVENTS AFTER THE REPORTING PERIOD

The full-scale war with the Russian Federation and the damage that is being done to Ukraine on a daily basis is a significant factor of uncertainty. By Decree of the President of Ukraine dated May 6, 2024 No. 271/2024, the period of martial law in Ukraine was extended from May 14, 2024 for a period of 90 days.

In addition to the events mentioned above, on January 10, 2024, the Collective Agreement was approved by the General meeting of the labor team and was officially registered in the Pechersk District State Administration in the city of Kyiv.

At the beginning of 2024, the current policies on labor protection and fire safety were revised to comply with the current Ukrainian legislation. In order to ensure the proper functioning of the labor protection system in the organization, a responsible person for labor protection was determined and an inspector for labor protection was hired.

Staff turnover did not have a detrimental effect on the operational activities of the Organization, however, OPORA faces typical problems of the Ukrainian labor market during the war. In particular, large-scale forced migration of the able-bodied population outside the country and mobilization to the Armed Forces caused a shortage of qualified candidates for employment. In addition, due to the lack of workers, an increase in the average level of wages can be observed. In order to ensure the competitiveness of OPORA on the labor market in the relevant segment, to respond flexibly to changes in the labor market and to introduce salary levels for positions that correspond to the value of each position for the Organization and the salary trends in the Ukrainian market, starting from June 1, 2024, OPORA implemented grading structure of remuneration. Corresponding changes to the personnel policy were adopted based on the analysis and recommendations provided by Ernst and Young. This approach should also ensure the continuity of the Organization's activities. All further plans are being developed in negotiations with donors according to their programs and will depend on the development of the situation in Ukraine.

Considering the unstable situation in the country due to the external threat from the Russian Federation, constant shelling of critical infrastructure and residential areas, OPORA began to develop its own security policy, which was finalized in May 2024. The Organization sees an urgent need to invest in security and a seamless operation of office, so employees can work during periods of power outages and such outages have a minimal impact on the work process.

The Organization's management believes at this time that the Organization will be able to continue its operations on an ongoing basis under martial law and that the financial statements do not need to be adjusted due to limitations caused by the current circumstances. The Organization has sufficient cash flow to cover payroll obligations, make payments to key suppliers, and repay other obligations.

Since August 2024, the Organization together with the Institute of European Politics (Berlin) will start implementing a new project with the support of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). The Organization is currently at the stage of finalizing the grant agreement with the grantor. In addition, the Organization is negotiating with Chemonics regarding the continuation of cooperation within the framework of the new cycle of the Partnership Fund for a Resilient Ukraine (PFRU) program.


Head of the Board



(signature)

Olha Aivazovska

Chief Accountant



(signature)

Lidiia Kurianova

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

**To the Management
of ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA»**

34a Hrushevskoho Street, Office 93
Kyiv, 01021, Ukraine

We conducted audit ,in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS), issued by Comptroller General of the United States Government Accountability Office the Schedule of Expenditures of USG Awards and the related notes for the period from January 1, 2023 to December 31, 2023 and have issued our report on it dated June 27, 2024 on the following programs:

- Program “Domestic Oversight on the 2012 Parliamentary Elections” implemented based on Cooperative Agreement №AID-121-A-12-0004 dated August 22, 2012 (hereinafter – “Agreement № AID-121-A-12-0004”) concluded with the United States Agency for International Development (USAID).
- Program “Domestic Oversight of Elections and Political Processes (DO EPP) Activity implemented based on Cooperative Agreement №72012123CA00001 dated November 01, 2022 (hereinafter – “Agreement №72012123CA00001”) concluded with the USAID.
- Program “Promoting Social Cohesion in Communities and Strengthening Democratic Values” implemented based on Cooperative Agreement №2022-0957 dated July 01, 2022 (hereinafter – “Agreement №2022-0957”) concluded with NATIONAL ENDOWMENT FOR DEMOCRACY (NED).

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Except for not having a fully satisfactory continuing education program and not having an external quality control review by an unaffiliated audit organization (as described in our Auditor’s Report on the Schedule of Expenditures of USG Awards), we conducted our audit in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS). In planning and performing our audit of the Schedule of Expenditures of USG Awards , we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule of Expenditures of USG Awards , but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization’s Schedule of Expenditures of USG Awards 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.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control. This report is an integral part of an audit of the Schedule of Expenditures of USG Awards performed in accordance with U.S. Government Auditing Standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

This report is intended for the information of Organization and USG. However, upon release by the USG, this report is a matter of public record and its distribution is not limited.

Sincerely yours,

Olena Volska
Managing Partner and Director



Emergex Outsourcing LLC
13A Universytetska str. Kyiv, 03110 Ukraine

June 27, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

To the Management
of ALL-UKRAINIAN CIVIL ORGANIZATION «CIVIL NETWORK «OPORA»

34a Hrushevskoho Street, Office 93
Kyiv, 01021, Ukraine

We conducted audit ,in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS), issued by Comptroller General of the United States Government Accountability Office the Schedule of Expenditures of USG Awards and the related notes for the period from January 1, 2023 to December 31, 2023 and have issued our report on it dated June 27, 2024 on the following programs:

- Program “Domestic Oversight on the 2012 Parliamentary Elections” implemented based on Cooperative Agreement №AID-121-A-12-0004 dated August 22, 2012 (hereinafter – “Agreement № AID-121-A-12-0004”) concluded with the United States Agency for International Development (USAID).
- Program “Domestic Oversight of Elections and Political Processes (DO EPP) Activity implemented based on Cooperative Agreement №72012123CA00001 dated November 01, 2022 (hereinafter – “Agreement №72012123CA00001”) concluded with the USAID.
- Program “Promoting Social Cohesion in Communities and Strengthening Democratic Values” implemented based on Cooperative Agreement №2022-0957 dated July 01, 2022 (hereinafter – “Agreement №2022-0957”) concluded with NATIONAL ENDOWMENT FOR DEMOCRACY (NED).

REPORT ON COMPLIANCE

Except for not having a fully satisfactory continuing education program and not having an external quality control review by an unaffiliated audit organization (as described in our Auditor’s Report on the Schedule of Expenditures of USG Awards), we conducted our audit in accordance with U.S. Generally Accepted Audit Standards (GAAS) and the standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS).

Compliance with agreement terms and laws and regulations applicable to the Organization is the responsibility of the Organization’s management.

As part of obtaining reasonable assurance about whether the Organization’s the Schedule of Expenditures of USG Awards is 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 Schedule of Expenditures of USG Awards . 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 that are required to be reported here under GAGAS.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit of the Schedule of Expenditures of USG Awards performed in accordance with U.S. Government Auditing Standards in considering the Organization’s compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of Organization and USG. However, upon release by the USG, this report is a matter of public record and its distribution is not limited.

Sincerely yours,

Olena Volska

Managing Partner and Director



Emergex Outsourcing LLC

13A Universytetska str. Kyiv, 03110 Ukraine

June 27, 2024

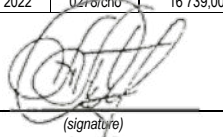
№	Item Description	Grant	Year of purchase	Inventory number	Unit acquisition cost, UAH	Unit acquisition cost, USD	Current Location	Conditon	Status
1	Laptop Fujitsu Lifebook SH531 (YLF50156281)	Grant-1	2012	0079/cno	4 840,00	597,60	office Hrushevskoho 34, a OPORA	poor	written off
2	Apple iPade 3 32Gb 4G tablet	Grant-1	2012	0085/cno	6 630,00	813,90	office Hrushevskoho 34, a OPORA	fair	used by the Organization
3	TV Samsung UE-32EH4003	Grant-1	2012	0081/cno	3 238,13	397,51	office Hrushevskoho 34, a OPORA	fair	used by the Organization
4	Camera NIKON D90 kit 18-105VR	Grant-1	2012	0080/cno	7 162,78	879,36	Katya Zhemchuzhnikova	fair	used by the Organization
5	The cabinet is combined 2780x935 mm	Grant-1	2013	0086/cno	3 600,00	444,04	office Hrushevskoho 34, a OPORA	fair	used by the Organization
6	The cabinet is combined 2780x935 mm	Grant-1	2013	0087/cno	3 600,00	444,04	office Hrushevskoho 34, a OPORA	fair	used by the Organization
7	The cabinet is combined 2780x935 mm	Grant-1	2013	0088/cno	3 600,00	444,04	office Hrushevskoho 34, a OPORA	fair	used by the Organization
8	Laptop Lenovo IdeaPad S400 (59-350226) Gray Cabinet S.170	Grant-1	2013	0089/cno	3 571,06	440,30	office Hrushevskoho 34, a OPORA	fair	written off
9	Laptop Lenovo IdealPad N580G (59-372604)	Grant-1	2013	0090/cno	2 994,00	369,15	office Hrushevskoho 34, a OPORA	fair	used by the Organization
10	Notebook Asus X501A (X501A-XX113D) Dark Blue	Grant-1	2013	0091/cno	2 787,29	339,83	office Hrushevskoho 34, a OPORA	fair	written off
11	Laptop Lenovo ThinkPad X121e Black	Grant-1	2013	0092/cno	3 053,42	372,28	office Hrushevskoho 34, a OPORA	fair	written off
12	Laptop Asus X502CA-XX047DDark Blue	Grant-1	2013	0093/cno	2 911,98	355,03	office Hrushevskoho 34, a OPORA	fair	written off
13	Computer Lenovo ThinkCentre Edge 72 SFF 96 (RCH2SRU)	Grant-1	2013	0094/cno	2 720,88	331,73	office Hrushevskoho 34, a OPORA	fair	written off
14	Notebook NKL5K/Asus X550CC (X550CC-XX887D)Red 99	Grant-1	2014	0096/cno	3 102,95	357,35	Kyiv, Inzhenerna Street, 1	fair	used by the Organization
15	A three-door wardrobe	Grant-1	2014	0099/cno	6 348,00	530,57	office Hrushevskoho 34, a OPORA	fair	written off
16	Mikrotik RB/2011UIAS-2HnD-IN router	Grant-1	2015	0100/cno	9 500,00	624,72	office Hrushevskoho 34, a OPORA	fair	used by the Organization
17	Router Mikrotik RB/951 G-2HnD	Grant-1	2015	0120/cno	3 290,00	149,68	office Hrushevskoho 34, a OPORA	damaged	written off
18	Camera with Xiaomi Yi monopod White	Grant-1	2015	0121/cno	2 269,78	104,20	office Hrushevskoho 34, a OPORA	damaged	written off
19	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/1/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
20	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/2/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
21	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/3/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
22	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/4/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
23	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/5/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
24	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/6/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
25	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/7/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
26	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/8/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
27	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/9/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
28	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/10/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
29	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/11/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
30	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/12/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
31	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/13/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
32	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/14/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
33	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/15/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
34	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/16/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
35	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/17/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
36	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/18/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
37	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/19/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
38	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/20/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
39	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/21/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
40	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/22/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
41	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/23/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
42	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/24/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
43	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/25/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
44	Camera with Xiaomi Yi monopod White	Grant-1	2015	0123/26/cno	2 899,00	131,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
45	Folding table chipboard 1500x750-750 Walnut	Grant-1	2015	0117/cno	1 365,00	62,10	office Hrushevskoho 34, a OPORA	fair	used by the Organization
46	Folding table chipboard 1500x750-750 Walnut	Grant-1	2015	0117/1/cno	1 365,00	62,10	office Hrushevskoho 34, a OPORA	fair	used by the Organization
47	Convector ELECTROLUX ECH / AG-1000MF	Grant-1	2015	0118/cno	1 213,00	55,53	office Hrushevskoho 34, a OPORA	fair	used by the Organization
48	Mikro TIK RouterBoard 2011 UIAS-2HnD-IN router	Grant-1	2015	0130/cno	2 854,00	129,73	office Hrushevskoho 34, a OPORA	damaged	written off
49	Construction for a banner 186	Grant-1	2015	0131/cno	2 900,00	119,22	Kyiv, Inzhenerna Street, 1	fair	used by the Organization
50	Marker board 90*120 138	Grant-1	2015	0116/cno	880,00	40,04	office Hrushevskoho 34, a OPORA	poor	used by the Organization
51	Power supply be quiet System Power B8 550W 193	Grant-1	2016	0137/cno	1 774,00	69,76	office Hrushevskoho 34, a OPORA	damaged	written off
52	Vacuum cleaner without bag KARCHER VC 3 PREMIUM 191 (1.198-131.0)	Grant-1	2016	0136/cno	3 499,00	135,42	office Hrushevskoho 34, a OPORA	damaged	written off
53	Computer DELL Inspiron 3459 (02313410DIL-35W)	Grant-1	2016	0226/cno	17 186,00	684,71	Kyiv, Inzhenerna Street, 1	poor	used by the Organization
54	Lenovo IdeaPad 500 laptop (80NTO0EVUA)	Grant-1	2016	0134/cno	15 647,00	623,39	office Hrushevskoho 34, a OPORA	fair	used by the Organization
55	Lenovo ThinkPad x 230 laptop	Grant-1	2016	0129/cno	10 726,00	431,03	office Hrushevskoho 34, a OPORA	fair	used by the Organization
56	Laptop Lenovo Z70-80 (80FG00DYUA) Black	Grant-1	2016	0137/cno	10 000,00	393,23	Tetyana Sopronyuk	fair	used by the Organization
57	Projectors / Dell 1510 x (210-30818)	Grant-1	2017	0144/cno	13 059,96	483,94	office Hrushevskoho 34, a OPORA	good	used by the Organization
58	Straight table 2500x1250 from 80x80x3 pipe	Grant-1	2017	0175/cno	6 615,00	250,59	office Hrushevskoho 34, a OPORA	good	used by the Organization
59	Dell Optiplex3050MFF system unit (N06G3050MFF_UBU)	Grant-1	2017	0157/cno	12 641,00	473,53	office Hrushevskoho 34, a OPORA	good	used by the Organization
60	Lenovo ThinkPad Edge E470 laptop (20H1S00500)	Grant-1	2017	0171/cno	13 843,00	516,19	Katya Zhemchuzhnikova	good	used by the Organization
61	Laptop HP Probook 440 (Y7Z75EA)	Grant-1	2017	0172/cno	15 499,00	577,94	office Hrushevskoho 34, a OPORA	good	used by the Organization
62	IP-phone Grandstream DP720 197	Grant-1	2017	0142/cno	1 575,00	58,25	office Hrushevskoho 34, a OPORA	good	used by the Organization
63	IP-phone Grandstream DP720 197	Grant-1	2017	0143/cno	1 575,00	58,24	office Hrushevskoho 34, a OPORA	good	used by the Organization
64	SSD drive Kingston SSDNow V300 240GB2.5 SATAIII 234	Grant-1	2017	0161/cno	3 015,00	115,31	office Hrushevskoho 34, a OPORA	good	used by the Organization
65	Kingston SSDNow KC400 256GB 2.5" SSD drive SATAIII MLC (SKC400S37/256G) 227	Grant-1	2017	0156/1/cno	3 729,00	139,69	Katya Zhemchuzhnikova	good	used by the Organization
66	SSD-drive Kingston SSDNow KC400 256GB 2.5" SATAIII MLC (SKC400S37/256G) 228	Grant-1	2017	0156/2/cno	3 729,00	139,69	office Hrushevskoho 34, a OPORA	good	used by the Organization
67	Kingston SSDNow KC400 256GB 2.5" SSD drive SATAIII MLC (SKC400S37/256G) 229	Grant-1	2017	0156/3/cno	3 729,00	139,69	office Hrushevskoho 34, a OPORA	good	used by the Organization
68	STLab USB Type-C-SATA III adapter (U-1160) 246	Grant-1	2017	0169/cno	710,00	26,47	office Hrushevskoho 34, a OPORA	good	used by the Organization
69	PowerPlant battery for IBM/Lenovo ThinkPadX230 245	Grant-1	2017	0168/cno	2 357,00	87,89	office Hrushevskoho 34, a OPORA	good	used by the Organization
70	Faraday 36W/12-24 power supply (met) 240	Grant-1	2017	0167/cno	500,00	18,64	office Hrushevskoho 34, a OPORA	good	used by the Organization
71	Power supply for computer Pure Power 10 600W (BN 724) 232	Grant-1	2017	0159/cno	3 164,00	118,52	office Hrushevskoho 34, a OPORA	good	used by the Organization
72	DVR DH-HCVR5108C-S3 239	Grant-1	2017	0166/cno	3 750,00	139,83	office Hrushevskoho 34, a OPORA	good	used by the Organization
73	Dahua DH-HAC-HDW1000M-S3 camera №1 237	Grant-1	2017	0164/1/cno	602,00	22,45	office Hrushevskoho 34, a OPORA	good	used by the Organization
74	Dahua DH-HAC-HDW1000M-S3 camera №2 241	Grant-1	2017	0164/2/cno	602,00	22,45	office Hrushevskoho 34, a OPORA	good	used by the Organization
75	Dahua DH-HAC-HDW1000M-S3 camera №3 242	Grant-1	2017	0164/3/cno	602,00	22,45	office Hrushevskoho 34, a OPORA	good	used by the Organization
76	Dahua DH-HAC-HDW1000M-S3 camera №4 243	Grant-1	2017	0164/4/cno	602,00	22,45	office Hrushevskoho 34, a OPORA	good	used by the Organization
77	Dahua DH-HAC-HDW1200MP-S3 camera №1 238	Grant-1	2017	0165/1/cno	856,00	31,92	office Hrushevskoho 34, a OPORA	good	used by the Organization
78	Dahua DH-HAC-HDW1200MP-S3 camera №2 244	Grant-1	2017	0165/2/cno	856,00	31,92	office Hrushevskoho 34, a OPORA	good	used by the Organization
79	Keyboard AK-601 236	Grant-1	2017	0163/cno	1 251,25	46,65	office Hrushevskoho 34, a OPORA	poor	used by the Organization
80	Convector COOPER&HUNTER CH-1500 TC 222	Grant-1	2017	0154/1/cno	1 720,00	64,43	office Hrushevskoho 34, a OPORA	good	used by the Organization
81	Convector COOPER&HUNTER CH-1500 TC 227	Grant-1	2017	0154/3/cno	1 720,00	64,43	office Hrushevskoho 34, a OPORA	good	used by the Organization
82	Convector COOPER&HUNTER CH-1500 TC 228	Grant-1	2017	0154/4/cno	1 720,00	64,43	office Hrushevskoho 34, a OPORA	good	used by the Organization
83	Convector COOPER&HUNTER CH-1500 TC 229	Grant-1	2017	0154/5/cno	1 720,00	64,43	office Hrushevskoho 34, a OPORA	good	used by the Organization
84	Convector COOPER&HUNTER CH-1500 TC 223	Grant-1	2017	0154/2/cno	1 966,00	73,65	office Hrushevskoho 34, a OPORA	good	used by the Organization
85	Armchair Marcel Plastic Naples №-20 200 (033710)	Grant-1	2017	0146/1/cno	2 291,00	84,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
86	Armchair Marcel Plastic Naples №-20 200 (033710)	Grant-1	2017	0146/2/cno	2 291,00	84,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
87	Armchair Marcel Plastic Naples №-20 200 (033710)	Grant-1	2017	0146/3/cno	2 291,00	84,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
88	Armchair Marcel Plastic Naples №-20 200 (033710)	Grant-1	2017	0146/4/cno	2 291,00	84,90	office Hrushevskoho 34, a OPORA	fair	used by the Organization

№	Item Description	Grant	Year of purchase	Inventory number	Unit acquisition cost, UAH	Unit acquisition cost, USD	Current Location	Condition	Status
89	Armchair Marcel Plastic Naples №-20 200 (033710)	Grant-1	2017	0146/cno	2 291,00	84,89	office Hrushevskoho 34, a OPORA	fair	used by the Organization
90	Armchair Marcel Plastic Naples №-20 (2) 218 (033710)	Grant-1	2017	0153/1/-cno	2 802,00	106,15	office Hrushevskoho 34, a OPORA	fair	used by the Organization
91	Armchair Marcel Plastic Naples №-20 (2) 219 (033710)	Grant-1	2017	0153/2/-cno	2 802,00	106,15	office Hrushevskoho 34, a OPORA	fair	used by the Organization
92	Armchair Marcel Plastic Naples №-20 (2) 220 (033710)	Grant-1	2017	0153/3/-cno	2 802,00	106,14	office Hrushevskoho 34, a OPORA	fair	used by the Organization
93	Mouse for notebook HP X4500 Wireless Laser Mouse Mett Black (H2W26AA) 247	Grant-1	2017	0170/cno	579,00	21,59	office Hrushevskoho 34, a OPORA	fair	used by the Organization
94	Laptop stand 258	Grant-1	2017	0180/cno	1 100,00	40,76	office Hrushevskoho 34, a OPORA	good	used by the Organization
95	Memory/Kingston DDR3-1600 8192MB PC3-1280 (KVR16N11/8_KVR16N11H/8)	Grant-1	2017	0160/cno	3 300,00	121,21	Yury Lisovskiy	good	used by the Organization
96	Digitus Professional 19 U 24 ports CAT5e UTP patch panel assembly (DN-91542U) 226	Grant-1	2017	0155/cno	625,00	23,40	office Hrushevskoho 34, a OPORA	good	used by the Organization
97	Access control system to the office complete 195	Grant-1	2017	0140/cno	5 107,50	189,26	office Hrushevskoho 34, a OPORA	good	used by the Organization
98	Corner table without cabinet 256	Grant-1	2017	0178/-cno	3 700,00	137,10	office Hrushevskoho 34, a OPORA	good	used by the Organization
99	Corner table with a cabinet 254	Grant-1	2017	0176/-cno	5 500,00	203,80	office Hrushevskoho 34, a OPORA	good	used by the Organization
100	Straight table 400x2500x400 250	Grant-1	2017	0173/-cno	2 040,00	75,59	office Hrushevskoho 34, a OPORA	good	used by the Organization
101	Straight table 400x2500x400 251	Grant-1	2017	0174/1/-cno	2 040,00	75,59	office Hrushevskoho 34, a OPORA	good	used by the Organization
102	Straight table 400x2500x400 252	Grant-1	2017	0174/2/-cno	2 040,00	75,60	office Hrushevskoho 34, a OPORA	good	used by the Organization
103	Straight table with pedestal 255	Grant-1	2017	0177/-cno	5 000,00	185,28	office Hrushevskoho 34, a OPORA	good	used by the Organization
104	Samba black chair CZ-3 Black 513894 201	Grant-1	2017	0147/1/-cno	1 309,00	48,51	office Hrushevskoho 34, a OPORA	good	used by the Organization
105	Chair Samba black CZ-3 Black 513894 202	Grant-1	2017	0147/2/-cno	1 309,00	48,51	office Hrushevskoho 34, a OPORA	good	used by the Organization
106	Stool Samba black CZ-3 Black 513894 203	Grant-1	2017	0147/3/-cno	1 309,00	48,51	office Hrushevskoho 34, a OPORA	good	used by the Organization
107	Bar stool Price alder Beige 513995 204	Grant-1	2017	0148/1/-cno	1 828,00	67,73	office Hrushevskoho 34, a OPORA	good	used by the Organization
108	Bar stool Price alder Beige 513995 205	Grant-1	2017	0148/2/-cno	1 828,00	67,73	office Hrushevskoho 34, a OPORA	good	used by the Organization
109	Price bar stool alder green 514110 206	Grant-1	2017	0149/1/-cno	1 828,00	67,74	office Hrushevskoho 34, a OPORA	good	used by the Organization
110	Price bar stool alder green 514110 207	Grant-1	2017	0149/2/-cno	1 828,00	67,74	office Hrushevskoho 34, a OPORA	good	used by the Organization
111	Price bar stool alder green 514110 208	Grant-1	2017	0149/3/-cno	1 828,00	67,73	office Hrushevskoho 34, a OPORA	good	used by the Organization
112	Stool Porto Walker chrome	Grant-1	2017	0151/1/-cno	1 158,00	42,91	office Hrushevskoho 34, a OPORA	good	used by the Organization
113	Stool Porto Walker chrome	Grant-1	2017	0151/2/-cno	1 158,00	42,91	office Hrushevskoho 34, a OPORA	good	used by the Organization
114	Price alder bar stool black 211 (514136)	Grant-1	2017	0152/1/-cno	999,00	37,84	office Hrushevskoho 34, a OPORA	good	used by the Organization
115	Price alder chair black 212 (514136)	Grant-1	2017	0152/2/-cno	999,00	37,85	office Hrushevskoho 34, a OPORA	good	used by the Organization
116	Price alder chair black 213 (514136)	Grant-1	2017	0152/3/-cno	999,00	37,84	office Hrushevskoho 34, a OPORA	good	used by the Organization
117	Price alder chair with black finish 214 (514136)	Grant-1	2017	0152/4/-cno	999,00	37,85	office Hrushevskoho 34, a OPORA	good	used by the Organization
118	Price alder chair with black finish 215 (514136)	Grant-1	2017	0152/5/-cno	999,00	37,84	office Hrushevskoho 34, a OPORA	good	used by the Organization
119	Price alder chair with black finish 216 (514136)	Grant-1	2017	0152/6/-cno	999,00	37,85	office Hrushevskoho 34, a OPORA	good	used by the Organization
120	Price alder chair black 217 (514136)	Grant-1	2017	0152/7/-cno	999,00	37,84	office Hrushevskoho 34, a OPORA	good	used by the Organization
121	Access point Ubiquiti UniFi AC Pro AP (UAP-AC-PRO) Classification 8571 62 00 00 (210)	Grant-1	2017	0151/cno	3 965,00	151,64	office Hrushevskoho 34, a OPORA	good	used by the Organization
122	Access point Ubiquiti UniFi AC Pro AP (UAP-AC-PRO) 231 Classification 8517 52 00 00	Grant-1	2017	0158/cno	4 180,00	156,58	office Hrushevskoho 34, a OPORA	good	used by the Organization
123	Cabinet 257	Grant-1	2017	0179/-cno	3 900,00	144,52	office Hrushevskoho 34, a OPORA	good	used by the Organization
124	Floor-mounted server cabinet UHL-Mash SHS-24U/6 235	Grant-1	2017	0162/cno	5 799,00	216,24	office Hrushevskoho 34, a OPORA	good	used by the Organization
125	IP phone Grandstream GXP 1615 272	Grant-1	2018	0190/cno	1 657,00	63,25	office Hrushevskoho 34, a OPORA	good	used by the Organization
126	IP phone Grandstream GXP 1628 271	Grant-1	2018	0189/cno	2 367,00	90,36	office Hrushevskoho 34, a OPORA	good	used by the Organization
127	Base (telephone) DP750 Grandstream 273	Grant-1	2018	0191/cno	1 973,00	75,32	office Hrushevskoho 34, a OPORA	good	used by the Organization
128	2x3 wall board for writing with markers 240x120 280	Grant-1	2018	0198/cno	4 100,00	146,58	office Hrushevskoho 34, a OPORA	fair	used by the Organization
129	Hard disk drive Seagate BarraCuda HDD 2TB 7200rpm 25 276	Grant-1	2018	0194/cno	2 245,00	80,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
130	Dahua DH-IPC-HFW1431SP camera 282	Grant-1	2018	0200/1/cno	2 900,00	110,71	office Hrushevskoho 34, a OPORA	good	used by the Organization
131	Dahua DH-IPC-HFW1431SP camera 283	Grant-1	2018	0200/2/cno	2 900,00	110,70	office Hrushevskoho 34, a OPORA	good	used by the Organization
132	Shure SM58 SE microphone 275	Grant-1	2018	0193/cno	4 121,00	146,98	office Hrushevskoho 34, a OPORA	good	used by the Organization
133	Kingston SODIMM DDR4-2400 8192M PC4-19200 (KCP42SS8) 274	Grant-1	2018	0192/cno	2 599,00	99,23	office Hrushevskoho 34, a OPORA	good	used by the Organization
134	MICKE desk (802.130.74) 264	Grant-1	2018	0187/1/cno	2 632,00	93,87	office Hrushevskoho 34, a OPORA	good	used by the Organization
135	MICKE desk (802.130.74) 265	Grant-1	2018	0187/2/cno	2 632,00	93,87	office Hrushevskoho 34, a OPORA	good	used by the Organization
136	MICKE desk (802.130.74) 266	Grant-1	2018	0187/3/cno	2 632,00	93,87	office Hrushevskoho 34, a OPORA	good	used by the Organization
137	MICKE desk (802.130.74) 267	Grant-1	2018	0187/4/cno	2 632,00	93,88	office Hrushevskoho 34, a OPORA	good	used by the Organization
138	DJI Osmo Mobile 2 Black 277 steadicam (CP ZM.00000064.0)	Grant-1	2018	0195/cno	4 915,00	175,30	office Hrushevskoho 34, a OPORA	good	used by the Organization
139	DP720 Grandstream phone (optional handset) 263	Grant-1	2018	0186/1/cno	1 736,00	66,27	office Hrushevskoho 34, a OPORA	good	used by the Organization
140	DP720 Grandstream phone (optional handset) 269	Grant-1	2018	0186/2/cno	1 736,00	66,27	office Hrushevskoho 34, a OPORA	good	used by the Organization
141	Phone DP720 Grandstream (additional handset) 270	Grant-1	2018	0186/3/cno	1 736,00	66,27	office Hrushevskoho 34, a OPORA	good	used by the Organization
142	Monitor 23.8" Dell P2417H (210-AJEX)	Grant-1	2018	0182/cno	6 599,00	251,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
143	Laptop Lenovo ThinkPad E470 (20H1006MRT) Black	Grant-1	2018	0184/cno	18 225,00	697,74	Yana Zolotareva	good	used by the Organization
144	Vacuum cleaner without bag SAMSUNG VC21K5170HG/EV	Grant-1	2018	0185/cno	6 799,00	258,81	office Hrushevskoho 34, a OPORA	good	used by the Organization
145	System unit based on Intel Pentium processor /1000GB HDD/ 8GB RAM/ GeForce GTX 1050/ ATX500W	Grant-1	2018	0183/cno	13 888,00	528,56	office Hrushevskoho 34, a OPORA	good	used by the Organization
146	Air conditioner GREE GWH09NA K3NN2ZF (comfort) 279	Grant-1	2018	0197/cno	7 439,00	283,98	office Hrushevskoho 34, a OPORA	good	used by the Organization
147	A3 printer Epson L1800 Print Factory (code UBKY020648)	Grant-1	2018	0196/cno	19 608,00	699,34	office Hrushevskoho 34, a OPORA	good	used by the Organization
148	A4 printer Xerox VersaLink B600	Grant-1	2018	0188/cno	19 356,00	690,35	office Hrushevskoho 34, a OPORA	good	used by the Organization
149	Dell OptiPlex 3060 MFF computer (N01603060MFF_UBU)	Grant-1	2018	0199/cno	13 537,00	485,57	office Hrushevskoho 34, a OPORA	good	used by the Organization
150	Xerox VL Bkack B600/B610/B605/B615 toner cartridge (46700 pages)	Grant-1	2019	0207/cno	7 150,00	263,66	office Hrushevskoho 34, a OPORA	used	used by the Organization
151	DEL T30 server as part of the CPU: E3-1225 v5; RAM: DDR4 32 B; drives: 2 pcs x 1TB SATA HDD	Grant-1	2019	0209/cno	31 450,00	1 159,72	office Hrushevskoho 34, a OPORA	good	used by the Organization
152	Monitor 27" LG 27UK850-W	Grant-1	2019	0214/cno	16 999,00	626,84	office Hrushevskoho 34, a OPORA	good	used by the Organization
153	Yeastar NeoGate TG800 GSM gateway	Grant-1	2019	0213/1/cno	28 290,00	1 043,20	office Hrushevskoho 34, a OPORA	good	used by the Organization
154	Yeastar NeoGate TG800 GSM gateway	Grant-1	2019	0213/2/cno	28 290,00	1 043,20	office Hrushevskoho 34, a OPORA	good	used by the Organization
155	Laptop HP EliteBook 830 G5 13.3 Intel i5-7200U 8GB/ 256GB/ DOS	Grant-1	2019	0215/cno	26 400,00	984,45	office Hrushevskoho 34, a OPORA	good	used by the Organization
156	Laptop HP ProBook 430 G6 (6BN73EA) Silver	Grant-1	2019	0206/cno	21 999,00	822,12	Yury Lisovskiy	good	used by the Organization
157	Air conditioner GREE GWH12AFB-K3NNA1A (MUSE)	Grant-1	2019	0220/cno	11 492,00	429,47	office Hrushevskoho 34, a OPORA	good	used by the Organization
158	Copier cartridge Xerox WC5222/2530	Grant-1	2019	0219/cno	9 460,00	353,53	office Hrushevskoho 34, a OPORA	used	used by the Organization
159	Personal computer Lenovo ThinkCentre M720 Tiny Intel i5-8400T / 8GB RAM / 6 GB SSD / without OS	Grant-1	2019	0216/cno	16 365,00	611,57	office Hrushevskoho 34, a OPORA	good	used by the Organization
160	DELL monitor 24" U2412M UltraSharp	Grant-1	2019	0217/cno	7 150,00	267,20	office Hrushevskoho 34, a OPORA	good	used by the Organization
161	Air conditioner GREE GWH09ASA-K3NNA1A (FAIRY)	Grant-1	2019	0221/cno	9 574,00	362,86	office Hrushevskoho 34, a OPORA	good	used by the Organization
162	APOLLO armchair (W-909-B-BL417)	Grant-1	2019	0224/1/cno	6 900,00	268,88	office Hrushevskoho 34, a OPORA	good	used by the Organization
163	APOLLO armchair (W-909-B-BL417)	Grant-1	2019	0224/2/cno	6 900,00	268,88	office Hrushevskoho 34, a OPORA	good	used by the Organization
164	Supply and exhaust ventilation system with heat recovery "PRANA-200C"	Grant-1	2019	0230/cno	9 500,00	390,08	office Hrushevskoho 34, a OPORA	good	used by the Organization
165	Keyboard Lenovo IBM Thinkpad X230 X230i X230T L430 L530 T430 T430i T430s T30 T30i W530	Grant-1	2019	0201/cno	1 529,00	56,38	office Hrushevskoho 34, a OPORA	fair	used by the Organization
166	Panasonic Smart-Quick Charger Eneloop Pro 4AA Ni-Mh (K-KJ55HCD40E)	Grant-1	2019	0205/1/cno	1 626,00	59,96	office Hrushevskoho 34, a OPORA	good	used by the Organization
167	Panasonic Smart-Quick Charger Eneloop Pro 4AA Ni-Mh (K-KJ55HCD40E)	Grant-1	2019	0205/2/cno	1 626,00	59,96	office Hrushevskoho 34, a OPORA	good	used by the Organization
168	Background holder 2	Grant-1	2019	0202/cno	1 800,00	66,37	office Hrushevskoho 34, a OPORA	fair	used by the Organization

№	Item Description	Grant	Year of purchase	Inventory number	Unit acquisition cost, UAH	Unit acquisition cost, USD	Current Location	Condition	Status
169	Studio background chromakey green GODOX 3.0x6.5m	Grant-1	2019	0203/cno	2 280,00	84,08	Kyiv, Inzhenerna Street, 1	fair	used by the Organization
170	Toner cartridge WC5222	Grant-1	2019	0208/cno	3 370,00	124,27		used	used by the Organization
171	Smartphone Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black	Grant-1	2019	0211/1/cno	5 699,00	210,15	Chernihiv elections - stolen	stolen	written off
172	Smartphone Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black	Grant-1	2019	0211/2/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
173	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black smartphone	Grant-1	2019	0211/3/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
174	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black smartphone	Grant-1	2019	0211/4/cno	5 699,00	210,15	Chernihiv elections - stolen	stolen	written off
175	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black smartphone	Grant-1	2019	0211/5/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	damaged	written off
176	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black smartphone	Grant-1	2019	0211/6/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
177	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Black smartphone	Grant-1	2019	0211/7/cno	5 699,00	210,15	Chernihiv elections - stolen	stolen	written off
178	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/1/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
179	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/2/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
180	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/3/cno	5 699,00	210,16	office Hrushevskoho 34, a OPORA	damaged	written off
181	Smartphone Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue	Grant-1	2019	0212/4/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
182	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/5/cno	5 699,00	210,16	office Hrushevskoho 34, a OPORA	good	used by the Organization
183	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/6/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
184	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/7/cno	5 699,00	210,16	office Hrushevskoho 34, a OPORA	good	used by the Organization
185	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/8/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
186	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/9/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
187	Xiaomi Mi A2 Lite 4/64 GB Dual Sim Blue smartphone	Grant-1	2019	0212/10/cno	5 699,00	210,15	office Hrushevskoho 34, a OPORA	good	used by the Organization
188	EnerGenie 12V 55Ah battery (BAT-12V55AH)	Grant-1	2019	0204/cno	2 700,00	99,56	office Hrushevskoho 34, a OPORA	good	used by the Organization
189	Router MikrotikHAP AC RB962UIGS-5HacT2Hnt	Grant-1	2019	0210/cno	3 700,00	136,44	office Hrushevskoho 34, a OPORA	good	used by the Organization
190	Keyboard + mouse LOGITECH Cordless MK330 Black	Grant-1	2019	0218/cno	1 049,00	39,20	office Hrushevskoho 34, a OPORA	good	used by the Organization
191	Rowenta VU1950F2 fan	Grant-1	2019	0222/cno	1 799,00	68,18	Kyiv, Inzhenerna Street, 1	good	used by the Organization
192	Smartphone Samsung Galaxy M10 2/16GB Charcoal Black (SM-M105GDAGSEK)	Grant-1	2019	0223/1/cno	3 427,74	129,92	office Hrushevskoho 34, a OPORA	good	used by the Organization
193	Smartphone Samsung Galaxy M10 2/16GB Charcoal Black (SM-M105GDAGSEK)	Grant-1	2019	0223/2/cno	3 427,74	129,91	office Hrushevskoho 34, a OPORA	good	used by the Organization
194	Smartphone Samsung Galaxy M10 2/16GB Charcoal Black SM-M105GDAGSEK)	Grant-1	2019	0223/3/cno	3 427,74	128,51	office Hrushevskoho 34, a OPORA	good	used by the Organization
195	Godox LED SL-60W (illuminator) 336	Grant-1	2020	0232/cno	5 600,00	208,47	office Hrushevskoho 34, a OPORA	good	used by the Organization
196	Softbox Visico SB-030 60x90 cm (nozzle for the source 379	Grant-1	2020	0259/cno	1 350,00	50,50	office Hrushevskoho 34, a OPORA	good	used by the Organization
197	External module ZOOM EXH-6 2812210 352	Grant-1	2020	0244/cno	2 103,00	74,65	office Hrushevskoho 34, a OPORA	good	used by the Organization
198	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/1/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
199	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/2/cno	1 099,00	39,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
200	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/3/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
201	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/4/cno	1 099,00	39,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
202	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/5/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
203	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/6/cno	1 099,00	39,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
204	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/7/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
205	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/8/cno	1 099,00	39,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
206	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/9/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
207	JBL Quantum Q100 gaming headset Black (new) 365-378	Grant-1	2020	0258/10/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
208	Falcon B-4W ceiling mount (8302490090) 351	Grant-1	2020	0243/cno	2 620,00	92,99	office Hrushevskoho 34, a OPORA	good	used by the Organization
209	Background for photo paper BD 2.72x11.0m Green Chromakey (Foto) 350	Grant-1	2020	0242/cno	1 960,00	69,57	office Hrushevskoho 34, a OPORA	good	used by the Organization
210	Background for photo studio paper BD 101 CW Black 101 BDCVW 349	Grant-1	2020	0241/cno	1 960,00	69,57	office Hrushevskoho 34, a OPORA	good	used by the Organization
211	Paper background 2	Grant-1	2020	0240/cno	1 960,00	69,57	office Hrushevskoho 34, a OPORA	good	used by the Organization
212	AMF Twist black armchair black (office and computer chair 358-361	Grant-1	2020	0250/cno	3 011,75	106,90	office Hrushevskoho 34, a OPORA	good	used by the Organization
213	Armchair AMF Twist black black (office and computer chair 358-361)	Grant-1	2020	0251/cno	3 011,75	106,90	office Hrushevskoho 34, a OPORA	good	used by the Organization
214	Armchair AMF Twist black black (office and computer chair 358-361	Grant-1	2020	0252/cno	3 011,75	106,90	office Hrushevskoho 34, a OPORA	good	used by the Organization
215	Armchair AMF Twist black black (office and computer chair 358-361	Grant-1	2020	0253/cno	3 011,75	106,90	office Hrushevskoho 34, a OPORA	good	used by the Organization
216	Router Mikrotik RB951Ui-2HnD 356	Grant-1	2020	0248/cno	1 649,00	58,26	office Hrushevskoho 34, a OPORA	good	used by the Organization
217	Microphone RODE PodMic 354-355	Grant-1	2020	0246/cno	3 861,00	137,05	office Hrushevskoho 34, a OPORA	good	used by the Organization
218	Microphone RODE PodMic 354-355	Grant-1	2020	0247/cno	3 861,00	137,04	office Hrushevskoho 34, a OPORA	good	used by the Organization
219	Tolifo R-48B Lite + NP-F750 ring ED light set (196620) 343	Grant-1	2020	0235/cno	4 956,00	182,55	office Hrushevskoho 34, a OPORA	good	used by the Organization
220	Headphones JBL Quantum 100 Black (JBLQUANTUM100BLK) 369-372	Grant-1	2020	0257/1/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
221	Headphones JBL Quantum 100 Black (JBLQUANTUM100BLK) 369-372	Grant-1	2020	0257/2/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
222	Headphones JBL Quantum 100 Black (JBLQUANTUM100BLK) 369-372	Grant-1	2020	0257/3/cno	1 099,00	39,06	office Hrushevskoho 34, a OPORA	good	used by the Organization
223	Headphones JBL Quantum 100 Black (JBLQUANTUM100BLK) 369-372	Grant-1	2020	0257/4/cno	1 099,00	39,07	office Hrushevskoho 34, a OPORA	good	used by the Organization
224	Delta rail on wheels	Grant-1	2020	0255/cno	3 590,00	127,42	office Hrushevskoho 34, a OPORA	good	used by the Organization
225	Rack 120 B/C 364	Grant-1	2020	0256/cno	6 240,00	221,48	office Hrushevskoho 34, a OPORA	good	used by the Organization
226	Rack Arsenal ARS-2600 (ARS-2600) 380	Grant-1	2020	0260/cno	840,00	30,58	office Hrushevskoho 34, a OPORA	good	used by the Organization
227	Work table U 90x60 B/WH (DROM315-BL/WH) 337	Grant-1	2020	0233/1/cno	3 190,00	116,71	Khorunzhy Yuriy	good	used by the Organization
228	Work table U 90x60 B/WH (DROM315-BL/WH) 337	Grant-1	2020	0233/2/cno	3 190,00	116,71	office Hrushevskoho 34, a OPORA	good	used by the Organization
229	Work table U 90x60 B/W (DROM315-BL/WH) 337	Grant-1	2020	0233/3/cno	3 190,00	116,71	office Hrushevskoho 34, a OPORA	good	used by the Organization
230	Work table U 90x60 B/W (DROM315-BL/WH) 337	Grant-1	2020	0233/4/cno	3 190,00	116,71	office Hrushevskoho 34, a OPORA	good	used by the Organization
231	Work table U 90x60 B/W (DROM315-BL/WH) 337	Grant-1	2020	0233/5/cno	3 190,00	116,72	office Hrushevskoho 34, a OPORA	good	used by the Organization
232	Toner cartridge Xerox VL B600/B610/B605/B615 Black (46700 p) 342	Grant-1	2020	0234/cno	6 460,80	241,28	office Hrushevskoho 34, a OPORA	used	used by the Organization
233	Narrow LED illuminator for photo and video Yongnuo YN360 III Bi-Color (3200-5500K) 362	Grant-1	2020	0254/cno	3 410,00	121,04	office Hrushevskoho 34, a OPORA	good	used by the Organization
234	Canon EOSRP body + MT ADP EF-EOSR interchangeable lens super-mirror camera	Grant-1	2020	0236/cno	35 557,00	1 263,86	office Hrushevskoho 34, a OPORA	good	used by the Organization
235	Lens for camera Sigma AF 18-35mm f/1.8 DC HSM Art Canon	Grant-1	2020	0237/cno	19 953,00	709,22	office Hrushevskoho 34, a OPORA	good	used by the Organization
236	Tablet computer 10.2-inch iPad Wi-Fi 32GB-Silver Model No. A2197	Grant-1	2020	0238/cno	11 100,00	394,55	office Hrushevskoho 34, a OPORA	good	used by the Organization
237	Comica BoomX-U U2 wireless lavalier microphone with 2 transmitters	Grant-1	2020	0239/cno	7 473,00	264,01	office Hrushevskoho 34, a OPORA	poor	used by the Organization
238	Monitor 27" AOS Q27T1	Grant-1	2020	0249/cno	8 798,00	312,28	office Hrushevskoho 34, a OPORA	good	used by the Organization
239	ZOOM H5 SET 284298 kit	Grant-1	2020	0245/cno	9 847,00	349,51	office Hrushevskoho 34, a OPORA	good	used by the Organization
240	Computer based on AMD Ryzen 5	Grant-1	2021	0275/cno	36 263,00	1 304,36	office Hrushevskoho 34, a OPORA	new	used by the Organization
241	Mobile phone Xiaomi Redmi Note 10 Pro 6/64Gb Onyx Gray (Global)	Grant-1	2021	0270/1/cno	8 361,67	304,58	Chernihiv elections - stolen	new	written off
242	Mobile phone Xiaomi Redmi Note 10 Pro 6/64Gb Onyx Gray (Global)	Grant-1	2021	0270/2/cno	8 361,67	304,58	Aivazovska Olha	new	used by the Organization
243	Mobile phone Xiaomi Redmi Note 10 Pro 6/64Gb Onyx Gray (Global)	Grant-1	2021	0270/3/cno	8 361,67	304,58	office Hrushevskoho 34, a OPORA	new	used by the Organization

№	Item Description	Grant	Year of purchase	Inventory number	Unit acquisition cost, UAH	Unit acquisition cost, USD	Current Location	Condition	Status
244	Tablet iPad 8 10	Grant-1	2021	0274/cno	11 499,00	413,61	office Hrushevskoho 34, a OPORA	excellent	used by the Organization
245	Videosolutions VSS-10T tablet teleprompter	Grant-1	2021	0265/cno	12 613,00	453,68	office Hrushevskoho 34, a OPORA	excellent	used by the Organization
246	Toner cartridge WC5222	Grant-1	2021	0268/cno	3 300,00	120,21	office Hrushevskoho 34, a OPORA	used	used by the Organization
247	Drum cartridge Xerox VL B600/B610/B605/D615 Black (60	Grant-1	2021	0269/cno	2 970,00	108,18	office Hrushevskoho 34, a OPORA	used	used by the Organization
248	Boya BY-MM1 microphone (196627)	Grant-1	2021	0272/1/cno	720,00	26,96	office Hrushevskoho 34, a OPORA	good	used by the Organization
249	Microphone Boya BY-MM1 (196627)	Grant-1	2021	0272/2/cno	720,00	26,96	office Hrushevskoho 34, a OPORA	good	used by the Organization
250	Boya BY-MM1 microphone (196627)	Grant-1	2021	0272/3/cno	720,00	26,96	Chernihiv elections - stolen	stolen	written off
251	Weifeng WF-3717 Black amateur tripod (95467)	Grant-1	2021	0273/1/cno	1 238,00	46,35	office Hrushevskoho 34, a OPORA	good	used by the Organization
252	Weifeng WF-3717 Black amateur tripod (95467)	Grant-1	2021	0273/2/cno	1 238,00	46,34	Chernihiv elections - stolen	stolen	written off
253	Weifeng WF-3717 Black amateur tripod (95467)	Grant-1	2021	0273/3/cno	1 238,00	46,34	office Hrushevskoho 34, a OPORA	good	used by the Organization
254	SoundKing SKDD077B microphone stand	Grant-1	2021	0261/1/cno	1 482,00	52,69	office Hrushevskoho 34, a OPORA	good	used by the Organization
255	SoundKing SKDD077B microphone stand	Grant-1	2021	0261/2/cno	1 482,00	52,69	office Hrushevskoho 34, a OPORA	good	used by the Organization
256	Monitor 27" LG 27QN600-B	Grant-1	2021	0264/cno	7 499,00	269,74	office Hrushevskoho 34, a OPORA	good	used by the Organization
257	Gelius Pro Edge 3 PD GP-PB20210 20000 mAh Dark Blue power bank (2099900826245)	Grant-1	2021	0271/1/cno	799,00	29,91	Chernihiv elections - stolen	stolen	written off
258	Gelius Pro Edge 3 PD GP-PB20210 20000 mAh Dark Blue power bank (2099900826245)	Grant-1	2021	0271/2/cno	799,00	29,91	office Hrushevskoho 34, a OPORA	good	used by the Organization
259	Gelius Pro Edge 3 PD power bank GP-PB20210 20000 mAh Dark Blue (2099900826245)	Grant-1	2021	0271/3/cno	799,00	29,92	office Hrushevskoho 34, a OPORA	good	used by the Organization
260	Godox SL-60W constant diode light	Grant-1	2021	0262/cno	4 452,00	160,14	office Hrushevskoho 34, a OPORA	good	used by the Organization
261	Jinbei KE-60x90 quick open softbox	Grant-1	2021	0263/cno	1 853,00	66,65	office Hrushevskoho 34, a OPORA	damaged	written off
262	4G external LTE router Router sim LTE MI HIM 2 antennas	Grant-1	2021	0276/cno	1 700,00	64,66	Chernihiv elections - stolen	stolen	written off
263	Laser cartridge HP 85A/CANON 725	Grant-1	2022	0281/cno	995,00	34,01	office Hrushevskoho 34, a OPORA	used	used by the Organization
264	A3 b/w MFP printer Xerox B10025 (DADF)	Grant-1	2022	0279/cno	34 200,00	1 169,03	office Hrushevskoho 34, a OPORA	new	used by the Organization
265	Mixer for video broadcasts ATEM Mini Pro SWATEMMINIPR	Grant-1	2022	0278/cno	16 739,00	580,60	office Hrushevskoho 34, a OPORA	new	used by the Organization

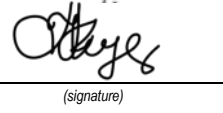
Head of the Board



(signature)

Olha Aivazovska

Chief Accountant



(signature)

Lidiia Kurianova