

International Republican Institute

Uniform Guidance
Supplementary Financial Report
September 30, 2023

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

Independent Auditor's Report

Board of Directors
International Republican Institute

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, (*Government Auditing Standards*), the financial statements of International Republican Institute (IRI), which comprise the balance sheet as of September 30, 2023, the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements (collectively the financial statements), and have issued our report thereon dated June 11, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

RSM US LLP

Washington, D.C.
June 11, 2024

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

Independent Auditor's Report

Board of Directors
International Republican Institute

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited International Republican Institute's (IRI) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of IRI's major federal programs for the year ended September 30, 2023. IRI's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, IRI's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of IRI and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of IRI's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to IRI's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on IRI's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about IRI's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 IRI's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of IRI's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of IRI's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of IRI as of and for the year ended September 30, 2023, and have issued our report thereon dated June 11, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

Washington, D.C.
June 11, 2024

International Republican Institute

Schedule of Expenditures of Federal Awards Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying number	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
U.S. Agency for International Development (USAID):									
USAID Foreign Assistance for Programs Overseas:									
Direct award:									
USAID	USAID 720-388-19-FA-00001		98.001	1005-0007-0001	\$ 550,000	\$ 538,203	\$ (898)	\$ 537,305	\$ -
USAID	AID-168-A-17-00004		98.001	1010-0001-0001	1,224,692	1,198,943	-	1,198,943	-
USAID	AID-OAA-A-16-00040		98.001	1018-0001-0001	1,500,000	1,489,265	-	1,489,265	-
USAID	AID-OAA-A-17-00037		98.001	1018-0002-0001	2,000,000	1,995,990	-	1,995,990	-
USAID	USAID 7200AA19CA00037		98.001	1018-0014-0001	1,500,000	1,225,159	268,272	1,493,431	53,597
USAID	USAID7200AA20CA00037		98.001	1018-0016-0001	1,500,000	967,782	516,925	1,484,707	81,648
USAID	7200AA22CA00035		98.001	1018-0017-0001	1,500,000	-	470,871	470,871	68,275
USAID	AID-263-G-11-00005		98.001	1023-0001-0001	10,284,140	9,354,756	-	9,354,756	-
USAID	AID-524-A-17-00001		98.001	1056-0001-0001	12,797,800	9,241,391	1,973,383	11,214,774	476,735
USAID	AID-OAA-A-14-00034		98.001	1080-0002-0001	21,435,000	16,834,616	2,413,241	19,247,857	1,829,725
USAID	72016922CA00001		98.001	1082-0007-0001	2,900,000	28,514	1,306,275	1,334,789	523,272
USAID	720613-18-CA-00005		98.001	1084-0001-0001	2,000,000	1,983,618	-	1,983,618	-
USAID direct awards total					59,191,632	44,858,237	6,948,069	51,806,306	3,033,252
Passed through:									
Consortium for Elections and Political Process Strengthening (CEPPS):									
CEPPS	CEPPS 72068021LA00001		98.001	1128-0002-0001	3,120,000	1,220,209	1,060,047	2,280,256	130,000
CEPPS	72048223LA00001		98.001	1011-0027-0001	1,800,000	-	200,420	200,420	-
CEPPS	72047222LA00001		98.001	1021-0009-0001	825,000	-	792,066	792,066	78,000
CEPPS	72064123LA00001		98.001	1030-0004-0001	1,150,000	-	287,036	287,036	-
CEPPS	72052123LA00001		98.001	1032-0010-0001	1,212,190	-	351,941	351,941	(6,748)
CEPPS	7200AA22LA00003		98.001	1033-0003-0001	1,750,000	-	606,587	606,587	-
CEPPS	72027823LA00001		98.001	1038-0004-0001	2,625,000	-	300,518	300,518	-
CEPPS	72011522LA00001		98.001	1040-0016-0001	1,689,514	-	934,454	934,454	39,551
CEPPS	72068523LA00001		98.001	1047-0004-0001	1,050,000	-	463,489	463,489	-
CEPPS	72060823LA00001		98.001	1052-0015-0001	520,500	-	235,962	235,962	-
CEPPS	72036723LA00001		98.001	1055-0004-0001	50,000	-	5,417	5,417	-
CEPPS	72063623LA00001		98.001	1070-0002-0001	1,075,000	-	947,822	947,822	326,000
CEPPS	72039122LA00001		98.001	1088-0031-0001	1,371,444	-	643,852	643,852	26,759
CEPPS	72027922CA00003		98.001	1146-0001-0001	74,631	-	47,810	47,810	-
CEPPS	CEPPS AID-121-LA-16-0001		98.001	1002-0001-0001	25,243,743	14,365,027	2,998,837	17,363,864	37,987
CEPPS	CEPPS 121-A-00-09-00709		98.001	1002-0005-0001	7,623,595	7,581,163	-	7,581,163	-
CEPPS	AID-OAA-L-15-00007		98.001	1006-0001-0001	453,049	449,114	-	449,114	-
CEPPS	AID-OAA-L-15-00007-1006		98.001	1006-0002-0001	220,000	216,244	-	216,244	-
CEPPS	AID-113-LA-11-00001		98.001	1008-0001-0001	4,984,992	4,946,273	-	4,946,273	-
CEPPS	72011319LA00001		98.001	1008-0006-0001	5,001,497	3,028,454	2,117,115	5,145,569	247,612
CEPPS	CEPPS AID-OAA-L-15-00007 JO		98.001	1008-0008-0001	407,158	390,163	-	390,163	-
CEPPS	AID-OAA-L-15-00007 BO		98.001	1009-0015-0001	375,000	363,442	-	363,442	-
CEPPS	AID-168-LA-17-00002		98.001	1010-0002-0001	1,203,930	1,186,188	-	1,186,188	-
CEPPS	AID-168-LA-11-00001		98.001	1010-0003-0001	1,860,218	1,848,065	-	1,848,065	-
CEPPS	CEPPS 72016819LA00001		98.001	1010-0008-0001	2,100,000	1,187,884	401,644	1,589,528	-
CEPPS	AID-482-LA-16-00001		98.001	1011-0001-0001	7,211,200	7,025,830	(11,235)	7,014,595	-
CEPPS	CEPPS 72048219LA00002		98.001	1011-0021-0001	5,653,456	2,949,846	2,574,872	5,524,718	430,752
CEPPS	AID-OAA-L-15-00007 CEPPS		98.001	1014-0001-0001	1,906,306	1,862,996	-	1,862,996	-
CEPPS	AID-OAA-L-15-00007 xxx		98.001	1019-0001-0001	80,967	105,429	-	105,429	-
CEPPS	720-860-18-LA-00001		98.001	1019-0007-0001	6,980,000	2,348,512	1,807,977	4,156,489	188,089
CEPPS	CEPPS AID-O-AA-L-15-00007		98.001	1019-0008-0001	164,929	160,027	-	160,027	-
CEPPS	AID-472-LA-16-00001		98.001	1021-0001-0001	4,219,277	4,105,325	-	4,105,325	-
CEPPS	CEPPS 72051919LA00001		98.001	1024-0002-0001	935,670	922,319	-	922,319	-
CEPPS	CEPPS 72051921LA00001		98.001	1024-0006-0001	4,527,424	1,499,562	1,532,620	3,032,182	119,256
CEPPS	AID-OAA-L-15-00007 - 1026		98.001	1026-0002-0001	189,006	187,741	-	187,741	-
CEPPS	AID-OAA-L-15-00007 - 1027		98.001	1027-0002-0001	415,639	415,577	-	415,577	-
					100,070,335	58,365,390	18,299,251	76,664,641	1,617,258

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International Republican Institute

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
CEPPS		CEPPS 72068519LA00003	98.001	1027-0009-0001	\$ 1,260,000	\$ 1,220,148	\$ -	\$ 1,220,148	\$ -
CEPPS		AID-114-LA-14-00006	98.001	1029-0001-0001	5,300,000	5,193,479	-	5,193,479	-
CEPPS		CEPPS 72011419LA00001	98.001	1029-0007-0001	8,177,025	4,103,163	1,208,144	5,311,307	-
CEPPS		AID-520-LA-17-00001	98.001	1031-0001-0001	4,360,000	3,219,379	865,860	4,085,239	383,828
CEPPS		AID-520-LA-12-00001	98.001	1031-0004-0001	1,465,050	1,589,735	-	1,589,735	-
CEPPS		AID-521-LA-17-00002	98.001	1032-0001-0001	1,100,000	1,068,296	3,059	1,071,355	-
CEPPS		AID-OAA-LA-11-00011	98.001	1033-0001-0001	3,642,403	3,615,245	-	3,615,245	-
CEPPS		AID-OAA-LA-17-00004	98.001	1033-0002-0001	3,877,500	3,353,246	450,431	3,803,677	-
CEPPS		AID-OAA-L-15-00007a	98.001	1036-0003-0001	15,386	15,387	-	15,387	-
CEPPS		CEPPS 72026718LA00002	98.001	1036-0006-0001	13,000,014	9,467,990	3,139,344	12,607,334	856,103
CEPPS		AID-278-LA-17-00001	98.001	1038-0001-0001	5,500,000	5,336,649	-	5,336,649	-
CEPPS		278-A-00-10-00407	98.001	1038-0002-0001	14,635,000	14,557,175	-	14,557,175	-
CEPPS		CEPPS 72027820LA00001	98.001	1038-0003-0001	7,700,000	5,785,311	1,737,886	7,523,197	-
CEPPS		AID-OAA-L-15-00007 - 1039	98.001	1039-0001-0001	41,537	41,530	-	41,530	-
CEPPS		AID-176-LA-16-00001	98.001	1040-0002-0001	4,483,333	4,345,888	36,829	4,382,717	-
CEPPS		CEPPS AID-OAA-L-15-00007 KG	98.001	1040-0013-0001	100,000	63,483	-	63,483	-
CEPPS		AID-OAA-LA-12-00006	98.001	1043-0001-0001	11,697,727	11,525,387	-	11,525,387	-
CEPPS		AID-165-A-12-00006	98.001	1044-0001-0001	1,255,215	1,225,843	-	1,225,843	-
CEPPS		CEPPS 72068519LA00004	98.001	1047-0003-0001	400,000	375,766	-	375,766	-
CEPPS		AID-523-A-00-09-00008-00	98.001	1049-0003-0001	3,200,000	3,135,419	-	3,135,419	-
CEPPS		CEPPS AID-OAA-L-15-00007	98.001	1049-0007-0001	157,220	154,543	-	154,543	-
CEPPS		AID-117-LA-16-00001	98.001	1050-0001-0001	7,322,908	5,170,034	1,340,504	6,510,538	-
CEPPS		CEPPS AID-OAA-L-15-00007 MN	98.001	1051-0010-0001	120,065	118,878	-	118,878	-
CEPPS		CEPPS 72043820LA00001	98.001	1051-0020-0001	3,000,000	2,598,432	338,676	2,937,108	145,808
CEPPS		AID-608-LA-12-00001	98.001	1052-0001-0001	2,405,433	2,379,915	-	2,379,915	-
CEPPS		AID-367-LA-17-00001	98.001	1055-0001-0001	2,016,348	1,843,569	71,907	1,915,476	-
CEPPS		CEPPS 72052419LA00002	98.001	1056-0007-0001	7,443,055	4,394,212	1,786,898	6,181,110	174,491
CEPPS		AID-620-LA-14-00002	98.001	1057-0001-0001	5,000,000	4,897,337	-	4,897,337	-
CEPPS		720-620-18-LA-00001	98.001	1057-0003-0001	5,500,000	5,318,421	-	5,318,421	-
CEPPS		720-620-18-LA-00002	98.001	1057-0006-0001	1,170,894	1,127,105	-	1,127,105	-
CEPPS		72062021LA00001	98.001	1057-0012-0001	1,600,000	313,170	1,190,518	1,503,688	-
CEPPS		AID-OAA-L-15-00007 - 1063	98.001	1063-0001-0001	107,534	107,534	-	107,534	-
CEPPS		AID-OAA-LA-13-00011	98.001	1065-0001-0001	1,500,000	1,438,561	-	1,438,561	-
CEPPS		720-OAA-18-LA-00005	98.001	1066-0002-0001	973,170	4,595,682	929,608	5,525,290	324,495
CEPPS		720636-18-LA-0001	98.001	1070-0001-0001	2,560,229	2,513,229	-	2,513,229	-
CEPPS		AID-383-LA-15-00001	98.001	1073-0001-0001	1,233,333	1,165,103	-	1,165,103	-
CEPPS		72038320LA00001	98.001	1073-0009-0001	4,746,322	1,673,313	1,288,254	2,961,567	192,939
CEPPS		AID-OAA-LA-15-00005	98.001	1074-0001-0001	2,845,000	2,671,599	-	2,671,599	-
CEPPS		CEPPS DFD-A-00-08-00350	98.001	1074-0009-0001	1,000,000	972,669	-	972,669	-
CEPPS		72027621LA00003	98.001	1074-0017-0001	1,663,000	282,717	425,760	708,477	134,499
					143,574,701	122,974,542	14,813,678	137,788,220	2,212,163

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International Republican Institute

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
CEPPS		CEPPS 720-621-18-LA-00001	98.001	1075-0001-0001	\$ 6,005,597	\$ 3,917,868	\$ 1,012,300	\$ 4,930,168	\$ -
CEPPS		AID-621-LA-15-00001	98.001	1075-0005-0001	2,255,000	2,198,706	-	2,198,706	-
CEPPS		CEPPS AID-OAA-L-15-00007	98.001	1075-0007-0001	113,507	110,423	-	110,423	-
CEPPS		AID-OAA-A-16-00074	98.001	1077-0001-0001	3,885,562	4,091,510	-	4,091,510	-
CEPPS		CEPPS Tunisia 72066420LA00001	98.001	1077-0027-0001	4,785,547	1,323,299	1,898,604	3,221,903	570,000
CEPPS		CEPPS 72061720LA00003	98.001	1079-0015-0001	1,062,240	1,018,289	1,350	1,019,639	-
CEPPS		AID-OAA-LA-16-00005	98.001	1080-0003-0001	7,061,494	5,327,696	782,741	6,110,437	123,208
CEPPS		CEPPS 7200AA18LA00009	98.001	1080-0010-0001	3,568,750	3,168,580	-	3,168,580	-
CEPPS		CEPPS 7200AA20LA00001	98.001	1080-0016-0001	7,719,617	6,499,152	641,267	7,140,419	61,782
CEPPS		CEPPS 7200AA21LA00001	98.001	1080-0019-0001	152,000	130,041	-	130,041	-
CEPPS		AID-OAA-L-15-00007 (1084)	98.001	1084-0004-0001	234,142	228,127	-	228,127	-
CEPPS		720-613-18-LA-0001	98.001	1084-0007-0001	1,325,081	1,298,873	-	1,298,873	-
CEPPS		AID-OAA-LA-15-00009	98.001	1086-0006-0001	165,157	146,798	-	146,798	-
CEPPS		AID-391-A-11-00003	98.001	1088-0001-0001	6,300,000	4,981,574	-	4,981,574	-
CEPPS		AID-625-LA-15-00003	98.001	1089-0001-0001	720,000	666,327	-	666,327	-
CEPPS		AID-OAA-L-15-00007 - 1090	98.001	1090-0009-0001	117,500	115,052	-	115,052	-
CEPPS		CEPPS 72016919LA00002	98.001	1097-0003-0001	4,553,895	2,225,814	857,893	3,083,707	33,103
CEPPS		CEPPS 72053819LA00001	98.001	1101-0005-0001	700,000	675,908	-	675,908	-
CEPPS		AID-OAA-L-15-00007b	98.001	1102-0001-0001	148,492	148,458	-	148,458	-
CEPPS		CEPPS 72011118LA00002	98.001	1102-0002-0001	5,474,280	3,584,338	1,133,256	4,717,594	-
CEPPS		720-306-18-LA-00004	98.001	1104-0001-0001	2,283,097	1,657,837	-	1,657,837	-
CEPPS		AID-OAA-L-15-00007 - 1106	98.001	1106-0001-0001	116,267	116,268	-	116,268	-
CEPPS		AID-OAA-L-15-00007-1106	98.001	1106-0001-0002	700,000	693,727	-	693,727	-
CEPPS		CEPPS 72038320LA00002	98.001	1106-0006-0001	8,832,658	5,225,040	1,615,235	6,840,275	785,424
CEPPS		CEPPS 7200AA18CA00061	98.001	1107-0001-0001	2,512,247	2,134,016	308,942	2,442,958	38,510
CEPPS		AID-OAA-L-15-00007 Asia Regional	98.001	1107-0004-0001	50,000	8,011	-	8,011	-
CEPPS		AID-OAA-L-15-00007 - 1109	98.001	1109-0001-0001	85,453	85,452	-	85,452	-
CEPPS		CEPPS 72066319LA00001	98.001	1109-0003-0001	12,019,785	8,663,128	2,177,891	10,841,019	1,063,340
CEPPS		CEPPS 72066320LA00001	98.001	1109-0006-0001	700,000	675,695	-	675,695	-
CEPPS		AID-OAA-L-15-00007-1111	98.001	1111-0009-0001	235,000	221,961	-	221,961	-
CEPPS		CEPPS 72066720LA00001	98.001	1111-0010-0001	6,208,508	2,713,480	2,123,728	4,837,208	775,343
CEPPS		CEPPS AID-OAA-L-15-00007 PE	98.001	1115-0004-0001	198,109	184,049	-	184,049	-
CEPPS		CEPPS 72018220LA00001 Albania	98.001	1119-0002-0001	1,337,280	1,218,720	-	1,218,720	-
CEPPS		CEPPS AID-OAA-L-15-00007 KZ	98.001	1135-0002-0001	150,000	120,112	-	120,112	-
CEPPS		7200AA21LE00008 DEPP-RFR	98.001	1021-0008-0001	333,429	325,785	(104)	325,681	-
CEPPS		72038822LA00001	98.001	1005-0009-0001	5,838,778	123,806	2,199,754	2,323,560	494,040
CEPPS		72061522LA00001	98.001	1039-0017-0001	500,000	481,589	7,453	489,042	-
CEPPS		CEPPS 72068522LA00001	98.001	1142-0001-0001	285,955	49,979	138,897	188,876	-
CEPPS		CEPPS7200AA21LE00008	98.001	1139-0001-0001	2,052,395	881,630	2,306,433	3,188,063	370,101
					100,786,822	67,437,118	17,205,640	84,642,758	4,314,851
CEPPS total					344,431,858	248,777,050	50,318,569	299,095,619	8,144,272

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
Pass through: Chemonics		Chemonics HO-001-G-001-2020	98.001	1002-0017-0001	\$ 100,000	\$ 78,656	\$ -	\$ 78,656	\$ -
Pass through: Creative Associates International		Creative Asso.AID-623-A-16-00001	98.001	1071-0001-0001	2,716,445	2,692,475	-	2,692,475	-
Pass through: Development Activities International		DAI 72067019CA0000I-00	98.001	1043-0007-0001	7,018,368	4,069,078	1,620,016	5,689,094	-
Pass through: International Organization for Migration		IOM IPCC-5	98.001	1036-0026-0001	650,000	(639)	-	(639)	-
International Organization for Migration		BHRI010	98.001	1010-0004-0001	74,000	68,119	-	68,119	-
International Organization for Migration		BHRI059	98.001	1010-0005-0001	31,930	154,514	-	154,514	-
International Organization for Migration total					755,930	221,994	-	221,994	-
Pass through: Pan American Development Foundation		PADF SA-250.05.15.16-IRI	98.001	1022-0004-0001	260,000	263,423	-	263,423	-
Pan American Development Foundation		SA-261-11-05-2018-028	98.001	1022-0009-0001	350,000	356,872	-	356,872	-
Pan American Development Foundation total					610,000	620,295	-	620,295	-
Pass through: World Learning		20S01-AID-438-A-16-0	98.001	1051-0001-0002	820,000	802,161	-	802,161	-
World Learning		WL S01-AID-438-A-00002	98.001	1051-0009-0001	969,904	862,049	-	862,049	-
World Learning grants total					1,789,904	1,664,210	-	1,664,210	-
Pass through: International Research & Exchanges Board, Inc.		IREX 2012120CA00002	98.001	1002-0018-0001	1,116,845	654,551	641,389	1,295,940	25,000
Pass through: Internews Ukraine		72012121CA00002	98.001	1002-0019-0001	637,373	111,919	268,787	380,706	-
98.001 total					418,368,355	303,748,465	59,796,830	363,545,295	11,202,524
Human Rights and Labor:									
Direct award:									
U.S. Department of State	S-LMAQM-20-GR-2344		19.016	1036-0033-0001	1,700,000	895,042	516,825	1,411,867	73,750
U.S. Department of State	DOS S-LMAQM-20GR-2304		19.016	1036-0032-0001	2,500,000	2,474,630	(590)	2,474,040	-
U.S. Department of State	S-LMAQM-20GR-2304-IRQ-DR.3		19.016	1036-0032-0002	2,000,000	1,862,645	82,267	1,944,912	-
U.S. Department of State	S-LMAQM-20-GR-2344-IRQ-DR.3		19.016	1036-0033-0002	750,000	-	65,963	65,963	-
19.016 total					6,950,000	5,232,317	664,465	5,896,782	73,750
Investing in People in the Middle East and North:									
Direct award:									
U.S. Department of State	SSY400-21-GR-3004		19.021	1074-0019-0001	500,000	73,888	202,990	276,878	85,000
19.021 total					500,000	73,888	202,990	276,878	85,000

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance		Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
			Listing Number	Project Code					
U.S. Department of State (USDOS):									
Public Diplomacy Programs:									
Direct award:									
U.S. Department of State	S-LA900-16-GR067		19.040	1042-0001-0001	\$ 52,822	\$ 49,456	\$ -	\$ 49,456	\$ -
U.S. Department of State	S-VM300-16-GR-045		19.040	1081-0002-0001	59,859	55,979	-	55,979	-
U.S. Department of State	SLE200-20-GR0009		19.040	1085-0009-0001	500,000	489,717	540	490,257	-
U.S. Department of State	S-AR200-18-GR-0037		19.040	1105-0001-0001	100,000	96,198	-	96,198	-
U.S. Department of State	S-AR200-19-GR-0034		19.040	1105-0002-0001	225,938	222,307	-	222,307	-
U.S. Department of State	SET-100-19-GR-0101		19.040	1109-0005-0001	340,000	323,679	-	323,679	-
U.S. Department of State	SGECPD21CA3013		19.040	1138-0001-0001	750,000	378,478	365,070	743,548	99,908
19.040 total					2,028,619	1,615,814	365,610	1,981,424	99,908
Conflict and Stabilization Operations:									
Direct award:									
U.S. Department of State	DOS S-LMAQM-20-CA-2052		19.121	1009-0016-0001	592,500	520,284	-	520,284	-
U.S. Department of State	S-LMAQM-16-CA-1261		19.121	1077-0007-0001	434,800	425,450	-	425,450	-
U.S. Department of State	S-LMAQM-18-CA-2076		19.121	1082-0002-0001	839,444	835,353	-	835,353	-
U.S. Department of State	DOS SLMAQM20CA2377		19.121	1131-0001-0001	493,750	449,357	10	449,367	-
19.121 total					2,360,494	2,230,444	10	2,230,454	-
East Asia and Pacific Grants Program:									
Direct award:									
U.S. Department of State	STW200-22-GR-0026		19.124	1125-0003-0001	100,000	2,166	91,367	93,533	-
19.124 total					100,000	2,166	91,367	93,533	-
Regional Democracy Program:									
Direct award:									
U.S. Department of State	S-NEAAC-14-CA-1007		19.221	1035-0002-0001	2,500,000	2,441,086	-	2,441,086	-
U.S. Department of State	S-NEACC-16-CA-1006		19.221	1035-0003-0001	1,455,014	1,372,454	-	1,372,454	-
U.S. Department of State	S-NEACC-16-CA-1031		19.221	1035-0004-0001	1,000,000	976,531	-	976,531	-
U.S. Department of State	S-NEAAC-18-CA-0005		19.221	1035-0007-0001	2,500,000	2,482,466	(9,195)	2,473,271	4,803
U.S. Department of State	S-NEAAC-19-CA-0010		19.221	1035-0020-0001	1,000,000	978,412	394	978,806	639
U.S. Department of State	DOS S-NEAAC-20-CA-0033		19.221	1035-0022-0001	2,500,000	476,095	607,627	1,083,722	-
U.S. Department of State	SNEAAC21CA3014		19.221	1035-0023-0001	1,600,000	163,969	281,078	445,047	-
U.S. Department of State	SNEAAC22CA0016		19.221	1035-0024-0001	1,150,997	-	436,041	436,041	-
U.S. Department of State	SNEAAC23CA0007		19.221	1035-0025-0001	2,055,900	-	6,550	6,550	-
19.221 total					15,761,911	8,891,013	1,322,495	10,213,508	5,442
Trans-Sahara Counterterrorism Partnership (TSCTP):									
Direct award:									
U.S. Department of State	DOS S-LMAQM-20-CA-2382		19.222	1003-0017-0001	2,360,000	1,280,909	849,874	2,130,783	152,859
U.S. Department of State	S-MR600-18-GR-225		19.222	1047-0002-0001	291,313	282,879	-	282,879	-
19.222 total					2,651,313	1,563,788	849,874	2,413,662	152,859
Africa Regional Democracy Fund:									
Direct award:									
U.S. Department of State	S-LMAQM-21-GR-3461		19.225	1027-0015-0001	300,000	156,412	139,769	296,181	7,000
U.S. Department of State	SAQMIP22GR0339		19.225	1027-0016-0001	310,000	-	252,533	252,533	20,000
19.225 total					610,000	156,412	392,302	548,714	27,000
Economic Statecraft:									
Direct award:									
U.S. Department of State	S-LMAQM-18-GR-2230		19.322	1027-0005-0001	592,500	579,729	-	579,729	-
U.S. Department of State	S-LMAQM-20-GR-2470		19.322	1027-0013-0001	227,125	223,806	-	223,806	-
U.S. Department of State	DOS SGA-10019-GR-0002		19.322	1027-0010-0001	455,000	433,440	-	433,440	-
19.322 total					1,274,625	1,236,975	-	1,236,975	-

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
International Programs to Support Democracy, Human Rights and Labor:									
Direct award:									
U.S. Department of State	S-LMAQM-18-CA-2011 BD		19.345	1005-0004-0001	\$ 1,000,000	\$ 971,765	\$ -	\$ 971,765	\$ -
U.S. Department of State	DOS S-LMAQM-18-GR-2055		19.345	1007-0003-0001	2,814,815	3,294,922	(5,993)	3,288,929	-
U.S. Department of State	S-LMAQM-18-CA-2011 BY		19.345	1008-0002-0001	500,000	482,866	-	482,866	-
U.S. Department of State	S-LMAQM-15-GR-1069		19.345	1009-0003-0001	594,059	577,870	-	577,870	-
U.S. Department of State	S-LMAQM-18-CA-2011d		19.345	1009-0005-0001	400,000	394,545	-	394,545	-
U.S. Department of State	S-LMAQM-19-CA-2062 BO		19.345	1009-0017-0001	1,740,000	910,249	621,286	1,531,535	124,991
U.S. Department of State	S-LMAQM-17-GR-1014		19.345	1011-0004-0001	416,691	400,285	-	400,285	-
U.S. Department of State	S-LMAQM-18-CA-2011 MM		19.345	1011-0010-0001	1,200,000	709,019	-	709,019	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062		19.345	1011-0020-0001	483,324	483,324	-	483,324	-
U.S. Department of State	PAIRS S-LMAQM-18-CA-2011 – EAP		19.345	1012-0008-0001	1,000,000	951,044	-	951,044	-
U.S. Department of State	S-LMAQM-15-GR-1150		19.345	1013-0001-0001	2,919,800	2,897,888	-	2,897,888	-
U.S. Department of State	S-LMAQM-18-CA-2011b		19.345	1013-0002-0001	1,000,000	970,323	-	970,323	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062 CAR		19.345	1013-0004-0001	1,246,912	1,246,912	-	1,246,912	-
U.S. Department of State	S-LMAQM-20-CA-2122 CF		19.345	1013-0005-0001	746,228	570,966	175,262	746,228	47,801
U.S. Department of State	S-LMAQM-17-GR-1081		19.345	1015-0003-0001	739,144	721,039	-	721,039	-
U.S. Department of State	PAIRS S-LMAQM-18-CA-2011		19.345	1015-0026-0001	1,885,000	1,066,293	(2,202)	1,064,091	-
U.S. Department of State	S-LMAQM-19-CA-2062 CO		19.345	1016-0006-0001	768,971	768,125	846	768,971	-
U.S. Department of State	S-LMAQM-14-GR-1204		19.345	1018-0004-0001	1,400,000	1,298,428	-	1,298,428	-
U.S. Department of State	S-LMAQM-15-GR-1270		19.345	1018-0005-0001	1,386,000	1,261,585	-	1,261,585	-
U.S. Department of State	S-LMAQM-16-GR-1161		19.345	1018-0006-0001	594,059	560,611	-	560,611	-
U.S. Department of State	DOS S-LMAQM-19-GR-2334		19.345	1018-0015-0001	659,538	642,075	-	642,075	-
U.S. Department of State	PAIRS S-LMAQM-18-CA-2011 DRC		19.345	1019-0011-0001	1,000,000	976,860	-	976,860	-
U.S. Department of State	S-LMAQM-17-GR-1027		19.345	1022-0003-0001	670,303	655,412	-	655,412	-
U.S. Department of State	S-LMAQM-18-CA-2011e		19.345	1022-0007-0001	400,000	388,548	-	388,548	-
U.S. Department of State	S-LMAQM-19-CA-2062 EC		19.345	1022-0014-0001	615,984	615,984	-	615,984	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062 EC		19.345	1022-0015-0001	94,161	94,161	-	94,161	-
U.S. Department of State	SLMAQM-20-CA-2122 EC		19.345	1022-0017-0001	489,906	304,828	181,131	485,959	34,038
U.S. Department of State	DOS SGA-100-19-GR-0026		19.345	1027-0011-0001	-	386,782	-	386,782	-
U.S. Department of State	S- LMAQM-19-CA-2062 GA		19.345	1027-0012-0001	484,047	484,047	-	484,047	-
U.S. Department of State	SLMAQM-20-CA-2122-AF-Gambia		19.345	1027-0014-0001	750,000	715,623	37,391	753,014	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062 GA		19.345	1029-0009-0001	613,495	613,495	-	613,495	-
U.S. Department of State	S-GT500-18-CA-0003		19.345	1031-0005-0001	21,199	19,986	-	19,986	-
U.S. Department of State	S-LMAQM-18-CA-2011c		19.345	1034-0005-0001	65,000	63,668	-	63,668	-
U.S. Department of State	DRL S-LMAQM-19-GR-2066		19.345	1035-0021-0001	1,141,838	767,813	370,617	1,138,430	89,000
					29,840,474	27,267,341	1,378,338	28,645,679	295,830

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Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance		Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
			Listing Number	Project Code					
U.S. Department of State	DOS S-LMAQM-18-CA-2011e		19.345	1036-0004-0001	\$ 2,800,000	\$ 2,797,018	\$ -	\$ 2,797,018	\$ -
U.S. Department of State	SLMAQM-19-CA-2062 KE		19.345	1039-0014-0001	942,041	629,581	312,459	942,040	90,587
U.S. Department of State	S-LMAQM-21-CA-3358KENDR		19.345	1039-0016-0001	987,500	833,889	147,237	981,126	51,520
U.S. Department of State	S-LMAQM-15-GR-1088		19.345	1042-0002-0001	724,672	724,671	-	724,671	-
U.S. Department of State	S-LMAQM-16-CA005		19.345	1042-0003-0001	620,000	612,726	-	612,726	-
U.S. Department of State	S-LMAQM-18-CA-2011a		19.345	1042-0004-0001	1,700,000	1,405,942	183,442	1,589,384	42,708
U.S. Department of State	S-LMAQM-16-GR-1246		19.345	1043-0002-0001	813,487	814,565	-	814,565	-
U.S. Department of State	S-LMAQM-18-GR-2105		19.345	1045-0005-0001	493,827	488,788	-	488,788	-
U.S. Department of State	S-LMAQM-18-CA-2011g		19.345	1045-0006-0001	850,000	842,776	-	842,776	-
U.S. Department of State	S-LMAQM-19-CA-2062 MY		19.345	1045-0013-0001	478,775	478,775	-	478,775	-
U.S. Department of State	S-LMAQM-16-GR-1084		19.345	1049-0002-0001	934,945	934,946	-	934,946	-
U.S. Department of State	SLMAQM-20-CA-2122-WHA-Mexico		19.345	1049-0009-0001	497,006	496,870	136	497,006	-
U.S. Department of State	S-LMAQM-19-CA-2062-NEA		19.345	1052-0010-0001	789,779	789,779	-	789,779	-
U.S. Department of State	S-LMAQM-18-CA-2011 NK		19.345	1058-0009-0001	500,000	450,114	-	450,114	-
U.S. Department of State	SLMAQM-19-CA-2062 KR		19.345	1058-0012-0001	1,100,000	348,462	522,725	871,187	80,500
U.S. Department of State	S-LMAQM-15-GR-1193		19.345	1068-0001-0001	3,923,646	3,815,704	-	3,815,704	-
U.S. Department of State	SLMAQM-19-GR-2250		19.345	1068-0009-0001	938,270	937,861	-	937,861	-
U.S. Department of State	S-LMAQM-19-CA-2062 - EUR		19.345	1068-0011-0001	674,734	674,734	-	674,734	-
U.S. Department of State	DRL S-LMAQM-19-CA-2062		19.345	1073-0008-0001	900,942	900,942	-	900,942	-
U.S. Department of State	S-LMAQM-13-GR-1115		19.345	1074-0004-0001	1,742,000	1,720,854	-	1,720,854	-
U.S. Department of State	S-LMAQM-18-GR-2306		19.345	1074-0007-0001	1,000,000	986,832	-	986,832	-
U.S. Department of State	S-LMAQM-20-CA-2122 Syria		19.345	1074-0016-0001	1,233,137	1,158,554	74,583	1,233,137	-
U.S. Department of State	S-LMAQM-16-GR-1149		19.345	1075-0003-0001	890,355	896,634	-	896,634	-
U.S. Department of State	S-LMAQM-18-CA-2011f		19.345	1076-0006-0001	500,000	487,400	-	487,400	-
U.S. Department of State	S-LMAQM-19-CA-2062 TH		19.345	1076-0012-0001	997,936	997,936	-	997,936	-
U.S. Department of State	S-LMAQM-18-CA-2011 TR		19.345	1078-0005-0001	250,000	260,850	-	260,850	-
U.S. Department of State	S-LMAQM-19-CA-2062 TR		19.345	1078-0012-0001	1,350,000	768,902	414,925	1,183,827	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062 UG		19.345	1079-0014-0001	982,503	982,503	-	982,503	-
U.S. Department of State	S-LMAQM-18-CA-2011 VE		19.345	1080-0011-0001	2,467,093	2,456,824	-	2,456,824	-
U.S. Department of State	S-LMAQM-21-GR-3236VENDR		19.345	1080-0020-0001	3,981,481	634,094	1,101,835	1,735,929	-
U.S. Department of State	S-LMAQM-21-GR-3294VENDR.6		19.345	1080-0021-0001	1,481,481	396,677	537,248	933,925	120,613
U.S. Department of State	S-LMAQM-19-CA-2062 ZW		19.345	1084-0015-0001	1,980,000	825,202	848,418	1,673,620	100,400
U.S. Department of State	S-LMAQM-20-CA-2432		19.345	1085-0010-0001	1,750,000	1,201,540	247,402	1,448,942	37,464
U.S. Department of State	PAIRS S-LMAQM-18-CA-2011 - IHR Gender		19.345	1086-0015-0001	1,000,000	982,732	-	982,732	-
U.S. Department of State	S-LMAQM-19-CA-2062-IHR-Gender		19.345	1086-0021-0001	489,771	345,075	144,696	489,771	16,500
U.S. Department of State	S-LMAQM-19-CA-2062 - IHR Gender WHA		19.345	1086-0023-0001	1,680,000	558,098	981,574	1,539,672	-
U.S. Department of State	S-LMAQM-20-CA-2122 WDN		19.345	1086-0024-0001	494,090	203,303	290,787	494,090	47,926
U.S. Department of State	S-LMAQM-18-CA-2011		19.345	1100-0001-0001	677,500	412,174	34,309	446,483	-
U.S. Department of State	S-LMAQM-18-CA-2011 EDGE		19.345	1100-0002-0001	1,000,000	884,890	101,715	986,605	-
U.S. Department of State	S-LMAQM-19-CA-2062		19.345	1100-0003-0001	444,737	353,222	24,982	378,204	-
U.S. Department of State	S-LMAQM-19-CA-2062 M&E		19.345	1100-0004-0001	229,188	229,188	-	229,188	-
					47,290,896	36,721,627	5,968,473	42,690,100	588,218

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance		Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
			Listing Number	Project Code					
U.S. Department of State	S-LMAQM-18-CA-2011 Center		19.345	1100-0005-0001	\$ 750,000	\$ 622,558	\$ -	\$ 622,558	\$ -
U.S. Department of State	S-LMAQM-20-CA-2122		19.345	1100-0006-0001	922,325	206,301	144,679	350,980	-
U.S. Department of State	S-LMAQM-20-CA-2122 Center		19.345	1100-0007-0001	795,197	428,338	333,829	762,167	-
U.S. Department of State	S-LMAQM-21-CA-3188		19.345	1100-0008-0001	906,778	102,084	150,254	252,338	-
U.S. Department of State	SLMAQM-20-CA-2122-WHA-Guyana		19.345	1101-0008-0001	820,000	678,717	163,430	842,147	-
U.S. Department of State	S-LMAQM-20-CA-2122 AM		19.345	1102-0003-0001	532,749	531,479	1,270	532,749	-
U.S. Department of State	PAIRS S-LMAQM-19-CA-2062 Ethiopia		19.345	1109-0004-0001	987,330	987,330	-	987,330	-
U.S. Department of State	S-LMAQM-18-CA-2011 SA		19.345	1110-0001-0001	500,000	445,244	-	445,244	-
U.S. Department of State	S-LMAQM-18-CA-2011 SD		19.345	1111-0001-0001	750,000	744,574	-	744,574	-
U.S. Department of State	S-LMAQM-18-CA-2011 UZ		19.345	1112-0001-0001	250,000	135,297	-	135,297	-
U.S. Department of State	S-LMAQM-19-CA-2062 Uz		19.345	1112-0002-0001	459,121	90,424	368,311	458,735	57,483
U.S. Department of State	S-LMAQM-20-CA-2122 N.MK		19.345	1120-0004-0001	1,200,000	536,240	363,115	899,355	-
U.S. Department of State	SLMAQM-20-CA-2122 BJ		19.345	1128-0003-0001	594,485	594,570	(85)	594,485	-
U.S. Department of State	DOS S-LMAQM-20-GR-2130		19.345	1130-0001-0001	740,740	531,804	262,581	794,385	75,000
U.S. Department of State	SLMAQM-20-CA-2122		19.345	1136-0001-0001	1,400,000	545,351	444,199	989,550	-
U.S. Department of State	S-LMAQM-17-GR-1109		19.345	1043-0003-0001	980,000	923,537	-	923,537	-
U.S. Department of State	SLMAQM 20-CA-2122 Hu		19.345	1141-0001-0001	1,000,000	278,657	494,714	773,371	-
U.S. Department of State	SLMAQM 20-CA-2122 SD		19.345	1111-0011-0001	1,500,000	240,216	460,457	700,673	-
U.S. Department of State	SLMAQM 20-CA-2122 UG		19.345	1079-0016-0001	652,459	469,076	183,383	652,459	41,333
U.S. Department of State	SLMAQM 20-CA-2122 WDN		19.345	1086-0026-0001	1,200,000	385,147	668,171	1,053,318	85,516
U.S. Department of State	SLMAQM-19-CA-2062 EC		19.345	1022-0018-0001	554,469	51,924	452,688	504,612	12,000
U.S. Department of State	S-LMAQM-19-CA-2062 EUR		19.345	1026-0026-0001	640,241	30,179	597,519	627,698	133,231
U.S. Department of State	SLMAQM-19-GR-2250-RUS-DR.4		19.345	1068-0009-0002	1,876,540	726,027	1,097,060	1,823,087	617,464
U.S. Department of State	SLMAQM-20-CA-2122 CTR		19.345	1100-0009-0001	300,000	41,562	163,532	205,094	-
U.S. Department of State	S-LMAQM-20-CA-2122 GULF		19.345	1048-0017-0001	800,000	79,582	218,056	297,638	89,261
U.S. Department of State	S-LMAQM-20-CA-2122 MY		19.345	1045-0016-0001	1,000,000	377,199	481,426	858,625	122,481
U.S. Department of State	SLMAQM-20-CA-2122-BO		19.345	1009-0018-0001	495,952	280,596	215,355	495,951	80,000
U.S. Department of State	S-LMAQM-21-CA-3188 ANGL		19.345	1143-0001-0001	1,500,000	828,148	607,345	1,435,493	121,848
U.S. Department of State	S-LMAQM-21-CA-3188 Ca		19.345	1012-0010-0001	1,250,000	94,828	534,406	629,234	184,500
U.S. Department of State	S-LMAQM-21-CA-3188 DRC		19.345	1019-0014-0001	1,000,000	193,367	465,754	659,121	54,400
U.S. Department of State	S-LMAQM-21-CA-3188 GE		19.345	1029-0011-0001	1,000,000	15,515	520,603	536,118	-
U.S. Department of State	S-LMAQM-21-CA-3188 Ku		19.345	1140-0001-0001	750,000	124,406	248,508	372,914	-
U.S. Department of State	S-LMAQM-21-CA-3188 Peru		19.345	1115-0007-0001	700,000	53,878	485,593	539,471	109,000
U.S. Department of State	S-LMAQM-21-CA-3188 TD		19.345	1132-0003-0001	1,300,000	3,257	506,199	509,456	122,750
U.S. Department of State	S-LMAQM-21-CA-3188 TH		19.345	1076-0015-0001	1,000,000	111,859	589,433	701,292	181,500
U.S. Department of State	S-LMAQM-21-GR-3276LBNDR		19.345	1085-0011-0001	1,234,567	57,091	494,483	551,574	110,993
U.S. Department of State	S-LMAQM-21-GR-3350SX1DR		19.345	1122-0004-0001	493,827	156,251	235,552	391,803	61,845
U.S. Department of State	S-LMAQM-21-CA-3188 BLR		19.345	1008-0009-0001	500,000	-	186,286	186,286	-
U.S. Department of State	S-LMAQM-21-CA-3188 BUR		19.345	1011-0026-0001	750,000	-	419,319	419,319	58,000
U.S. Department of State	S-LMAQM-21-CA-3188 GMB		19.345	1027-0017-0001	750,000	-	310,944	310,944	65,000
U.S. Department of State	S-LMAQM-21-CA-3188 IDN		19.345	1034-0014-0001	750,000	-	288,113	288,113	78,000
U.S. Department of State	S-AQMIP-22-GR-0305		19.345	1036-0036-0001	1,750,000	-	1,038,756	1,038,756	-
U.S. Department of State	SAQMIP23GR0224IRQDR.3		19.345	1036-0037-0001	2,000,000	-	122	122	-
U.S. Department of State	S-LMAQM-21-CA-3188 SYRIA		19.345	1074-0020-0001	1,300,000	-	28,641	28,641	-
U.S. Department of State	S-LMAQM-20-CA-2432-LBN-DR.4		19.345	1085-0010-0002	740,740	-	359,128	359,128	166,186
U.S. Department of State	S-AQMIP-22-CA-0259		19.345	1100-0010-0001	887,396	-	119,288	119,288	-
U.S. Department of State	S-LMAQM-21-CA-3188 GLOB		19.345	1100-0011-0001	900,000	-	247,450	247,450	-
U.S. Department of State	S-LMAQM-21-CA-3188 Global		19.345	1100-0012-0001	650,000	-	78,224	78,224	-
U.S. Department of State	SAQMIP22GR0105MDVDR.4		19.345	1106-0007-0001	493,827	-	358,426	358,426	5,239
U.S. Department of State	S-LMAQM-21-CA-3188 ETH		19.345	1109-0007-0001	1,000,000	-	346,907	346,907	15,000
U.S. Department of State	S-LMAQM-20-CA-2122 MNE		19.345	1116-0004-0001	1,000,000	-	311,899	311,899	-
U.S. Department of State	S-LMAQM-21-CA-3188 HKG		19.345	1129-0002-0001	1,000,000	-	405,060	405,060	92,000
U.S. Department of State	DOS S-LMAQM-20-GR-2130-CMR-DR.4		19.345	1130-0001-0002	740,740	-	11,341	11,341	-
U.S. Department of State	S-LMAQM-20-CA-2122 PCI		19.345	1147-0001-0001	1,750,000	-	417,303	417,303	-
U.S. Department of State	SAQMIP23CA0162TX9PO.1		19.345	1152-0001-0001	1,000,000	-	3,998	3,998	-
19.345 total direct awards					50,799,483	12,702,613	16,883,025	29,585,638	2,740,030
					127,930,853	76,691,581	24,229,836	100,921,417	3,624,078

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
Passed through:									
America Bar Association		ABA 14286	19.345	1077-0008-0001	\$ 493,827	\$ 447,757	\$ -	\$ 447,757	\$ -
Passed through:									
National Democratic Institute (NDI)									
National Democratic Institute		21-20204-NCS.A-1969	19.345	1115-0005-0001	250,000	210,815	-	210,815	-
National Democratic Institute		FFF 16-16204.NCS.K-1430	19.345	1009-0010-0001	1,246,231	1,131,791	-	1,131,791	-
National Democratic Institute		Cambodia16NDI4111	19.345	1012-0003-0001	193,927	193,927	-	193,927	-
National Democratic Institute		16-16204-NCS.O-1430	19.345	1024-0001-0001	1,197,500	1,174,974	-	1,174,974	-
National Democratic Institute		16-16204-NCS.O.01430	19.345	1027-0001-0001	474,253	474,251	-	474,251	-
National Democratic Institute		16-16204-NCS.S-1430	19.345	1045-0014-0001	229,000	220,103	-	220,103	-
National Democratic Institute		16-16204-NCS.B-1430a	19.345	1049-0005-0001	250,000	234,661	-	234,661	-
National Democratic Institute		16-16204-NCS.H-1430	19.345	1051-0014-0001	300,000	253,730	-	253,730	-
National Democratic Institute		16-16204-NCS.G-1430	19.345	1076-0007-0001	500,000	491,913	-	491,913	-
National Democratic Institute		FFF 16-16204-NCS.L-1430	19.345	1078-0007-0001	396,000	363,131	-	363,131	-
National Democratic Institute		FFF16-16204-NCS.J-1430	19.345	1079-0012-0001	250,000	231,558	-	231,558	-
National Democratic Institute		16-16204-NCS.B-1430	19.345	1080-0001-0001	195,292	195,288	-	195,288	-
National Democratic Institute		NDI 16-16204-NCS.N-1430	19.345	1084-0011-0001	250,000	241,437	-	241,437	-
National Democratic Institute		FFF 16-16204-NCS.I-1430	19.345	1091-0003-0001	90,000	87,900	-	87,900	-
National Democratic Institute		FFF 16-16204-NCS.O-1430	19.345	1101-0004-0001	580,367	560,933	-	560,933	-
National Democratic Institute		FFF 16-16204-NCS.Q-1430 GY	19.345	1101-0006-0001	89,186	72,674	-	72,674	-
National Democratic Institute		FFF 16-16204-NCS.M-1430	19.345	1111-0008-0001	250,000	246,470	-	246,470	-
National Democratic Institute		16-16204-NCS.P-1430	19.345	1125-0001-0001	350,000	338,952	-	338,952	-
National Democratic Institute		16-16204-NCS.R-1430	19.345	1128-0001-0001	400,000	390,379	-	390,379	-
National Democratic Institute		FFF 21-20204-NCS.B-1969	19.345	1076-0014-0001	175,000	154,853	(306)	154,547	-
National Democratic Institute		FFF 21-20204-NCS.C-1970	19.345	1051-0022-0001	350,000	302,665	2,859	305,524	-
National Democratic Institute		FFF 21-20204-NCS.D-1969	19.345	1132-0002-0001	175,000	134,540	13,517	148,057	-
National Democratic Institute		FFF 21-20204-NCS.E-1969.	19.345	1080-0022-0001	300,000	284,327	-	284,327	-
National Democratic Institute		FFF 21-20204-NCS.F-1969	19.345	1145-0001-0001	350,000	58,890	289,510	348,400	81,729
National Democratic Institute		FFF 21-20204-NCS.G-1969	19.345	1045-0017-0001	275,000	-	217,123	217,123	62,580
National Democratic Institute		FFF 21-20204-NCS.H-1969	19.345	1051-0023-0001	350,000	-	272,657	272,657	40,500
National Democratic Institute		FFF 21-20204-NCS.I-1969	19.345	1076-0017-0001	350,000	-	343,658	343,658	120,000
NDI grants total					9,816,756	8,050,162	1,139,018	9,189,180	304,809
Direct award:									
National Endowment for Democracy (NED)									
NED	NED2019-0010DD		19.345	1002-0014-0001	250,000	210,099	-	210,099	-
NED	NED2019-0010B		19.345	1003-0009-0001	600,000	579,376	-	579,376	-
NED	NED2019-0010P		19.345	1003-0013-0001	400,000	384,153	-	384,153	-
NED	NED2019-0010Z		19.345	1003-0014-0001	250,000	7,572	-	7,572	-
NED	NED2019-0010MM		19.345	1003-0018-0001	300,000	198,332	66,892	265,224	-
NED	NED2019-0010X		19.345	1004-0003-0001	300,000	292,872	-	292,872	-
NED	NED2019-0010I		19.345	1005-0006-0001	500,000	547,211	-	547,211	-
NED	NED2019-0010Q		19.345	1011-0019-0001	400,000	360,027	-	360,027	-
NED	NED2019-0010EE		19.345	1016-0005-0001	600,000	616,465	-	616,465	-
NED	NED2019-0010LL		19.345	1021-0007-0001	750,000	569,532	182,472	752,004	-
NED	NED2019-0010FF		19.345	1022-0012-0001	200,000	201,122	-	201,122	-
					4,550,000	3,966,761	249,364	4,216,125	-

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Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2019-0010CC		19.345	1025-0009-0001	\$ 260,637	\$ 156,961	\$ -	\$ 156,961	\$ -
NED	NED2019-0010N		19.345	1026-0017-0001	300,000	296,833	(476)	296,357	-
NED	NED2019-0010S		19.345	1026-0019-0001	800,000	784,826	-	784,826	-
NED	NED2019-0010A		19.345	1027-0008-0001	200,000	162,229	-	162,229	-
NED	NED2019-0010II		19.345	1028-0004-0001	500,000	424,848	-	424,848	-
NED	NED2019-0010U		19.345	1031-0009-0001	500,000	487,134	-	487,134	-
NED	NED2019-0010GG		19.345	1032-0006-0001	400,000	424,893	-	424,893	-
NED	NED2019-0010F		19.345	1035-0009-0001	400,000	322,857	66,579	389,436	28,986
NED	NED2019-0010O		19.345	1036-0031-0001	700,000	680,514	-	680,514	-
NED	NED2019-0010G		19.345	1039-0011-0001	650,000	632,136	-	632,136	-
NED	NED2019-0010R		19.345	1040-0010-0001	200,000	181,836	-	181,836	-
NED	NED2019-0010BB		19.345	1045-0012-0001	400,000	380,222	-	380,222	-
NED	NED2019-0010CF1		19.345	1050-0008-0001	250,000	148,302	-	148,302	-
NED	NED2019-0010HH		19.345	1052-0008-0001	600,000	588,105	-	588,105	-
NED	NED2019-0010PM		19.345	1053-0005-0001	130,613	132,267	-	132,267	-
NED	NED2019-0010JJ		19.345	1053-0012-0001	200,000	196,594	-	196,594	-
NED	NED2019-0010PD		19.345	1054-0028-0001	16,000	239,662	-	239,662	-
NED	NED2019-0010J		19.345	1058-0010-0001	300,000	294,231	-	294,231	-
NED	NED2019-0010V		19.345	1059-0008-0001	200,000	191,491	-	191,491	-
NED	NED2019-0010C		19.345	1060-0004-0001	400,000	416,727	-	416,727	-
NED	NED2019-0010K		19.345	1068-0007-0001	250,000	244,630	-	244,630	-
NED	NED2019-0010AA		19.345	1072-0005-0001	150,000	136,521	-	136,521	-
NED	NED2019-0010D		19.345	1073-0005-0001	400,000	400,592	-	400,592	-
NED	NED2019-0010W		19.345	1078-0009-0001	500,000	480,170	-	480,170	-
NED	NED2019-0010CF2		19.345	1080-0013-0001	350,000	328,332	-	328,332	-
NED	NED2019-0010M		19.345	1082-0003-0001	650,000	679,230	-	679,230	-
NED	NED2019-0010E		19.345	1085-0004-0001	600,000	576,417	-	576,417	-
NED	NED2019-0010KK		19.345	1086-0016-0001	1,000,000	968,528	-	968,528	-
NED	NED2019-0010Y		19.345	1089-0005-0001	200,000	167,231	-	167,231	-
NED	NED2019-0010SF1		19.345	1092-0003-0001	1,000,000	967,237	-	967,237	-
NED	NED2019-0010T		19.345	1105-0003-0001	230,000	256,959	-	256,959	-
NED	NED2019-0010H		19.345	1110-0002-0001	400,000	385,104	-	385,104	-
NED	NED2019-0010L		19.345	1120-0001-0001	500,000	480,027	-	480,027	-
NED	NED2020-0010R		19.345	1003-0016-0001	600,000	583,319	10	583,329	-
NED	NED2020-0010X		19.345	1007-0005-0001	500,000	496,506	(814)	495,692	-
NED	NED2020-0010H		19.345	1009-0014-0001	300,000	322,871	-	322,871	-
NED	NED2020-0010OO		19.345	1016-0007-0001	800,000	759,676	29,766	789,442	-
NED	NED2020-0010Y		19.345	1024-0005-0001	800,000	721,816	-	721,816	-
NED	NED2020-0010W		19.345	1026-0023-0001	1,200,000	1,245,603	1,773	1,247,376	-
NED	NED2020-0010Z		19.345	1031-0010-0001	800,000	684,427	-	684,427	-
					18,637,250	18,027,864	96,838	18,124,702	28,986

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Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2020-0010PP		19.345	1032-0007-0001	\$ 200,000	\$ 200,663	\$ (809)	\$ 199,854	\$ -
NED	NED2020-0010S		19.345	1034-0011-0001	700,000	665,549	-	665,549	-
NED	NED2020-0010SS		19.345	1036-0034-0001	450,000	407,030	-	407,030	-
NED	NED2020-0010J		19.345	1039-0013-0001	515,000	493,161	-	493,161	-
NED	NED2020-0010U		19.345	1040-0012-0001	250,000	236,741	-	236,741	-
NED	NED2020-0010QQ		19.345	1041-0028-0001	500,000	373,661	122,725	496,386	-
NED	NED2020-0010EEE		19.345	1041-0030-0001	200,000	150,092	47,181	197,273	(8,093)
NED	NED2020-0010UU		19.345	1048-0013-0001	200,000	197,329	-	197,329	-
NED	NED2020-0010F		19.345	1050-0009-0001	200,000	179,593	-	179,593	-
NED	NED2020-0010B		19.345	1051-0021-0001	350,000	317,415	-	317,415	-
NED	NED2020-0010TT		19.345	1052-0011-0001	600,000	609,740	-	609,740	-
NED	NED2020-0010I		19.345	1053-0015-0001	200,000	184,450	-	184,450	-
NED	NED2020-0010PC		19.345	1053-0016-0001	1,369,632	248,668	-	248,668	-
NED	NED2020-0010PE		19.345	1053-0017-0001	93,368	61,775	-	61,775	-
NED	NED2020-0010GG		19.345	1053-0019-0001	850,000	829,231	573	829,804	-
NED	NED2020-0010FF		19.345	1053-0020-0001	65,000	61,806	-	61,806	-
NED	NED2020-0010SF4		19.345	1053-0021-0001	1,000,000	441,882	539,587	981,469	-
NED	NED2020-0010CF2		19.345	1053-0022-0001	1,620,000	1,590,803	-	1,590,803	-
NED	NED2020-0010XX		19.345	1053-0023-0001	300,000	279,386	-	279,386	-
NED	NED2020-0010WW		19.345	1053-0024-0001	400,000	398,670	-	398,670	-
NED	NED2020-0010YY		19.345	1053-0025-0001	400,000	367,616	-	367,616	-
NED	NED2020-0010SF2		19.345	1053-0026-0001	100,000	97,409	-	97,409	-
NED	NED2020-0010SF3		19.345	1053-0027-0001	500,000	446,577	(56)	446,521	-
NED	NED2020-0010FFF		19.345	1053-0035-0001	300,000	289,083	33,856	322,939	-
NED	NED2020-0010HHH		19.345	1053-0047-0001	600,000	-	341,471	341,471	-
NED	NED2020-0010PD		19.345	1054-0032-0001	135,000	43,543	-	43,543	-
NED	NED2020-0010AAA		19.345	1055-0002-0001	350,000	122,231	200,448	322,679	59,538
NED	NED2020-0010Q		19.345	1057-0010-0001	500,000	494,678	-	494,678	-
NED	NED2020-0010T		19.345	1058-0011-0001	300,000	283,617	-	283,617	-
NED	NED2020-0010AA		19.345	1059-0011-0001	200,000	256,723	-	256,723	-
NED	NED2020-0010II		19.345	1060-0005-0001	550,000	524,421	1,667	526,088	-
NED	NED2020-0010E		19.345	1068-0010-0001	800,000	744,709	-	744,709	-
NED	NED2020-0010HH		19.345	1071-0005-0001	500,000	473,055	-	473,055	-
NED	NED2020-0010VV		19.345	1074-0015-0001	450,000	342,956	-	342,956	-
NED	NED2020-0010D		19.345	1076-0011-0001	250,000	238,836	-	238,836	-
NED	NED2020-0010DD		19.345	1077-0026-0001	500,000	450,096	-	450,096	-
NED	NED2020-0010EE		19.345	1078-0011-0001	700,000	660,382	-	660,382	-
NED	NED2020-0010K		19.345	1079-0013-0001	400,000	382,818	-	382,818	-
NED	NED2020-0010BB		19.345	1080-0017-0001	200,000	186,737	-	186,737	-
NED	NED2020-0010V		19.345	1082-0004-0001	600,000	534,553	-	534,553	-
NED	NED2020-0010L		19.345	1084-0014-0001	350,000	331,913	-	331,913	-
					18,748,000	15,199,598	1,286,643	16,486,241	51,445

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Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2020-0010CC		19.345	1085-0008-0001	\$ 700,000	\$ 671,539	\$ -	\$ 671,539	\$ -
NED	NED2020-0010ZZ		19.345	1086-0022-0001	800,000	798,420	(12)	798,408	-
NED	NED2020-0010III		19.345	1086-0028-0001	75,000	-	85,245	85,245	-
NED	NED2020-0010C		19.345	1088-1026-0001	450,000	438,114	-	438,114	-
NED	NED2020-0010P		19.345	1089-0006-0001	200,000	184,214	-	184,214	-
NED	NED2020-0010SF1		19.345	1092-0004-0001	1,700,000	1,683,193	1,721	1,684,914	-
NED	NED2020-0010CCC		19.345	1098-0002-0001	200,000	195,075	9,559	204,634	-
NED	NED2020-0010RR		19.345	1104-0004-0001	400,000	410,951	(9,295)	401,656	113,543
NED	NED2020-0010NN		19.345	1105-0004-0001	300,000	250,492	-	250,492	-
NED	NED2020-0010A		19.345	1106-0005-0001	450,000	410,303	-	410,303	-
NED	NED2020-0010JJ		19.345	1107-0005-0001	700,000	674,322	(2,406)	671,916	-
NED	NED2020-0010GGG		19.345	1107-0007-0001	100,000	-	83,979	83,979	-
NED	NED2020-0010M		19.345	1110-0003-0001	700,000	684,529	-	684,529	-
NED	NED2020-0010DDD		19.345	1115-0006-0001	250,000	195,749	41,732	237,481	11,926
NED	NED2020-0010G		19.345	1120-0002-0001	600,000	583,393	-	583,393	-
NED	NED2020-0010O		19.345	1122-0002-0001	400,000	375,528	-	375,528	-
NED	NED2020-0010N		19.345	1127-0001-0001	700,000	715,495	(9,889)	705,606	-
NED	NED2020-0010CF1		19.345	1129-0001-0001	250,000	232,654	(48)	232,606	-
NED	NED2020-0010KK		19.345	1133-0001-0001	400,000	330,200	101,237	431,437	-
NED	NED2020-0010LL		19.345	1133-0002-0001	500,000	508,769	205	508,974	-
NED	NED2020-0010MM		19.345	1133-0003-0001	500,000	528,306	425	528,731	-
NED	NED2020-0010BBB		19.345	1133-0005-0001	100,000	115,295	(1,574)	113,721	-
NED	NED2021-0003JJ		19.345	1003-0019-0001	500,000	257,344	225,374	482,718	-
NED	NED2021-0003A		19.345	1005-0008-0001	900,000	736,201	105,052	841,253	19,800
NED	NED2021-0003BB		19.345	1007-0006-0001	500,000	486,722	(1,389)	485,333	-
NED	NED2021-0003H		19.345	1015-0028-0001	600,000	351,978	241,217	593,195	37,746
NED	NED2021-0003OO		19.345	1016-0008-0001	750,000	146,192	549,680	695,872	62,408
NED	NED2021-0003HH		19.345	1019-0013-0001	500,000	300,063	191,737	491,800	76,154
NED	NED2021-0003N		19.345	1022-0016-0001	350,000	318,145	-	318,145	-
NED	NED2021-0003PP		19.345	1024-0007-0001	400,000	266,660	121,880	388,540	-
NED	NED2021-0003AAA		19.345	1024-0008-0001	300,000	-	136,669	136,669	-
NED	NED2021-0003YY		19.345	1028-0005-0001	450,000	368,088	70,087	438,175	32,300
NED	NED2021-0003C		19.345	1029-0010-0001	500,000	480,750	-	480,750	-
NED	NED2021-0003QQ		19.345	1031-0011-0001	400,000	228,972	172,731	401,703	-
NED	NED2021-0003RR		19.345	1032-0008-0001	450,000	289,921	149,817	439,738	24,717
NED	NED2021-0003X		19.345	1034-0012-0001	700,000	669,613	16,878	686,491	-
NED	NED2021-0003S		19.345	1039-0015-0001	750,000	686,636	61,944	748,580	-
NED	NED2021-0003Z		19.345	1040-0014-0001	250,000	224,109	-	224,109	-
NED	NED2021-0003EE		19.345	1041-0029-0001	400,000	267,330	129,698	397,028	-
NED	NED2021-0003SS		19.345	1041-0031-0001	500,000	484,657	42,983	527,640	-
					19,675,000	16,549,922	2,515,237	19,065,159	378,594

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Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2021-0003I		19.345	1045-0015-0001	\$ 400,000	\$ 397,265	\$ 2,428	\$ 399,693	\$ -
NED	NED2021-0003O		19.345	1048-0015-0001	363,000	344,346	345	344,691	5,987
NED	NED2021-0003WW		19.345	1048-0016-0001	200,000	223,073	1,477	224,550	-
NED	NED2021-0003AA		19.345	1050-0010-0001	250,000	235,062	-	235,062	-
NED	NED2021-0003CF1		19.345	1050-0011-0001	250,000	100,059	146,511	246,570	-
NED	NED2021-0003VV		19.345	1052-0012-0001	600,000	370,661	151,671	522,332	-
NED	NED2021-0003PC		19.345	1053-0028-0001	250,000	184,483	-	184,483	-
NED	NED2021-0003PD		19.345	1053-0029-0001	179,000	57,960	-	57,960	-
NED	NED2021-0003PE		19.345	1053-0030-0001	100,000	119,913	-	119,913	-
NED	NED2021-0003P		19.345	1053-0031-0001	700,000	426,789	267,832	694,621	64,140
NED	NED2021-0003Q		19.345	1053-0032-0001	750,000	391,406	351,503	742,909	61,500
NED	NED2021-0003SF1		19.345	1053-0033-0001	1,400,000	821,016	586,690	1,407,706	165,050
NED	NED2021-0003GG		19.345	1053-0034-0001	400,000	393,747	17,968	411,715	-
NED	NED2021-0003SF2		19.345	1053-0036-0001	1,150,000	322,151	846,865	1,169,016	72,700
NED	NED2021-0003SF3		19.345	1053-0037-0001	750,000	353,819	387,340	741,159	119,617
NED	NED2021-0003BBB		19.345	1053-0050-0001	250,000	-	61,516	61,516	-
NED	NED2021-0003U		19.345	1057-0011-0001	500,000	491,336	-	491,336	-
NED	NED2021-0003Y		19.345	1058-0013-0001	400,000	388,178	-	388,178	-
NED	NED2021-0003DD		19.345	1059-0012-0001	400,000	330,480	18,368	348,848	-
NED	NED2021-0003L		19.345	1068-0012-0001	900,000	813,607	70,169	883,776	23,500
NED	NED2021-0003II		19.345	1071-0006-0001	400,000	239,310	154,268	393,578	-
NED	NED2021-0003XX		19.345	1074-0018-0001	500,000	169,986	321,065	491,051	150,864
NED	NED2021-0003B		19.345	1076-0013-0001	250,000	237,757	(215)	237,542	-
NED	NED2021-0003FF		19.345	1078-0013-0001	700,000	670,887	3,611	674,498	-
NED	NED2021-0003F		19.345	1080-0018-0001	300,000	290,103	-	290,103	-
NED	NED2021-0003CC		19.345	1082-0005-0001	600,000	553,192	1,563	554,755	-
NED	NED2021-0003W		19.345	1084-0016-0001	400,000	367,598	1,893	369,491	-
NED	NED2021-0003UU		19.345	1085-0012-0001	470,000	299,373	152,135	451,508	92,776
NED	NED2021-0003ZZ		19.345	1086-0025-0001	800,000	703,526	26,043	729,569	-
NED	NED2021-0003J		19.345	1088-0029-0001	700,000	654,740	-	654,740	-
NED	NED2021-0003E		19.345	1101-0007-0001	275,000	274,336	-	274,336	-
NED	NED2021-0003CF2		19.345	1104-0005-0001	307,377	218,410	31,898	250,308	-
NED	NED2021-0003TT		19.345	1104-0006-0001	600,000	4,652	165,972	170,624	-
NED	NED2021-0003V		19.345	1110-0004-0001	700,000	278,408	396,842	675,250	-
NED	NED2021-0003M		19.345	1116-0002-0001	500,000	481,107	668	481,775	-
NED	NED2021-0003KK		19.345	1119-0003-0001	330,000	313,885	4,803	318,688	-
NED	NED2021-0003D		19.345	1120-0003-0001	600,000	629,944	(9,957)	619,987	-
NED	NED2021-0003G		19.345	1122-0003-0001	400,000	351,666	23,620	375,286	-
NED	NED2021-0003T		19.345	1124-0002-0001	350,000	179,219	170,529	349,748	17,000
NED	NED2021-0003LL		19.345	1127-0002-0001	600,000	527,917	71,150	599,067	8,912
NED	NED2021-0003R		19.345	1133-0004-0001	700,000	764,630	3,066	767,696	-
					20,674,377	14,975,997	4,429,637	19,405,634	782,046

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Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2021-0003MM		19.345	1133-0006-0001	\$ 640,000	\$ 659,830	\$ 4,463	\$ 664,293	\$ -
NED	NED2021-0003NN		19.345	1133-0007-0001	500,000	384,696	126,393	511,089	-
NED	NED2021-0003K		19.345	1135-0001-0001	250,000	270,357	-	270,357	-
NED	NED2022-3M		19.345	1002-0020-0001	300,000	211,702	83,242	294,944	-
NED	NED2022-3NN		19.345	1003-0020-0001	700,000	-	345,682	345,682	-
NED	NED2022-3RR		19.345	1005-0010-0001	400,000	-	380,524	380,524	19,734
NED	NED2022-3WW		19.345	1009-0019-0001	250,000	-	198,276	198,276	59,476
NED	NED2022-3A		19.345	1011-0025-0001	300,000	75,716	219,218	294,934	31,946
NED	NED2022-3PP		19.345	1012-0011-0001	150,000	-	52,228	52,228	20,000
NED	NED2022-3QQ		19.345	1015-0029-0001	800,000	-	509,501	509,501	81,500
NED	NED2022-3P		19.345	1022-0019-0001	200,000	43,494	159,264	202,758	(5,000)
NED	NED2022-3N		19.345	1025-0012-0001	250,000	118,241	138,002	256,243	-
NED	NED2022-3CF3		19.345	1025-0013-0001	200,000	54	182,919	182,973	-
NED	NED2022-3BB		19.345	1026-0024-0001	625,000	208,966	407,849	616,815	-
NED	NED2022-3CC		19.345	1026-0025-0001	100,000	29,548	71,963	101,511	-
NED	NED2022-3FFF		19.345	1028-0006-0001	475,000	-	502,367	502,367	-
NED	NED2022-3YY		19.345	1031-0012-0001	450,000	-	402,910	402,910	-
NED	NED2022-3ZZ		19.345	1032-0009-0001	400,000	-	289,409	289,409	58,448
NED	NED2022-3T		19.345	1034-0013-0001	500,000	38,701	448,699	487,400	16,000
NED	NED2022-3KK		19.345	1039-0018-0001	500,000	-	487,661	487,661	55,013
NED	NED2022-3X		19.345	1040-0015-0001	250,000	39,338	206,636	245,974	-
NED	NED2022-3XX		19.345	1041-0032-0001	400,000	-	308,026	308,026	-
NED	NED2022-3AAA		19.345	1041-0033-0001	300,000	-	285,158	285,158	-
NED	NED2022-3LL		19.345	1046-0011-0001	500,000	-	214,003	214,003	-
NED	NED2022-3II		19.345	1048-0018-0001	300,000	18,911	254,015	272,926	35,501
NED	NED2022-3DDD		19.345	1048-0020-0001	200,000	85,110	114,504	199,614	-
NED	NED2022-3E		19.345	1049-0010-0001	750,000	322,439	426,126	748,565	-
NED	NED2022-3L		19.345	1050-0012-0001	400,000	27,059	351,610	378,669	-
NED	NED2022-3G		19.345	1052-0013-0001	400,000	156,592	256,250	412,842	27,000
NED	NED2022-3CCC		19.345	1052-0014-0001	500,000	-	474,855	474,855	-
NED	NED2022-3PD		19.345	1053-0039-0001	-	5,572	-	5,572	-
NED	NED2022-3PE		19.345	1053-0040-0001	350,000	133,350	212,510	345,860	-
NED	NED2022-3J		19.345	1053-0041-0001	500,000	193,621	286,731	480,352	-
NED	NED2022-3I		19.345	1053-0042-0001	6,000	119,468	99,081	218,549	-
NED	NED 2022-3Q		19.345	1053-0043-0001	244,000	-	199,931	199,931	-
NED	NED2022-3R		19.345	1053-0044-0001	150,000	32,002	124,821	156,823	-
NED	NED2022-3SF1		19.345	1053-0045-0001	750,000	44,521	445,003	489,524	-
NED	NED2022-3SF3		19.345	1053-0046-0001	1,000,000	-	491,550	491,550	-
NED	NED2022-3PC		19.345	1054-0033-0001	250,000	111,461	65,381	176,842	-
NED	NED2022-3PD		19.345	1054-0034-0001	-	178,908	89,267	268,175	-
NED	NED2022-3JJ		19.345	1054-0035-0001	650,000	28,739	459,811	488,550	64,250
					15,890,000	3,538,396	10,375,839	13,914,235	463,868

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NED	NED2022-3S		19.345	1057-0013-0001	\$ 1,000,000	\$ 96,347	\$ 901,014	\$ 997,361	\$ 150,000
NED	NED2022-3U		19.345	1058-0014-0001	400,000	61,204	360,999	422,203	-
NED	NED2022-3GG		19.345	1059-0014-0001	275,000	42,881	226,654	269,535	-
NED	NED2022-3W		19.345	1060-0006-0001	250,000	34,200	213,025	247,225	39,500
NED	NED2022-3Y		19.345	1068-0013-0001	700,000	141,548	543,750	685,298	219,911
NED	NED2022-3GGG		19.345	1068-0014-0001	200,000	-	101,630	101,630	-
NED	NED2022-3B		19.345	1076-0016-0001	250,000	158,313	89,250	247,563	-
NED	NED2022-3H		19.345	1077-0028-0001	600,000	192,512	412,487	604,999	-
NED	NED2022-3HH		19.345	1078-0014-0001	650,000	131,692	513,177	644,869	-
NED	NED2022-3OO		19.345	1079-0017-0001	500,000	-	510,411	510,411	45,000
NED	NED2022-3F		19.345	1080-0024-0001	175,000	163,269	378	163,647	-
NED	NED2022-3AA		19.345	1082-0006-0001	600,000	36,465	541,441	577,906	-
NED	NED2022-3EEE		19.345	1086-0027-0001	1,000,000	-	1,012,217	1,012,217	99,487
NED	NED2022-3V		19.345	1088-0030-0001	700,000	146,738	531,458	678,196	30,000
NED	NED2022-3SF2		19.345	1092-0005-0001	1,550,000	-	371,590	371,590	-
NED	NED2022-3FF		19.345	1098-0003-0001	500,000	6,633	476,782	483,415	-
NED	NED2022-3D		19.345	1101-0009-0001	275,000	164,637	141,350	305,987	-
NED	NED2022-3DD		19.345	1105-0005-0001	150,000	14,627	134,150	148,777	29,287
NED	NED2022-3SS		19.345	1107-0006-0001	350,000	-	223,974	223,974	13,977
NED	NED2022-3Z		19.345	1116-0003-0001	500,000	65,150	388,504	453,654	-
NED	NED2022-3TT		19.345	1119-0004-0001	670,000	-	692,180	692,180	-
NED	NED2022-3C		19.345	1120-0005-0001	500,000	235,652	251,082	486,734	-
NED	NED2022-3BBB		19.345	1122-0005-0001	360,000	-	289,745	289,745	-
NED	NED2022-3MM		19.345	1124-0003-0001	550,000	-	511,755	511,755	-
NED	NED2022-3UU		19.345	1127-0003-0001	600,000	-	551,795	551,795	-
NED	NED2022-3O		19.345	1133-0008-0001	1,175,000	453,299	706,004	1,159,303	-
NED	NED2022-3CF1		19.345	1133-0009-0001	400,000	12,678	381,749	394,427	-
NED	NED2022-3CF2		19.345	1133-0010-0001	400,000	33,859	358,567	392,426	-
NED	NED2022-3VV		19.345	1133-0011-0001	420,000	27,951	384,012	411,963	-
NED	NED2022-3K		19.345	1135-0003-0001	250,000	-	241,923	241,923	10,000
NED	NED2022-3EE		19.345	1144-0001-0001	175,000	42,992	130,446	173,438	44,400
NED	NED2023-3-003		19.345	1012-0012-0001	300,000	-	68,329	68,329	-
NED	NED2023-3-021		19.345	1021-0010-0001	400,000	-	195,980	195,980	-
NED	NED2023-3-037		19.345	1025-0014-0001	450,000	-	9,951	9,951	-
NED	NED2023-3-042		19.345	1026-0027-0001	620,000	-	215,034	215,034	-
NED	NED2023-3-077		19.345	1026-0028-0001	576,400	-	40,490	40,490	-
NED	NED2023-3-076		19.345	1026-0029-0001	100,000	-	8,657	8,657	-
NED	NED2023-3-020		19.345	1034-0015-0001	500,000	-	168,276	168,276	-
NED	NED2023-3-035		19.345	1040-0017-0001	250,000	-	89,502	89,502	-
NED	NED2023-3-025		19.345	1041-0034-0001	400,000	-	309,950	309,950	-
NED	NED2023-3-053		19.345	1041-0035-0001	250,000	-	35,990	35,990	-
					19,971,400	2,262,647	13,335,658	15,598,305	681,562

(Continued)

International Republican Institute

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
NED	NED2023-3-005		19.345	1045-0018-0001	\$ 400,000	\$ -	\$ 225,401	\$ 225,401	\$ -
NED	NED2023-3-027		19.345	1048-0021-0001	350,000	-	78,448	78,448	-
NED	NED2023-3-055		19.345	1048-0022-0001	330,000	-	14,042	14,042	-
NED	NED2023-3-013		19.345	1049-0011-0001	650,000	-	420,226	420,226	-
NED	NED2023-3-004		19.345	1051-0024-0001	600,000	-	261,731	261,731	-
NED	NED2023-3-029		19.345	1052-0016-0001	650,000	-	88,543	88,543	-
NED	NED2023-3-014		19.345	1053-0048-0001	850,000	-	329,121	329,121	4,494
NED	NED2023-3-017		19.345	1053-0049-0001	350,000	-	183,624	183,624	-
NED	NED2023-3-023		19.345	1053-0051-0001	470,000	-	47,867	47,867	-
NED	NED2023-3-028		19.345	1053-0052-0001	1,100,000	-	245,676	245,676	-
NED	NED2023-3-024		19.345	1053-0053-0001	725,000	-	100,308	100,308	-
NED	NED2023-3-064		19.345	1053-0054-0001	500,000	-	63,614	63,614	-
NED	NED2023-3-065		19.345	1053-0055-0001	200,000	-	8,238	8,238	-
NED	NED2023-3-015		19.345	1054-0036-0001	250,000	-	136,558	136,558	-
NED	NED2023-3-016		19.345	1054-0037-0001	4,200	-	84,362	84,362	-
NED	NED2023-3-049		19.345	1054-0038-0001	250,000	-	27,902	27,902	-
NED	NED2023-3-047		19.345	1054-0039-0001	550,000	-	41,528	41,528	-
NED	NED2023-3-009		19.345	1055-0003-0001	425,000	-	130,677	130,677	-
NED	NED2023-3-032		19.345	1057-0014-0001	950,000	-	211,309	211,309	-
NED	NED2023-3-034		19.345	1058-0015-0001	500,000	-	67,207	67,207	-
NED	NED2023-3-052		19.345	1059-0016-0001	375,000	-	51,497	51,497	-
NED	NED2023-3-036		19.345	1060-0007-0001	300,000	-	36,697	36,697	-
NED	NED2023-3-038		19.345	1068-0015-0001	700,000	-	103,223	103,223	30,000
NED	NED2023-3-002		19.345	1071-0007-0001	400,000	-	228,300	228,300	-
NED	NED2023-3-010		19.345	1076-0018-0001	250,000	-	162,868	162,868	-
NED	NED2023-3-056		19.345	1077-0029-0001	600,000	-	123,018	123,018	-
NED	NED2023-3-039		19.345	1078-0015-0001	500,000	-	139,273	139,273	-
NED	NED2023-3-011		19.345	1079-0018-0001	400,000	-	224,740	224,740	8,000
NED	NED2023-3-045		19.345	1082-0008-0001	600,000	-	47,916	47,916	-
NED	NED2023-3-019		19.345	1084-0017-0001	800,000	-	212,104	212,104	-
NED	NED2023-3-051		19.345	1098-0004-0001	500,000	-	42,789	42,789	-
NED	NED2023-3-012		19.345	1101-0010-0001	800,000	-	525,188	525,188	-
NED	NED2023-3-022		19.345	1102-0004-0001	350,000	-	109,329	109,329	-
NED	NED2023-3-050		19.345	1105-0006-0001	275,000	-	102,785	102,785	-
NED	NED2023-3-041		19.345	1116-0005-0001	500,000	-	85,212	85,212	-
NED	NED2023-3-040		19.345	1119-0005-0001	650,000	-	166,957	166,957	-
NED	NED2023-3-007		19.345	1120-0006-0001	500,000	-	398,312	398,312	-
NED	NED2023-3-006		19.345	1133-0012-0001	500,000	-	395,791	395,791	-
NED	NED2023-3-043		19.345	1133-0014-0001	100,000	-	29,083	29,083	-
NED	NED2023-3-060		19.345	1135-0004-0001	400,000	-	24,166	24,166	-
NED	NED2023-3-018		19.345	1144-0002-0001	300,000	-	122,434	122,434	-
NED	NED2023-3-001		19.345	1148-0001-0001	500,000	-	113,766	113,766	-
NED	NED2023-3-008		19.345	1149-0001-0001	200,000	-	166,001	166,001	-
					20,604,200	-	6,377,831	6,377,831	42,494
NED grants total					138,750,227	74,521,185	38,667,047	113,188,232	2,428,995
19.345 total					276,991,663	159,710,685	64,035,901	223,746,586	6,357,882

(Continued)

International Republican Institute

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
Professional and Cultural Exchange Programs - Citizen Exchanges:									
Pass through:									
Institute for Representative Government		S-ECAGD-18-GR-1042	19.415	1037-0002-0001	\$ 145,000	\$ 144,355	\$ -	\$ 144,355	\$ -
Institute for Representative Government		IRG S-ECAGD-20-GR-0068	19.415	1037-0006-0001	145,000	4,262	117,783	122,045	-
Institute for Representative Government		IRG 2014-IRI01	19.415	1077-0014-0001	71,270	78,924	-	78,924	-
Institute for Representative Government		IRG 2019/2020-IR101	19.415	1090-0012-0001	143,540	6,980	-	6,980	-
Institute for Representative Government		2021/2022-IRI01	19.415	1037-0007-0001	145,000	95,436	(3,252)	92,184	-
Institute for Representative Government		2022/2023-IRI01	19.415	1037-0008-0001	145,000	-	147,763	147,763	-
19.415 total					794,810	329,957	262,294	592,251	-
Middle East Partnership Initiative:									
Direct award:									
U.S. Department of State	S-NEAAC-16-GR-1052		19.500	1043-0004-0001	1,000,000	944,736	-	944,736	-
U.S. Department of State	S-NEAAC-18-CA-0024		19.500	1048-0004-0001	2,300,000	1,342,152	641,563	1,983,715	111,387
U.S. Department of State	S-NEAAC-15-CA-1041		19.500	1077-0009-0001	2,500,000	2,399,463	-	2,399,463	-
U.S. Department of State	S-NEAAC-19-GR-0020		19.500	1077-0023-0001	1,600,000	1,381,155	208,776	1,589,931	-
U.S. Department of State	S-NEAAC-16-CA-1009		19.500	1083-0001-0001	2,000,000	1,972,148	-	1,972,148	-
U.S. Department of State	DOS SNEAAC19CA0046		19.500	1083-0002-0001	900,000	890,737	-	890,737	-
U.S. Department of State	S-NEAPI-13-CA-1004		19.500	1085-0001-0001	2,525,000	2,455,112	-	2,455,112	-
U.S. Department of State	S-NEAPI-15-CA-1007		19.500	1099-0001-0001	718,615	718,660	-	718,660	-
19.500 total direct awards					13,543,615	12,104,163	850,339	12,954,502	111,387
Pass through:									
Princeton University	SNEAAC20CA0041-SUB0000471		19.500	1048-0014-0001	67,025	64,831	-	64,831	-
Princeton University	SUB0000584		19.500	1048-0019-0001	102,000	3,470	451	3,921	-
19.500 total					169,025	68,301	451	68,752	-
19.500 total					13,712,640	12,172,464	850,790	13,023,254	111,387
Bureau of Near Eastern Affairs:									
Direct award:									
U.S. Department of State	S-NEAAC-18-GR-0027		19.600	1043-0005-0001	700,000	636,643	-	636,643	-
U.S. Department of State	SNEAAC-21-CA-3042		19.600	1085-0013-0001	1,735,000	317,446	575,899	893,345	-
19.600 total					2,435,000	954,089	575,899	1,529,988	-
General Department of State Assistance:									
Direct award:									
U.S. Department of State	DOSS-MZ-500-19-GR-0058		19.700	1124-0001-0001	500,000	444,424	-	444,424	-
U.S. Department of State	DOSS-CD300-20-GR0030		19.700	1132-0001-0001	514,840	504,088	-	504,088	-
19.700 total					1,014,840	948,512	-	948,512	-

(Continued)

International Republican Institute

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Direct Award / Contract Number	Pass-Thru Entity Identifying	Federal Assistance Listing Number	Project Code	Total Grant Obligations	Prior Years' Expenditures	Total Federal Expenditures 2023	Total Grant Expenditures	Provided to Subrecipients
Criminal Justice Systems:									
Direct award:									
U.S. Department of State	S-INLEC-18-GR-2111		19.703	1041-0010-0001	\$ 1,500,000	\$ 1,397,664	\$ 100,242	\$ 1,497,906	\$ 40,086
U.S. Department of State	S-INLEC-18-GR-2100		19.703	1041-0011-0001	760,437	760,436	-	760,436	-
U.S. Department of State	S-INLEC-17-GR-2010		19.703	1049-0001-0001	3,829,810	3,806,772	-	3,806,772	-
19.703 total					6,090,247	5,964,872	100,242	6,065,114	40,086
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas):									
Direct award:									
U.S. Department of State	S-AQMMA-16-GR-0016		19.750	1059-0002-0001	371,287	351,693	-	351,693	-
U.S. Department of State	S-PM070-18-GR-0022		19.750	1059-0006-0001	373,989	355,770	-	355,770	-
U.S. Department of State	DOS SPM-070-19-GR-0051		19.750	1059-0009-0001	-	194,572	-	194,572	-
U.S. Department of State	SPM070-21-GR-3050		19.750	1059-0013-0001	300,000	204,911	87,392	292,303	12,000
U.S. Department of State	SPM070-22-GR-0067		19.750	1059-0015-0001	250,000	-	205,117	205,117	-
19.750 total					1,295,276	1,106,946	292,509	1,399,455	12,000
Office of Global Women's Issues:									
Direct award:									
U.S. Department of State	DOSS-LMAQM-19-CA-2128		19.801	1048-0011-0001	2,000,000	1,718,163	283,064	2,001,227	-
U.S. Department of State	S-LMAQM-19-CA-2128-TX9-DR.6		19.801	1048-0011-0002	750,000	215	67,958	68,173	55,000
U.S. Department of State	S-TH200-16-GR-062		19.801	1076-0002-0001	50,000	48,039	-	48,039	-
19.801 total					2,800,000	1,766,417	351,022	2,117,439	55,000
Regional Peace and Security:									
Direct award:									
U.S. Department of State	S-GA100-16-GR-010		19.979	1027-0004-0001	688,538	683,357	-	683,357	-
U.S. Department of State	S-LMAQM-18-GR-2321		19.979	1027-0006-0001	395,000	380,137	-	380,137	-
19.979 total					1,083,538	1,063,494	-	1,063,494	-
U.S. Department of State grants total					188,430,331	121,602,891	30,288,960	151,891,851	4,286,510
Total for federal grants					\$ 756,823,331	\$ 508,768,718	\$ 130,154,600	\$ 638,923,318	\$ 18,222,838

See notes to schedule of expenditures of federal awards

International Republican Institute

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

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

Note 2. Summary of Significant Accounting Policies

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

Note 3. Awards With Negative Values

Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Several of IRI's awards with federal agencies had negative values for the year ended September 30, 2023. The primary reasons for the negative balances are due to indirect rate adjustments, liquidations of project holder advances, corrections of prior year mis-postings, reclassification of disallowed costs and foreign currency fluctuations.

Note 4. Indirect Cost Rate

IRI has finalized rates through fiscal year 2020, and has been given provisional rates for fiscal year 2021, and onward, until amended. Based on the final approval rates through 2020, IRI has updated all grants accordingly. As such, IRI has elected to not use the 10% de minimis indirect rate as allowed under the Uniform Guidance.

Note 5. Reconciliation of Expenses

The accompanying schedule of expenditures of federal awards is reconciled to the statement of activities for the year ended September 30, 2023, of IRI as follows:

Total federal expenses per the audited financial statements	\$ 130,689,289
Subrecipient advances	31,972
Subrecipient payables	(566,661)
Total federal expenses per the schedule of expenditures of federal awards	<u>\$ 130,154,600</u>

International Republican Institute

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2023**

Section I. Summary of Auditor's Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

 Yes X No
 Yes X None reported

Noncompliance material to financial statements
noted?

 Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

 Yes X No
 Yes X None reported

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

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)?

 Yes X No

Identification of major federal programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

19.345

International Programs to Support Democracy,
Human Rights and Labor

19.221

Regional Democracy Program

Dollar threshold used to distinguish between
Type A and Type B programs:

\$3,000,000

Auditee qualified as low risk auditee?

 X Yes No

(Continued)

International Republican Institute

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2023

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.

International Republican Institute

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2023**

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior audit's Summary of Prior Audit Findings.

International Republican Institute

Financial Report
September 30, 2023

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Independent Auditor's Report

Board of Directors
International Republican Institute

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of International Republican Institute (IRI), which comprise the statements of financial position as of September 30, 2023 and 2022, the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of IRI as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issues by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of IRI and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 of the financial statements, IRI adopted Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)* and all subsequent ASUs that modified Accounting Standards Codification 842. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about IRI's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 the financial statements.
- 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 IRI'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about IRI'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 *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2024, on our consideration of IRI's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of IRI's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IRI's internal control over financial reporting and compliance.

RSM US LLP

Washington, D.C.
June 11, 2024

International Republican Institute

Balance Sheets

September 30, 2023 and 2022

	2023	2022
Assets		
Cash and cash equivalents	\$ 11,164,227	\$ 7,981,973
Grants receivable, net	13,268,422	12,659,677
Other receivables	868,122	537,269
Prepaid expenses and other assets	1,709,594	1,575,931
Advances to subrecipients	31,972	87,131
Certificate of deposit	300,020	603,835
Right-of-use assets—operating lease, net	8,556,976	-
Property and equipment, net	1,244,048	1,524,645
	<u>\$ 37,143,381</u>	<u>\$ 24,970,461</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	\$ 13,575,881	\$ 14,136,356
Grants payable	566,661	738,499
Deferred revenue	10,115,247	6,306,837
Lease liability for operating lease, net	10,323,021	-
Deferred rent	-	2,127,600
	<u>34,580,810</u>	<u>23,309,292</u>
Commitments and contingencies (Notes 6, 7 and 9)		
Net assets:		
Without donor restrictions	1,838,770	869,107
With donor restrictions	723,801	792,062
	<u>2,562,571</u>	<u>1,661,169</u>
	<u>\$ 37,143,381</u>	<u>\$ 24,970,461</u>

See notes to financial statements.

International Republican Institute

Statement of Activities

Year Ended September 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Federal grants:			
U.S. Agency for International Development	\$ 57,712,055	\$ -	\$ 57,712,055
U.S. Department of State	30,393,823	-	30,393,823
National Endowment for Democracy	38,670,956	-	38,670,956
Other federal grants	3,912,455	-	3,912,455
	<u>130,689,289</u>	<u>-</u>	<u>130,689,289</u>
Private contributions	2,308,678	595,032	2,903,710
Non-federal grants	1,633,306	-	1,633,306
Net assets released from restrictions	663,293	(663,293)	-
	<u>4,605,277</u>	<u>(68,261)</u>	<u>4,537,016</u>
Total support and revenue	<u>135,294,566</u>	<u>(68,261)</u>	<u>135,226,305</u>
Expenses:			
Program services	<u>115,645,419</u>	<u>-</u>	<u>115,645,419</u>
Supporting services:			
Fundraising	277,434	-	277,434
Management and general	18,402,050	-	18,402,050
	<u>18,679,484</u>	<u>-</u>	<u>18,679,484</u>
Total expenses	<u>134,324,903</u>	<u>-</u>	<u>134,324,903</u>
Change in net assets	969,663	(68,261)	901,402
Net assets:			
Beginning	<u>869,107</u>	<u>792,062</u>	<u>1,661,169</u>
Ending	<u>\$ 1,838,770</u>	<u>\$ 723,801</u>	<u>\$ 2,562,571</u>

See notes to financial statements.

International Republican Institute

Statement of Activities

Year Ended September 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Federal grants:			
U.S. Agency for International Development	\$ 52,368,354	\$ -	\$ 52,368,354
U.S. Department of State	30,263,619	-	30,263,619
National Endowment for Democracy	33,975,875	-	33,975,875
Other federal grants	2,990,425	-	2,990,425
	<u>119,598,273</u>	<u>-</u>	<u>119,598,273</u>
Private contributions	1,176,849	925,330	2,102,179
Non-federal grants	307,186	-	307,186
Net assets released from restrictions	563,663	(563,663)	-
	<u>2,047,698</u>	<u>361,667</u>	<u>2,409,365</u>
Total support and revenue	<u>121,645,971</u>	<u>361,667</u>	<u>122,007,638</u>
Expenses:			
Program services	<u>106,760,223</u>	<u>-</u>	<u>106,760,223</u>
Supporting services:			
Fundraising	243,359	-	243,359
Management and general	14,215,656	-	14,215,656
	<u>14,459,015</u>	<u>-</u>	<u>14,459,015</u>
Total expenses	<u>121,219,238</u>	<u>-</u>	<u>121,219,238</u>
Change in net assets	<u>426,733</u>	<u>361,667</u>	<u>788,400</u>
Net assets:			
Beginning	<u>442,374</u>	<u>430,395</u>	<u>872,769</u>
Ending	<u>\$ 869,107</u>	<u>\$ 792,062</u>	<u>\$ 1,661,169</u>

See notes to financial statements.

International Republican Institute

**Statement of Functional Expenses
Year Ended September 30, 2023**

	Program Services	Fundraising	Management and General	Total
Salaries	\$ 28,408,637	\$ 78,367	\$ 9,302,358	\$ 37,789,362
Fringe benefits	13,146,045	36,264	4,304,657	17,486,966
Contractual	49,767,732	55,629	1,204,815	51,028,176
Travel	11,945,995	9,859	217,887	12,173,741
Other direct costs	7,103,252	84,172	1,860,311	9,047,735
Rent and utilities	3,176,691	2,433	876,399	4,055,523
Equipment and supplies	1,184,844	10,011	383,955	1,578,810
Depreciation	267,678	205	73,848	341,731
Software	644,545	494	177,820	822,859
Total expenses	\$ 115,645,419	\$ 277,434	\$ 18,402,050	\$ 134,324,903

See notes to financial statements.

International Republican Institute

**Statement of Functional Expenses
Year Ended September 30, 2022**

	Program Services	Fundraising	Management and General	Total
Salaries	\$ 23,456,129	\$ 46,753	\$ 6,619,879	\$ 30,122,761
Fringe benefits	11,333,629	22,096	3,128,555	14,484,280
Contractual	49,661,332	92,573	1,333,579	51,087,484
Travel	11,411,920	3,000	100,740	11,515,660
Other direct costs	5,797,885	75,896	1,754,970	7,628,751
Rent and utilities	3,134,145	2,201	864,606	4,000,952
Equipment and supplies	1,443,633	474	269,449	1,713,556
Depreciation	283,756	199	78,279	362,234
Software	237,794	167	65,599	303,560
Total expenses	\$ 106,760,223	\$ 243,359	\$ 14,215,656	\$ 121,219,238

See notes to financial statements.

International Republican Institute

Statements of Cash Flows

Years Ended September 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 901,402	\$ 788,400
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	341,731	362,234
Deferred rent	-	(231,056)
Amortization of right-of-use assets	1,252,810	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivables	(608,745)	(2,434,843)
Other receivables	(330,853)	(401,581)
Prepaid expenses and other assets	(133,663)	480,243
Advances to subrecipients	55,159	151,447
Increase (decrease) in:		
Accounts payable and accrued expenses	(560,475)	1,310,912
Grants payable	(171,838)	(384,282)
Deferred revenue	3,808,410	2,647,090
Lease liability for operating lease	(1,614,365)	-
Net cash provided by operating activities	2,939,573	2,288,564
Cash flows from investing activities:		
Purchase of property and equipment	(61,134)	(11,022)
Maturity (reinvested) certificate of deposit interest	303,815	(300,152)
Net cash provided by (used in) investing activities	242,681	(311,174)
Net increase in cash and cash equivalents	3,182,254	1,977,390
Cash and cash equivalents:		
Beginning	7,981,973	6,004,583
Ending	<u>\$ 11,164,227</u>	<u>\$ 7,981,973</u>
Supplemental disclosures of cash flow information:		
Addition to the right-of-use assets for operating lease as of October 1, 2022	<u>\$ 9,809,786</u>	
Addition to lease liabilities for operating lease as of October 1, 2022	<u>\$ 11,937,386</u>	
Cash paid for amounts included in measurement of operating lease liabilities	<u>\$ 3,505,499</u>	

See notes to financial statements.

International Republican Institute

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: International Republican Institute (IRI) was formed in April 1983 in the District of Columbia as a nonprofit corporation. IRI is governed by its Board of Directors and is completely independent of the U.S. government and any political parties. IRI is committed to advancing freedom and democracy worldwide by helping political parties to become more issue-based and responsive, assisting citizens to participate in government planning and working to increase the role of marginalized groups in the political process—including women and youth. IRI encourages democracy in places where it is absent, helps democracy become more effective where it is in danger and shares best practices where democracy is flourishing. IRI has conducted programs in more than 100 countries and is currently active in more than 80 countries.

IRI's main sources of funding are grants from the U.S. Agency for International Development (USAID), the National Endowment for Democracy (NED), and the U.S. Department of State (collectively, the Grantors).

A summary of IRI's significant accounting policies follows:

Basis of presentation: The financial statement presentation follows the recommendation of the Not-for-Profit Entities Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this ASC, IRI is required to report information regarding its financial position and activities according to the following two classes of net assets:

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

Net assets with donor restrictions net assets: Net assets that are subject to donor (or certain grantor) imposed restrictions and, therefore, not available for the support of general operating activities. Donor can impose restrictions that will be met by the passage of time or other events, or purpose specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and cash equivalents: For the purpose of reporting cash flows, IRI considers all highly liquid investment instruments purchased with a maturity of three months or less to be cash equivalents.

Financial risk: IRI had \$1,467,151 and \$1,705,599 of cash and cash equivalents on hand and at financial institutions in foreign countries at September 30, 2023 and 2022, respectively. IRI maintains its domestic cash balances in bank deposit accounts which, at times, may exceed federally insured limits in the United States of America. IRI has not experienced any losses in such accounts and believes it is not exposed to any significant financial risk on cash and cash equivalents.

Foreign currency translation: The functional currency of IRI is the U.S. Dollar. The financial statements and transactions of IRI's foreign operations are generally maintained in the relevant local currency. Where local currencies are used, assets and liabilities are translated into U.S. Dollars at the balance sheet date at the exchange rate in effect at year-end.

Foreign currency transactions: Monthly expenses that are incurred by field offices in foreign countries are translated into U.S. Dollars at the rate of exchange in effect during the month of the transaction. Gains and losses resulting from these translations are recognized as a program activity in the statements of activities and are allowable as a direct cost per federal regulations.

International Republican Institute

Notes to Financial Statements

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

Grants and other receivables: IRI receives grants from a number of organizations for various purposes. For grants that are recognized as unconditional promises to give, the receivable is recorded as support in the period during which the promise is made to IRI. For grants determined to be conditional awards or grants, recognition is made as conditions are met or revenue earned, as applicable. Receivables are carried at original invoice amount, less an estimate made for doubtful receivables based on a review of all outstanding amounts on a quarterly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using the historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. There was \$178,713 and \$177,338 in the allowance for doubtful accounts at September 30, 2023 and 2022, respectively. Three donors make up approximately 98% and 97% of total grants receivables at September 30, 2023 and 2022, respectively.

Grants and contributions made: IRI expenses unconditional grants and contributions made at the time the agreements are approved. Conditional grants and contributions are recognized to grant expenses when the conditions of the grants are met, generally over the grant period in a pattern that estimates usage of the grant funds by the grantee.

Advances to subrecipients: IRI issues subrecipient advances to various international organizations to provide support, as defined by an approved statement of work and budget in connection with its performance of grants or cooperative agreements. A subrecipient advance is recorded if the total amount of expenses incurred to date is less than the amount paid to the subgrantee. Subrecipient expenses are recognized when the subrecipients provide the proper support for their activities.

Certificate of deposit: IRI holds a certificate deposit with an original maturity over 90 days or more at September 30, 2023 and 2022, as required by the lease for IRI's office space. The certificate deposit is recorded at cost based on quoted market price. Interest is recognized as income when earned.

Prepaid expenses: Prepaid expenses at September 30, 2023 and 2022, consist of miscellaneous items, such as rents, insurance premiums, maintenance contracts and other items.

Property and equipment: Property and equipment, including software, with a cost in excess of \$5,000 per unit, is capitalized at cost and depreciated over the asset's estimated useful life using the straight-line method. Office equipment is depreciated over a three-year estimated useful life. Leasehold improvements are amortized over their estimated useful lives or the lease term, whichever is shorter. The cost of equipment funded by federal grants for use in projects is recorded as grant expense in the year of purchase. Development software is software obtained and customized for internal use and amortized over three years.

Impairment of long-lived assets: IRI reviews assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value, less costs to sell.

Right-of-use asset: IRI recognizes right-of-use assets on the statements of financial position for all leases with terms longer than 12 months. Right-of-use assets are recognized at the lease commencement date based on the present value of the remaining lease payments over the lease term using a risk-free rate. The right-of-use asset is reduced by the lease incentives.

International Republican Institute

Notes to Financial Statements

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

Lease liabilities: IRI recognizes lease liabilities on the statements of financial position for all leases with terms longer than 12 months. Liabilities are recognized at the lease commencement date based on the present value of the remaining lease payments over the lease term, using a risk-free rate. Lease expense is recognized on a straight-line basis over the term of the lease.

Support and revenue: Unconditional contributions received are recorded as without donor restrictions and with donor restrictions support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted revenue and support is reported as an increase in with donor restrictions net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose of restriction is accomplished), with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statements of activities as net assets released from restrictions.

Conditional grants are recognized as earned in the year in which the IRI incurred qualified expenses, which also meet the conditions. Conditional grant funds received in excess of costs incurred are recorded as deferred revenue until earned. Grant costs incurred in excess of funds received are recorded as grants receivable. Conditional grants are classified as net assets without donor restrictions if at the time of revenue recognition, no time or purpose restrictions remain after meeting the conditions.

Functional allocation of expenses: The costs of providing IRI's programs and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salary expenses is allocated based on employee time. Employee payroll taxes and benefits are pooled and allocated to functions based on salaries charged to each function. Other costs incurred for organization-wide objectives that cannot be readily or specifically identified with a particular function are allocated based on the function's total direct expenses. General and administrative expenses include costs for the management function of IRI, as well as unallocated expenses that are not directly identifiable with any other specific function, but that provide for the overall support and direction of IRI.

Income taxes: The Internal Revenue Service has determined that IRI is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). IRI is not classified as a private foundation under Section 509(a)(1) of the IRC.

In accordance with authoritative guidance on accounting for uncertainty in income taxes issued by the FASB, IRI recognizes tax liabilities for uncertain tax positions when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes and accounting in interim periods. IRI recognizes interest accrued and penalties related to unrecognized tax benefits, if any, as income tax expense.

Management has evaluated IRI's tax positions and has concluded that IRI has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

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

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

Adopted accounting pronouncement: In February 2016, the FASB issued ASC Topic 842, Leases, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, Leases) and operating leases, with classification affecting the pattern of expense recognition in the statement of activities. IRI adopted Topic 842 on October 1, 2022, using optional transition method to modified retrospective approach.

Under this transition provision, IRI has applied Topic 842 to reporting periods beginning on October 1, 2022, while prior periods continue to be reported and disclosed in accordance with IRI's historical accounting treatment under ASC Topic 840, Leases.

IRI elected the "package of practical expedients" under the transition guidance within Topic 842, in which IRI does not reassess: (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. IRI has also elected to adopt the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on October 1, 2022.

IRI made an accounting policy election available under Topic 842 not recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or October 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives.

To determine the present value of lease payments, IRI made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842). The risk-free discount rates were obtained using U.S. Treasury securities as posted on the Federal Reserve website.

IRI has not made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component of its office leases, and therefore, the right-of-use asset and lease liabilities do not include the non-lease components. The non-lease components typically represent additional services transferred to IRI, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

International Republican Institute

Notes to Financial Statements

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

Adoption of Topic 842 resulted in the recording of ROU assets and lease liabilities related to IRI's operating leases of \$9,809,786 and \$11,937,386, respectively, at October 1, 2022. The adoption of the new lease standard did not materially impact the change in net assets or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Subsequent events: IRI has evaluated subsequent events through June 11, 2024, the date on which the financial statements were available to be issued.

IRI is obligated under operating leases for its headquarters space and for office equipment located at its headquarters. The headquarters lease was to expire in 2027, however on January 19, 2024, IRI signed Amendment #7 to its current lease with the landlord. The amendment expands the premises leased in the building to approximately 47,416 square feet and extends the lease term by 12 years.

Note 2. Liquidity and Availability of Financial Assets

As of September 30, 2023 and 2022, the following assets are available to meet annual operating costs for the following fiscal year:

	2023	2022
Cash and cash equivalents	\$ 11,164,227	\$ 7,981,973
Grants receivable	13,268,422	12,659,677
Other receivables	868,122	537,269
Certificate of deposit	300,020	603,835
Total financial assets available	25,600,791	21,782,754
Less deferred revenue	(10,115,247)	(6,306,837)
Less contract deposits	(300,020)	(603,835)
Less net assets with donor restrictions	(723,801)	(792,062)
Financial assets available to meet cash needs for general expenditures within 12 months	<u>\$ 14,461,723</u>	<u>\$ 14,080,020</u>

IRI's support includes restricted contributions. Because donor restrictions require resources to be used in a particular manner or in a future period, IRI must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. IRI regularly monitors liquidity required to meet its needs for general expenditures, liabilities and other obligations due. IRI has net assets without donor restrictions that are used as reserves to fund program opportunities that are not currently in the budget and to cover unexpected expenses.

International Republican Institute

Notes to Financial Statements

Note 3. Property and Equipment

Property and equipment and accumulated depreciation at September 30, 2023 and 2022, and depreciation expense for the years ended September 30, 2023 and 2022, consist of the following:

Asset Category	Estimated Lives	2023			
		Cost	Accumulated Depreciation	Net	Depreciation Expense
Leasehold improvements	12 years	\$ 2,999,830	\$ 1,999,887	\$ 999,943	\$ 249,985
Office equipment	3 years	1,750,585	1,506,480	244,105	91,746
Development software	3 years	471,166	471,166	-	-
		<u>\$ 5,221,581</u>	<u>\$ 3,977,533</u>	<u>\$ 1,244,048</u>	<u>\$ 341,731</u>

Asset Category	Estimated Lives	2022			
		Cost	Accumulated Depreciation	Net	Depreciation Expense
Leasehold improvements	12 years	\$ 2,999,830	\$ 1,749,901	\$ 1,249,929	\$ 249,985
Office equipment	3 years	1,689,451	1,414,735	274,716	112,249
Development software	3 years	471,166	471,166	-	-
		<u>\$ 5,160,447</u>	<u>\$ 3,635,802</u>	<u>\$ 1,524,645</u>	<u>\$ 362,234</u>

Note 4. Defined Contribution Pension Plans

Effective June 1, 1987, and amended on August 20, 2002, IRI adopted a 403(b) Salary Reduction Plan (the 403(b) Plan), which is administered by Principal. Employees who meet the eligibility requirement are awarded 10% of cash compensation by IRI under the 403(b) Plan. Employees are vested immediately in contributions made on their behalf by IRI. Contributions to the 403(b) Plan for the years ended September 30, 2023 and 2022, totaled \$3,405,629 and \$2,866,601, respectively.

In January 2009, IRI implemented a policy of contributing 10% of base pay toward a retirement savings account with iPlan Retirement Solutions Limited for each of IRI's Third Country nationals (TCNs) who have been with IRI for six months. This account through FT is for non-U.S. citizens and equals the employer contribution IRI provides its D.C.-based employees and expats through the IRI 403(b) retirement savings plan. The amount of the retirement contribution for the TCNs totaled \$285,295 and \$223,317 for the years ended September 30, 2023 and 2022, respectively.

In January 2010, IRI implemented a 457(b) Deferred Compensation Plan, a supplemental retirement benefit for a select group of management and highly compensated employees. IRI contributes in 12 payments the maximum annual amount set forth in Section 3.2(a) under Code 457(b). The amount of the retirement contribution for this select group totaled \$22,878 and \$16,797 for the years ended September 30, 2023 and 2022, respectively. The amount of the deposits are related accumulations were \$137,114 and \$99,180 at September 30, 2023 and 2022, respectively. The asset and liability are included on the balance sheet in prepaid and other assets and accounts payable and accrued expenses, respectively. The plan is held by and invested in funds maintained by Principal and chosen by the participants.

International Republican Institute

Notes to Financial Statements

Note 5. Net Assets With Donor Restrictions

Changes in purpose restricted net assets with donor restrictions during the year ended September 30, 2023, were as follows:

Name	Balance September 30, 2022	Additions	Releases	Balance September 30, 2023
Arab Women's Leadership Institute	\$ 2,789	\$ -	\$ -	\$ 2,789
Democratic Policies in Asia and Africa	11,321	-	11,321	-
Middle East Youth	3,590	-	3,590	-
Women's Democracy Network	58,560	18,300	8,121	68,739
Center for Global Impact	406,074	500,000	385,597	520,477
Private McCain Fellowship	-	25,000	1,140	23,860
Private Lorne W. Craner Memorial Fellowship	54,485	2,510	106	56,889
Private-Emergency Assistance Fund	670	126	796	-
Humanity United	30,000	-	29,506	494
Private Ukraine Freedom Fund	47,414	65	9	47,470
Private Google Jigsaw	177,159	-	174,076	3,083
Private Microsoft Elections	-	49,031	49,031	-
	<u>\$ 792,062</u>	<u>\$ 595,032</u>	<u>\$ 663,293</u>	<u>\$ 723,801</u>

Changes in purpose restricted net assets with donor restrictions during the year ended September 30, 2022, were as follows:

Name	Balance September 30, 2021	Additions	Releases	Balance September 30, 2022
Arab Women's Leadership Institute	\$ 2,789	\$ -	\$ -	\$ 2,789
The Bridge	1,241	-	1,241	-
Democratic Policies in Asia and Africa	11,321	-	-	11,321
Middle East Youth	3,594	-	4	3,590
Richard S. Williamson Fund	940	-	940	-
Women's Democracy Network	48,898	41,112	31,450	58,560
Center for Global Impact	338,966	450,000	382,892	406,074
The Asia Project	22,646	-	22,646	-
Private McCain Fellowship	-	86,113	86,113	-
Private Lorne W. Craner Memorial Fellowship	-	54,718	233	54,485
Private-Emergency Assistance Fund	-	5,400	4,730	670
Humanity United	-	30,000	-	30,000
Private Ukraine Freedom Fund	-	56,967	9,553	47,414
Private Google Jigsaw	-	201,020	23,861	177,159
	<u>\$ 430,395</u>	<u>\$ 925,330</u>	<u>\$ 563,663</u>	<u>\$ 792,062</u>

International Republican Institute

Notes to Financial Statements

Note 6. Letter and Line of Credit

The terms of IRI's lease agreement for headquarters space requires IRI to hold an irrevocable letter of credit, secured by certificates of deposit. IRI established a letter of credit with Bank of America in the amount of \$300,000 that will expire on June 30, 2024.

On April 29, 2022, IRI executed a revolving line of credit agreement for \$1,000,000 available until February 28, 2025. Interest is due monthly, at an interest rate of the Bloomberg Short-Term Yield Index (BSBY) Daily Floating Rate plus 2%. The line is secured by the accounts held with the financial institution.

Note 7. Contingency

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

Note 8. Leases

IRI is obligated under operating leases for its headquarters space and for office equipment located at its headquarters. The headquarters lease expires in 2027. IRI also pays rent in foreign locations on a month-to-month basis.

IRI follows Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, resulting in a lease liability and right-of-use to be recorded on the balance sheet as of October 1, 2022. The lease is considered to be operating leases under the provisions of ASU 2016-02.

The headquarters leases include incentives for leasehold improvements of \$2,999,830, which is included in property and equipment and amortized over the term of the lease.

The lease liability and its maturity analysis are summarized as follows:

	Total Cash Payment
Years ending September 30:	
2024	\$ 3,611,600
2025	3,073,057
2026	2,798,467
2027	1,411,807
Total minimum payments required	10,894,931
Less amounts representing interest	(571,910)
Present value of minimum lease payments	<u>\$ 10,323,021</u>

IRI does not have an established borrowing rate and, therefore, applies the risk-free rate as of October 1, 2022. The weighted-average remaining life of the leases is 1.26 years and weighted-average discount rate of 3.61%. Lease expense related to noncancellable operating leases aggregated \$3,226,488 and \$4,572,037 for the years ended September 30, 2023 and 2022, respectively.

International Republican Institute

Notes to Financial Statements

Note 8. Leases (Continued)

Future minimum lease commitments as determined under Topic 840, for all noncancellable leases are as follows as of September 30, 2022:

Years ending September 30:

2023	\$	2,364,367
2024		2,423,906
2025		2,484,998
2026		2,522,926
2027		1,294,132
	\$	<u>11,090,329</u>

Note 9. Employment Agreement

IRI entered into an employment agreement with its President that terminates in 2025. Future payments under this agreement aggregate to an amount that is considered by management to be reasonable for the services to be performed. In the event of a specified termination of the President's employment, the agreement provides for certain severance payments to be made to the employee.

Note 10. Concentration of Major Grantors

Grants to IRI: IRI's funding is primarily provided from the U.S. government, either directly or through subgrants. The award value of new grants with a start date in the 2023 and 2022 fiscal years is as follows:

Funder	2023	
	Award Value	Percent
NED (USDOS)	\$ 40,734,867	38%
USAID	37,690,949	36%
U.S. Department of State	23,051,255	22%
Subawards	1,120,000	1%
Foreign funders	3,270,000	3%
	<u>\$ 105,867,071</u>	<u>100%</u>

Funder	2022	
	Award Value	Percent
NED (USDOS)	\$ 73,978,377	18%
USAID	223,020,962	54%
U.S. Department of State	105,297,771	25%
Subawards	12,919,811	3%
Foreign funders	630,025	0%
	<u>\$ 415,846,946</u>	<u>100%</u>

International Republican Institute

Notes to Financial Statements

Note 10. Concentration of Major Grantors (Continued)

Joint venture: IRI is one of three members of the Consortium for Elections and Political Process Strengthening (CEPPS). CEPPS is primarily funded by USAID cooperative agreements. The other members are the National Democratic Institute and the International Foundation for Electoral Systems. IRI performs the administrative functions for CEPPS, but does not control it. Therefore, total CEPPS activities are not consolidated into these financial statements. However, the activities under grants through CEPPS to IRI are reflected within the statements of activities.

IRI received (more) less CEPPS grant funds than expenses and has recorded a (payable) grants receivable of (\$574,163) and \$2,713,669 at September 30, 2023 and 2022, respectively.

During the years ended September 30, 2023 and 2022, IRI paid administrative fees on behalf of CEPPS and, therefore, has a receivable of \$340,439 and \$337,393 as of September 30, 2023 and 2022, respectively.

Note 11. Conditional Grants

Conditional grants are recognized as earned in the year in which the IRI incurred qualified expenses which also meet the conditions. Conditional grant funds received in excess of costs incurred are recorded as deferred revenue until earned. Grant costs incurred in excess of funds received are recorded as grants receivable. As of September 30, 2023 and 2022, the following are conditional grants by funder:

Funder	2023		
	Total Conditional Grant	Amount Earned Through FY2023	Amount of Conditional Grant Left to Earn
NED (USDOS)	\$ 180,026,325	\$ 38,669,517	\$ 141,356,808
USAID	254,255,680	57,707,315	196,548,365
U.S. Department of State	113,652,163	30,380,503	83,271,660
Subawards	11,388,049	3,939,503	7,448,546
Non-federal grants	7,856,397	1,609,261	6,247,136
	<u>\$ 567,178,614</u>	<u>\$ 132,306,099</u>	<u>\$ 434,872,515</u>
Funder	2022		
	Total Conditional Grant	Amount Earned Through FY2022	Amount of Conditional Grant Left to Earn
NED (USDOS)	\$ 175,481,569	\$ 33,908,660	\$ 141,572,909
USAID	288,679,230	52,368,354	236,310,876
U.S. Department of State	121,325,934	30,153,372	91,172,562
Subawards	12,103,583	2,878,506	9,225,077
Non-federal grants	6,493,583	307,186	6,186,397
	<u>\$ 604,083,899</u>	<u>\$ 119,616,078</u>	<u>\$ 484,467,821</u>