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SPOT CHECK

The Pro Futuro Foundation

FOR THE PERIOD FROM OCTOBER 2024 TO DECEMBER 2024

AUDIT | BUSINESS ADVISORY

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8th Business Division of the National Court Register
KRS 0000671994 | NIP: 778-143-20-33 | REGON: 300184858

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From:	TPA Sp. z o.o. Sp. k.
To:	United Nations Children's Fund (UNICEF)
Concerns:	Spot check of the Pro Futuro Foundation
Date:	12th August 2025

Report of factual findings

To United Nations International Children's Fund (UNICEF)

We have performed the procedures agreed with you and enumerated below with respect to the programme disbursements related to "Education and Adolescent Development and Participation" POL/PCA202224/SPD202450 for the period from 1st October 2024 to 31th December 2024, set forth in the accompanying management letter. Our engagement was undertaken in accordance with International Standard on Related Services 4400 *Agreed-Upon Procedures Engagements*. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNICEF and are summarized as follows:

1. Compare documentation obtained describing the IP's financial management internal controls against the most recent micro assessment from the corresponding programme cycle. Document any changes or inconsistencies.

2. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified.

3. Obtain a listing of all programme related expenditures during the period from 1st October 2024 to 31th December 2024 for the agreed-upon procedures engagement and perform the following:

    - Randomly select a sample of expenditures amounting to a certain percentage of total expenditures. The percentage to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditures selected as samples.
    - For each sample selection perform the following procedures:
        - Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
        - Verify that the activity related to the expenditure is in accordance with the work plan.
        - Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
        - Verify that the expenditure was reflected on a certified FACE form submitted to the agency.
        - Verify that the expenditure was reflected in the IP's accounting records and bank statement.
        - Verify that supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction.
        - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).

- Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).

4. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:

   - Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
   - Confirm that a bank reconciliation was completed, and the balance has been reconciled to the accounting records. Document any variances noted.

Based on the above procedures, we report our findings in the attached Annexes.

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the programme disbursements for the period from 1st October 2024 to 31th December 2024.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Signed by /
Podpisano przez:

Maciej Piotr
Krokosiński

Date / Data:
2025-08-12 22:47

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Maciej Krokosiński
Certified auditor no. 14033

Warsaw, 12 August 2025

Spot-check Report Summary			
BACKGROUND INFORMATION			
Name of IP Organization:	The Pro Futuro Foundation		
Programme Title (section)	Education and Adolescent Development and Participation		
Programme Reference:	POL/PCA202224/SPD202450		
Programme Location	Poland		
IP Contact person and position:	Mariya Boguslav Magdalena Makarewicz fprofuturo@gmail.com		
Location of Records:	UL. Marszałkowska 77, 00-026, Warszawa		
Date(s) of Spot check:	June 11, 2025		
Period covered by FACE form(s) selected for spot check	1st October 2024 to 31th December 2024		
Total value of selected FACE form(s)	586.416,31 PLN		
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Mariya Boguslav Magdalena Makarewicz fprofuturo@gmail.com		
Date of report	12 August 2025		
SUMMARY FINDINGS AND RECOMMENDATIONS			
No	**Finding**	**Recommendation**	**Agreed Action by IP and deadline**
No issues were identified during the spot check.			

Annexes

1	Programme-specific information
2	Test of Expenditures Worksheet
3	Face Form/s for the programme
4	Follow-up on the most recent Micro-assessment

Annex 1. Programme-specific Information

(IP Details to be provided on eTools)

The following information should be completed by the agency country office and be provided to the third-party service provider prior to the site visit.

IP name:	The Pro Futuro Foundation
Programme name:	Education and Adolescent Development and Participation
Programme number:	POL/PCA202224/SPD202450
Programme background:	The overall goal of the project is to support out-of-schools adolescents and adolescents at-risk with educational and engagement opportunities, contributing to the human capital development of Ukraine. The project is targeted at a diverse audience consisting of adolescents and young people, and parents of Ukrainian refugees currently living in Poland.
Programme location:	Poland
Programme contact person(s):	Mariya Boguslav Magdalena Makarewicz fprofuturo@gmail.com
Location of records:	Poland
Currency of records maintained:	PLN
Period of transactions covered by spot check:	1st October 2024 to 31th December 2024
Funds received during the period covered by the spot check:	532 751,41 PLN
Expenditures incurred/reported during the period covered by the spot check:	586 416,31 PLN
Intended start date of the spot check:	A determined with Partner.
Estimated number of days required for the spot check:	As applicable
Recipient of the report:	UNICEF and Partner
Submission deadline (including draft and final reports to local agency management):	The Pro Futuro Foundation
Submission logistics:	The overall goal of the project is to support out-of-schools adolescents and adolescents at-risk with educational and engagement opportunities, contributing to the human capital development of Ukraine.
Any special requests to be considered during the spot check:	POL/PCA202224/SPD202450
Cash transfer modality used by the IP:	Direct Cash Transfer, Reimbursement

Annex 2: Test of Expenditures Worksheet

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment/ finding
Expense #1 from 06.12.2024 Invoice no. 3 from Skills Academy LLC Coordination of 30-days training and	145 201,66 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents	Y Expenditure agrees to activity 2.1.2.1; 2.1.2.2; 2.1.3.1; 2.1.3.2; 2.1.3.3; 2.1.2.2; 2.1.3.4;	Y The invoice was approved in three independent stages:	Y Expenditure agreed to the accounting records from the	Y The document contains the note: "Expenditures incurred under the UNICEF	Y The invoice and payment were incurred in during the audited period from	Y Using the knowledge of local prices, the cost is rational.	No issue noted.

educational services. This amount includes, among others: Conducting UPSHIFT training PLN 58,080 (remuneration for trainers); conducting training for trainers on the UPSHIFT method PLN 25,301.43 (46 trainers); providing informational materials and organizing coffee breaks as part of training sessions PLN 17,424.		were consistent with the accounting records.	2.1.3.5	substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	contract."	01.10.2024 to 31.12.2024.	Total expenditure did not exceed the budget.	
Expense #2 from 31.10.2024 Invoice no. 2 from LLC "BCS" Developing lesson methodology and moderating lessons (number of lessons: 40, number of online events: 48). This amount includes, among others, preparation of the online lectures (37 lectures) (PLN 62,900); the	115 650 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.1.1; 2.1.1.3; 2.1.2.3; 2.1.2.4; 2.1.1.2; 2.1.1.4	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

development of online lesson methodology (PLN 30,000); placing the lesson on an online platform and providing viewing in three languages (PLN 12,000).									
Expense #3 from 31.10.2024 Invoice no. 2_0108/2 from Skills Academy LLC Coordination of training and educational services. Organization Upshift projects (number of events: 12). This amount includes, among others, administration and support for youth projects PLN 25,000 (5 UPSHIFT trainings); conducting UPSHIFT training PLN 17,424 (9 UPSHIFT projects); conducting training for trainers on the UPSHIFT method PLN 10,000.	78 560 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.2.1; 2.1.2.2; 2.1.3.1; 2.1.3.2; 2.1.3.3; 2.1.3.4; 2.1.3.5	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

Expense #4 from 29.11.2024 Invoice no. 4 from Anenko Maxim Creation of a promotional film as part of the U for U. (Youth speaks) project.	30 976 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 1.1.1; 1.1.5; 1.1.6; 2.2.1.1	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #5 from 06.12.2024 Invoice no. 2 from Boguslav Mariya Volodymyrivna Organization of upshift conference in Warsaw. The event was attended by 50 UPSHIFT program participants from various Polish cities, along with their parents and coaches, as well as a UNICEF team, representatives of the Korean	29 811,75 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.3.6	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

Embassy, and the Ukrainian Educational Hub team. In total, over 70 people attended the conference.									
Expense #6 from 31.10.2024 Invoice no. 3_0108/1 from Anenko Maxim Creation of a promotional film as part of the U for U. (Youth speaks) project.	27 104 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 1.1.4; 1.1.5; 1.1.6; 2.2.1.1	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #7 from 29.11.2024 Invoice no. 3_1609 from LLC "BCS" Project of 8 online lessons, conducting 5 online events and administrative support.	18 750,00 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.2.3; 2.1.1.2; 2.1.1.4	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

				different person responsible for that specific area.	We agreed the invoice to the bank statement.				
Expense #8 from 29.11.2024 Salary for Dzhurko Dana – Proiect assistant, Sviatoboh Valerii - Work on the Minecraft application, Szlaga Tomasz - financial coordination of the project. (LPC 2024-11/001)	13 878 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 3.1.2.EEPM.1; 2.1.2.4	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #9 from 31.10.2024 Invoice no. 0207/3 from Andrii Makieiev Educational consulting services - number of consultations 60.	12 000 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.4.3	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

				person responsible for that specific area.	the invoice to the bank statement.				
Expense #10 from 06.12.2024 Invoice no. 16/12/2024 from Cosmopolitan Events&Catering R. Barański, B. Ryszt Spółka Cywilna Catering	10 886,4 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.3.6	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #11 from 31.10.2024 LPC 2024-10/001 pension for Dzhurko Dana – Project assistant, Szlaga Tomasz - financial coordination of the project. Salary	9 878 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 3.1.2.EEPM.1	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

				responsible for that specific area.	to the bank statement.				
Expense #12 from 31.10.2024 Invoice no. 0207/2 from Balabanova Ganna Design services as part of the project "U for U-supporting out-of-schools adolescents and adolescents at-risk with educational and educational opportunities"	9 000 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 1.1.3	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #13 from 31.10.2024 Invoice no. 0207/1 from Bondarenko Dmytro Design services as part of the project "U for U-supporting out-of-schools adolescents and adolescents at-risk with educational and educational opportunities"	9 000 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 1.1.2	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

				that specific area.	statement.				
Expense #14 from 06.12.2024 Invoice no. 1/12/2024 from City Hall Production Paweł Bukałą Conference room rental on December 6, 2024.	8 118 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.3.6	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #15 from 31.10.2024 Invoice no. 4/12 from Tetiana Suchodolska Project coordination	7 902 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 3.1.2.EEPM.1	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

				area.					
Expense #16 from 29.11.2024 Invoice no. 5/12 from Tetiana Suchodolska Project coordination	7 902 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 3.1.2.EEPM.1	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #17 from 31.10.2024 Invoice no. 4/12 from Pankiv Kateryn Methodist services	5 927 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.2.5	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

Expense #18 from 29.11.2024 Invoice no. 5/12 from Pankiv Kateryn Methodist services	5 927 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.2.5	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #19 from 31.10.2024 Invoice no. 4/12 from Brytanchuk Roman PR support services	5 065 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 1.1.7	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #20 from	5 065 PLN	Y	Y	Y	Y	Y	Y	Y	No issue

29.11.2024 Invoice no 5/12 from Brytanchuk Roman PR support services		We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees to activity 1.1.7	The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	The document contains the note: "Expenditures incurred under the UNICEF contract."	The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	noted.
Expense #21 from 31.12.2024 Invoice no 5-01-2025 from Przedsiębiorstwo Usług Poligraficznych Copy-Druk Andrzej Kosib Board game printing - Game Type: Educational Financial Game for Teens (10+)	5 000 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.3.4	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #22 from 06.12.2024	4 751 PLN	Y	Y	Y	Y	Y	Y	Y	No issue noted.

Invoice no 3 from Boguslav Mariya Volodymyrivna Testing and support in course creation		We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees to activity 2.1.1.2	The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	The document contains the note: "Expenditures incurred under the UNICEF contract."	The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	
Expense #23 from 06.11.2024 Invoice no 046/ZRM/UM/11/2024 from Miasto Stołeczne Warszawa Office space rental	3 008,47 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 3.1.2.EEPM.2	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #24 from 06.12.2024	2 237,73 PLN	Y We reviewed the	Y Expenditure	Y	Y Expenditure	Y The document	Y The invoice	Y Using the	No issue noted.

Invoice no 3 from Bondarenko Dmytro Information services for writing project materials - 13 articles describing participant stories, the impact of implemented initiatives, and the results of the UpShift program.		invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	agrees to activity 2.1.3.7	The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	contains the note: "Expenditures incurred under the UNICEF contract."	and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	
Expense #25 from 04.12.2024 Invoice no FS/0021/12/2024 from Masterprint Production House Information services for writing materials about the project	1 620,09 PLN	Y We reviewed the invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees to activity 2.1.3.6	Y The invoice was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	Y The document contains the note: "Expenditures incurred under the UNICEF contract."	Y The invoice and payment were incurred in during the audited period from 01.10.2024 to 31.12.2024	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #26 from 03.12.2024 Invoice no	60,75 PLN	Y We reviewed the invoice and bank	Y Expenditure agrees to	Y The invoice	Y Expenditure agreed to	Y The document contains the	Y The invoice and payment	Y Using the knowledge	No issue noted.

FS/KOL1/002637/12/2024 from Acus Med Teaching materials		confirmation. The documents were consistent with the accounting records.	activity 2.1.3.4	was approved in three independent stages: substantive, financial, and accounting, with each stage carried out by a different person responsible for that specific area.	the accounting records from the IP's system that makes up the FACE form amounts. We agreed the invoice to the bank statement.	note: "Expenditures incurred under the UNICEF contract."	were incurred in during the audited period from 01.10.2024 to 31.12.2024	of local prices, the cost is rational. Total expenditure did not exceed the budget.	
Total sample expenditures:	573 279,85 PLN								
Total expenditures reported on FACE form:	586 416,31 PLN								
Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms)	98%								

Annex 3: Face Form/s for the programme

Funding Authorization and Certificate of Expenditures — **UN Agency: UNICEF** — **Date:** 23.10.2024

Country: Poland

Programme Code & Title: Education and Adolescent Development and Participation POL/PCA/20224/SPD202450

Project Code & Title: U for U – supporting out-of-schools adolescents and adolescents at-risk with educational and engagement opportunities

Responsible Officer(s): Tomasz Szlaga

Implementing Partner: Pro Futuro Foundation

Type of Request:
- ☒ Direct Cash Transfer
- ☐ Reimbursement
- ☐ Direct Payment

Currency:

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING: Authorised Amount July-September 2024 A	REPORTING: Actual Project Expenditure July-September 2024 B	REPORTING: Expenditures accepted by Agency C	REPORTING: Balance D = A - C	REQUESTS / AUTHORIZATIONS: New Request Period & Amount October - December 2024 E	REQUESTS / AUTHORIZATIONS: Authorised Amount October - December 2024 F	REQUESTS / AUTHORIZATIONS: Outstanding Authorised Amount G = D + F
1.1.1 Outreach campaign for adolescents and their parents		130 779,00	83 744,00	83 744,00	47 035,00	56 640,00	56 640,00	103 675,00
2.1.1 Online educational courses and discord chat in Learning Passport		98 751,00	78 000,00	78 000,00	20 751,00	124 900,00	124 900,00	145 651,00
2.1.2 Online and offline skills building activities, including Minecraft education programme		64 403,00	49 188,60	49 188,60	15 214,40	60 460,00	60 460,00	75 674,40
2.1.3 Implementation of UPSHIFT programme		146 661,00	81 068,96	81 068,96	65 592,04	196 851,00	-406 851,00	-262 543,04
2.1.4 Career guidance and job counselling		39 510,00	28 000,00	28 000,00	11 510,00	19 755,00	19 755,00	31 265,00
2.1.5 Webinars with VIP-experts about self-realization, civic responsibility, leadership, gender equality		5 928,00	3 872,00	3 872,00	2 056,00	1 936,00	1 936,00	3 992,00
2.2.1 Scaling the U-Report membership among young people		11 853,00	7 744,00	7 744,00	4 109,00	7 744,00	7 744,00	11 853,00
3.1.1 Ensuring relevant visibility promoting AAP and SEA channels		2 000,00	0,00	0,00	2 000,00	2 000,00	2 000,00	4 000,00
EEPM.1 In-country management & support		53 340,00	53 340,00	53 340,00	0,00	53 340,00	53 340,00	53 340,00
EEPM.2 Operational costs		8 298,00	9 025,41	9 025,41	-727,41	9 025,41	9 025,41	8 298,00
EEPM.3 Planning, monitoring, evaluation, and communication		10 000,00	10 000,00	10 000,00	0,00	0,00	0,00	0,00
Total		**571 523,00**	**403 982,97**	**403 982,97**	**167 540,03**	**532 751,41**	**-332 751,41**	**-700 291,44**

188 289,33 254 380,77

524 589,14

692 129,17 (F)

A. Duda
O.i.C Chief Education

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- ☒ The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- ☒ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 23.10.2024

Tomasz Szlaga
FUNDACJA PRO FUTURO
ul. Portowa 9a/11, 03-197 Warszawa
NIP 701 018-36-55, REGON 141646178

Name: Tomasz Szlaga

Title: Vice President

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

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name: Nona Zicherman
Title:
Date: Digitally signed by Nona Zicherman Date: 2024.10.25 09:36:02 +02'00'

FOR UNICEF USE ONLY			
Account Charges		Liquidation Information	
Cash Transfer Reference: CRQ ref. no., Voucher ref. no.		DCT Reference: CRQ ref. no. Liquidation ref. no.	
GL codes:		DCT Amount	
Training	0,00	Less:	
Travel	0,00	Liquidation	
Meetings & Conferences	0,00	Amount	
Other Cash Transfers	0,00		
Total	0,00	Balance	0,00

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	0
Activity 2	0
Total	0

Annex 4: Follow-up on the most recent Micro-assessment

No issues identified during the last Micro-assessment, which should be presented in this report to verify implementation.