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**CHARITABLE ORGANIZATION**  
**"UKRAINIAN INSTITUTE ON PUBLIC HEALTH POLICY"**

FUND ACCOUNTABILITY STATEMENT UNDER  
USG-FUNDED PROJECTS

FOR THE YEAR ENDED DECEMBER 31, 2021

INCLUDING INDEPENDENT AUDITOR'S REPORT

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## INDEPENDENT AUDITOR'S REPORT

To the participants and management of the  
Charitable Organization "Ukrainian Institute on Public Health Policy" (UIPHP)

### Opinion

We have audited the fund accountability statement of the Charitable Organization "Ukrainian Institute on Public Health Policy" (hereinafter – Organization) under USG-funded projects:

- "Stigma, Risk Behaviors, and Health Care among HIV-infected Russian People Who Inject Drugs (Stigma)";
- "Stigma, Risk Behaviors and Health Care among HIV-infected Russian People Who Inject Drugs, Design of an RCT in St. Petersburg COVID (Stigma Covid)";
- "Prison interventions and HIV Prevention Collaboration" (Pride);
- "Ukraine HIV Research Training Program" (FIC);
- "Unhealthy alcohol use and other comorbidities among HIV-positive TB patients in Ukraine" (TB-ALKO);
- "Integrating Treatment for Mental Disorders in Methadone Clinics in Ukraine (Medium)";
- "Qualitative study of the behavior of people living with HIV/AIDS (D2C)".

prepared by the Organization for the year that ended December 31, 2021, and the Notes to the uses of funds financial report under the projects, including the summary of significant accounting policies (hereinafter – financial report) in accordance with the Project Contracts, which forms the legal basis of the above-mentioned projects.

In our opinion, the attached financial report of the Organization is prepared, in all material respects, cash receipts and uses of the Organization's funds for the year ended 31 December 2021 in accordance with the cash receipts and expenditure basis described in Note 1.1.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 independent of the Company in accordance with the International Code of Ethics for Professional Accounts of International Ethics Standards Board (Code of IESBA) and the ethical requirements that are relevant to our audit of the financial statements in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to Note 1.1 "Accounting basis of preparation of the Fund Accountability statement under USG-funded projects" in the projects uses of funds financial report, which states that Fund accountability statement was prepared based on accounting by cash receipts and expenditures, which is the common basis of accounting other than the Generally Accepted US Accounting Principles. Under this guidance, the revenue is recognized to the extent received, and not to the extent accrued, and the expenses are recognized when paid rather than when incurred. The financial report has been prepared in accordance with the requirements of donor agreements to provide information on the results of the use of the funds received by the Organization. As a result, of financial report may not be suitable for another purpose. Our report is intended solely for the Foundation and donors of this project. Our opinion is not modified on this issue.

### Responsibilities of Management and Those Charged with Governance for the special purpose financial report

Management is responsible for the preparation and a fair presentation of the special purpose financial report in accordance with the basis of cash inflow and outflow accounting described in Note 1.1; this includes determining that the basis of cash receipts and expenses is appropriate under the circumstances for the preparation of special purpose financial report, and for such internal control as management determines is necessary to enable the preparation of financial report that is free from material misstatements, whether due to fraud or error.

In preparing of special purpose financial report, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern

basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit for the special purpose financial report**

Our objectives are to obtain reasonable assurance about whether special purpose financial report as a whole are free from material misstatements, 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 a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the bases of special purpose financial report.

As a part of our audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of special purpose financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, international omission, misrepresentations, or the override of internal control.
- 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 the Organization's internal control.
- Evaluate the appropriateness of accounting policies used the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of special purpose financial report, including the disclosures, and whether of financial report represents the underline transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Key audit partner

Musiienko Viktoriia Oleksandrivna

Registration number in the Register of Auditors and Audit Entities: 100749

From and on behalf of the firm LLP "AF "P.S.P. AUDIT"

Director

Sushko Dmytro Serhiovych

Registration number in the Register of Auditors and Audit activity Entities: 100687



Date of the independent auditor's report: October 25, 2022

Kyiv, Ukraine

#### **Basic information about the subject of audit activity**

LIMITED LIABILITY PARTNERSHIP "Audit firm "P.S.P. AUDIT". Identification code according to USREOU: 36412992. Location: 01133, Ukraine, Kyiv, 44A Y. Konovaltsia St., of. 733.

LLP "AF "P.S.P. AUDIT" included to the Register of auditors and audit activities entities in section 3 «Subjects of audit activities authorized to conduct statutory audit of financial report». Link to the Register: <https://www.apu.com.ua/subjekty-audytorskoi-dijalnosti-jaki-majut-pravo-provodyty-obovjazkovyj-audit-finansovoi-zvitnosti/>

## Appendix 1

## Charitable Organization «Ukrainian Institute on Public Health Policy»

## FUND ACCOUNTABILITY STATEMENT UNDER USG-FUNDED PROJECTS

as at December 31, 2020 and for the year then ended

(in US dollars)

Categories	PROJECTS														NOTE
	Grant 1- Stigma		Grant 2- Stigma Covid		Grant 3- Pride		Grant 4- FIC		Grant 5- TB-ALKO		Grant 6- Medium		Grant 7- D2C		
	Agreement Budget 01/09/18-31/08/21	Actual Revenues and Expenditure s	Agreement Budget 01/09/20-31/08/21	Actual Revenues and Expenditure s	Agreement Budget 01/08/19-31/07/21	Actual Revenues and Expenditure s	Agreement Budget 11/08/17-30/04/21	Actual Revenues and Expenditure s	Agreement Budget 15/10/20-31/10/22	Actual Revenues and Expenditure s	Agreement Budget 01/06/18-31/05/23	Actual Revenues and Expenditure s	Agreement Budget 15/08/21-30/06/24	Actual Revenues and Expenditure s	
Outstanding Fund Balance as at January 01, 2021															
Bank account USD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bank account UAH	-	-	-	-	-	-	-	-	1	-	-	-	-	-	
<hr/> <hr/>															
Revenue															
Revenue - received grants		\$ 15 964,93		\$ 5 950,35		\$ 129 301,18		\$ 41 039,20		\$ 14 853,73		\$ 402 991,25		\$ 2 143,69	Note 2
USG Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<hr/>															
Expenditures															
Direct costs															
Personnel			\$ 11 650,00	\$ 11 510,96	\$ 66 207,06	\$ 57 379,45	\$ 15 842,00	\$ 11 494,26	\$ 10 654,87	\$ 8 683,82	\$ 139 155,00	\$ 65 911,45	\$ 44 383,50	\$ 3 891,78	
Fringe benefits											\$ 62 769,00	\$ 27 799,89			
Consultant Labor	\$ 14 800,00	\$ 8 381,91			\$ 31 984,00	\$ 21 775,70			\$ 2 000,00		\$ 12 590,00	\$ 7 284,82	\$ 5 000,00		
Travel, Workshops, and Meetings					\$ 4 850,00	\$ 2 669,37	\$ 49 686,03	\$ 14 298,00	\$ 400,00		\$ 28 800,00	\$ 2 678,47	\$ 1 140,00		
Equipment - initial purchase					\$ 6 000,00	\$ 210,57									
Office supplies					\$ 11 400,00	\$ 6 730,93	\$ 1 320,00	\$ 564,15	\$ 960,00	\$ 960,00	\$ 4 320,00	\$ 1 395,14	\$ 4 460,00		
Other direct charges	\$ 940,00	\$ 885,20	\$ 3 800,00	\$ 3 938,89	\$ 16 318,00	\$ 15 805,74	\$ 9 646,79	\$ 3 081,02	\$ 10 760,00	\$ 6 335,13	\$ 36 921,00	\$ 22 189,62	\$ 14 280,00	\$ 861,42	
Sub-Contracts											\$ 582 603,00	\$ 265 426,22			
Total direct costs	\$ 15 740,00	\$ 9 267,11	\$ 15 450,00	\$ 15 449,85	\$ 136 759,06	\$ 104 571,76	\$ 76 494,82	\$ 29 437,43	\$ 24 774,87	\$ 15 978,95	\$ 867 158,00	\$ 392 685,62	\$ 69 263,50	\$ 4 753,20	
Indirect cocts	\$ 1 260,00	\$ 741,37	\$ 1 236,00	\$ 1 235,99	\$ 10 460,73	\$ 8 650,72	\$ 5 759,83	\$ 2 355,00			\$ 22 052,00	\$ 10 305,66	\$ 5 581,10	\$ 380,26	Note 8
Total direct and indirect costs incurred	\$ 17 000,00	\$ 10 008,48	\$ 16 686,00	\$ 16 685,84	\$ 147 219,79	\$ 113 222,48	\$ 82 254,65	\$ 31 792,43	\$ 24 774,87	\$ 15 978,95	\$ 889 210,00	\$ 402 991,28	\$ 74 844,60	\$ 5 133,46	Note 3
<hr/> <hr/>															
Outstanding Fund Balance as at December 31, 2021															
Bank account USD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 6
Bank account UAH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Director

Dvoryak S.

## **NOTES TO THE FUND ACCOUNTABILITY STATEMENT UNDER USG-FUNDED PROJECTS as at December 31, 2021 and for the year then ended**

### **NOTE 1: ACCOUNTING POLICIES**

The main accounting policies and principles, which are used by management regarding grant agreements, are disclosed below.

#### **1.1. Accounting basis of preparation of the Fund Accountability statement under USG-funded projects**

The Fund accountability statement under USG-funded projects was prepared in accordance with terms and conditions of agreements.

The Fund accountability statement was prepared based on accounting by cash receipts and expenditures, which is the common basis of accounting other than the Generally Accepted US Accounting Principles. Under this guidance, the revenue is recognized to the extent received, and not to the extent accrued, and the expenses are recognized when paid rather than when incurred.

The Charitable organization "Ukrainian Institute on Public Health Policy" (the Organization or UIPHP) has separate bank accounts and analytics in accounting data held by registration of revenues and expenses under each project. The accumulation of the revenue and cost generates the Fund Accountability Statement under projects which is audited for the period from January 1, 2021 to December 31, 2021.

The Fund Accountability Statement revenue corresponds to flow of funds received from USG. Costs of the Fund Accountability Statement correspond to funds disbursed in payment of cost incurred or in advance payments.

#### **1.2. Budgets**

The Charitable organization "Ukrainian Institute on Public Health Policy" implements its statutory goals by using funds received from more than one donor. In accordance with Grant agreements, the duration of each project is different and distinct from generally accepted financial year.

Budgets of the projects presented at the Fund Accountability Statement have been prepared in accordance with the budgets approved by Grant agreements. Such budgets are expressed in USD.

#### **1.3. Functional and presentation currency**

The Fund Accountability Statement provided to auditors by UIPHP is stated in local currency of Ukraine – hryvnias (UAH).

The functional currency for funds received from USG under the grants is USD. The funds from USG were received in USD.

The expenses incurred in connection with performance of the Grant agreements signed with USG are made mostly in hryvnias. As a general rule the expenditure of funds are recalculated into USD at the rate of the currency conversion for each tranche.

Grant 1, Grant 2, Grant 3, Grant 4, Grant 5, Grant 7 provides for compensation of the actually incurred costs by donors based on the invoices billed on a periodic basis. Such expenses were converted UIPHP according to terms of agreements at the NBU exchange rate effective at the date when respective invoices were issued for the purposes of presentation in the Fund Accountability Statement for the year ended December 31, 2021.

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Grant 6 - advance payments ordered in the PMS system (payment management system).

## NOTE 2: REVENUES RECEIVED FROM USG

During 2021, the Organization received target funds from USG on its bank accounts in total amount of \$ 612,244.33.

These amounts are detailed by the following receptions:

Project	Month	Nature of reception	Amount in local currency (UAH)	Amount in USD
Grant 1	May	Bank transfer received in May 2021 (as reimbursement)	192680,48	6950,83
Grant 1	November	Bank transfer received in November 2021 (as reimbursement)	236984,29	9014,10
<b>Grant 1</b>		<b>Total:</b>	<b>429 664,77</b>	<b>15 964,93</b>
Grant 2	September	Bank transfer received in September 2021 (as reimbursement)	160676,71	5950,35
<b>Grant 2</b>		<b>Total:</b>	<b>160 676,71</b>	<b>5 950,35</b>
Grant 3	January	Bank transfer received in January 2021 (as reimbursement)	452 859,24	16 078,68
Grant 3	February	Bank transfer received in February 2021 (as reimbursement)	313 072,13	11 209,01
Grant 3	March	Bank transfer received in March 2021 (as reimbursement)	424 406,65	15 305,24
Grant 3	April	Bank transfer received in April 2021 (as reimbursement)	410 415,63	14 627,61
Grant 3	June	Bank transfer received in June 2021 (as reimbursement)	882 851,06	32 313,30
Grant 3	August	Bank transfer received in August 2021 (as reimbursement)	1 060 666,54	39 767,34
<b>Grant 3</b>		<b>Total:</b>	<b>3 544 271,25</b>	<b>129 301,18</b>
Grant 4	January	Bank transfer received in January 2021 (as reimbursement)	243868,99	8621,94
Grant 4	January	Bank transfer received in January 2021 (as reimbursement)	42 641,23	1 513,99
Grant 4	February	Bank transfer received in February 2021 (as reimbursement)	44 554,70	1 597,08
Grant 4	April	Bank transfer received in April 2021 (as reimbursement)	47 335,21	1 693,01
Grant 4	May	Bank transfer received in May 2021 (as reimbursement)	102 521,22	3 727,99
Grant 4	July	Bank transfer received in July 2021 (as reimbursement)	78 171,08	2 905,34
Grant 4	August	Bank transfer received in August 2021 (as reimbursement)	85 900,27	3 220,64
Grant 4	September	Bank transfer received in September 2021 (as reimbursement)	138 728,87	5 207,11

Grant 4	October	Bank transfer received in October 2021 (as reimbursement)	125 241,78	4 767,12
Grant 4	November	Bank transfer received in November 2021 (as reimbursement)	203 888,63	7 784,98
<b>Grant 4</b>		<b>Total:</b>	<b>1 112 851,98</b>	<b>41 039,20</b>
Grant 5	Січень	Bank transfer received in January 2021 (as reimbursement)	14 649,78	517,94
Grant 5	Січень	Bank transfer received in January 2021 (as reimbursement)	60 928,87	2 160,33
Grant 5	February	Bank transfer received in February 2021 (as reimbursement)	16 778,73	600,74
Grant 5	March	Bank transfer received in March 2021 (as reimbursement)	70 239,66	2 533,03
Grant 5	April	Bank transfer received in April 2021 (as reimbursement)	26 833,76	958,02
Grant 5	May	Bank transfer received in May 2021 (as reimbursement)	33 874,87	1 230,65
Grant 5	July	Bank transfer received in July 2021 (as reimbursement)	23 737,63	866,84
Grant 5	July	Bank transfer received in July 2021 (as reimbursement)	24 908,65	926,43
Grant 5	August	Bank transfer received in August 2021 (as reimbursement)	37 819,01	1 417,94
Grant 5	October	Bank transfer received in October 2021 (as reimbursement)	35 834,13	1 356,10
Grant 5	October	Bank transfer received in October 2021 (as reimbursement)	46 214,15	1 857,74
Grant 5	November	Bank transfer received in November 2021 (as reimbursement)	13 781,18	527,97
<b>Grant 5</b>		<b>Total:</b>	<b>405 600,42</b>	<b>14 853,73</b>
Grant 6	January	Bank transfer received in January 2021	205 449,81	7 284,55
Grant 6	February	Bank transfer received in February 2021	368 534,44	13 100,00
Grant 6	February	Bank transfer received in February 2021	202 846,31	7 284,55
Grant 6	February	Bank transfer received in February 2021	1 213 545,60	43 500,00
Grant 6	March	Bank transfer received in March 2021	117 670,18	4 250,00
Grant 6	April	Bank transfer received in April 2021	417 047,16	14 930,00
Grant 6	April	Bank transfer received in April 2021	206 070,98	7 365,86
Grant 6	April	Bank transfer received in April 2021	97 193,31	3 470,00
Grant 6	May	Bank transfer received in May 2021	368 069,52	13 300,00
Grant 6	May	Bank transfer received in May 2021	202 061,10	7 313,82
Grant 6	May	Bank transfer received in May 2021	376 125,75	13 650,00
Grant 6	May	Bank transfer received in May 2021	442 817,47	16 128,67
Grant 6	June	Bank transfer received in June 2021	200 829,45	7 313,82
Grant 6	July	Bank transfer received in July 2021	531369,15	19500
Grant 6	July	Bank transfer received in July 2021	336420,18	12350

Grant 6	August	Bank transfer received in August 2021	334049,8	12400
Grant 6	September	Bank transfer received in September 2021	556019,36	20800
Grant 6	September	Bank transfer received in September 2021	120661,99	4530
Grant 6	September	Bank transfer received in September 2021	496971,2	18700
Grant 6	October	Bank transfer received in October 2021	1581574,4	60200
Grant 6	November	Bank transfer received in November 2021	362731,5	13850
Grant 6	November	Bank transfer received in November 2021	778942,37	29842,02
Grant 6	December	Bank transfer received in December 2021	585159,05	21500
Grant 6	December	Bank transfer received in December 2021	457964,64	16800
Grant 6	December	Bank transfer received in December 2021	371698,52	13627,96
<b>Grant 6</b>		<b>Total:</b>	<b>10 931 823,24</b>	<b>402 991,25</b>
Grant 7	December	Bank transfer received in December 2021 (as reimbursement)	58 417,27	2 143,69
<b>Grant 7</b>		<b>Total:</b>	<b>58417,27</b>	<b>2143,69</b>

### **NOTE 3: EXPENSES INCURRED**

From January 1, 2021 to December 31, 2021, the Organization incurred direct and indirect expenditures in a total amount of \$ 595,813 (appendix 1 to the notes).

### **NOTE 4: COMPLIANCE WITH APPROVED BUDGETS**

Throughout the implementation of mentioned above Grants, the Organization incurred cumulative expenses which do not exceed approved obligated amounts by donors.

In general, reallocations between approved budget lines were less than 10% of obligated amounts. In addition, all budget overruns were allowed by the donors at the moment of financial statements and/or interim fund accountability reports approval.

### **NOTE 5: RECONCILIATION WITH ACCOUNTING BALANCES**

Revenues and expenses recorded by the Organization in the Fund Accountability Statement under the projects and in invoices to donors for the period from January 01, 2021 to December 31, 2021 are consistent with accounting books.

The remaining funds received from donors are equal to closing balances in bank accounts of the Organization confirmed by bank statements.

### **NOTE 6: FUND BALANCE RECONCILIATION**

The remaining balances on the bank accounts of the Organization as at December 31, 2021 reconciles with the remaining balances received from USG and recorded in the accounting books and in the Funds Accountability Statement of the Organization.

## **NOTE 7: QUESTIONED COSTS**

Ineligible costs are costs that are explicitly questioned because they are unreasonable, prohibited by the agreements or applicable laws and regulations, or not program related. In addition, if a recipient was required to place USG funds in an interest-bearing account but did not, then the imputed interest that would have been earned is also classified as an ineligible cost.

Unsupported costs are not supported with adequate documentation and/or did not have required prior approvals or authorizations (if it is applicable).

All question costs must be refunded to the donor. In case of donor prior approval, a recipient may reduce its future project expenses in amount of questioned costs.

During the 2021 year, the Organization has not incurred any ineligible and/or unsupported costs. In addition, the majority of projects which are audited are implemented on a reimbursement basis, and then the Organization is not required to hold any funds from USG with interest-bearing bank accounts. Under Medium project the Organization receives advances and spends it on monthly basis. Hereby, the closing balances in bank accounts of mentioned projects are scanty to be hold with interest-bearing bank accounts.

## **NOTE 8: INDIRECT COSTS OF THE ORGANIZATION**

In 2021 the Organization re-invoiced to Donors the expenses actually incurred which included indirect costs in amount of 8% of total direct expenses (or if it was required by donor in amount of 8% of modified total direct costs less the equipment). Mentioned overhead charges are allowed by grant agreements but does not correspond with its actual amount.

The Organization has a separate bank account for indirect costs accounting.

For the purposes of inclusion of indirect costs related to the grants mentioned above to the Fund Accountability Statement for the year ended December 31, 2021 applied actual amount of indirect costs in case of such indirect costs have been incurred from each bank accounts.

## **NOTE 9: ADJUSTMENTS IN THE FUND ACCOUNTABILITY STATEMENT**

### **9.1. Adjustments in respect of currency transfers**

Expenses under Grant agreements conducted with USG were incurred mainly in hryvnas.

Expenses incurred in UAH under the projects were converted in USD for the reporting purposes at:

- NBU exchange rate effective at the date of cash to be used under the projects funded in UAH
- NBU exchange rate effective at the date of invoice to be issued for projects under Grant agreements which required such approach and for projects without any approved approach for cost transfers in USD in agreements;
- exchange rate effective at the date of currency to be sold under projects with advance funding in USD.

Revenues received from the USG were recognized in the Fund Accountability statement in USD as at the date of such funds to receive.

For the Fund Accountability statement purposes for the year ended December 31, 2021, the closing balances under the projects were adjusted in respect of currency translation done by using different approaches for revenue and expenses recognition in USD.

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## 9.2. Adjustments in respect of cash transfers to other project

The Organization has opened separate bank accounts for each Grant for the purpose of the cash accumulation and spending for projects' goals realization in compliance with requirements of Grant Agreements.

If there is an absence or lack of the funds on project bank account, the Organization transfers funds in order to pay off the expenses on its realization from another Grant bank account.

Transferred funds are returned on projects bank account in part or in full amount after regular tranche from the donor.

For the purposes of the Fund Accountability Statement, closing balances on the projects' bank accounts were adjusted on the amount of funds borrowed or transferred and not returned in favor of other projects as at December 31, 2021.

### NOTE 10: REFUNDS

According to the Grant agreements' conditions under audited projects, the amounts of funds received but did not spend must be refunded to the donor.

During 2021 year the Organization did not refund any funds to the donor.

Director

A handwritten signature in blue ink is written over a green circular official stamp. The stamp contains text in Russian, including "Министерство иностранных дел Российской Федерации" (Ministry of Foreign Affairs of the Russian Federation) and "Департамент по вопросам культуры" (Department for Cultural Issues).

Dvoryak S.



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