



# **INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Consolidated Financial Statements and Supplementary  
Information on Federal Awards Programs

September 30, 2023

(With Independent Auditors' Report and  
Reports on Internal Control and on Compliance Thereon)

# INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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## **Independent Auditors' Report**

The Board of Directors  
International Rescue Committee, Inc.:

### **Report on the Audit of the Consolidated Financial Statements**

#### *Opinion*

We have audited the consolidated financial statements of International Rescue Committee, Inc. and its subsidiaries (IRC), which comprise the consolidated balance sheet as of September 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of IRC as of September 30, 2023, and the changes in their net assets and their cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

#### *Basis for Opinion*

We conducted our audit 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* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of IRC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Emphasis of Matter*

As discussed in Note 2(u) to the consolidated financial statements, in 2023, IRC adopted new accounting guidance, Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842). Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Consolidated Financial Statements*

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

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

#### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 consolidated 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 consolidated 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 consolidated 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 IRC'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about IRC'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.

#### *Report on Summarized Comparative Information*

We have previously audited IRC's 2022 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 16, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2022, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

#### *Other Matter*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of computation of indirect cost rates for the year ended September 30, 2023 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated 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 consolidated financial statements or to the consolidated 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 computation of indirect cost rates is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024 on our consideration of IRC'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 that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IRC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IRC's internal control over financial reporting and compliance.

KPMG LLP

March 20, 2024, except for our report on the supplementary schedule of computation of indirect cost rates, which is as of April 19, 2024.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Consolidated Balance Sheet

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

<b>Assets</b>	<b>2023</b>	<b>2022</b>
Cash and cash equivalents (notes 8, 9, and 11)	\$ 226,258	273,609
Short-term investments (notes 2 and 9)	2,775	19,992
Grants and contracts receivable (notes 8 and 9)	161,235	166,538
Inventory	16,245	20,923
Contributions receivable, net (note 4)	25,870	36,438
Right-of-use operating lease assets (note 6)	130,597	—
Other assets	30,450	29,669
Investments (notes 2 and 11):		
Endowment and emergency funds	119,601	115,840
Split-interest agreements	12,679	11,488
	<u>132,280</u>	<u>127,328</u>
Property and equipment, net (note 5)	<u>13,041</u>	<u>13,038</u>
Total assets	\$ <u><u>738,751</u></u>	<u><u>687,535</u></u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 66,284	74,781
Accrued vacation and severance	24,115	19,821
Program advances (notes 9 and 12)	195,279	188,281
Deferred revenue and other liabilities	6,288	2,478
Annuity liabilities related to split-interest agreements	6,494	6,282
Right-of-use operating lease liabilities (note 6)	141,889	—
Deferred rent obligation	<u>—</u>	<u>11,597</u>
Total liabilities	<u>440,349</u>	<u>303,240</u>
Commitments and contingencies (notes 2, 7, 9, and 13)		
Net assets:		
Net assets without donor restrictions (note 11):		
Board-designated endowment	52,571	47,571
Undesignated	<u>60,025</u>	<u>53,147</u>
Total net assets without donor restrictions	<u>112,596</u>	<u>100,718</u>
Net assets with donor restrictions (notes 10 and 11):		
Donor contributions restricted for time and purpose	118,413	222,812
Reinvested return on endowment funds	11,569	4,934
Split-interest agreements	281	288
Donor endowment and emergency funds	<u>55,543</u>	<u>55,543</u>
Total net assets with donor restrictions	<u>185,806</u>	<u>283,577</u>
Total net assets	<u>298,402</u>	<u>384,295</u>
Total liabilities and net assets	\$ <u><u>738,751</u></u>	<u><u>687,535</u></u>

See accompanying notes to consolidated financial statements.

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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Consolidated Statement of Activities

Year ended September 30, 2023

(With summarized financial information for the year ended September 30, 2022)

(Amounts in thousands)

	2023			2022
	Without donor restrictions	With donor restrictions	Total	Total
Operating activities:				
Operating revenues:				
Contributions (note 12)	\$ 161,416	90,500	251,916	425,065
Contributed goods and services	17,589	—	17,589	12,136
Grants and contracts (notes 8 and 12)	990,171	—	990,171	876,781
Foundation and private grants (note 8)	92,000	—	92,000	82,504
Investment return used for operations (note 3)	6,210	1,206	7,416	5,455
Loan administration fees and other income	2,002	1,873	3,875	3,295
Release from restrictions	198,287	(198,287)	—	—
Total operating revenues	1,467,675	(104,708)	1,362,967	1,405,236
Operating expenses:				
Program services:				
Crisis Response, Recovery and Development (CRRD)	857,275	—	857,275	801,689
Resettlement, Asylum and Integration (RAI)	424,440	—	424,440	322,995
Total program services	1,281,715	—	1,281,715	1,124,684
Supporting services:				
Management and general	110,665	—	110,665	83,656
Fund-raising	89,103	—	89,103	83,095
Total supporting services	199,768	—	199,768	166,751
Total operating expenses	1,481,483	—	1,481,483	1,291,435
(Deficiency) excess of operating revenues over operating expenses	(13,808)	(104,708)	(118,516)	113,801
Nonoperating activities:				
Contributions under split-interest agreements	293	—	293	118
Change in value of split-interest agreements	25	—	25	(210)
Investment return, net	5,366	6,937	12,303	(26,418)
Foreign exchange gain (loss)	20,002	—	20,002	(13,670)
Total nonoperating activities	25,686	6,937	32,623	(40,180)
Increase (decrease) in net assets	11,878	(97,771)	(85,893)	73,621
Net assets at beginning of year	100,718	283,577	384,295	310,674
Net assets at end of year	\$ 112,596	185,806	298,402	384,295

See accompanying notes to consolidated financial statements.

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Consolidated Statement of Functional Expenses

Year ended September 30, 2023

(With summarized financial information for the year ended September 30, 2022)

(Amounts in thousands)

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	Program services										Supporting services			Total	
	Emergency preparedness, technical units, and other					Total CRRD programs	U.S. RAI programs	Europe RAI programs	Total RAI programs	Total program services	Management and general	Fund-raising	Total supporting services	Total	
	Africa	Asia	Middle East	Latin America										2023	2022
Personnel	\$ 143,141	44,801	53,928	16,322	73,579	331,771	169,626	17,211	186,837	518,608	83,480	35,562	119,042	637,650	525,232
Professional services	1,714	956	1,456	1,420	7,935	13,481	4,308	980	5,288	18,769	10,438	8,485	18,923	37,692	36,091
Travel, conferences, and events	10,951	4,420	1,869	1,945	7,732	26,917	5,050	911	5,961	32,878	5,795	1,973	7,768	40,646	36,776
Occupancy	9,009	2,755	3,183	1,629	5,090	21,666	9,340	861	10,201	31,867	757	460	1,217	33,084	30,203
Communications	5,906	805	542	300	734	8,287	1,868	160	2,028	10,315	830	37,866	38,696	49,011	49,032
Vehicles, equipment, and supplies	20,909	8,686	6,927	1,644	3,139	41,305	5,869	368	6,237	47,542	9,412	486	9,898	57,440	64,871
Subgrants	65,815	36,742	24,649	8,794	31,539	167,539	71,081	13,605	84,686	252,225	(9)	—	(9)	252,216	165,971
Program materials and direct assistance	109,891	46,731	29,266	7,710	26,815	220,413	115,307	1,352	116,659	337,072	1,390	170	1,560	338,632	348,882
Contributed goods and services	9,560	(196)	651	24	962	11,001	4,310	—	4,310	15,311	946	928	1,874	17,185	12,253
Other	3,498	727	1,543	235	8,892	14,895	1,948	285	2,233	17,128	(2,374)	3,173	799	17,927	22,124
Total operating expenses reported by function in the statement of activities	\$ 380,394	146,427	124,014	40,023	166,417	857,275	388,707	35,733	424,440	1,281,715	110,665	89,103	199,768	1,481,483	1,291,435
2022 total	\$ 381,670	126,531	121,784	38,798	132,906	801,689	297,082	25,913	322,995	1,124,684	83,656	83,095	166,751		1,291,435

See accompanying notes to consolidated financial statements.



**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Consolidated Statement of Cash Flows

Year ended September 30, 2023

(With comparative financial information for the year ended September 30, 2022)

(Amounts in thousands)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
(Decrease) increase in net assets	\$ (85,893)	73,621
Adjustments to reconcile (decrease) increase in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	1,689	1,448
Net realized and unrealized (gains) losses on investments	(15,795)	23,494
Change in value of split-interest agreements	(25)	210
Reduction in carrying amount of right-of-use operating lease assets	3,270	—
Changes in operating assets and liabilities:		
Grants and contracts receivable	5,303	(38,182)
Inventory	4,678	(1,291)
Contributions receivable	10,546	(1,000)
Other assets	(781)	(13,489)
Accounts payable and accrued expenses	(8,497)	24,033
Accrued vacation and severance	4,294	1,935
Program advances	6,998	(1,488)
Deferred revenue and other liabilities	3,810	44
Right-of-use operating lease liabilities	(3,575)	—
Deferred rent obligation	—	(379)
Net cash (used in) provided by operating activities	<u>(73,978)</u>	<u>68,956</u>
Cash flows from investing activities:		
Purchases of property and equipment	(1,692)	(2,140)
Proceeds from sale or redemption of investments	22,350	2,252
Purchases of investments	(11,507)	(6,719)
Sales (purchases) from short-term investments, net	<u>17,217</u>	<u>(19,790)</u>
Net cash provided by (used in) investing activities	<u>26,368</u>	<u>(26,397)</u>
Cash flows from financing activities:		
Proceeds from contributions under split-interest agreements	293	200
Payments to beneficiaries	<u>(34)</u>	<u>(657)</u>
Net cash provided by (used in) financing activities	<u>259</u>	<u>(457)</u>
Net (decrease) increase in cash and cash equivalents	<u>(47,351)</u>	<u>42,102</u>
Cash and cash equivalents at beginning of year	<u>273,609</u>	<u>231,507</u>
Cash and cash equivalents at end of year	\$ <u><u>226,258</u></u>	\$ <u><u>273,609</u></u>
Supplemental information:		
Noncash contributed goods and services	\$ 17,589	12,136
Right-of-use assets obtained in exchange for operating lease liabilities	11,292	—

See accompanying notes to consolidated financial statements.

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

#### (1) Organization and Summary of Significant Accounting Policies

##### (a) Organization

International Rescue Committee, Inc. and its subsidiaries (IRC) is a private, not-for-profit organization that serves refugees and communities victimized by oppression or violent conflict worldwide. IRC helps people whose lives and livelihoods are shattered by conflict and disaster to survive, recover, and gain control of their future. IRC leads the humanitarian field by implementing high-impact, cost-effective programs for people affected by crisis and by using its learning and experience to shape policy and practice.

IRC operates via an incorporated civil not-for-profit company according to article 741 Civil Code of Greece under the name of IRC Hellas. IRC owns 99% of IRC Hellas. IRC also operates through a separate incorporated and registered not-for-profit company in Germany as IRC Deutschland gGmbH, where IRC is the 100% shareholder of this entity under German law. In 2019, IRC incorporated a subsidiary office in Sweden for the purpose of private fund-raising, which IRC owns 100%. In 2022 IRC incorporated separate offices in Poland to implement a program that supports Ukrainian refugees in Poland and South Korea for purpose of fund-raising, which IRC owns 100%. In FY23 IRC started operation in Guatemala as Comité Internacional De Rescate, which IRC owns 100%.

IRC is affiliated with two separately incorporated and non-consolidated entities: International Rescue Committee, U.K. (IRC-UK) and International Rescue Committee, Belgium ASBL.

##### (b) Basis of Accounting

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, IRC's net assets and changes therein are classified and reported as follows:

- *Without donor restrictions* – Net assets that are not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. As reflected in the accompanying consolidated financial statements and discussed below, IRC's board of directors has designated a portion of IRC's net assets without donor restrictions for specific purposes.
- *With donor restrictions* – Net assets subject to donor-imposed restrictions that permit IRC to use or expend the assets as specified. The restrictions are satisfied either by the passage of time or by actions of IRC. Also included in this category are net assets subject to donor-imposed restrictions that they be maintained in perpetuity by IRC and only income be used as specified by the donor. Certain emergency funds allow temporary use of principal.

Revenues are reported as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by donors or by law.

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as release from restrictions in the consolidated statement of activities. Restricted gifts are recorded as net assets without donor restrictions if the restrictions are fulfilled in the same time period in which the contribution is received. IRC adopts the simultaneous release option for donor-restricted conditional grants that are recognized and used within the same reporting period and, thus, are reported as net assets without donor restrictions.

#### **(c) Fair Value Measurements**

IRC follows the provisions of Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted or published market prices (unadjusted) in active markets for identical assets or liabilities that a reporting entity has the ability to access at the measurement date. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 assets and liabilities include debt securities with quoted market prices that are traded less frequently than exchange-traded instruments.
- Level 3 inputs are unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest-level input that is significant to the fair value measurement.

#### **(d) Grants, Contracts, and Contributions**

IRC receives grants, contracts, and contributions from a number of sources, including federal, foreign, and local governments, private foundations, corporations, individuals, and others. Grants and government contracts are considered nonexchange transactions and are reported as revenue when expenses are incurred in accordance with the specific terms and conditions of the agreement and are classified as grants and contracts or foundation and private grants in the consolidated statement of activities. Accordingly, amounts received but not recognized as revenue are classified in the

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

consolidated balance sheet as program advances, and amounts expended but not yet received are classified as grants and contracts receivable.

Contributions, including unconditional promises to give (pledges), are recognized initially at fair value as revenue in the period received or pledged and when all conditions have been met. Contributions are considered to be without donor restriction unless they are received with donor stipulations that limit their use either through purpose or time restrictions. Contributions to be received after one year are discounted using a risk-adjusted rate. Bequest income is recorded when the will has passed through the probate court and amounts can be reasonably determined.

Revenues from nonexchange transactions are conditional if the agreement includes both a barrier that must be overcome for the recipient to be entitled to the assets transferred and a right of return for the transferred assets or a right of release of the promisor's obligation to transfer assets. Conditional promises to give are recognized only when the barriers on which they depend are met and the promises become unconditional. IRC has elected the simultaneous release option for conditional grants and government contracts that are also subject to purpose restrictions. Under this option, net assets without donor restrictions will include the donor-restricted revenue for which the purpose restrictions are met in the same reporting period.

Conditional contributions, grants, and contracts are related to funding for the establishment of new programs or continuation of current programs within IRC's overall mission, subject to the terms of each funding agreement. At September 30, 2023, IRC has \$1,373,184 of conditional public donor promises to give in the form of measurable performance related or other barriers and right of return that have not been reflected in the accompanying consolidated financial statements.

#### **(e) Endowment Funds**

IRC's endowment is subject to the provision of the New York Prudent Management of Institutional Funds Act (NYPMIFA). IRC classifies as donor-restricted endowment funds (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not held in perpetuity is classified as net assets with donor restrictions until appropriated for expenditure.

##### **(i) Board-Designated Endowment**

The board of directors has established a fund to provide for the long-term financial stability of IRC and to enhance its ability to respond to extraordinary emergency needs. The purpose of this fund is to provide a mechanism for the board of directors to set aside and invest certain funds.

Accordingly, the board of directors has designated the Leo Cherne Emergency Fund, certain bequests without donor restrictions, extraordinary gifts (as determined by the board of directors), and portions of surpluses in operating funds for this purpose.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(ii) Donor-Restricted Endowment**

In further support of the long-term financial stability of the organization, IRC receives donations for which the principal must be maintained in perpetuity. Included in this category are endowment donations and emergency funds that allow IRC to use principal on a temporary basis for emergency response situations and to preposition itself with commonly used emergency response inventory. Principal used by IRC must be subsequently returned to the emergency fund.

**(f) Contributed Goods and Services**

Contributed goods are recognized as revenue at their estimated fair value at the date of receipt and expensed when used.

	<u>2023</u>	<u>2022</u>
Contributed goods and services:		
Household supplies and facilities	\$ 4,842	3,381
Fuel and parts	281	1,417
Health and nutrition	10,179	7,038
Professional service	<u>2,287</u>	<u>300</u>
Total contributed goods and services	<u>\$ 17,589</u>	<u>12,136</u>

Contributed services are recognized as revenue if the services create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. Contributed services are recorded at the fair value of the services provided. Fair value reflects estimated wholesale values that would be received for selling similar products in the United States. Contributed services and promises to contribute services that do not meet the above criteria are not recognized as revenue and are not reported in the consolidated financial statements.

**(g) Split-Interest Agreements**

IRC is the beneficiary of a number of split-interest agreements with donors. IRC may control donated assets and may share with the donor or the donor's designee income generated from those assets until such time as stated in the agreement, at which time the remaining assets are for IRC's general use.

IRC records the assets of the agreements (at fair value) if the assets are controlled and invested by IRC. IRC records nonoperating revenue at the date the agreement is established after recording a liability for the present value of the estimated future payments expected to be made to the beneficiaries. The carrying amount approximates fair value. Adjustments to the annuity liabilities to reflect the amortization of the discount and revaluation of expected future payments to beneficiaries based on changes in actuarial assumptions are made annually and recognized as a nonoperating activity in the consolidated statement of activities in the line item split-interest agreements.

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

In other situations where assets are controlled and invested by an independent third party, IRC records a receivable and nonoperating revenue at the date of the agreement based on the present value of the estimated future distributions expected to be received by IRC over the expected term of the agreement.

The discount rate used in valuing split-interest agreement liabilities as of September 30, 2023 and 2022 ranged from 0.47% to 11.00%.

#### **(h) Functional Expense Allocations**

The majority of the expenses can generally be directly identified with the program or supporting service to which they relate (management and general or fund-raising) and are charged accordingly.

Other expenses are allocated to the functional categories based on allocation factors determined by management, such as square footage for occupancy costs and time and effort reporting for personnel costs. For functions where roles or activities can change during the year, IRC sets an allocation percentage annually and updates the percentages during the fiscal year if roles or activities change.

#### **(i) Operations**

IRC excludes from operating activities contributions that are restricted for endowment; new contributions, changes in value and investment return related to split-interest agreements; investment return of the Freedom Fund less than or in excess of the spending rate (note 3); foreign exchange gains and losses; and other nonrecurring items. All other revenue and expenses are included in operating activities.

#### **(j) Cash and Cash Equivalents**

For the purposes of the consolidated statement of cash flows, IRC considers all highly liquid debt instruments purchased with original maturities of three months or less, other than those held as part of the investment portfolio, to be cash equivalents.

#### **(k) Short-Term Investments**

Short-term investments consist of money market funds, certificates of deposit, and commercial paper with original maturities less than 12 months.

#### **(l) Investments**

Investments are stated at fair value based on quoted or published market prices except for the fair values of alternative investments that include hedge funds, direct lending funds, and private equity funds, which are stated at net asset value (NAV) as provided by the general partners and fund managers, respectively, based upon the underlying net assets of the funds. These estimated values are reviewed and evaluated by management for reasonableness. Alternative investments are generally less liquid than other investments, and the reported fair value may differ significantly from the values that would have been reported had a ready market for these securities existed. Included in the investments of the alternative investments are certain types of financial instruments, including, among others, futures and forward contracts, options, and securities sold not yet purchased, intended to hedge against changes in the market value of investments. These financial instruments, which involve varying

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## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

degrees of off-balance-sheet risk, may result in loss due to changes in the market. Losses from investments in alternative investments are limited to its investment.

#### **(m) Inventory**

Inventory consists of program materials and emergency response supplies not used as of September 30. Inventory is recorded at cost upon purchase, while contributed inventory is recorded at fair value. Inventory is deducted and expensed when used or distributed by IRC.

#### **(n) Property and Equipment**

Property and equipment are recorded at cost, if purchased, or at fair value at the date of the gift, if donated, less accumulated depreciation and amortization. Depreciation is provided on the straight-line method over the estimated useful lives of the assets, generally three to seven years. Amortization of leasehold improvements is provided on the straight-line method over the lesser of their useful lives or the terms of the related lease. Property and equipment acquired with funds received from grants in which the grantor retains a reversionary interest in the assets at the end of the grant period are expensed in the year of acquisition.

#### **(o) Leases**

IRC leases several facilities and equipment for its programs and operation across its operating locations. A contract is determined to be or contain a lease if the contract conveys the right to control the use of identified property, plant, or equipment (an identified asset) in exchange for consideration. IRC determines these assets are leased because IRC has the right to obtain substantially all the economic benefit from and the right to direct the use of the identified asset. Assets in which the supplier or lessor has the practical ability and right to substitute alternative assets for the identified asset and would benefit economically from the exercise of its right to substitute the asset are not considered to be or contain a lease because IRC determines it does not have the right to control and direct the use of the identified asset. IRC's lease agreement does not contain any material residual value guarantees or material restrictive covenants. Leases with an original term of twelve months or less are not recorded on the consolidated balance sheet.

Leases result in the recognition of right-of-use (ROU) asset and lease liability on the consolidated balance sheet. ROU assets represent the right to use an underlying asset for the lease term and are recognized in an amount equal to the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. Lease liabilities represent the present value of the future lease payments over the expected lease term, which includes options to extend or terminate the lease when it is reasonably certain those options will be exercised. The present value of the lease liability is determined using the risk-free discount rate at lease inception for operating leases. IRC uses the first day of month US treasury risk free discount rate for leases during the month. IRC determines lease classification as operating or finance at the lease commencement date. IRC has no finance leases.

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

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### Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

#### **(p) Foreign Currency Translation**

IRC applies the current rate method of translation when including the accounts of its foreign offices. All foreign-denominated assets and liabilities are translated into U.S. dollars using the current exchange rates in effect at the consolidated balance sheet date. Revenue and expenses are translated at the average rate in effect during the year. The resulting translation gain for 2023 and loss in 2022 of \$20,002 and \$(13,670), respectively, are reflected in the consolidated statement of activities.

#### **(q) Tax Status**

The Internal Revenue Service has ruled that, pursuant to Section 501(c)(3) of the Internal Revenue Code (the Code), IRC is exempt from federal income taxes and is a publicly supported organization, as defined in Section 509(a)(1) of the Code. As a not-for-profit organization, IRC is also generally exempt from state and local income taxes. Accordingly, IRC is not subject to income taxes except to the extent it has taxable income from activities that are not related to its exempt purposes. IRC utilizes a threshold of more likely than not for recognition and derecognition of tax positions taken or expected to be taken in a tax return. No provision for income taxes was required for fiscal year 2023 or 2022.

#### **(r) Use of Estimates**

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates. Estimates and assumptions include the valuation of alternative investments and the allocation of expenses to functional classifications.

#### **(s) Comparative Financial Information**

The consolidated statements of activities and functional expenses are presented with prior year summarized comparative totals. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with IRC's 2022 consolidated financial statements, from which the comparative totals were derived.

#### **(t) Reclassifications**

Certain amounts in the 2022 consolidated financial statements have been reclassified to conform to the 2023 presentation.

#### **(u) Adopted Accounting Pronouncement**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842). Topic 842 requires recognition of rights and obligations arising from lease contracts as assets and liabilities on the balance sheet. Topic 842 also requires expanded qualitative and quantitative disclosures. IRC adopted this ASU on a modified retrospective basis transition approach using the effective date method, which was October 1, 2022. IRC's ROU assets and lease liabilities for operating leases at October 1, 2022 were \$125,152 and \$136,607 respectively.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

IRC elected the package of practical expedients under the new standard, which permits entities to not reassess lease classifications, lease identifications or initial direct costs for existing or expired leases prior to the effective date. IRC also elected to utilize the risk-free rate for all operating leases. IRC elected the practical expedient to account for non-lease components and the lease components to which they relate as a single component for all operating leases.

**(2) Investments**
**(a) Fair Value Hierarchy**

The following tables present IRC's investments (including short-term investments) at fair value, the only financial instruments measured at fair value as of September 30, 2023 and 2022:

		<b>2023</b>	
	<b>Level 1</b>	<b>NAV</b>	<b>Total</b>
Cash and cash equivalents	\$ 364	—	364
Short-term investments (endowment)	12	—	12
Equities:			
Mutual funds:			
United States	39,895	—	39,895
International	24,610	—	24,610
Commingled funds	8,128	—	8,128
Total equities	72,633	—	72,633
Fixed income:			
Direct ownership:			
U.S. government/agency	348	—	348
Mutual funds:			
U.S. government/agency	20	—	20
U.S. corporate and other	20,678	—	20,678
Commingled funds	3,994	—	3,994
Total fixed income	25,040	—	25,040
Direct lending funds	—	8,900	8,900
Hedge funds	—	20,679	20,679
Private equity funds	—	4,652	4,652
Total investments	\$ 98,049	34,231	132,280
Short-term investments (operating)	\$ 2,775	—	2,775

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

		<b>2022</b>	
	<b>Level 1</b>	<b>NAV</b>	<b>Total</b>
Cash and cash equivalents	\$ 164	—	164
Short-term investments (endowment)	12	—	12
Equities:			
Mutual funds:			
United States	43,414	—	43,414
International	20,556	—	20,556
Commingled funds	6,996	—	6,996
Total equities	70,966	—	70,966
Fixed income:			
Direct ownership:			
U.S. government/agency	310	—	310
Mutual funds:			
U.S. government/agency	20	—	20
U.S. corporate and other	14,573	—	14,573
Commingled funds	3,998	—	3,998
Total fixed income	18,901	—	18,901
Direct lending funds	—	10,325	10,325
Hedge funds	—	24,365	24,365
Private equity funds	—	2,595	2,595
Total investments	\$ 90,043	37,285	127,328
Short-term investments (operating)	\$ 19,992	—	19,992

Investments at September 30, 2023 and 2022 include \$119,601 and \$115,840, respectively, relating to IRC's Freedom Fund (note 11) and \$12,679 and \$11,488, respectively, relating to split-interest agreements.

IRC has an investment committee comprising members of the board of directors and overseers, which is charged with the responsibility of providing fiduciary oversight over IRC's investments. The investment committee meets with executive management and external advisers on a regular basis to review investment performance, asset allocation, and investment manager performance.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(b) Strategies of Hedge, Direct Lending, and Private Equity Funds**

The following table lists the investment strategies, redemption terms, and assets for hedge, direct lending, and private equity funds measured at fair value as of September 30, 2023:

	<u>Total fair value</u>	<u>Redemption dates per year</u>	<u>Redemption notice period</u>
Direct lending funds	\$ 8,900 (a)	N/A	N/A
Hedge funds:			
Distressed debt	5,927	Quarterly	65 Days
Multistrategy	12,443	Annually/Quarterly	90 Days
Long-short equity	<u>2,309</u>	Monthly	60 Days
Total hedge funds	20,679 (b)		
Private equity funds	<u>4,652</u> (c)	N/A	N/A
Total	<u>\$ 34,231</u>		

The following provides details for the investment strategies listed above:

*(i) Direct Lending Funds*

These consist of three investments in direct lending funds that provide debt financing for mid-market companies. These investments have commitments of six and ten years remaining.

*(ii) Hedge Funds*

These consist of \$20,679 invested in three hedge funds at September 30, 2023. All three funds are fully redeemable. These hedge funds invest in equity, fixed income, and derivatives and vary their investment strategies in response to changing market opportunities. As of September 30, 2023, the IRC's combined investments in these funds included 29% credit strategies, 11% long short strategies, and 60% multistrategies.

*(iii) Private Equity Funds*

These consist of \$4,652 invested in three private equity funds at September 30, 2023. The private equity funds undertake investment strategies that invest principally in privately issued equity-related securities. Private credit category includes strategies that participate in venture capital, leveraged buyouts, and control-oriented distressed situations.

At September 30, 2023, IRC had unfunded commitments to limited partnerships amounting to \$10,612.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(3) Investment Return**

IRC maintains a spending rate policy on the Freedom Fund (note 11) invested assets. The spending rate policy was designed to preserve the value of the investment portfolio in real terms and to reduce the impact of market fluctuations on operations. The spending rate used for operations is set at 4.5% of the previous three-year rolling average fair value. In addition to the return on the Freedom Fund invested assets, investment return used for operations includes investment income on working capital cash and short-term investments. Return on investment is shown net of investment manager fees at September 30, 2023 and 2022.

**(4) Contributions Receivable**

Contributions receivables are expected to be collected at September 30, 2023 as follows:

	<u>2023</u>	<u>2022</u>
Amounts expected to be collected:		
In one year or less	\$ 20,150	17,012
In one year to five years	6,150	20,238
In more than five years	<u>—</u>	<u>5</u>
	26,300	37,255
Less:		
Discount to present value (rates from 0.09% to 4.05%)	<u>(506)</u>	<u>(915)</u>
Total	25,794	36,340
Split-interest agreements – contributions receivable	<u>76</u>	<u>98</u>
Total contributions receivable, net	<u>\$ 25,870</u>	<u>36,438</u>

The amounts receivable from two donors represent approximately 66% and 63% of the gross receivable as of September 30, 2023 and 2022, respectively.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(5) Property and Equipment**

Property and equipment consisted of the following as of September 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Furniture and equipment	\$ 5,377	4,481
Cars, vans, and mobile units	6,003	5,571
Construction in progress	—	10
Leasehold improvements	19,091	18,717
Donated art portfolios	<u>74</u>	<u>74</u>
	30,545	28,853
Less accumulated depreciation and amortization	<u>(17,504)</u>	<u>(15,815)</u>
	<u>\$ 13,041</u>	<u>13,038</u>

**(6) Leases**

IRC's leases expire at various dates through 2035. Certain leases have either rent abatement, lease incentives or an escalating fee schedule, which range from a stated percentage or dollar increase each year in accordance with the contracted annual rental amounts for the respective lease agreement. Termination of the leases is generally prohibited unless there is a violation under the lease agreement. The difference between the expensed lease amount and actual payments is reported as deferred rent obligation in the consolidated balance sheet. Lease expense for the years ended September 30, 2023 and 2022 was \$22,940 and \$19,977, respectively.

Operating lease installments are due in future years as follows:

	<u>Amount</u>
Year(s) ending September 30:	
2024	\$ 23,106
2025	16,905
2026	13,574
2027	12,034
2028	11,153
Thereafter	<u>108,525</u>
	185,297
Less discount to present value	<u>(43,408)</u>
Total operating lease liabilities	<u>\$ 141,889</u>

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

Other related information for the year ended September 30, 2023 is as follows:

Weighted average remaining lease term	13.4 years
Weighted average discount rate	3.96 %

**(7) Defined-Contribution Retirement Plan**

IRC's 403(b) Retirement Savings Plan covers all U.S.-based and expatriate personnel subject to plan eligibility requirements. IRC makes contributions based on a prescribed matching schedule of employee contributions. Basic employee contributions up to 6% of compensation are eligible for a matching contribution by IRC. Matching contributions are deposited in the plan each payroll period based on the following formula:

- 100% of the basic employee contribution up to the first 3% of compensation plus
- 50% of the basic employee contribution up to the next 3% of compensation.

IRC provides base contributions, in addition to the existing matching contributions program, which allows for immediate eligibility with a three-year vesting requirement for the base contributions.

IRC's International Retirement Plan (IRP) began effective April 1, 2019 and covers all non-U.S. based expatriate personnel subject to plan eligibility requirements. IRC makes contributions based on a prescribed matching schedule of employee contributions. Employee contributions up to 5% of compensation are eligible for a matching contribution by IRC. Matching contributions are deposited in the plan each payroll period based on 100% of the basic employee contribution up to the first 5% of compensation. IRC provides 5% of compensation for base contributions, in addition to the existing matching contributions program, which allows for immediate eligibility and vesting for the base contributions.

Pension expense relating to the defined-contribution plan for 2023 and 2022 was \$19,028 and \$16,222, respectively.

IRC's 457(b) Plan covers highly compensated employees and enables eligible employees to enhance their retirement security by permitting them to defer a portion of their compensation once limits on the 403(b) plan have been reached during the calendar year.

IRC's 457(f) Plan is a nonqualified deferred compensation plan and is intended to constitute an unfunded plan for a select group of management or highly compensated employees and be exempt from Parts 2, 3, and 4 of Subtitle B of Title I of the Employee Retirement Income Security Act of 1974, as amended, and is intended to constitute a deferred compensation plan, as defined in Section 457(f) of the Internal Revenue Code of 1986, as amended.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(8) Significant Funders and Concentrations of Credit Risk**

Grants and contracts revenues were from the following for the years ended September 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
U.S. federal and local government agencies	\$ 587,034	467,187
European agencies	287,010	280,300
United Nations agencies	80,854	96,219
Other agencies	<u>35,273</u>	<u>33,075</u>
	<u>\$ 990,171</u>	<u>876,781</u>

During the year ended September 30, 2023, 12% and 15% (19% and 15% during fiscal year 2022) of revenues from grants and contracts were received from the U.S. Department of State – Bureau of Population, Refugees, and Migration and the U.S. Agency for International Development, including the Bureau for Humanitarian Assistance, respectively. The operation of IRC's programs at present levels is dependent upon continued funding from these organizations and from United Nations and European agencies.

During the year ended September 30, 2023, approximately 66% of the \$92,000 revenues from foundation and private donors comprised grants from seven donors (59% from seven donors during fiscal year 2022).

Financial instruments that potentially subject IRC to concentrations of credit risk consist principally of cash and cash equivalents and grants and contracts receivable. Cash and cash equivalents include program advances and, as of September 30, 2023 and 2022, 49% and 40%, respectively, are deposited in banks in foreign locations. At September 30, 2023 and 2022, 39% and 31%, respectively, of grants and contracts receivable are due from the European Union agencies, including EuropeAid, the European Commission Humanitarian Aid Office, and the United Kingdom's Department for International Development, through IRC's subsidiaries and foreign affiliates (note 12).

**(9) Grants and Contracts Receivable and Program Advances**

Grants and contracts receivable were from the following sources as of September 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
U.S. federal and local government agencies	\$ 71,204	95,288
United Nations agencies	17,529	12,995
European agencies	63,685	50,244
Foundation and private donors	5,819	5,515
Other agencies	<u>2,998</u>	<u>2,496</u>
	<u>\$ 161,235</u>	<u>166,538</u>

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

Program advances, included in cash and cash equivalents and short-term investments, were received from the following sources as of September 30, 2023 and 2022:

	<b>2023</b>	<b>2022</b>
U.S. federal and local government agencies	\$ 30,642	8,294
United Nations agencies	13,902	10,162
European agencies	93,356	94,975
Foundation and private donors	38,979	56,430
Other agencies	18,400	18,420
	<u>\$ 195,279</u>	<u>188,281</u>

In accordance with the terms of certain government contracts, the records of IRC are subject to audit for varying periods after the date of final payment of the contracts. IRC is liable for any disallowed costs. In the opinion of management, adjustments that might result from such audits would not have a significant effect on IRC's consolidated balance sheet or consolidated statement of activities.

**(10) Net Assets with Donor Restrictions**

Net assets with donor restrictions as of September 30, 2023 and 2022 are as follows:

	<b>2023</b>	<b>2022</b>
Time restrictions:		
Split-interest agreements	\$ 281	288
General purpose	11,569	10,544
Purpose restrictions:		
Latin America	1,185	1,973
Middle East programs	8,597	4,056
Asian programs	3,312	7,136
Emergency preparedness, technical units, and other	67,577	122,739
African programs	10,408	10,383
Total Crisis Response, Recovery & Development (CRRD)	91,079	146,287
Resettlement, Asylum and Integration (RAI) (U.S and Europe)	27,111	56,024
Supporting services	223	14,891
Donor endowment and emergency funds	55,543	55,543
	<u>\$ 185,806</u>	<u>283,577</u>

(Continued)



**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

I-23

## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

The income earned on donor endowment and emergency funds as of September 30, 2023 and 2022 is available for the following purposes:

	<u>2023</u>	<u>2022</u>
Reproductive health	\$ 9,870	9,870
Emergency response	9,414	9,414
Resettlement, Asylum and Integration (RAI) (U.S. and Europe)	1,203	1,203
President's office	1,000	1,000
Children's programs	294	294
International programs	99	99
General purposes	33,663	33,663
	<u>\$ 55,543</u>	<u>55,543</u>

**(11) Freedom Fund**

IRC's Freedom Fund comprises the board-designated endowment and donor endowment funds. As of September 30, 2023, and 2022, the Freedom Fund is categorized on the consolidated balance sheet as follows:

	<u>2023</u>	<u>2022</u>
Assets:		
Cash and cash equivalents (due to operating)	\$ 82	(7,792)
Investments	119,601	115,840
Total	<u>\$ 119,683</u>	<u>108,048</u>
Net assets:		
Board-designated endowment	\$ 52,571	47,571
With donor restrictions – reinvested return	11,569	4,934
With donor restrictions – endowment fund corpus	55,543	55,543
Total	<u>\$ 119,683</u>	<u>108,048</u>

The IRC endowment consists of 19 individual funds established for a variety of purposes, including both donor-restricted endowment funds and funds designated by the IRC to function as endowments (board-designated).

Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

Endowment net assets, which exclude contributions receivable, consist of the following at September 30, 2023 and 2022:

<b>2023</b>			
	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>
Donor-restricted	\$ —	67,112	67,112
Board-designated	52,571	—	52,571
Total	<u>\$ 52,571</u>	<u>67,112</u>	<u>119,683</u>

  

<b>2022</b>			
	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>
Donor-restricted	\$ —	60,477	60,477
Board-designated	47,571	—	47,571
Total	<u>\$ 47,571</u>	<u>60,477</u>	<u>108,048</u>

Changes in endowment net assets, which exclude contributions receivable, for the fiscal years ended September 30, 2023 and 2022 were as follows:

<b>2023</b>			
	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>
Net assets, September 30, 2022	\$ 47,571	60,477	108,048
Investment gains, net	9,388	7,869	17,257
Distributions	(4,388)	(1,234)	(5,622)
Net assets, September 30, 2023	<u>\$ 52,571</u>	<u>67,112</u>	<u>119,683</u>

  

<b>2022</b>			
	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>
Net assets, September 30, 2021	\$ 58,030	74,185	132,215
Investment loss, net	(6,135)	(12,492)	(18,627)
Distributions	(4,324)	(1,216)	(5,540)
Net assets, September 30, 2022	<u>\$ 47,571</u>	<u>60,477</u>	<u>108,048</u>

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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## Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

**(12) Foreign Affiliates**

IRC is currently affiliated with two separately incorporated organizations: International Rescue Committee, U.K. (IRC-UK) and International Rescue Committee, Belgium ASBL. Revenue provided by IRC-UK, primarily funded by Department for International Development, was \$125,930 and \$125,261 for fiscal years 2023 and 2022, respectively, and is included in grants and contracts and contributions in the consolidated statement of activities. Program advances from the IRC-UK were \$22,639 and \$12,955 as of September 30, 2023 and 2022, respectively.

**(13) Contingencies**

IRC is contingently liable under certain claims and lawsuits, many of which are covered in whole or in part by insurance. In management's opinion, none of these claims and lawsuits will have a material adverse effect on the consolidated balance sheet or consolidated statement of activities of IRC.

**(14) Liquidity and Availability of Resources**

Financial assets and other liquidity resources available for general expenditure within one year from September 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Financial assets:		
Cash and cash equivalents	\$ 226,258	273,609
Short-term investments	2,775	19,992
Grants and contracts receivable	161,235	166,538
Contributions receivable	<u>20,150</u>	<u>17,012</u>
Total financial assets available	410,418	477,151
Other liquidity resources:		
Board-designated	52,571	47,571
Endowment spending	<u>5,578</u>	<u>5,443</u>
Total financial assets and other liquidity resources	<u>\$ 468,567</u>	<u>530,165</u>

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

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Notes to Consolidated Financial Statements

September 30, 2023

(With comparative financial information as of September 30, 2022)

(Amounts in thousands)

General expenditure includes program and operational expenses. IRC is able to draw down and receive funds on a monthly basis in advance from donors to implement its programs. IRC Treasury units manage the cash flow and liquidity of its assets in order to meet the cash needs for the organization.

**(15) Subsequent Events**

In connection with the preparation of the consolidated financial statements, IRC evaluated subsequent events from September 30, 2023 through March 20, 2024, which was the date the consolidated financial statements were available to be issued, and concluded, no additional disclosures are required.

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2023

Federal assistance listing number (ALN)	Federal agency/pass-through grantor/grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
98.001	U.S. Agency for International Development (USAID): Afghanistan: AF-21-SUBAGR. 20594.64379.00	Early Recovery and Resilience Programming to Support Peace Dividends in Afghanistan Total USAID – Afghanistan	Catholic Relief Services	\$ 1,670,828 1,670,828	— —
98.001	Lebanon: S03 – 72026819CA00001	QITABI 2 Total USAID – Lebanon	World Learning	1,230,323 1,230,323	— —
98.001	Ethiopia: AID-OAA-A-17-00026 IRC-ETHIOPIA	The CORE Group Polio Project Total USAID – Ethiopia	World Vision	591,014 591,014	— —
98.001	Ivory Coast: 72062421CA00001	PRO-Jeunes Energy Vocational Training Program		346,551	—
98.001	4657-IRC-06AUJ21	STOP DJEKOIDJO project	Population Services International (PSI)	1,068,577	—
98.001	C107-COAG-IRC-2022-03	RESILIENCE FOR PEACE (R4P) Total USAID – Ivory Coast	Equal Access International (EAI)	280,083 1,695,211	— —
98.001	Kenya: AID-OAA-A-17-0026-IRC-Kenya	The CORE Group Polio Project Total USAID – Kenya	World Vision, Inc.	950,829 950,829	— —
98.001	Democratic Republic of Congo: P021000307	Child and Youth Education Response Activity (CYERA)	FHI360	2,298,190	—
98.001	2022-0007	USAID's Let's Learn Together! (LLT) Activity Total USAID – Democratic Republic of Congo	Education Development Center, Inc.	276,655 2,574,835	— —
98.001	Liberia: AID-669-A-15-00001	Partnerships for Advancing Community Based Services (PACS)		5,310	—
98.001	72066921CA00002	USAID Community Health Activity Total USAID – Liberia		5,233,666 5,238,676	535,656 535,656
98.001	Libya: 72067020CA00001	Promoting Leadership and Activism of Youth for Peace in Libya ("PLAY") Total USAID – Libya		725,849 725,849	25,000 25,000
98.001	Nigeria: 7200AA19FA00016	Kernels of Practice: A Low-cost Targeted Approach to Building SEL		—	9,082
98.001	72062021CA00006	USAID/Nigeria Opportunities to Learn (OTL) Activity		4,453,428	1,421,384
98.001	72062022CA00008	Health Resilience of Northeast Nigeria (HeRON) Total USAID – Nigeria		4,920,039 9,373,467	2,388,271 3,818,737
98.001	South Sudan: 72066820CA00001	People-to-People (P2P) Approach and Implementation Plan Total USAID – South Sudan		344,151 344,151	88,802 88,802
98.001	Uganda: AID-OAA-A-17-00026	CORE Group Polio Project (CGPP) Total USAID – Uganda	World Vision, Inc.	355,194 355,194	— —
98.001	El Salvador: 7200AA21CA00013	USAID Research in Education for Transformative Opportunities (RETO) Total USAID -El Salvador		3,278,677 3,278,677	833,052 833,052
98.001	Bangladesh: 72038821GR00002	USAID's Youth are Resilient, Interconnected, Socially Cohesive and Engaged (YouthRISE) Activity Total USAID -Bangladesh	BBC Media Action	509,578 509,578	276,711 276,711
98.001	Uganda: 72062022CA00008	Health Resilience of Northeast Nigeria (HeRON) Total USAID – Uganda		499,821 499,821	212,440 212,440
98.001	Myanmar: 72048223GR00001	Cyclone Mocha emergency response Total USAID – Myanmar		149,870 149,870	— —
98.001	Jordan: 72027823CA00002	Early Grade Education Activity Total USAID – Jordan	The International Research & Exchanges Board (IREX)	21,279 21,279	— —
98.001	International Programs Technical Units: AID-OAA-G-15-00003	Inter-Agency Network for Education in Emergencies (INEE) Total USAID – International Programs Technical Units Total Programs – USAID		805 805 29,210,607	— — 5,790,398

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USAID-Office of U.S. Foreign Disaster Assistance (OFDA):					
98.001	Afghanistan: 720FDA20GR00021	Emergency Lifesaving, Protection and Early Recovery Assistance for Shock-affected populations in Afghanistan Total OFDA – Afghanistan		\$ (57) (57)	— —
98.001	Cameroon: 720FDA19GR00227	Improving living conditions and safety for crisis-affected people in the Far North Region of Cameroon Total OFDA – Cameroon		(8,370) (8,370)	— —
98.001	Chad: 720FDA19GR00185	Improving access to GBV services and cash assistance for internally displaced and host communities in the Lac Region		(643)	—
98.001	AID-OFDA-G-17-00097	Protecting women and girls in the Lake Chad Region Total OFDA – Chad		1,375 (643)	— —
98.001	Democratic Republic of Congo: 720FDA18CA00054	Emergency Response to EVD outbreak in North Kivu, DR Congo		1,375	—
98.001	720FDA20CA00010	Emergency Response to EVD Outbreak in DRC		494	—
98.001	720FDA18GR00077	Emergency Health and Protection Response in Eastern DRC Total OFDA – Democratic Republic of Congo		732 112 2,713	— — —
98.001	Ethiopia: AID-OFDA-A-17-00060	Emergency Nutrition and WASH Rapid Response Capacity in Ethiopia		(33,032)	—
98.001	AID-OFDA-A-12-00016	Water, Sanitation, and Hygiene rapid response capacity in Ethiopia		(25,023)	—
98.001	720FDA20GR00120	Emergency Response to the COVID-19 Pandemic in Ethiopia Total OFDA – Ethiopia		(4,946) (63,001)	— —
98.001	Iraq: 720FDA19GR00202	Improving the Protection and Livelihoods Environment for IDPs, Returnees, and Host Communities in Iraq Total OFDA – Iraq		463 463	— —
98.001	Colombia: 33391S003	VenEsperanza:Emergency Assistance for People in Need Program Total OFDA – Colombia	Mercy Corps	53,857 53,857	— —
98.001	International Programs Technical Unit: 720FDA19GR00230	EMPOWER and Caring for Child Survivors		16,457	—
98.001	720FDA19GR00218	Strengthening Protection and Reintegration for Children (SPARC): Evidence and Action for Children in Armed Conflict		204	—
98.001	AID-OFDA-A-17-00041	Safe at Home-A family Violence Program Model to Prevent and Respond to Violence Against Women and Children in the Home In Humanitarian Settings Total OFDA – International Programs Technical Units		334 16,995	— —
		Total Programs – OFDA		1,957	—
USAID-Bureau of Humanitarian Assistance (BHA):					
98.001	Burkina Faso: 720BHA22GR00041	Pro-Sahel: Increase Rights, Resilience and Protection in the Sahel		100,101	—
98.001	720BHA22GR00355	Multisector emergency response for crisis-affected communities in the Sahel and North regions of Burkina Faso		2,926,053	—
98.001	720BHA23GR00008	Pro Sahel 2		2,943,086	1,856,837
98.001	720BHA23GR00250	Multisector emergency response for crisis-affected populations in Burkina Faso Total BHA – Burkina Faso		889,130 6,858,970	— 1,856,837
98.001	Cameroon: 720FDA20GR00093	Reducing Protection Risks and Meeting Basic Needs for Crisis-Affected Communities in the Far North Region in Cameroon		(1,350)	—
98.001	720BHA21GR00299	Support to conflict and COVID-19 affected households to respond to their basic needs in the Far North region of Cameroon		939	—
98.001	720BHA22GR00274	Integrated response for crisis-affected populations in the Far North Region of Cameroon Total BHA – Cameroon		1,308,097 1,307,686	— —
98.001	Central Africa Republic: 720BHA21GR00391	Multisector emergency response for crisis-affected communities in the Central African Republic (CAR)		34,655	13,310
98.001	720BHA22CA00021	Protection Emergency Response in the Central African Republic (CAR)		1,493,984	—
98.001	720BHA22GR00251	Multisector emergency response for crisis-affected communities in the Central African Republic (CAR) Total BHA – CAR		1,127,029 2,655,668	— 13,310
98.001	Ethiopia: 720BHA21GR00070	Water, Sanitation and Hygiene (WASH), Health and Gender Based Violence (GBV) Support to Conflict-Affected Local Communities and Internally Displaced Persons (IDPs) in the North-Western Zone of the Tigray Region, Ethiopia		3,852,532	—
98.001	720FDA20GR00307	Emergency Protection Response in Ethiopia		(64,041)	—
98.001	720BHA22GR00191	*Protection and WASH Emergency Support to Drought and Conflict Affected People in Somali Region, Ethiopia		2,971,502	—
98.001	720BHA23GR00084	Multisectoral Drought Response in Somali Region, Oromia Region, and SNNPR, Ethiopia		1,737,779	—
98.001	720BHA23GR00342	Multi-Sectoral Emergency Support to Conflict-Affected Local Communities and Internally Displaced Persons in Tigray and Amhara Regions, Ethiopia Total BHA – Ethiopia		167,002 8,664,774	— —

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98.001	Iraq: 720FDA20GR00069	Continued Improvement of the Protection Environment for IDPs in Iraq		\$ (3,433)	—
98.001	IRC CCI 33674S001	Harmonized Multipurpose Cash Assistance and WASH for COVID-19 Response in Iraq	Mercy Corps	1,518	—
98.001	720BHA22CA00004	Strengthened Local Capacities for a Sustainable Protective Environment for Iraqi IDPs		2,128,016	100,704
		Total BHA – Iraq		2,126,101	100,704
98.001	Niger: 720BHA21GR00399	Integrated support to conflict – and climate-shock affected vulnerable households in Diffa and Maradi, Niger		4,915,387	—
98.001	720BHA21CA00019	Integrating Warrantage into Agricultural Markets in Niger (IWAMN)	Action Contre La Faim (ACF)	171,895	—
98.001	720BHA21GR00262	Emergency response to the essential needs of vulnerable populations in Niger		(6,114)	—
		Total BHA – Niger		5,081,168	—
98.001	Nigeria: 720BHA22GR00078	Integrated Emergency, Recovery and Resilience Response for Crisis-affected Persons in MMC and Jere LGAs, Borno State, Nigeria		13,564,227	8,066,806
98.001	720BHA22GR00091	Integrated Emergency Response for Crisis-Affected Persons in Northeast Nigeria		2,650,540	—
98.001	720BHA22GR00358	*Multi-sectorial, integrated and coordinated humanitarian preparation and response to the acute vulnerabilities of populations affected by conflicts, natural disasters and epidemics in Niger	Action Contre La Faim (ACF)	532,675	—
98.001	720BHA23GR00216	Integrated emergency response to the displaced population in Zamfara, Sokoto and Katsina States, NW Nigeria		994,617	440,529
98.001	IRC – BEGE BORNO – BHA – 33958S001	Broadening Emergency and Graduation Efforts in Borno (BEGE Borno)	Mercy Corps	577,318	—
98.001	NGFM2307	Emergency to Reliance in Adamawa State (E2R)	Norwegian Refugee Council	385,373	—
		Total BHA – Nigeria		18,704,750	8,507,335
98.001	Mali: 720BHA21GR00334	Integrated humanitarian assistance for populations affected by the conflict and/or forced displacements in Mopti and Menaka regions, Mali		3,861,460	39,013
98.001	720BHA22GR00041	Pro-Sahel: Increase Rights, Resilience and Protection in the Sahel		189,594	—
98.001	720BHA23GR00270	Integrated humanitarian assistance for populations affected by the conflict and/or forced displacements in the Mopti and Menaka regions, Mali		167,060	—
		Total BHA – Mali		4,218,114	39,013
98.001	Somalia: 720BHA22GR00365	Lifesaving Health, WASH, and Protection Services Support Project in Somalia		1,575,463	59,752
98.001	20BHA23GR00026	Multisectoral emergency drought response in Somalia		4,529,465	643,961
		Total BHA – Somalia		6,104,928	703,713
98.001	Sudan: 720BHA22GR00218	*Lifesaving Integrated Humanitarian Services in Underserved Areas of Sudan		1,360,917	—
		Total BHA – Sudan		1,360,917	—
98.001	South Sudan: SSF2105	Complementary Action for Resilience Building* in South Sudan (CARB)	Norwegian Refugee Council	1,314,430	—
98.001	720BHA21GR00182	Strengthening GBV Response, Coordination and Integrated Health, Livelihood, Nutrition and Protection Response in South Sudan		445	—
98.001	720BHA22GR00289	Strengthening GBV Response, Coordination and Integrated Health, Livelihood, Nutrition and Protection Response in South Sudan		2,576,661	—
98.001	720BHA23GR00244	Strengthening GBV Response, Coordination and Integrated Health, Livelihood, Nutrition and Protection Response in South Sudan		588,087	—
		Total BHA – South Sudan		4,479,623	—
98.001	Democratic Republic of Congo: 720BHA21 GR00257	Emergency response in health and protection for crisis-affected people in the North-East of DRC		5,950,878	—
		Total BHA – DRC		5,950,878	—
98.001	Libya: 720BHA22GR00254	Strengthening International Coordination, Local Capacities, and Partnerships in Libya		163,496	—
98.001	720BHA23GR00047	Enhancing the Early Recovery, Risk Reduction, and Resilience of Women, Children and Caregivers through Protection programming		652,636	—
		Total BHA – Libya		816,332	—
98.001	Chad: 720FDA20GR00164	Improving access to GBV services and cash assistance for internally displaced and host communities in Lac province, Chad		41,981	—
98.001	720BHA22GR00257	Integrated Protection, Cash and Livelihood Response for Crisis-Affected Persons in the Lac Province, Chad		1,285,194	—
98.001	720BHA23GR00310	Integrated response in protection, health and economic well-being for internally displaced persons in Lake Chad Province		187,876	—
		Total BHA – Chad		1,515,051	—
98.001	Syria: 720BHA21GR00308	Meeting the Safety Needs of Conflict Affected Communities in Syria		11,099	—
98.001	720BHA22GR00324	Meeting Safety Needs of Conflict Affected Communities in Syria		6,980,639	1,847,059
		Total BHA – Syria		6,991,738	1,847,059

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98.001	Yemen: 720BHA22GR00111	Basic Needs and Essential Services for Conflict-Affected and Hard-to-Reach Communities in Yemen		\$ 10,011,795	—
98.001	720BHA23GR00108	Basic Needs and Essential Services for Conflict-Affected and Hard-to-Reach Communities in Yemen		1,520,341	—
		Total BHA – Yemen		11,532,136	—
98.001	El Salvador: 720BHA22GR00304	Holistic prevention and response services to support people affected by forced displacement to restore and rebuild their lives		4,576,336	130,444
98.001	720BHA22CA00039	TRANSFORM: Building Diverse SOGIESC Inclusion in Humanitarian Response		339,896	68,219
		Total BHA – El Salvador		4,916,232	198,663
98.001	Afghanistan: 720BHA21GR00121	USAID BHA FY21 Multi-sector Program for Afghanistan		3,166,772	2,516,538
98.001	720BHA23GR00015	Integrated Lifesaving Support for the Most At-Risk Men, Women, Boys and Girls in Afghanistan		9,163,561	704,970
		Total BHA – Afghanistan		12,330,333	3,221,508
98.001	Bangladesh: 720BHA22GR00188	Sustainable and comprehensive protection program for host communities impacted by the Rohingya crisis in Bangladesh		952,253	402,774
98.001	720BHA23GR00296	Integrated Protection and Resilience Interventions for Host community in three subdistricts (Ramu, Chakaria, and Ukhiya) of Cox's Bazar District		2,096	—
		Total BHA – Bangladesh		954,349	402,774
98.001	Myanmar: 720BHA21GR00206	Addressing Health and Safety Needs of Conflict Affected Communities		2,265,732	153,276
98.001	720BHA23GR00138	Continued Support to Address Health and Safety Needs of Conflict Affected Communities		433,544	7,970
		Total BHA – Myanmar		2,699,276	161,246
98.001	International Programs Technical Unit: 720FDA20GR00348	Sustainable Approach to Building Child Protection Case Management Capacity		328,662	—
98.001	999003026	Small-space Food Security Innovations: Assessing Solutions and Program Models for Crisis Contexts	Save the Children US	(27,000)	—
98.001	720BHA21GR00042	Life-Saving Assistance to Cut-Off Populations		2,455,112	2,169,598
98.001	720BHA21GR00330	Interagency GBV Minimum standards in Emergency Programming Roll out		441,365	—
98.001	720BHA22GR00041	*Pro-Sahel: Increase Rights, Resilience and Protection in the Sahel,		1,321,367	1,325,724
98.001	720BHA22GR00372	Integrated Emergency Response for Crisis-Affected Persons in Ukraine		(78,847)	—
98.001	720BHA22GR00240	Understanding the referral pathway from basic to comprehensive emergency obstetric and newborn care in humanitarian emergencies		299,751	—
98.001	720BHA22CA00022	Empower & Inform		579,642	—
98.001	720BHA22CA00061	Supporting vendors' access to capital in crisis-affected markets		149,172	—
98.001	720BHA22CA00056	Securing the Markets in Crises Community of Practice		92,784	5,884
98.001	720BHA22GR00313	Evaluating Integrated GBV-SRH Approaches for Women and Girls in Emergencies		223,479	—
98.001	720BHA22GR00281	Child Wellbeing Matters: Improving Case Management Research and Guidance		102,660	—
98.001	720BHA23GR00144	Life-saving wash Assistance and healthcare provision to Cut-Off Populations 2023		430,561	176,324
98.001	MEFM2206	Global Protection Case Management Initiative	Norwegian Refugee Council	115,105	—
98.001	720BHA23GR00175	Antimicrobial Resistance (AMR) within humanitarian contexts		4,643	—
98.001	720BHA23GR00283	Antimicrobial Resistance (AMR) within humanitarian contexts		294,926	10,370
		Total BHA – International Programs Technical Unit		6,727,382	3,687,900
98.001	Colombia: 33859S002	VenEsperanza II	Mercy Corps	6,407,752	227,044
98.001	Ukraine: 720BHA22GR00372	Integrated Emergency Response for Crisis-Affected Persons in Ukraine		8,641,634	2,504,160
98.001	Kenya: 720BHA23GR00167	Integrated Emergency Drought Response in Turkana and Samburu Counties		1,092,512	66,485
		Total Programs – BHA		132,138,304	23,537,751
		Total Programs – USAID Foreign Assistance for Programs Overseas (98.001)		161,350,868	29,328,149
19.018	U.S. Department of State Bureau of Population, Refugees and Migration (BPRM): Overseas Processing: SPRMC021CA3011	FY21 Resettlement Support Center (RSC) – Asia		13,416	—
		Total ALN 19.018		13,416	—
19.510	Thailand: SPRMC021CA3101	Securing Long-Lasting Health, Social, and Economic Well-being for Burmese Refugees in Thailand		806,809	—
19.510	SPRMC022CA0007	Resettlement Support Center (RSC) Asia – FY22		63,511	—
19.510	SPRMC023CA0001	Resettlement Support Center (RSC) Asia – FY22		5,568,058	—
		Total BPRM – Thailand		6,438,378	—
19.510	Malaysia: SPRMC022CA0007	Resettlement Support Center (RSC) Asia – FY22		10,759	—
19.510	SPRMC023CA0001	Resettlement Support Center (RSC) Asia – FY22		4,689,227	—
		Total BPRM – Malaysia		4,699,986	—
19.510	Bangladesh: SPRMC023CA0001	FY23 Resettlement Support Center Asia (RSC)		730,168	—
		Total BPRM – Bangladesh		730,168	—

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19.510	U.S. Programs:	FY 2021 Reception and Placement Program – National Management		\$ 13	—
19.510	SPRMC021CA3008	FY 2021 Reception and Placement Program – National Management		(5,948)	—
19.510	SPRMC021CA3293	FY 21-22 Afghan Placement and Assistance		1,711,352	—
19.510	SPRMC021CA3293	FY 2021 – FY 2022 Afghan Parolee Support Program – National Management		634,750	—
19.510	SPRMC021CA3293	FY 2021 – FY 2022 Afghan Parolee Support Program – Direct Assistance		1,033,637	—
19.510	SPRMC021CA3293	APA – Afghan Evacuation Operations		234,479	—
19.510	SPRMC021CA3293	Afghan Emergency Capacity Development		327,943	—
19.510	SPRMC022CA0024	FY 2022 Reception and Placement Program – National Management		17,262	—
19.510	SPRMC022CA0024	FY22 Reception and Placement – Field		140,722	—
19.510	SPRMC022CA0024	FY 2022 Reception and Placement Program Additional Direct Assistance		121,973	—
19.510	SPRMC022CA0040	2022 Cultural Orientation Technical Assistance		703,082	—
19.510	SPRMC021CA3293	Virtual APA Navigator Project		1,010,158	735,314
19.510	SPRMC021CA3293	VAPA Direct Assistance		317,188	—
19.510	SPRMC022CA0219	Central American Minors (CAM) Technical Support to KIND		380,211	—
19.510	SPRMC023CA0014	Reception and Placement Program		29,431,084	19,150
19.510	SPRMC023CA0014	FY 2023-25 Reception and Placement Program – National Management		7,089,471	255,413
19.510	SPRMC023CA0014	FY23 Reception & Placement Additional Direct Assistance		1,482,674	—
19.510	SPRMC023CA0001	FY23 Resettlement Support Center Asia (RSC)		3,155	—
19.510	CWS-2023-01-005	Capacity Development and Strengthening of Domestic Refugee Resettlement	Church World Service, Inc.	200,000	—
19.510	SPRMC023CA0038	2023 Cultural Orientation Resource Exchange (CORE)		694,015	—
19.510	SPRMC023CA0031	Capacity Development and Strengthening of Domestic Refugee Resettlement		264,321	—
19.510	G-23-2131384	Community sponsorship hub	Rockefeller Philanthropy Advisors	119,232	—
19.510	SPRMC023CA0060	Adding Labor Mobility to U.S. Resettlement Pathways		119,316	66,553
19.510	SPRMC023CA0191	FY 2023 Notice of Funding Opportunity for Reception and Placement Program		365,666	—
		Total BPRM – U.S. Programs		46,395,816	1,076,430
		Total ALN 19.510		58,264,348	1,076,430
19.511	Thailand:				
19.511	SPRMC022CA0111	Securing Long-Lasting Health, Social, and Economic Wellbeing for Displaced People along the Thailand-Burma Border		11,627,100	1,612,592
19.511	SPRMC022CA0105	Nutritional Assistance for Burmese/Myanmar Refugees in Thailand		14,292,613	14,160,000
19.511	SPRMC023CA0119	Securing Long-Lasting Health, Social, and Economic Well-being for Burmese Refugees in Thailand		1,172,611	—
19.511	SPRMC023CA0118	Nutritional Assistance for Burmese/Myanmar Refugees in Thailand		15,821	—
		Total Programs – Thailand		27,108,145	15,772,592
19.511	Myanmar:				
	SPRMC023CA0119	Securing Long-Lasting Health, Social, and Economic Well-being for Burmese Refugees in Thailand		65,783	—
		Total BPRM – Myanmar		65,783	—
19.511	Bangladesh:				
	SPRMC022CA0163	Delivering Health, Nutrition and Livelihood, and Protection services for Rohingya Refugees and vulnerable host communities in Cox's Bazar, Bangladesh		6,667,057	3,540,759
		Total BPRM – Bangladesh		6,667,057	3,540,759
		Total ALN 19.511		33,840,985	19,313,351
19.517	Burkina Faso:				
	SPRMC022CA0169	Livelihoods and gender-based assistance for refugees, internally displaced people, and host communities in Sahel region		879,656	—
19.517	SPRMC023CA0113	Livelihoods and gender-based violence assistance for refugees, internally displaced people, and host communities in Sahel region		88,784	—
		Total BPRM – Burkina Faso		968,440	—
19.517	Cameroon:				
	104453.100.50	Strengthen Protection Services to Nigerian refugees and Host Communities of the Far North Region Cameroon	International Medical Corps	641,507	—
19.517	1104686.100.50	Strengthen Protection Services to Nigerian refugees and Host Communities of the Far North Region Cameroon	International Medical Corps	78,861	—
		Total BPRM – Cameroon		720,368	—
19.517	Chad:				
	SPRMC019CA0089	Improving health and nutritional care for Sudanese Refugees and Host Populations in Eastern Chad		38,369	—
19.517	SPRMC020CA0152	Provision of WASH services to most vulnerable refugee population in camps in the East of Chad		(44,664)	—
19.517	SPRMC021CA3136	Improving health and nutritional care for Sudanese Refugees and Host Populations in Eastern Chad		4,033	—
19.517	SPRMC021CA3202	Provision of WASH services to most vulnerable refugee population in 11 camps in the East of Chad		2,732	—
19.517	SPRMC022CA0167	Improving Health and Nutritional Care for Sudanese Refugees and Host Populations in Eastern Chad		1,906,246	—
19.517	SPRMC022CA0196	Provision of WASH services to most vulnerable refugee population in 11 camps in the East of Chad		1,161,751	—
19.517	SPRMC023CA0307	Improving health and nutritional care for Sudanese Refugees and Host Populations in Eastern Chad		48,692	—
		Total BPRM – Chad		3,117,159	—
19.517	Ethiopia:				
	SPRMC017CA2125	Safe Water Access, GBV interventions, and Community-Based Reproductive Health Programming for Refugees in Benishangul-Gumuz Regional State, Ethiopia		(6,964)	—
19.517	SPRMC017CA2174	Multi-Sectoral Assistance for Eritrean Refugees in Shimelba, Mai-Aini, Adi-Harush, and Hitsats Camps, Ethiopia		(1,380)	—
19.517	SPRMC017CA2169	Gender-Based Violence (GBV) Response and Prevention Programming for Somali Refugees in Dolo Ado		(329)	—
19.517	SPRMC018CA0047	Access to GBV prevention and response services, reproductive health, child protection, education and economic opportunities for refugees in Somali regional state, Ethiopia		(154)	—
19.517	SPRMC018CA0064	Access to Reproductive Health (RH) and Education Services for Refugees in Tigray Region of Ethiopia		(364)	—
19.517	SPRMC020CA0054	Access to GBV Prevention and Response Services, Reproductive Health, Child Protection, Education and Economic Opportunities for Refugees in Somali Regional		(77)	—
19.517	SPRMC020CA0062	Access to GBV Prevention and Response Services, Reproductive Health, and Education services for Refugees in Tigray Regional State, Ethiopia		(11,873)	—
19.517	SPRMC020CA0063	Access to WASH and GBV Prevention and Response Services for Refugees in Benishangul-Gumuz Regional State, Ethiopia		(6,195)	—
19.517	SPRMC021CA3203	Access to WASH and Protection Services for Refugees and Host Communities in Benishangul-Gumuz Regional State, Ethiopia		(6,433)	—
19.517	SPRMC022CA0029	Enhancing Access to GBV Prevention and Reproductive Health services for Refugees in Tigray Regional State, Ethiopia		724,867	—
19.517	SPRMC022CA0159	WASH, CWI and Health-focusing on mental health in Benishangul Gumuz (BGRS)		2,000,577	—
		Total BPRM – Ethiopia		2,691,675	—

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19.517	Kenya: SPRMC020CA0111	COVID-19 Response Program in Kakuma and Dadaab Refugee Camps		\$ (371)	—
19.517	SPRMC020CA0090	Integrated Primary Health Care and Protection Services in Dadaab Refugee Camp and Surrounding Host Community		(1,044)	—
19.517	SPRMC021CA3116	Primary Healthcare Services in Kakuma Refugee Camp		(9,804)	—
19.517	SPRMC021CA3115	Improved health status and protection for refugees and host communities in Hagadera refugee camp in the Dadaab Refugee Complex		244,946	—
19.517	SPRMC022CA0132	Integrated Health Care and Protection Services in Kakuma Refugee Camp		2,337,379	—
19.517	SPRMC022CA0122	Improved health status and protection for refugees and host communities in Hagadera refugee camp in the Dadaab Refugee Complex		2,336,927	—
19.517	SPRMC023CA0164	Primary Healthcare Services in Kakuma and Dadaab Refugee Camps		123,309	—
	Total BPRM – Kenya			5,031,342	—
19.517	South Sudan: SPRMC019CA0055	Increasing Access to Lifesaving Health, and Women's Protection and Empowerment (WPE), and Safe Programming Services for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps		1	—
19.517	SPRMC021CA3083	Increasing Access to Services for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps and in Pariang County		(1,605)	—
19.517	SPRMC022CA0120	Multi-Sector assistance for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps, and Child Protection Interventions for the Host Community in Pariang County		1,744,280	—
19.517	SPRMC023CA0140	Multi-Sector assistance for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps and Child Protection Interventions for Host Community in Pariang County and Maban County		245,563	—
	Total BPRM – South Sudan			1,988,239	—
19.517	Tanzania: SPRMC022CA0077	Integrated Protection Support for Women and Youth		883,020	—
19.517	SPRMC023CA0094	Integrated protection support for women and youth in refugee camps of Nyarugusu and Nduta of Tanzania		135,292	—
	Total BPRM – Tanzania			1,018,312	—
19.517	Uganda: SPRMC020CA0174	Provision of Multi-Sector Assistance and Protection to Refugees in West Nile and Northern Uganda – Phase II		1	—
19.517	SPRMC021CA3065	BPRM Urban Year 3 – non-competitive application		2,819	—
19.517	SPRMC021CA3064	Provision of Multi-Sector Assistance and Protection to South Sudanese Refugees in West Nile and Northern Uganda, Phase II		(1,077)	—
19.517	SPRMC022CA0073	Provision of Multi-Sector Assistance and Protection to South Sudanese Refugees in West Nile and Northern Uganda, Phase III		2,637,605	1,108,034
19.517	SPRMC023CA0106	Advancing access to integrated life-saving assistance and protection services to promote self-reliance and resilience for refugees and host communities in Uganda		54,728	—
	Total BPRM – Uganda			2,694,076	1,108,034
	Total ALN 19.517			18,229,611	1,108,034
19.518	Colombia: SPRMC021CA3223	FY 2021 Notice of Funding Opportunity for NGO programs benefitting vulnerable PRM populations of concern in South America		128,510	140,854
19.518	SPRMC022CA0258	Respond & Connect (R&C): Integrated Safety, Health and Livelihoods programming for Venezuelan refugees, asylum seekers, vulnerable migrants and host communities in Colombia		1,834,818	849,175
19.518	SPRMC022CA0253	Specialized emergency response for Venezuelan immigrants and refugees in Peru (SERVIR)		2,851,137	899,863
19.518	SPRMC023CA0245	Specialized emergency response for Venezuelan immigrants and refugees in Peru (SERVIR) – Y2		32,623	—
	Total ALN 19.518			4,847,088	1,889,892
19.519	Bangladesh: SPRMC023CA0296	FY 2023 Notice of Funding Opportunity for NGO Programs Supporting Refugees and Asylum Seekers in Thailand, Bangladesh, and India		156,968	9,151
	Total BPRM – Bangladesh			156,968	9,151
19.519	Jordan: SPRMC021CA3177	Providing sustainable health and protection services to Syrian refugees and vulnerable host communities in Jordan		(4,465)	—
19.519	SPRMC022CA0129	Provision of sustainable health and protection services to Syrian refugees and vulnerable host communities in Jordan		2,444,067	298,984
19.519	SPRMC023CA0149	Provision of sustainable health and protection services to Syrian refugees and vulnerable host communities in Jordan		113,437	—
	Total BPRM – Jordan			2,553,039	298,984
19.519	Lebanon: SPRMC019CA0139	Supporting Education and Protection for Syrian Refugees in Lebanon in Partnership with Lebanese Civil Society		113	—
19.519	SPRMC022CA0222	Request for Concept Notes for NGO Programs Benefiting Displaced Persons and Refugees in Iraq, Jordan, Lebanon, and Turkey		2,872,516	1,438,917
19.519	SPRMC021CA3281	Supporting Education and Protection for Syrian Refugees in Lebanon in Partnership with Lebanese Civil Society		413	—
	Total BPRM – Lebanon			2,873,042	1,438,917
19.519	Iraq: SPRMC021CA3211	Improving safety and economic opportunities for vulnerable IDPs and returnees in Iraq – Year 2		449	—
19.519	SPRMC022CA0195	Improving safety and economic opportunities for vulnerable IDPs and returnees in Iraq		3,943,422	1,374,913
19.519	SPRMC023CA0281	Enhancing Safety and Economic Opportunity for IDPs and Returnees in Partnership with Iraqi Civil Society – Year 2		421,040	245,807
	Total BPRM – Iraq			4,364,911	1,620,720
	Total ALN 19.519			9,947,960	3,367,772
19.522	Colombia: SPRMC020CA0161	FY 2020 Notice of Funding Opportunity for Safe from the Start initiative		23,738	—
	Total BPRM – Colombia			23,738	—
19.522	Uganda: 19-S16-INT	Empowered Aid: Transforming gender and power dynamics in the delivery of humanitarian aid	George Washington University	6	—
	Total BPRM – Uganda			6	—
19.522	International Programs Technical Units: SPRMC019CA0143	Listen Up Amplifying the voice of women in prevention and response to sexual exploitation and abuse in humanitarian settings		111	—
19.522	SPRMC019CA0142	Preventing and Responding to Early Marriage in Crisis		(140)	—
19.522	SPRMC022CA0173	Engaging Men in Accountable Practice PLUS		505,935	—
19.522	SPRMC020CA0161	FY 2020 Notice of Funding Opportunity for Safe from the Start initiative		4,537	—
	Total BPRM – Technical Units			510,443	—
	Total ALN 19.522			534,187	—

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19.523	Overseas Refugee Assistance Program for South Asia:	Protection and livelihoods support for women and youth in high refugee-return areas of Herat, Nangarhar, Laghman and Khost provinces of Afghanistan		\$ 64,124	—
19.523	SPRMC021CA3265	Delivering Health, Nutrition and Livelihood, and Protection services for Rohingya Refugees and vulnerable host communities in Cox's Bazar, Bangladesh		22,304	—
19.523	SPRMC020CA0181	PRM Y3		1,999,163	—
	SPRMC022CA0238			2,085,591	—
		Total ALN 19.523		127,763,186	26,755,479
		TOTAL BPRM			
19.019	U.S. Department of State (DOS):	Identifying And Overcoming Barriers To Protect Against Trafficking	University College London	39,000	17,954
	6612377			39,000	17,954
19.108	SAQMIP22CA0345	Afghan Women Economic Empowerment Through Leveraging the Private Sector		135,681	42,184
		Total ALN 19.108		135,681	42,184
19.801	GF-1455	CuentaNos Drop-In sessions	Grameen Foundation	1,976	—
		Total ALN 19.801		1,976	—
		Total Programs – U.S. Department of State		176,657	60,138
	Department of Health and Human Services (DHHS):				
	Centers for Disease Control and Prevention (CDC)				
	Global Aids:				
93.067	NU2GGH002068	Sustainable Answer to the Fight against HIV/AIDS through the strengthening of local Entities and community Response (SAFER)		(221)	—
93.067	NU2GGH002068	GH17-1755, Sustainable Answer to the Fight against HIV/AIDS through the strengthening of local Entities and community Response (SAFER)		10,443	—
93.067	6 NU2GGH002422-01-01	GH22-2237-REACH: Reaching Epidemic control through Access to a Comprehensive clinical and community-based HIV approach		6,076,685	2,695,135
		Total ALN 93.067		6,086,887	2,695,135
93.527	N/A	One Community Health (OCH) COVID Clinic – Sacramento	One Community Health	19,932	—
93.135	SP00014020	GSU SafeCare Year 4	Georgia State University	24,999	—
93.137	N/A	Building Resilience Year 2	United Way of San Diego County	50	—
93.137	CPIMP201207-03-00	Building Resilience Year 3	United Way of San Diego County	91,795	—
		Total ALN 93.137		91,845	—
93.243	1H79SM085130-01	FY 2021 National Child Traumatic Stress Initiative	Substance Abuse and Mental Health Services Administration	5,286	—
93.243	5H79SM085130-02	The Center for Adjustment, Resilience & Recovery (CARRE)	Substance Abuse and Mental Health Services Administration	513,988	69,175
		Total ALN 93.243		519,274	69,175
93.283	P008774101	National Resource Center for COVID-19 Contact Tracing, Prevention, and Mitigation Programs for At-Risk Refugee, Immigrants, and Migrants in the United States		441,194	—
93.283	P008774101	Afghan Health Promotion FY23	University of Minnesota	1,801,709	—
93.283	P008774101	COVID-19 National Resource Center (NRC-RIM) FY23	University of Minnesota	736,575	—
93.283	P008774	Ukrainian Health Promotion FY23	University of Minnesota	224,253	58,974
93.283	2023 - 060517	FY23 RWN NAACHO Subgrant	Refugee Women's Network	10,000	—
93.283	2023-060514	Strengthening Local Public Health among Afghan Refugee, Immigrant, and Migrant (RIM) Communities	National Association of County and City Health Officials (NACCHO)	48,357	—
		Total ALN 93.283		3,262,088	58,974
	Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security:				
93.318	1 NU2HGH000003-01-00	PREvention des Maladies Infectieuses par la Communauté Engagée dans la Surveillance		60,463	—
93.318	5 NU2GGH001999-05-00	Y5 Component A: Global Emergency Response and Recovery Partner Engagement		49,799	—
93.318	NU2GGH001999	Y5 Component C Carryover: Global Emergency Response and Recovery Partner Engagement: Expanding Efforts and Strategies to Improve Rapid Response to Public Health Emergencies Globally		125,930	—
93.318	5 NU2GGH001999-05-00	Y5 Component F: Global Emergency Response and Recovery Partner Engagement: Expanding Efforts and Strategies to Improve Rapid Response to Public Health Emergencies Globally		243,922	—
93.318	138930 SPC004069	Enhancing Preparedness and Response to Communicable Diseases in Kenya	Washington State University	632,201	—
93.318	5NU2HGH000003-03-00	PREMICES: PREvention des Maladies Infectieuses par la Communauté Engagée dans la Surveillance	Center for Disease Control (CDC)	755,557	66,631
93.318	138930 SPC004069	Enhancing Preparedness and Response to Communicable Diseases in Kenya	Washington State University	278,881	—
		Total ALN 93.318		2,146,753	66,631
93.323	CT-HD-21-123	Mitigating the Impact of COVID-19 in Communities of Color	Pima County Health Department	140	—
93.323	222700067	International Rescue Committee – COVID Community Partnership Project – Phase IV 2021-2023.	Utah Department of Health	113,125	—
		Total ALN 93.323		113,265	—
93.391	HC328600	COVID-19 Health Disparities Initiative FY23	State of Idaho, Department of Health and Welfare	35,666	—
93.391	565936	SDRCC Innovative Projects to Support Business	San Diego Regional Chamber of Commerce	30,315	—
93.391	230086	Community Health Needs Assessment (CHNA/CHA) 2023 Survey	Maricopa County Department of Public Health (Arizona)	13,969	—
93.391	CT-HD-23-207	COVID-19 Health Disparities-Fuerza in Community	Pima County Health Department	98,520	—
93.391	565936	SDRCC Innovative Projects to Support Technology 2023-2024	San Diego Regional Chamber of Commerce	13,163	—
		Total ALN 93.391		191,633	—

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93.421	2021-102001	Scaling up COVID-19 Prevention and Mitigation Strategies for RIM Communities in Tucson	National Association of County and City Health Officials (NACCHO)	\$ 48,563	—
		Total CDC		12,505,239	2,889,915
93.495	C-86-22-172-X-00	Community Health Workers for COVID Response and Resilient Communities (CCR)	Maricopa county	195,818	—
	Temporary Assistance for Needy Families:				
93.558	20DWS0142	Refugee Coordinated Case Management (RCCM)	Utah Department of Work Force Services	628,134	—
93.558	No. 901886	Employment Services, Vocational English as a Second Language, and Social Adjustment	La Familia Counseling Service	244,531	—
93.558	EES-2021-IRC-01	Youth and Family Stability Programs	Kansas Dept for Children and Families	389,141	—
93.558	EES-2021-IRC-01	FY23 REACH: TA Budget	Colorado Department of Human Services	550,706	—
93.558	900142	Career Pathways Employment and Training (CPET) Program FY23	Lao Family Community Development	29,956	—
93.558	N/A	Refugee Social Services Employment Services	Stanislaus County	105,122	—
93.558	IOR-2103	TANF Case Management	Idaho Office For Refugees	16,979	—
		Total ALN 93.558		1,964,569	—
	Refugee and Entrant Assistance State Administered Programs:				
93.566	2003KSRDMA	Refugee Cash and Medical Assistance Program FY2020		799	—
93.566	2004NJRSCC	Refugee Support Services (RSS) FY20		143,794	20,564
93.566	2005KSRSCC	Refugee Support Services Program FY2020 (RSS)		562,713	415,865
93.566	Amendment #6	Refugee Cash Administration (RCA) – FY21	Catholic Charities, Diocese of San Diego	(3,199)	—
93.566	2104NJRDMA	Refugee Cash and Medical Assistance Program FY 2021		4	—
93.566	2103KSRDMA	KSOR FY21 Refugee Cash and Medical Assistance Program		16,869	—
93.566	2104NJRSSS	Refugee Support Services Program FY 2021		231,108	224,684
93.566	2105KSRSSS	KSOR FY21 Refugee Support Services (RSS) Program		1,087,023	1,078,618
93.566	HC226600	CY21 Refugee Health Screening Assistance HC226600	State of Idaho, Department of Health and Welfare	18,451	—
93.566	IC2017	FY21 Comprehensive Refugee Services – Leon County (Tallahassee), Florida	Florida Department of Children and Families	382,780	—
93.566	563363	SD County VESL Central 2021-2022, Y2	County of San Diego	(7,526)	—
93.566	563364	SD County VESL East 2021-2022, Y2	County of San Diego	(13,249)	—
93.566	20 IHGA 140946	FY22 REACH: Stabilization Services for Refugees	Colorado Department of Human Services	(132,751)	—
93.566	SDNP22	Refugee Cash Administration (RCA) – FY22	Catholic Charities, Diocese of San Diego	(58,865)	—
93.566	N/A	Refugee School Impact Grant – FY22	Auburn School District	(450)	—
93.566	FIA/ECMP-22-514	Extended Case Management Program FY22	Maryland Department of Human Resources MORA Office	(6)	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY22 – Cville, RSS	Virginia Department of Social Services	5,234	—
93.566	2204NJRDMA	Virginia Refugee Program Services FY22 – Rchmd, RHEO	Virginia Department of Social Services	895	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY22 – Cville, VSRAP	Virginia Department of Social Services	1,109	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY22 – Rchmd, VSRAP	Virginia Department of Social Services	939	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY22 – Cville, RHEO	Virginia Department of Social Services	425	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY22 – Rchmd, RSS	Virginia Department of Social Services	1,150	—
93.566	N/A	Refugee Cash Assistance FY22	Texas Office for Refugees	(1,032)	—
93.566	N/A	RSS Employment Services FY22	Texas Office for Refugees	22	—
93.566	2013-92150 – Amendment 1	PRIME Immigration Services 2021-2022	Washington State DSHS	620	—
93.566	2204NJRDMA	NJOR FY22 Refugee Cash Assistance Program		62,174	541,001
93.566	2203KSRDMA	KSOR FY22 Refugee Cash and Medical Assistance Program		478,949	156,321
93.566	FIA/RTCA-22-507-A1	FY22 Refugee Transitional Case Assistance (RTCA) Maryland		1,397,500	—
93.566	ADES18-184327 Amendment 12	Phoenix RSS FY22	Maryland Department of Human Resources MORA Office	7,816	—
93.566	ADES18-184333 Amendment 9	Refugee Social Services – Tucson FY22	Arizona Department of Economic Security	2,846	—
93.566	CTR054463 Amendment 1	Refugee Cash Assistance Vendor Payments Phoenix FY22	Arizona Department of Economic Security	1,052,491	—
93.566	CTR054460 Amendment 1	Refugee Cash Assistance Program Phoenix FY22	Arizona Department of Economic Security	407	—
93.566	IOR-2223 (prime 22ABIDRCMA)	FY22 RSS Services to Recently Arrived Refugees RCA Admin	Jannus, Inc.	(60,954)	—
93.566	IOR-2223	FY22 Services to Recently Arrived Refugees – 2223	Jannus, Inc.	10,959	—
93.566	IOR-2223 (2001IDRSOC)	FY22 Youth Services to Recently Arrived Refugees – 2223	Jannus, Inc.	(7)	—
93.566	IOR-2223	Services to Recently Arrived Refugees	Jannus, Inc.	5,204	—
93.566	N/A	Employment Services, Vocational English as a Second Language, and Social Adjustment	Lao Family Community Development	10,300	—
93.566	SDNP22	RSS FY21 Carryover for FY22	Catholic Charities, Diocese of San Diego	(3,201)	—
93.566	2205KSRSSS	KSOR FY22 Refugee Support Services (RSS) Program		2,846,515	1,142,601
93.566	N/A	CVUSD CalNEW FY 22	Cajon Valley Union School District	33	—
93.566	2204NJRSSS	NJOR FY22 Refugee Support Services (RSS) Program		7,863,870	4,990,568
93.566	FFY2022-27927C-RSS	TXOR West FY22 Refugee Support Services (RSS)	Catholic Charities, Diocese of Fort Worth	402,198	402,201
93.566	FFY2022-27927C-RDMA	TXOR West FY22 Refugee Cash and Medical Assistance Program	Catholic Charities, Diocese of Fort Worth	2,745,690	2,541,563
93.566	TDA01-C00412GG-3410000	Refugee Social Services Program	New York State Office of Temporary & Disability Assistance	327,348	—
93.566	FFY2022-27927C-ASA RSS	TXOR West FY22 Refugee Support Services (RSS) – Afghan Supplemental Assistance (ASA) Program	Catholic Charities, Diocese of Fort Worth	4,845,592	3,696,506
93.566	ADES18-184327 Amendment 12	Refugee School Impact Program FY22	Arizona Department of Economic Security	(8,150)	—
93.566	ASIP22-IRC	Afghan Support and Investment Project	California Department of Social Services	1,265,788	—
93.566	206164	Refugee Health Screening & Care Coordination	Utah Department of Health	421	—
93.566	21-04-1-01-007-0	Health Promotion Grant 2022	Montana Department of Public Health and Human Services	1,779	—
93.566	YMP20IRC SC A-1	RPB Youth Mentoring Project 2021-2023	California Department of Social Services	13,610	—
93.566	CVS-22-112	ASA Supplemental Funding	Virginia Department of Social Services	83	—
93.566	N/A	ASA Cash and Medical Assistance – Refugee Cash Assistance FY22	Texas Office for Refugees	7,635	—
93.566	21-10858	Refugee Health Promotion Project (RHPP) Afghan Health Promotion (AHP) Supplement Fund-Number 21-10858	California department of public health	138,574	—
93.566	N/A	ASA Refugee Support Services – Employment Services FY22-23	Texas Office for Refugees	604,751	—
93.566	N/A	ASA Refugee Support Services – Employment Services FY22-23	Texas Office for Refugees	333,863	—
93.566	N/A	Refugee Social Services Employment Services FY22/23	Stanislaus County	383,566	—
93.566	563363	SD County VESL Central 2022-2023, Y3	County of san diego	108,397	6,000
93.566	563364	SD County VESL East 2022-2023, Y3	County of san diego	380,339	6,600
93.566	2212-42276	Refugee Health Promotion Program	Washington office of refugee and immigrant assistance	70,553	—
93.566	21-12-1-01-001-0	Refugee Social Services	Montana department of public health and human services	226	—

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93.566	2212-43444	Immigration Services for Afghan in Washington State	Washington State DSHS	\$ 341,198	—
93.566	21-10864	CDPH RHPP FY22-23 Afghan Health Promotion	California Department of Public Health	40,164	—
93.566	2208202	Refugee Health Promotion 2022-2023	Utah department of health	7,835	—
93.566	23-DWS-0113	Refugee Coordinated Case Management (RCCM)	Utah Department of Work Force Services	604,351	—
93.566	21-10864	CalNEW REACH FY 23	Calon Valley Union School District	76,300	—
93.566	21-10864	TXOR West FY23 Refugee Cash and Medical Assistance (CMA) Program	Catholic Charities, Diocese of Fort Worth	18,925,444	15,666,888
93.566	21-10864	TXOR West FY23 Refugee Support Services (RSS) Program	Catholic Charities, Diocese of Fort Worth	4,454,946	3,567,457
93.566	IOR-2223	Services to Recently Arrived Refugees	Jannus, Inc.	15,437	—
93.566	2304NJRCMA	NJOR FY23 Refugee Cash Assistance Program		24,299,677	23,323,396
93.566	2303KSROMA	KSOR FY23 Refugee Cash and Medical Assistance Program		5,310,351	2,842,577
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Charlottesville RSS	Virginia Department of Social Services	297,704	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Charlottesville VRSA	Virginia Department of Social Services	54,683	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Charlottesville MYVA	Virginia Department of Social Services	37,165	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Charlottesville RHEO	Virginia Department of Social Services	60,756	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Richmond RSS	Virginia Department of Social Services	237,368	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Richmond VRSA	Virginia Department of Social Services	42,861	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Richmond MYVA	Virginia Department of Social Services	13,570	—
93.566	23 IHGA 177921	FY23 REACH: RS Budget	Colorado Department of Human Services	554,146	—
93.566	23 IHGA 177921	FY23 REACH: AUSA Budget	Colorado Department of Human Services	100,000	—
93.566	23 IHGA 177921	FY23 REACH: APA Budget	Colorado Department of Human Services	1,177,886	—
93.566	23 IHGA 177921	FY23 REACH: CM Budget	Colorado Department of Human Services	1,429,933	—
93.566	CVS-20-090-04	Virginia Refugee Program Services FY23 – Richmond RHEO	Virginia Department of Social Services	80,904	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Richmond RHEO	Virginia Department of Social Services	76,319	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Richmond VRSA	Virginia Department of Social Services	146,658	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Richmond RSSEP	Virginia Department of Social Services	695,472	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Charlottesville MYVA	Virginia Department of Social Services	80,382	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Charlottesville VRSA	Virginia Department of Social Services	174,619	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Charlottesville RHEO	Virginia Department of Social Services	98,507	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Richmond MYVA	Virginia Department of Social Services	53,968	—
93.566	CVS-22-112-04	ASA Supplemental Funding FY23 – Charlottesville RSSEP	Virginia Department of Social Services	758,628	—
93.566	Amendment #9	RCA FY23 – CCDSO San Diego New Comers Program	Catholic Charities, Diocese of San Diego	2,322,193	—
93.566	Amendment #9	RSS FY23 – CCDSO San Diego New Comers Program	Catholic Charities, Diocese of San Diego	72,803	—
93.566	PO-0001432	FY23 Vocational Training and Employment Services (VTES) Silver Spring	Montgomery College	335,200	—
93.566	N/A	Texas Afghan Refugee Health Promotion FY23	US Committee for Refugees and Immigrants (USCRI)	350,617	—
93.566	FIARYMP-23-523	FY23 Refugee Youth Mentoring Program (RYMP) Maryland	Maryland Department of Human Resources MORA Office	255,286	—
93.566	FIARTCP-23-528	FY 23 Refugee TANT Coordination Program	Maryland Department of Human Resources MORA Office	663,266	—
93.566	FIARISG-23-496	FY23 Refugee School Impact Grant	Maryland Department of Human Resources MORA Office	798,692	—
93.566	FIARTCA-23-507	FY23 Refugee Transitional Cash Assistance (RTCA) Maryland	Maryland Department of Human Resources MORA Office	2,145,275	—
93.566	FIARSS-23-500	FY23 Refugee Support Services (RSS) Maryland	Maryland Department of Human Resources MORA Office	1,258,106	—
93.566	FIACMP-23-514	FY2023 Extended Case Management Program (ECMP)	Maryland Department of Human Resources MORA Office	1,912,977	—
93.566	42700 – 040 – 0000107560	FY23 RSS	Georgia Department of Human Services	549,738	—
93.566	42700 – 040 – 0000107563	FY23 RYMP	Georgia Department of Human Services	75,675	—
93.566	42700 – 040 – 0000107561	FY23 RSG	Georgia Department of Human Services	176,372	—
93.566	313430RS-20(E2) Year 3/One	RSS VES/ES FY23	Sacramento Employment and Training Agency	721,420	—
93.566	313430RS-20(E2) YEAR 3/ONE	RSS ES Stand-Alone FY23	Sacramento Employment and Training Agency	280,053	—
93.566	313430RS-20(E2) YEAR 3/ONE	RSS Additional Supportive Services, SETA FY23	Sacramento Employment and Training Agency	153,614	—
93.566	90RG0219-01-00	ORR MED FCC Afghan Program 2022-2023	County of Santa Clara	178,478	—
93.566	MC-IRC-E SI-23	Refugee Employment and Elderly Services FY23	Arizona Department of Economic Security	876,431	—
93.566	CTR062417	Tucson RSS FY23	Arizona Department of Economic Security	352,898	—
93.566	CTR062401	Phoenix RSS FY23	Arizona Department of Economic Security	603,836	—
93.566	CTR054480A4	Refugee Cash Assistance Program Phoenix FY23	Arizona Department of Economic Security	284,325	—
93.566	CTR054459	Refugee Cash Assistance Program Tucson FY23	Arizona Department of Economic Security	144,705	—
93.566	FY2023-27927C-RSS	TXOR FY23 Refugee Support Services (RSS)	Texas Office for Refugees West (TXOR West)	205,070	—
93.566	CTRO54463 Amendment 3	Refugee Cash Assistance Vendor Payments Phoenix FY23	Arizona Department of Economic Security	17,288,582	—
93.566	SB-23-11107	FY2023 (VTES) Vocational Training	Mavor's Office of Immigrant Affairs (MIMA)	493,246	—
93.566	BCCC-FY23-MORA-001	Refugee School Impact Grant (Baltimore) FY23	Baltimore City Community College	434,486	—
93.566	CTRO62401	Refugee School Impact Program FY23	Arizona Department of Economic Security	384,793	—
93.566	313430RS-20(E2) YEAR 3/ONE	RSS ELL Navigator FY23	Sacramento Employment and Training Agency	214,406	—
93.566	RSI2022DISD	Refugee Student Impact Grant FY2023	United States Conference of Catholic Bishops	246,300	—
93.566	N/A	Refugee Cash Assistance FY23	Catholic Charities, Diocese of Fort Worth	3,177,736	—
93.566	N/A	Refugee Medical Assistance Eligibility Determination FY23	Catholic Charities, Diocese of Fort Worth	181,197	—
93.566	2304NJRCMA	RSS Social Adjustment Services FY23		10,606,055	—
93.566	N/A	RSS Social Adjustment Services FY23	Catholic Charities, Diocese of Fort Worth	160,035	—
93.566	N/A	RSS Digital Inclusion Services FY23	Catholic Charities, Diocese of Fort Worth	596,223	—
93.566	N/A	RSS Education Services FY23	Catholic Charities, Diocese of Fort Worth	174,810	—
93.566	N/A	RSS Employment Services FY23	Catholic Charities, Diocese of Fort Worth	367,886	—
93.566	N/A	FY23 Refugee Youth Mentorship Program	Catholic Charities, Diocese of Fort Worth	272,936	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services Integration	Catholic Charities, Diocese of Fort Worth	52,144	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services SOR	Catholic Charities, Diocese of Fort Worth	29,635	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services WEP	Catholic Charities, Diocese of Fort Worth	49,421	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services Education	Catholic Charities, Diocese of Fort Worth	73,686	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services SAS	Catholic Charities, Diocese of Fort Worth	271,211	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Medical Assistance Program	Catholic Charities, Diocese of Fort Worth	275,690	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services Vocational Training	Catholic Charities, Diocese of Fort Worth	21,358	—
93.566	FFY2023-27927C-RSS	TXOR FY23 Refugee Support Services Youth Mentoring	Catholic Charities, Diocese of Fort Worth	47,948	—

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93.566	IOR-2323	FY23 Refugee Support Services – Ukraine Support	Jannus, Inc.	\$ 146,475	—
93.566	IOR-2323	RSS Case Management	Jannus, Inc.	815,353	—
93.566	IOR-2323	FY23 Youth Services to Recently Arrived Refugees	Jannus, Inc.	19,998	—
93.566	IOR-2323	FY23 RCA	Jannus, Inc.	257,873	—
93.566	IOR-2323	Refugee Supportive Services, RSS APA	Jannus, Inc.	985,730	—
93.566	FFY2023-27927C-CMA	TXOR FY23 Refugee Cash and Medical Assistance (CMA) Program	Texas Office for Refugees West (TXOR West)	10,672,521	—
93.566	2203KSRDMA	KSOR FY23 Refugee Cash and Medical Assistance Program		1,106,812	—
93.566	N/A	Alameda County ES and VESL Services – North Region FY23	Lao Family Community Development	260,577	—
93.566	CTR061948	Refugee Program Supplemental Services (ASA) Phx	Arizona Department of Economic Security	1,378,143	—
93.566	CTR061947	Refugee Program Supplemental Services (ASA) Tucson	Arizona Department of Economic Security	384,457	—
93.566	N/A	RSIG 2022-2023 Tukwila School District	Tukwila School District	100,000	—
93.566	X5741198A	RSIG 2022-2023 Spokane Public Schools	Spokane Public Schools	133,215	—
93.566	N/A	ASA Immigration-Related Legal Services FY22-FY23	Catholic Charities, Diocese of Fort Worth	453,130	—
93.566	N/A	RSIG 2022-2023 Highline Schools	Highline School District	100,000	—
93.566	N/A	RSIG 2022-2023 Federal Way	Federal Way School District	111,001	—
93.566	N/A	RSIG 2022-2023 Auburn	Auburn School District	142,500	—
93.566	2213-44284	PRIME Immigration Services 2022-23	Washington State DSHS	140,000	—
93.566	RSI2022DISD	FY23 Refugee School Impact	United States Conference of Catholic Bishops	256,755	—
93.566	N/A	RSIG 2022-2023 Everett Public Schools	Everett Public Schools	60,001	—
93.566	N/A	RSIG Kent School District 2022-23	Kent School District	84,495	—
93.566	SS231203CGR	Title III Funds – RSIG Kent	Kent School District	24,256	—
93.566	2113-29067	ORIA Services for Older Refugees 2022-23	Washington State DSHS	65,465	—
93.566	2305KSRSSS	GY2023 Refugee Support Services and Set Asides		50,023	46,895
93.566	CTR060934	Refugee Program – Health Promotion for Foreign Nationals	Arizona Department of Economic Security	37,778	—
93.566	REF-23-002	Services for Refugees FY23	Bureau for Refugee Services (BRS)	92,700	—
93.566	233-5001-2023	FY2023 KOR Refugee Cash Assistance Service Plan	Kentucky Office for Refugees	161,885	—
93.566	206164	Refugee Health Screening & Care Coordination FY23	Utah Department of Health	412,665	—
93.566	2304NJRSSS-03	NJOR FY23 Refugee Support Services (RSS) Program		524,113	517,549
93.566	04706-AR62322	Cypress Resilience Project	Public Health Institute	18,190	—
93.566	FIA/USAP-23-630	FY 2023 Ukraine Supplemental Assistance Program (USAP)	Maryland Department of Human Resources MORA Office	720,882	—
93.566	42700 – 040 – 0000109685	FY23 Statement of Need – AHP DHS Immigration & Legal Services	Georgia Department of Human Services	154,403	—
93.566	42700 – 040 – 0000109682	FY23 Statement of Need – AHP DHS RSIG	Georgia Department of Human Services	26,845	—
93.566	42700 – 040 – 000010968	FY23 Statement of Need – UHP DHS RSS	Georgia Department of Human Services	161,983	—
93.566	FFY2022-27927C-ASA RSS	TXOR FY23 RSS Youth Mentoring	Texas Office for Refugees West (TXOR West)	18,573	—
93.566	FFY2022-27927C-ASA RSS	TXOR FY23 Refugee Support Services (RSS) – Afghan Supplemental Assistance	Texas Office for Refugees West (TXOR West)	89,452	—
93.566	42700 – 040 – 0000109684	FY23 Statement of Need – AHP DHS RYMP	Georgia Department of Human Services	132,750	—
93.566	42700 – 040 – 0000109687	FY23 Statement of Need – UHP DHS RSIG	Georgia Department of Human Services	79,221	—
93.566	42700 – 040 – 0000109688	FY23 Statement of Need – UHP DHS RYMP	Georgia Department of Human Services	60,295	—
93.566	2204NJRSSS	FY23 USIG: Refugee School Impact		42,886	—
93.566	2204NJRSSS	FY23 USIG: Refugee Health Promotion		101,868	—
93.566	236038	Health Promotion & RMHI	Utah Department of Health	231,318	—
93.566	TDA01-C00412GG-341000000	Refugee Social Services Program	New York State Office of Temporary & Disability Assistance	108,889	—
93.566	2204NJRSSS	FY23 RYMS: Mentoring		19,651	—
93.566	42700 – 040 – 0000109683	FY23 Services to Older Refugees AHP	Georgia Department of Human Services	5,411	—
93.566	2204NJRSSS	FY 23 RRHP: Refugee Health Promotion		33,391	—
93.566	42700 – 040 – 0000109681	FY23 Statement of Need – AHP DHS RSS	Georgia Department of Human Services	313,612	—
93.566	277-S001-2023	FY 23 Refugee Social Services (RSS)	Kentucky Office for Refugees	94,850	—
93.566	04706-AR62425	Refugee Mental Health Initiative – Sacramento	Public Health Institute	170,579	—
93.566	23-10859	FY2022-23 RHPP Afghan Health Promotion Award – IRC San Diego	California Department of Public Health	126,495	—
93.566	23-DWS-0462	Immigration-Related Legal Assistance Grant (IRLAG) 2022-2023	Utah Department of Work Force Services	176,495	—
93.566	2312-46558	RYMP #2 2023	Washington State DSHS	65,011	—
93.566	TDA01-C00948GG-3410000	Refugee School Impact Program (RSIP)	New York State Office of Temporary & Disability Assistance	439,818	—
93.566	SS231203CGR	IRC SD – REACH – ARSI & AYM Program	California Department of Public Health	77,920	—
93.566	21-10852	FY 23 RHPP Afghan Health Promotion Award – IRC Sacramento	California Department of Public Health	334,800	—
93.566	TDA01-C01011GG-3410000	Ukraine Supplemental Appropriation to Resettlement Agencies (USARA) Refugee Social Services Program	New York State Office of Temporary & Disability Assistance	1,556,489	—
93.566	2304NJRSSS	FY23 RSIG: Refugee School Impact Grant		34,867	—
93.566	21-10860	RHPP 2022-23 Afghan Health Promotion Award – Oakland (Y2)	California Department of Public Health	122,245	—
93.566	N/A	ARSI AYM IRC Sacramento	California Department of Social Services	64,906	—
93.566	21-10864	CDPH RHPP 2022-23 San Jose Afghan Health Promotion Award (Y2)	California Department of Public Health	40,115	—
93.566	CTR064318	Refugee Program – Health Promotion for Foreign Nationals Afghan (Phoenix)	Arizona Department of Economic Security	52,890	—
93.566	N/A	CDSS ARSI-AYM FY23-24 San Jose	Council on American Islamic Relations San Francisco Bay Area (CAIR-SFBA)	1,042	—
93.566	04925-AR64254	CDSS ARSI & AYM Programs	Council on American Islamic Relations San Francisco Bay Area (CAIR-SFBA)	19,392	—
93.566	CTR064318	Refugee and Afghan Humanitarian Parole and SIV Mental Health Initiative	Public Health Institute	60,473	—
93.566	Amendment #9	Refugee Program – Health Promotion for Foreign Nationals Ukraine (Phoenix)	Arizona Department of Economic Security	20,577	—
93.566	N/A	RSS FY23, CCSD SDNP	Catholic Charities, Diocese of San Diego	204,042	—
93.566	N/A	Spokane PRIME	Washington State DSHS	60,835	—
93.566	N/A	Afghan Youth Mentorship Program	Council on American Islamic Relations San Francisco Bay Area (CAIR-SFBA)	36,961	—
93.566	IOR-2323	FY23	Idaho Office For Refugees	90,621	—
93.566	TXOR 2023-27927C-AUSAA-RSS	TXOR West FY23 Refugee Support Services (RSS) – Additional Ukraine Supplemental Appropriations Act (AUSAA) Program	Catholic Charities, Diocese of Fort Worth	59,989	28,614
93.566	N/A	Afghan Refugee School Impact Program and Afghan Youth Mentoring	Council on American Islamic Relations San Francisco Bay Area (CAIR-SFBA)	8,496	—
93.566	N/A	Spokane Refugee School Impact 22-23	School's Out Washington	66,961	—
93.566	2212-42276	Mental Health Psycho Social Services Year 2	Washington Office of Refugee and Immigrant Assistance	203,958	—
93.566	ACS22-06-IRCSD	CDSS Afghan Communities Support Program	California Department of Social Services	199,197	—
93.566	N/A	CDSS Afghan Legal Services Project	California Department of Social Services	74,846	—
93.566	N/A	Refugee School Impact 2022-2023	School's Out Washington	19,876	—
93.566	N/A	Afghan Refugee School Impact Program and Afghan Youth Mentoring	California Department of Social Services	13,492	—

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93.566	2312-47698	Resettlement Support for Arriving Refugees and Humanitarian Immigrants	Washington State DSHS	\$ 22,160	—
93.566	N/A	CaNEW REACH Summer 2023	Cajon Valley Union School District	16,000	—
93.566	N/A	Y&E Afghan Youth Support 2023 – Healing Classrooms	Altum School District	48,630	—
93.566	2312-49977	MH Support for Arriving Refugees and Humanitarian Immigrants	Washington State DSHS	1,460	—
93.566	STRAT-REF-24-013	ECBO startup Funds Grant	Iowa Department of Health and Human Services (DHHS)	1,810	—
93.566	STRAT-REF-24-013	Refugee Community Services	Stanislaus County	9,309	—
93.566	FY2023-27927C-AUSAA-RSS	FY23 RSS AUSAA SAS	Texas Office for Refugees West (TXOR West)	4,418	—
93.566	2312-49013	Spokane LEP Pathways	Washington State DSHS	11,007	—
93.566	563363	SD County VESL Central 2023-2024, Y4	County of San Diego	16,540	—
93.566	563364	SD County VESL East 2023-2024, Y4	County of San Diego	78,966	—
93.566	N/A	Afghan Refugee Housing Services	Stanislaus County	41,395	—
93.566	N/A	FY22-23 ASA Education Services	Catholic Charities, Diocese of Fort Worth	79,878	—
93.566	N/A	EEMPL DSHS ORIA LEP Pathway Program Employment Services	Asian Counseling and Referral Service (ACRS)	28,841	—
93.566	HC220600	CY22 Refugee Health Screening Assistance HC220600 (copy)	State of Idaho, Department of Health and Welfare	12,497	—
93.566	2404NJRCMA	FY24 RCA: Refugee Cash Assistance	New Jersey Office of Refugees	116,097	—
93.566	Pre-award	NJOR FY24 Refugee Cash Assistance Program	Office of Refugee Resettlement	602	—
93.566	2305KSRSSS	English Language Training (ELT), Refugee Support Services (RSS)	Kansas Office of Refugees	180	—
93.566	N/A	Afghan Reimbursement	Arizona Department of Economic Security, Division of Aging and Adult Services, Refugee Resettlement	1,494,440	—
		Total ALN 93.566		166,199,614	61,216,468
	Matching Grant/Refugee & Entrant Assistance voluntary:				
93.567	2103NVRVMG	Voluntary Agencies Matching Grant Program		152	—
93.567	2203NVRVMG	Voluntary Agencies Matching Grant Program		7,319,719	—
93.567	2303NVRVMG-00	FY 2023 Matching Grant Program		18,933,777	—
		Total ALN 93.567		26,253,648	—
	Administration for Children and Families				
	Community Services Block Grant:				
93.569	C1001866	NY State Office for New Americans Professional Pathways for High-Skilled Immigrants	New York State Office for New Americans	20,316	—
93.569	C1001915	NY State Office for New Americans ESOL Opportunity Center #20-ONA-26	New York State Office for New Americans	(1,134)	—
93.569	557905 Amendment 8	Communities in Action FY 2022	County of San Diego	93,401	—
93.569	N/A	EITC Tax Clinic Technical Assistance & Oversight Grant 2022	Jewish Family Service	(400)	—
93.569	22C313FSS	Community Services Block Grant (CSBG) – Family Self Sufficiency FY22	Sacramento Employment and Training Agency	30,040	—
93.569	22C313YSS	Community Services Block Grant (CSBG) – Youth Support Services FY22	Sacramento Employment and Training Agency	45,665	—
93.569	557905 Amendment 8	Communities in Action FY 2023	County of San Diego	314,974	—
93.569	N/A	EITC Tax Clinic Technical Assistance & Oversight Grant 2023	Jewish Family Service	44,750	—
93.569	22C31CYSS(E)	Community Services Block Grant (CSBG) – Youth Support Services FY23	Sacramento Employment and Training Agency	63,518	—
93.569	22C31CFSS(E)	CSBG Family Self-Sufficiency 2023	Sacramento Employment and Training Agency	68,098	—
		Total ALN 93.569		679,228	—
	Refugee and Entrant Assistance Discretionary Grants:				
93.576	90ZR0044-02-00	Refugee Agricultural Partnership Program(RAPP) Tucson		44	—
93.576	90RG0185-01-01	Refugee Micro-Enterprise Development Program in Atlanta		123	—
93.576	90RP0110-05-00	FY21 IRC Preferred Communities		(75)	—
93.576	90ZR0063-02-00	Refugee Agricultural Partnership Program		840	—
93.576	2113-19862	Technology Access and Digital Inclusion (TADI)	Washington State DSHS	(702)	—
93.576	90RB0052-04-00	NCC Year 4 Switchboard (National Refugee Technical Assistance) FY22		1,897,615	265,810
93.576	90RG0185-05-00	NCC Year 5 Microenterprise Development Program (MED) FY22		86,184	—
93.576	90ZR0056-03-00	Refugee Agricultural Partnership Program (RAPP)		21	—
93.576	90ZR0060-03-00	FY22 Refugee Agriculture Partnership Program		(275)	—
93.576	90Z10149-01-00	Individual Development Accounts (IDA) 2021-2022		(10,911)	—
93.576	90RG0206-01-00	Refugee Microenterprise Development (MED) Program		160	—
93.576	90ZM0025-01-00	IRC in Northern California Refugee Career Pathways Program		(4,002)	—
93.576	90RP0125-01-00	FY22 Preferred Communities Program (Intensive Case Management)		30,417	—
93.576	N/A	REACH EVHS	Grossmont Union High School District	(105)	—
93.576	GT-2001	Refugee Career Pathways Program Boise FY22-24	Idaho Office For Refugees	2,361	—
93.576	1013-65861 Amendment No. 2	Refugee Youth Mentoring Project 2021-2022	Washington State DSHS	(4,840)	—
93.576	N/A	Refugee Family Child Care Microenterprise Development Program	Modesto Junior College	2	—
93.576	90RB0052-04-01	Refugee Technical Assistance Program (Switchboard)		3,119,981	679,772
93.576	90Z10140-04-00	Saving for Success: Individual Development Accounts for Refugees in Salt Lake County		324,796	—
93.576	90ZZ0017-01-00	Afghan Survivors of Combat 2022		108,710	—
93.576	90RG0206-02-00	FY22 Refugee Microenterprise Development Program Phoenix		231,796	—
93.576	90ZM0018-02-00	FY23 Refugee Career Pathways Program – Texas Year 2		233,974	—
93.576	90Z10136-04-00	Refugee Individual Development Accounts (IDA) Program		312,765	—
93.576	90ZM0021-02-00	Refugee Career Pathways Program 2022-2023		259,743	—
93.576	90RG0214-02-00	Refugee Family Child Care Development Program 2022-2023		181,128	—
93.576	90RP0125-02-00	FY23 Preferred Communities Continuation Proposal (Intensive Case Management)		2,104,791	—
93.576	90Z10149-02-00	Individual Development Accounts (IDA) 2022-2023		239,018	—
93.576	90Z10146-02-00	FY22 Individual Development Accounts Phoenix		227,107	—
93.576	90RG0211-02-00	IRC SLC FY23 RFCCMED Program		225,588	30,000
93.576	90RG0205-02-00	IRC SLC FY2023 ORR MED Program		276,451	—
93.576	90ZM0025-02-00	Refugee Career Pathways FY23		250,000	—
93.576	90ZR0062-01-00	ORR RAPP 2022 SLC		100,000	—

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93.576	90ZR0073-01-00	Refugee Agricultural Partnership Program Phx FY22		\$ 79,701	—
93.576	90ZT0221-01-00	Direct Services for Survivors of Torture FY22		474,987	—
93.576	90ZR0080-01-00	Refugee Agricultural Partnership Program (RAPP) FY22		99,056	—
93.576	90RP0125-02-03	Preferred Communities Carryover (Intensive Case Management)		914,632	—
93.576	90ZM0041-01-00	FY23 Refugee Career Pathways Program (RCP)		246,030	20,000
93.576	90RP0125-02-03	FY22-FY23 Preferred Communities Carryover (AUSAA)		10,207,876	—
93.576	90RG0224-01-00	FY23 FCC MED - Seattle		136,795	—
93.576	90RP0125-02-03	FY22-FY23 Preferred Communities Carryover (Afghan Supplemental Funds – II)		7,316,539	—
93.576	90M0045-01-00	ORR Career Pathways Afghan Program 2022-2023 (SD & Oakland)		266,513	—
93.576	90Z0196-01-0	Individual Development Account		15,194	—
93.576	90RP0125-02-03	FY22-FY23 Preferred Communities Carryover (Afghan Supplemental Funds I)		5,939,252	—
93.576	90ZT0233-01-01	Survivors of Torture		342,338	—
93.576	90ZM0035-01-00	Refugee Career Pathways Program		47,268	—
93.576	90RG0222-01-00	Refugee Family Child Care Microenterprise Development Program		122,662	—
93.576	90ZR0072-01-00	FY23 Refugee Agricultural Partnership Program (RAPP)		86,043	—
93.576	90RG0235-01-00	FY23 Microenterprise Development -Wichita		117,644	—
93.576	90RG0231-01-00	Refugee Microenterprise Development Program		174,999	15,000
93.576	90ZM0003-01-00	ICR in NorCal Partnerships for Afghan Career Engagement (PACE) Program		145,527	—
93.576	90RG0233-01-00	FY23 Refugee Micro-Enterprise Development (MED)		197,662	—
93.576	N/A	REACH EVHS 2022 – RSIG	Grossmont Union High School District	43,418	—
93.576	90RP0125-02-01	FY22 IRC Preferred Communities Program		1,358,229	—
93.576	1913-65861	Refugee Youth Mentorship Program (RYMP) 2022-23	Washington State DSHS	89,004	—
93.576	90RP0125-02-02	FY23 IRC Preferred Communities Program		2,478,682	—
93.576	pre-award	Services to Older Refugees	Baltimore City Community College	49,895	—
93.576	90ZZ0011-01-00	IRC in Sacramento Services for Survivors of Combat		323,456	—
93.576	90ZZ0007-01-00	Services to Afghan Survivors Impacted by Combat in Arizona (SASIC)		322,256	—
93.576	IHS-2021-ACF-ORR-RG-1919	Refugee Family Child Care Microenterprise Development Program	Modesto Junior College	144,009	—
93.576	N/A	FY23 Survivors of Combat Sub Award CVT	Center for Victims of Torture	87,028	—
93.576	90RP0125-03-00	FY24 IRC Preferred Communities Program		954	—
93.576	90RP0125-03-01	FY24 Preferred Communities Refugee and Entrant Assistance Funds (Supplemental)		2,583	—
		Total ALN 93.576		42,022,927	1,010,582
93.583	90RW0066-01-00	Kansas Wilson-Fish TANF Coordination Program		1,744	—
93.583	90RW0066-02-00	KSOR Wilson-Fish TANF Coordination Program Year 2		18,653	16,949
93.583	IOR-2213	FY22 TANF Case Management IOR-2133	Idaho Office For Refugees	(7,373)	—
93.583	IOR-2113	ICAN FY23 Idaho Community Advisor Network	Jannus, Inc.	305,002	—
93.583	GT-2301	Global Talent Career Pathways	Jannus, Inc.	73,988	—
93.583	90RW0066-03-01	KSOR Wilson-Fish TANF Coordination Program Year 3		424,078	183,668
93.583	23 IHGA 177921	FY23 REACH: WF Budget	Colorado Department of Human Services	285,000	—
93.583	357-S001-2023	KOR WILSON FISH TANF COORDINATION PROGRAM FY23 SERVICE PLAN	Kentucky Office for Refugees	1,511	—
		Total ALN 93.583		1,102,603	200,617
	Service to Victims of a Severe Form of Trafficking:				
93.598	90ZV0137-01-00, 90ZV0-136-01-00, 90ZV0135-01-00	Trafficking Victim Assistance Program – FY22	US Committee for Refugees and Immigrants (USCRI)	(138)	—
93.598	90ZV0139-01-00	Trafficking Victim Assistance Program – FY23	US Committee for Refugees and Immigrants (USCRI)	113,727	—
93.598	90ZV0145-01-00	Trafficking Victim Assistance Program – FY23	US Committee for Refugees and Immigrants (USCRI)	34,667	—
		Total ALN 93.598		148,256	—
	Assistance for Torture Victims				
93.604	90ZT0198-01-00	Survivors of Torture (DS SOT) grant program		(17)	—
93.604	90ZT0241-01-00	Services for Survivors of Torture – Denver FY23		439,706	170,406
93.604	90ZT0227	Subaward Center for Victims of Torture (CVT) 2022 – ORR Direct Services to Survivors of Torture	Center for Victims of Torture	24,601	—
93.604	90ZT0231-01-00	Direct Services for Survivors of Torture – IRC WA FY2023		355,181	238,696
		Total ALN 93.604		819,471	409,102
	Unaccompanied Alien Children Program:				
93.676	90ZU0358-02-00	Unaccompanied Minors FY22	Heartland Human Care Services	332,033	—
93.676	90ZU0358-03-00	Unaccompanied Minors FY23	Heartland Human Care Services	1,572,284	—
		Total ALN 93.676		1,904,297	—
	Cancer Prevention and Control Programs for State, Territorial, and Tribal Organizations:				
93.898	1 NUS8DP007136	Utah State Cancer Plan Implementation Opportunity	Utah Department of Health	25,619	—
		Total Programs – DHHS		253,821,289	65,726,684
	U.S. Department of Agriculture:				
10.215	LNE22-440-AWD00000495	Immigrant Urban Farmer's Project	The University of Vermont	158,161	—
10.255	2021-33800-35913	FY 2021 Community Food Projects Competitive Grant Program		58,790	—
10.225	2023-70438-38705	The IRC's Food SYNC Project		38,102	—
10.225	2023-70438-38707	Community Food Projects		11,159	—
		Total ALN 10.225		108,051	—
10.311	11281	Beginning Farmer and Rancher Development Program 2020	Third Sector New England	48,815	—
10.311	2021-70033-35603	FY22 Beginner Farmers and Ranchers		261,938	—
10.311	203838-785	Enhanced Farming and Marketing Opportunities for Refugee and Native American Farmers in the Mountain West	Utah State University	104,124	—
10.311	PSA2223021	Hillside BFRDP	Hillside College	12,874	—
		Total ALN 10.311		427,751	—

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Federal assistance listing number (ALN)	Federal agency/pass-through grantor/grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
10.328	2019-70020-30337	Expanded Refugee And Immigrant Food Safety Outreach Project in Sacramento		\$ 81,014	49,612
10.331	2018-70025-28174	IRC in Phoenix' Healthy Food Access and Nutrition Project (HFAN)		(56)	—
10.331	202701030	Double Up Food Bucks Capacity Building Grant	Utah Department of Health	27,700	—
		Total ALN 10.331		27,644	—
10.443	10007	OAO Visual Resources for Socially Disadvantaged Farmers	Third Sector New England	(4,126)	—
10.443	AO212501X443G020	IRC Cultivating Connections Project		214,260	—
10.443	AO212501X443G021	2501 Program Partnership	Global Growers	8,788	—
10.443	14430	Expanding Resources and Training for Socially Disadvantaged Farmers project	Third Sector New England	12,416	—
		Total ALN 10.443		231,338	—
10.522	2022-70026-37851	The International Rescue Committee's (IRC) Growing Healthy Futures		129,682	—
10.522	2020-70026-33221	Fostering Fresh Futures		621	—
		Total ALN 10.522		130,303	—
10.561	AGM01-T00232GG-3000000	Community Growers FY21-22	New York State Department of Agriculture and Markets	2,698	—
10.561	FIA/IRRC 21-005	Supplemental Nutrition Assistance Program Employment and Training	Maryland Department of Human Resources Family Investment Administration / Office of Workforce Development	199,576	—
10.561	N/A	FreshConnect Food Box FY21	New York State Department of Agriculture and Markets	9,994	—
10.561	N/A	SKCFC 2022-23	South King County Food Coalition	15,001	—
10.561	AGM01-T00300GG-3000000	Community Growers FY22	New York State Department of Agriculture and Markets	49,846	—
		Total ALN 10.561		277,115	—
10.175	AM22FMPPNY1091-00	FMPP Sacramento		141,510	—
10.175	M22LFFPUT1168-00	LFPP New Roots		193,997	—
		Total ALN 10.175		335,507	—
10.170	SCBGP22-37	FY22 Specialty Crop Block Grant	Arizona Department of Agriculture	43,928	—
10.902	13691	NRCS subaward	Third Sector New England	117,545	—
10.234	2023-70417-39231	The International Rescue Committee's Gaining Ground Project 2022		368,572	—
10.575	FNS-F2S-IMPL-2022-NY-5	Farm to School Grant Program		224,302	—
10.575	CN-F2S-21-TKEY-CA-6	Farm to School Grant Program FY21		4,874	—
		Total ALN 10.575		229,176	—
10.935	NR213A750001G003	FY21 Urban Agriculture and Innovation Production (UAIP) Competitive Grants Program		104,753	—
10.935	NR233A750005G021	Urban Agriculture and Innovative Production (UAIP) FY22		38,554	—
		Total ALN 10.935		143,307	—
		Total Programs – U.S. Department of Agriculture		2,679,412	49,612
U.S. Department of Housing and Urban Development (HUD):					
14.218	71-5-21-3287	SLC HUD CV New Roots – CARES Act	Salt Lake City Corporation	10,806	—
14.218	6210070	Micro-Enterprise for Refugees in the Era of Covid-19	King County WA	9,374	—
14.218	CED-FY22-010-01	Community Economic Development Project (CDBG) FY 22 MED	City of San Diego	119,933	—
14.218	PS-FY22-011-0	CARES Act Public Service Project (CDBG) FY 22	City of San Diego	72,818	—
14.218	C22-0224	Glendale Grow Digital Program	City of Glendale, AZ	813	—
14.218	HCD22088CH	Refugee and New American Home Ownership Program	Salt Lake County	57,617	—
14.218	HCD22088CS	Supporting Resilience for New American Entrepreneurs in a Pandemic-Affected Economy	Salt Lake County	66,001	—
14.218	71-5-23-4563	Salt Lake City CDBG 2022 Digital Inclusion Project	Salt Lake City Corporation	40,000	—
14.218	6336254	Microenterprise II – CDBG	King County WA	125,917	—
14.218	PS-FY24-010	CDBG CARES Act Public Service FY24-DIP	City of San Diego	25,464	—
14.218	CED-FY24-007	CDBG CED MED LEAP FY24	City of San Diego	33,222	—
		Total Programs – U.S. Department of Housing and Urban Development (14.218)		560,965	—
U.S. Department of Justice – Office for Victims of Crime – Service for Trafficking Victims:					
16.320	2018-VT-BX-K063	Northern California Partnership against Trafficking		(8,191)	—
16.320	2018-VT-BX-K073	Enhanced Collaborative Model Task Force To Combat Human Trafficking		113	—
16.320	2019-VT-BX-0082	FY 2019 Direct Services to Support Victims of Human Trafficking Project		82,958	—
16.320	2019-VT-BX-0051	Specialized Housing, Employment & Education Services for Victims of Human Trafficking		119,412	15,421
16.320	2019-VT-BX-K034	Central Arizona United to Stop Exploitation		113,791	—
16.320	2019-VT-BX-0087	Building Capacity to Provide Comprehensive Services in Abilene		(1,064)	—
16.320	2019-VT-BX-K019	OVC FY19 Specialized Human Trafficking Training and Technical Assistance and Resource Development		101,736	—
16.320	2020-VT-BX-0005	Housing Assistance for Victims of Human Trafficking		231,198	90,000
16.320	2020-VT-BX-0047	Rapid Rehousing Program		94,211	21,452
16.320	2020-VM-BX-0002	Aiding and Empowering Child Survivors (AECS) Project		131,597	39,069
16.320	2020-VT-BX-0088	Central California Anti-Trafficking Resources and Empowerment program		96,271	4,321
16.320	15POVC-20-GG-00036-HT	Services for Victims of Human Trafficking OVC FY 2020		146,587	—
16.320	15POVC-21-GG-03944-HT	OVC Housing Assistance for Victims of Human Trafficking FY21 – Oakland		353,213	—
16.320	15POVC-21-GG-04233-HT	OVC FY21 Services for Victims of Human Trafficking		115,647	—
16.320	15POVC-21-GG-04223-HT	OVC FY 2021 Services for Victims of Human Trafficking		70,138	—
16.320	15POVC-21-GG-03965-HT	OVC FY 2021 Housing Assistance Grants for Victims of Human Trafficking		236,338	—
16.320	15POVC-21-GG-02834-MINO	FY2021 OVC Services for Minor Victims of Labor Trafficking		225,333	58,348
16.320	15POVC-21-GG-04183-HT	OVC FY 2021 Services for Victims of Human Trafficking		317,787	3,774
16.320	15POVC-21-GK-04060-HT	FY2021 Enhanced Collaborative Model to Combat Human Trafficking		219,509	90,152
16.320	15POVC-21-GG-03949-HT	OVC FY 2021 Housing Assistance Grants for Victims of Human Trafficking – Tallahassee		184,087	—
16.320	15POVC-21-GG-04190-HT	OVC FY21 Enhancing Scope of Services for Human Trafficking Victims – Tallahassee		238,105	59,840
16.320	15POVC-21-GG-04186-HT	Services for Victims of Human Trafficking		254,553	144,175
16.320	15POVC-21-GK-04074-HT	OVC's Enhanced Collaborative Model FY22 – Miami		251,666	7,500
16.320	15POVC-21-GG-04202-HT	OVC FY21 Enhancing Scope of Services for Human Trafficking Victims – Miami		240,623	9,818

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Federal assistance listing number (ALN)	Federal agency/pass-through grantor/grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
16.320	15POVC-22-GG-01578-MINO	2022 OVC FY 2022 Services for Minor Victims of Labor Trafficking		\$ 84,195	—
16.320	15POVC-22-GG-03760-HT	2022 OVC FY 2022 Services for Victims of Human Trafficking		229,451	—
16.320	15POVC-22-GG-03798-HT	OVC FY 2022 Comprehensive Services for Human Trafficking Victims Pthx		134,988	—
16.320	15POVC-22-GG-03778-HT	OVC FY22 Program Area 3 Specialized Services		134,174	—
16.320	15POVC-22-GG-03668-HT	Rapid Rehousing Program 2022		358,003	—
16.320	N/A	WARN WashACT	Seattle Police Department	47,182	—
		Total ALN 16.320		4,807,611	543,870
16.575	F18-31219-707	VOCA By and For Victim Services Initiative	Washington State Office of Crime Victims Advocacy	(713)	—
16.575	21-31219-202	Human Trafficking Services and Outreach	Washington State Office of Crime Victims Advocacy	212,128	—
16.575	XD20 03 1231	DOMESTIC VIOLENCE HOUSING FIRST (XD) PROGRAM	California Governor's Office of Emergency Services	126,571	50,875
16.575	KI21 04 1233	Innovative Response to Marginalized Victims (KI) Program	California Governor's Office of Emergency Services	50,660	—
16.575	XH21 04 1231	Transitional Housing (XH) Program 2022	California Governor's Office of Emergency Services	41,235	—
16.575	KI21 04 1231	Innovative Response to Marginalized Victims (KI) Program 2022 Reapplication	California Governor's Office of Emergency Services	74,755	—
16.575	2020-169	VICTIMS OF CRIME ACT (VOCA) VICTIM ASSISTANCE GRANT PROGRAM – FY22 Phoenix	Arizona Department of Public Safety	544	—
16.575	2020-170	VICTIMS OF CRIME ACT (VOCA) VICTIM ASSISTANCE GRANT PROGRAM – Victim Advocacy Tucson	Arizona Department of Public Safety	470	—
16.575	2020-170	Victim support services	Arizona Department of Public Safety	135,039	—
16.575	2020-168	FY23 VOCA Victim Advocacy Phoenix	Arizona Department of Public Safety	198,835	—
16.575	2020-171	FY23 VOCA Therapeutic Services Tucson	Arizona Department of Public Safety	122,034	—
16.575	2020-169	FY23 VOCA Therapeutic Services Phoenix	Arizona Department of Public Safety	195,968	—
16.575	21-31219-202	WARN Housing Provision	Washington State Office of Crime Victims Advocacy	474,882	—
16.575	F19-31219-709	VOCA By and For Victim Services Initiative 2022	Washington State Office of Crime Victims Advocacy	58,603	—
16.575	KI22 05 1233	Innovative Response to Marginalized Victims (KI) Program 2023	California Governor's Office of Emergency Services	127,287	—
16.575	KI22 05 123	Innovative Response to Marginalized Victims (KI) Program 2023 Reapplication	California Governor's Office of Emergency Services	163,524	—
		Total ALN 16.575		1,981,792	50,875
16.582	2018-V3-GX-K056	Access to Trauma-Informed Linguistically Appropriate Services (ATLAS)		(2,994)	—
16.582	2019-V3-GX-K012	OVC Fiscal Year 2019 Enhancing Language and Other Access to Services Program		(2)	—
16.582	15POVC-22-GK-04363-NONF	Direct Services to Support Victims of Crime in Seattle		90,158	—
		Total ALN 16.582		87,162	—
		Total Programs – U.S. Department of Justice		6,876,565	594,745
17.258	U.S. Department of Labor: AA111090	CA ELL Navigator TA	Employment Development Department	81,809	—
17.258	N/A	Workforce Innovation and Opportunity Act (WIOA) 4 2022-23	YWCA Seattle King Snohomish	75,908	—
17.258	AA111090	Workforce Innovation and Opportunity Act (WIOA) 3 2021-2022	YWCA Seattle King Snohomish	(889)	—
17.258	N/A	Career Services Collaborative 2022-23	Ohlone Community College District	14,390	—
17.258	IRC WIOA PY23	EE WIOA 2023-2024	YWCA Seattle King Snohomish	8,417	—
		Total ALN 17.258		179,435	—
17.259	313301OS-19E3	WIOA OSY Youth Program Services	Sacramento Employment and Training Agency	92,199	—
17.259	N/A	San Jose YouthWorks ISY 2022-2023	City of San Jose	247,762	—
17.259	N/A	San Jose YouthWorks ISY 2023-2024	City of San Jose	173,505	—
17.259	T-40380.001\ 1855558	WIOA Out of School Youth San Jose 2022-2023	City of San Jose	185,543	—
		Total ALN 17.259		699,009	—
17.277	425-209-9285	Work Experience Summer 2022 Operations Specialist	Workforce Development Council of Seattle-King County	(1,977)	—
17.278	21-22 ACWDB-IRC	Back-to-Work Sector Strategies with Alameda County WDB	The Oakland Private Industry Council, Inc.	15,541	—
17.278	N/A	Career Services Collaborative	Ohlone Community College District	1,109	—
		Total ALN 17.278		16,650	—
		Total Programs – U.S. Department of Labor		893,117	—
21.009	U.S. Department of the Treasury: 22VITA0103	IRS VITA Grant Program		(713)	—
21.009	23VITA0038	VITA National 2023		79,725	—
21.009	23VITA0077	VITA Grant 2023		7,898	—
21.009	10051-PO142188	VITA IRS Bsu Subgrant	Boise State University	7,777	—
		Total ALN 21.009		94,597	—
21.023	N/A	Emergency Rental Assistance Services	DeKalb County (Georgia) Human Services	1,525	—
21.023	RRA-ERA2-05	Emergency Rental Assistance FY23	Iowa Finance Authority	159,776	—
21.023	22-DWS-0279	UDWS ERAP APA Administrative Support – 2022-2023	Utah Department of Work Force Services	157,119	—
		Total ALN 21.023		318,420	—
21.027	PO.FHLA.202200009497	EITC/CTC Tax Help (VITA)	State of Colorado Department of Public Health and Environment	7,900	—
21.027	6277407	ARPA – Domestic Violence Services	King County WA	127,361	—
21.027	GR-ARPA-IRC-040122-01	State of Arizona ARPA Funding for Tucson	State of Arizona	80,053	—
21.027	156920-0	ARPA Funding Round 1	City of Phoenix	364,212	—
21.027	K4042	WSDA Resiliency Grants Round Two	Washington State Department of Agriculture (WSDA)	175,000	—
21.027	6210050	Expanded Behavioral Health Services-CONVENER+CLAS	King County WA	127,596	—
21.027	442247	ARPA Workforce Development	City of Baltimore	43,551	—
21.027	N/A	Culturally Appropriate Behavioral Health Services in King County	King County WA	61,259	—
21.027	157993-0 FE	ARPA Funding Round 2	City of Phoenix	593,614	—
21.027	C-73-23-083-X-00	REFUGEE RELOCATION PROGRAM – RA SERVICES	Maricopa County (Arizona)	200,487	—
21.027	C-73-23-083-X-00	REFUGEE RELOCATION PROGRAM – RA SERVICES	Maricopa County (Arizona)	111,060	—
21.027	F123120979	SDF Community Food Grant Program	San Diego Foundation	3,342	—
		Total ALN 21.027		1,895,435	—
		Total Programs – U.S. Department of Treasury		2,308,452	—

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59.037	Small Business Administration: SBAHQ22B0081	SBDC SBA Fund Y4 – 2022	Southwestern Community College District	\$ 7,994	—
59.037	N/A	SBDC SBA Fund Y5 – 2023	Southwestern Community College District	42,723	—
		Total ALN 59.037		50,717	—
59.077	SBAHQ22CNP0002	SBA Community Navigator Project		2,432,569	972,001
		Total Programs – Small Business Administration		2,483,286	972,001
	U.S. Department of Education (ED): Adult Education – State Grant Programs:				
84.002A	N/A	Adult Education and Literacy Program (WIOA) Year 3	Arizona Department of Education	86,559	—
84.002A	6277471	FY23 TCSG IELCE Continuation Grant	Technical College System of Georgia	216,698	—
84.002A	C403813	Workforce Innovation and Opportunity Act Title II and Welfare Education Program Funding GC21-004	New York State, Department of Education	101,130	—
84.002A	N/A	FY24 TCSG IELCE Continuation Grant	Technical College System of Georgia	52,927	—
		Total ALN 84.002A		457,314	—
84.287C	N/A	Summer Youth Engagement 21st Century Schools	Tukwila School District	1,795	—
84.287C	N/A	FY23 21st Century CCLC	New American Pathways	89,041	—
84.287C	23-0454-063023	EGUSD REP Mentoring	Elk Grove Unified School District	25,009	—
84.287C	23-0454-063023	EGUSD Summer Program FY23	Elk Grove Unified School District	14,066	—
		Total ALN 84.287C		129,911	—
84.424	233424	PREP Mentorship TRUSD	Twin Rivers Unified School District	48,857	—
84.424	N/A	Summer of Innovation	Jannus, Inc.	19,964	—
		Total ALN 84.424		68,821	—
84.365A	N/A	Auburn Schools Summer 2021	Auburn School District	2,503	—
84.425D	131017	Community-Based Organizations (CBO) Grant to Support Student Learning Brief	Washington Superintendent of Public Instruction	(49)	—
84.425U	LVP2022111375	Level Up SD Spring 2022	San Diego Foundation	(5,630)	—
84.425U	S425U210012	BOOST	Georgia Department of Education	(1,780)	—
84.425U	S425U210012	BOOST (Building Opportunities for Out of School Time) FY23 – After School	Georgia Department of Education	49,098	—
84.425U	N/A	Youth Programming ESSR CBO Round 2 100K	Washington Superintendent of Public Instruction	100,000	—
84.425U	N/A	Youth Programming ESSR CBO Round 2	Washington Superintendent of Public Instruction	399,747	—
84.425U	PS23-0819-32	Level Up Summer 2023	San Diego Unified School District	30,592	—
84.425U	N/A	BOOST (Building Opportunities for Out of School Time) FY23 – Summer	Georgia Department of Education	41,588	—
		Total ALN 84.425U		613,615	—
		Total Programs – U.S. Department of Education		1,272,115	—
	AmeriCorps:				
94.006	N/A	AmeriCorps State and National Grants FY 2020	Kansas State Department of Education	(11,251)	—
94.006	CVS-21-047-09	Virginia AmeriCorps State Formula Program	Virginia Department of Social Services	576	—
94.006	N/A	AmeriCorps State and National Grant FY 2021	Kansas State Department of Education	(376)	—
94.006	N/A	KSOR AmeriCorps State Program: Kansas Economic Empowerment Project	Kansas State Department of Education	45,434	—
94.006	22AC241194	Maryland Refugee Corps (FY22) Continuation	Maryland Governors Office of Service and Volunteerism	53,822	—
94.006	CVS-22-066-08	Virginia AmeriCorps State Formula Grants	Virginia Department of Social Services	356,824	—
94.006	N/A	NYS AmeriCorps NYC Civic Corps FY22	NYC Service	26,528	—
94.006	CVS-23-041-06	Virginia AmeriCorps State Formula Grants	Virginia Department of Social Services	7,022	—
		Total Programs – AmeriCorps (94.006)		478,579	—
	Corporation for National & Community Service: Volunteers in Service to America:				
94.013	16VSWK5001	Kansas Refugee Economic Empowerment Project		12,765	—
		Total Corporation for National & Community Service (94.013)		12,765	—
	U.S. Department of Homeland Security (DHS):				
97.010	19CICET00098-01-00	FY 2019 Citizenship and Assimilation Grant Program: Citizenship Instruction and Naturalization Application Services		(16,090)	—
97.010	20CICET00166-01-00	IRC Los Angeles Citizenship and Assimilation Grant Program		(4)	—
97.010	20CICET00145-01-00	IRC AZ Citizenship Instruction and Naturalization Application Services FY20		(2,464)	—
97.010	21CICET00195-01-00	IRC Baltimore USCIS 2021		115,372	—
97.010	21CICET00199-01-00	IRC San Diego Citizenship and Integration Grant Program		173,491	—
97.010	21CICET00205-01-00	FY 2021 IRC Seattle Citizenship Instruction and Naturalization Application Services		131,214	—
		Total ALN 97.010		401,519	—
97.024	N/A	EFSP HR22 (Omnibus)	WHEAT	268,701	—
97.024	N/A	EFSP CR23	WHEAT	842,232	—
97.024	N/A	EFSP HR23 Funding March-April	WHEAT	956,208	—
97.024	174000327	FY23 EFSP Phase 40	National Board for the Emergency Food and Shelter Program (EFSP)	4,068	—
		Total ALN 97.024		2,071,209	—
97.067	N/A	OEM – MOU	Seattle Office for Emergency Management (OEM)	6,000	—
97.102	CWS_CMP2022-01	Case Management Pilot Program (CMPP)	Church World Service, Inc.	247,561	—
		Total Programs – U.S. Department of Homeland Security		2,726,289	—

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2023

Federal assistance listing number (ALN)	Federal agency/Federal program title/Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
98 UNK	USG Contracts:				
93 UNK	49051	Integrated Health Program (IHP) in DRC	Abt Associates	\$ 81,168	—
93 UNK	75P00121C00019	FY21 Unaccompanied Children ("UC") Legal Services Project	Vera Institute of Justice	32,022	—
93 UNK	N/A	Signpost Dallas - ImportaMi	Vera Institute of Justice	(3,471)	—
93 UNK	N/A	FY22-23 Signpost/ImportaMi	Vera Institute of Justice	203,433	—
93 UNK	N/A	FY22-23 Legal Services for Unaccompanied Children	Vera Institute of Justice	543,059	—
98 UNK	N/A	USAID/PMICG BHA Humanitarian Investment Disclosures	Dalberg	38,856	—
98 UNK	LAC-APS-012	Latin America and Caribbean Learning and Rapid Response Task Order (LACLEARN)	Making Cents International	83,973	—
93 UNK	N/A	FY23-24 Unaccompanied Children Program	Vera Institute of Justice	2,019,562	—
98 UNK	N/A	Improving Learning Outcomes for Asia Mechanism (ILOA)	US Agency for International Development (USAID)	107,779	—
93 UNK	USCRI-IRC-12-12-2022	Legal Services for Afghan Arrivals through Operation Allies Welcome	US Committee for Refugees and Immigrants (USCRI)	576,177	—
		Total USG Contracts		3,682,558	—
		Total - Federal Expenditures		\$ 567,086,103	123,486,808

See accompanying notes to schedule of expenditures of federal awards.

# INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Notes to Schedule of Expenditures of Federal Awards

Year ended September 30, 2023

### (1) Basis of Presentation

The accompanying schedule of expenditures of federal awards presents the federal awards activity (including indirect cost recovery amounts) of International Rescue Committee, Inc. and its subsidiaries (IRC) for the year ended September 30, 2023. This schedule includes federal awards passed through states and other agencies and is prepared 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 Administration 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 IRC's consolidated financial statements.

### (2) Reconciliation to Consolidated Financial Statements

The reconciliation of IRC's consolidated financial statements and the schedule of expenditures of federal awards is as follows (in thousands):

Grant and contract income:

U.S. federal and local government agencies	\$	587,034
Less:		
Nonfederal awards included above		<u>(19,948)</u>
Total expenditures of federal awards	\$	<u>567,086</u>

### (3) Pass-through Activity

IRC is the subrecipient of federal funds, which are reported as pass-through funds on the schedule of expenditures of federal awards as the expense is incurred.

### (4) Indirect Cost Rate

In connection with its ongoing relationship with USAID and the regulatory provisions for its negotiated indirect cost rate agreement, IRC has been involved in finalizing provisional rates each year. Provisional rates provided by the government are charged to the grants and adjusted in the period after the final rate is determined. IRC applies its indirect cost rate negotiated with USAID (NICRA) to its Federally-funded activities.

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Schedule of Computation of Indirect Cost Rates

Year ended September 30, 2023

(Amounts in thousands)

	Direct cost pools					Indirect cost pools				
	International programs	U.S. programs	Other programs	Fund-raising	Management and general	International program support	U.S. program support	Internal audit	Grants unit	Total
Total operating expenses	\$ 857,275	424,440	—	89,103	110,665	—	—	—	—	1,481,483
Reclassifications:										
Reallocated RAI Europe to International	35,732	(35,732)	—	—	—	—	—	—	—	—
U.S. programs to U.S. programs support	—	(2,726)	—	—	—	—	2,726	—	—	—
Other programs and technical units to international program support, fund-raising, and management and general	(9,850)	—	—	2,942	6,908	—	—	—	—	—
Management and general from direct to indirect support	(51,897)	(8,890)	—	—	(3,520)	55,417	8,890	—	—	—
Internal audit costs related to federal grants (separate rate)	—	—	—	—	(380)	—	—	380	—	—
Grants unit costs related to federal grants (separate rate)	—	—	—	—	(4,288)	—	—	—	4,288	—
Total reclassified costs	831,260	377,092	—	92,045	109,385	55,417	11,616	380	4,288	1,481,483
Exclusion per NICRA:										
Contributed goods and services	(11,926)	(4,310)	—	—	(946)	—	—	—	—	(17,182)
Subgrant expenses in excess of first \$25,000	(131,352)	(65,470)	—	—	—	—	—	—	—	(196,822)
Government required refugee cash assistance	—	(42,597)	—	—	—	—	—	—	—	(42,597)
Capital expenditures	(1,099)	—	—	—	—	—	—	—	—	(1,099)
Deductions for unallowable costs:										
Grant receivable write-offs and other allowances	150	292	—	—	(39)	(111)	(292)	—	—	—
Lobbying costs	176	—	—	—	—	(176)	—	—	—	—
Other unallowable costs	2,011	—	—	(66)	(512)	(1,433)	—	—	—	—
Total allowable costs	\$ 689,220	265,007	—	91,979	107,888	53,697	11,324	380	4,288	1,223,783
	Direct cost base amount	Percentage	Management and general allocation							
International programs	\$ 689,220	65.88 %	71,077							
U.S. programs	265,007	25.33 %	27,328							
Fund-raising and other	91,979	8.79 %	9,483							
Total direct costs pool	\$ 1,046,206	100.00 %	107,888							
Allocation of management and general	\$ 71,077									
Plus international program support	53,697									
Indirect costs allocable to international programs	124,774									
Divided by international programs	689,220									
Equals indirect cost rate for international programs	18.10 %									
Allocation of management and general	\$ 27,328									
Plus U.S. program support	11,324									
Indirect costs allocable to U.S. programs	38,652									
Divided by U.S. programs	265,007									
Equals indirect cost rate for U.S. programs	14.59 %									

Internal audit costs	\$ 380
Divided by federal expenditures, excluding indirect cost recovery and unallowable	353,893
Indirect cost rate for internal audit	0.11 %
USG grants and compliance unit cost	\$ 4,288
Divided by federal expenditures, excluding indirect cost recovery and unallowable	353,893
Indirect cost rate for grants unit – USG funding	1.21 %



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New York, NY 10154-0102

II-1

**Independent Auditors' 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**

The Board of Directors  
International Rescue Committee, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of International Rescue Committee, Inc. and its subsidiaries (IRC), which comprise IRC's consolidated balance sheet as of September 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 20, 2024. This report includes an emphasis of matter paragraph relating to IRC's adoption of new accounting guidance, Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842), during the year ended September 30, 2023. Our opinion is not modified with respect to this matter.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered IRC'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of IRC's internal control. Accordingly, we do not express an opinion on the effectiveness of IRC'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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether IRC's consolidated 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 IRC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IRC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

New York, New York  
March 20, 2024





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II-3

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

The Board of Directors  
International Rescue Committee, Inc.:

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited International Rescue Committee, Inc. and its subsidiaries' (IRC) 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 IRC's major federal programs for the year ended September 30, 2023. IRC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, IRC 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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of IRC 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 IRC'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 IRC's federal programs.

*Auditors' 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 IRC'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 IRC'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 IRC'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 IRC'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 IRC'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 Auditors' 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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the consolidated financial statements of IRC as of and for the year ended September 30, 2023, and have issued our report thereon dated March 20, 2024, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

New York, New York  
April 19, 2024

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Schedule of Findings and Questioned Costs

Year ended September 30, 2023

**(1) Summary of Auditors' Results**

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
  - Material weaknesses: **No**
  - Significant deficiencies: **None reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
  - Material weaknesses: **No**
  - Significant deficiencies: **None reported**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major programs:

<u>Federal assistance listing number</u>	<u>Program title</u>
U.S. Agency for International Development: 98.001	USAID Foreign Assistance for Programs Overseas
U.S. Department of State, Bureau of Population, Refugees and Migration (BPRM): 19.510	U.S. Refugee Admissions Program
U.S. Department of State, Bureau of Population, Refugees and Migration (BPRM): 19.511	Overseas Refugee Assistance Program for East Asia
U.S. Department of State, Bureau of Population, Refugees and Migration (BPRM): 19.518	Overseas Refugee Assistance Program for Western Hemisphere
U.S. Department of Health and Human Services (DHHS): 93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Schedule of Findings and Questioned Costs

Year ended September 30, 2023

(h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**

(i) Auditee qualified as a low-risk auditee: **Yes**

**(2) Findings Relating to the Consolidated Financial Statements Reported in Accordance with  
Government Auditing Standards**

None

**(3) Findings and Questioned Costs Relating to Federal Awards**

None