

CENTER FOR TRANSPARENCY AND ACCOUNTABILITY IN LIBERIA (CENTAL)

FINANCIAL STATEMENTS

FOR THE PERIOD COVERING JANUARY 1, 2013 TO DECEMBER 31, 2017

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Center for Transparency and Accountability in Liberia (CENTAL)
For the period covering January 1, 2013 to December 31, 2017

GENERAL INFORMATION

Board of Directors	Cllr. T. Nebaalee Warner	-	Chairman
	Sis. Mary Laurene Browne	-	Member
	Mr. James Thompson	-	Member
	Mr. James Dorbor Jallah	-	Member
	Mr. Kenneth Y. Best	-	Member
	Mr. Anderson Miamen	-	Secretary

Registered office 22nd Street Sinkor
Opposite John F. Kennedy Memorial Hospital
Monrovia, Liberia

Independent auditor PricewaterhouseCoopers (Liberia) LLC
Certified Public Accountants
9th Street Payne Avenue Sinkor
Monrovia, Liberia

Principal bankers Guaranty Trust Bank (Liberia) Limited
13th Street Sinkor
Tubman Boulevard
Monrovia, Liberia

Liberian Bank for Development and Investment
9th Street Sinkor
Tubman Boulevard
Monrovia, Liberia

Legal counsel Attorney Norris Tweah
72nd Boulevard
Monrovia, Liberia

Center for Transparency and Accountability in Liberia (CENTAL)

For the period covering January 1, 2013 to December 31, 2017

Background of CENTAL and projects implemented

The Center for Transparency and Accountability in Liberia (CENTAL), the national chapter of Transparency International, is a local not-for-profit, non-governmental, and anti-corruption organization founded in May 2004 through the insightfulness of conscious Liberians that espoused the concept of positive change and a vision for a transparent and integrity based society. The Organization is registered and accredited by the Ministry of Finance and Development Planning. CENTAL is overseen by a six member Board of Directors and administrated by a secretariat headed by the Executive Director.

CENTAL does not work alone, but in collaboration with several Local Organizations around different thematic issues and has worked with International Organizations such as National Democratic Institute (NDI); Center for International Private Enterprise (CIPE); National Endowment for Democracy (NED); International Federation for Electoral System; Global Rights; Global Integrity; Open Society Initiative for West Africa (OSIWA); Trust Africa/Humanity United; Action Aid, IBIS, The World Bank; USAID affiliated contractors and others.

Vision - A corruption free Liberia, where people and institutions in all spheres of society act with integrity, accountability and transparency in their dealings.

Mission - CENTAL works to create and strengthen a participatory social movement across all sectors of society to fight corruption improve governance, reduce poverty and build a culture of integrity among all peoples and institutions in Liberia.

Core Values - The following principles guide CENTAL's engagement with the public, our partners, our board and staff as we pursue institution building and our anti-corruption work in Liberia.

- Transparency & Accountability
- Impartiality & Independence
- Integrity
- Respect for the Rule of Law and Individual Rights and Freedom
- Participation

Highlight of Projects implemented during the period under review

We have presented below a brief background of major projects implemented by CENTAL during the period under review.

- **Youth Integrity Program** - The Youth Integrity program is a program sponsored by the Africa Regional Programme (ARP) of the Transparency International Secretariat. This five-year program started in July 2012 and continued until June 2017. It sought to empower and strengthen the capacities of young men and young women to combat corruption, especially in Liberia.
- **Open Expenditure Initiative Program** - IBIS has been implementing education projects in the deprived Southeast of Liberia since 2005 with a strong focus on complementary education, teacher upgrading and youth skills training. CENTAL collaborated with IBIS to carry out the open expenditure initiative program. The aim of the project is to design and

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implement an open expenditure tracking system that increases citizen's understanding and participation in decision-making around management of the County Social Developments in Margibi and Bong Counties. The project lasted for 11 months from July 1, 2013 to May 24, 2014.

- **United Against Corruption (UAC)**--the project was a collaborative effort of CENTAL and Search for Common Ground Liberia, funded by the European Union (EU) between 2012 and 2013. The objective of the initiative was to enhance the fight against corruption in Liberia through strengthening collaboration and partnership between the Liberian Media and the General Auditing Commission (GAC) to promote and advocate for reform, including prosecution of allegedly corrupt individuals. Also, it was intended to increase public understanding and appreciation of the work of GAC, which would then lead to increased citizens' engagement with the Commission's work, including advocacy for full implementation of its audit and investigative reports into utilization of public resources by entities receiving government funding and subsidies, both public and private.
- **Advocacy and Legal Advice Center (ALAC)**- this was a five-year program funded by Transparency International and implemented by CENTAL between 2009 and 2013. Primary focus was on establishment of an Advocacy and Legal Advice Center (ALAC) to receive, analyze and provide legal advice to victims and reporters of corruption in the country. Also, the project helped to increase awareness among the public on the negative effects of corruption on society and the need to consolidate efforts against it. This was a unique intervention that helped to strengthen functional relationship between CENTAL and key public integrity institutions, including the Liberia Anti-corruption Commission and Ministry of Justice.
- **Police and You**---Under the Police and You project, CENTAL partnered with the British Embassy near Monrovia to implement activities aimed at promoting and entrenching the culture of accountability and transparency within the Liberian National Police. Also, the project was intended to strengthen Police-Community relations, an important requirement for fostering mutual trust and accountability between the Police and the Public. Among other activities, the project created independent platforms that increased information sharing, interaction, and coordination between the Police and the Public, mainly in communities within Montserrado County. The project was implemented for 6 months in 2013.
- **Road and You**---this was mini grant from GIZ that enabled CENTAL to implement activities in Bomi and Grand Cape Mount Counties, between December 2012 and March 2013. The objective of the project was to increase citizens' awareness and understanding of the road and transportation sector, with emphasis on their roles and responsibilities in road construction and maintenance, especially those within their counties and communities. The main project activity was capacity building workshops for diverse stakeholders in the targeted counties and communities, including community leaders, women, youths, local activists, marketers, farmers, students and teachers.
- **Education and You: Following the money for greater transparency and quality** - CENTAL formed a coalition with the Liberia Education Technical Committee (LETCOM), the Liberia Institute of Certified Public Accountants (LICPA), the Liberia Economic Journalist Association (LEJA) and the Federation of Liberian Youth (FLY), with CENTAL as its Secretariat. With funding from the Open Society Initiative for West Africa (OSIWA), the

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Coalition implemented the Education and You program. This project was designed to improve governance and service delivery in education through tracking expenditure of funds allocated in education. The duration of the project was 12 months (January 1, 2015-December 31, 2015).

- **Land and Corruption Project** - The Land and Corruption project, which commenced in 2017, is a 2-year project funded by the British Government and coordinated by Transparency International (TI). CENTAL is one of three African chapters that implemented the project. The long-term development goal of the program is to improve the livelihoods of men and women adversely affected by corrupt practices in land administration and land deals in Africa, through security of tenure by equitable and fair access to land in rural, peri-urban and urban areas. CENTAL therefore seeks to contribute to the achievement of the three key result areas outlined for this project.
- **Women, Land and Corruption Innovation Project** - Women, Land and Corruption in Africa Project, funded by Transparency International, is a 6-month innovation program that supports CENTAL to implement the "Give back our Land - campaign" to strengthen Women's Leadership and and participation in land-related activities as well as provide a gender training for staff of the organization. This project was implemented in 2017 and was CENTAL's maiden dedicated engagement with the Land Sector in Liberia.
- **Mining for Sustainable Development** - The primary objective of this project is to identify vulnerabilities in the mining application process, which give rise to corruption and other unethical conducts. The mining for sustainable development programme was endorsed by the Transparency International Board of Directors in October 2014 as a Global Thematic Network Initiative (GTNI) led by TI Australia. The program started in 2016 and continued until 2017. The project culminated into a research report highlighting corruption risks and vulnerabilities in processes leading the award of mining licenses and contracts in Liberia, including recommendations for reform.
- **Elections and You: Broadening Citizens' Participation in Election-related Activities** – The Legal Professional Development and Anti - Corruption Activity in Liberia (LPAC) and CENTAL collaborated to carry out this programme, which was implemented during the 2017 Presidential and General Elections. The project focused on getting the commitments of the two political parties qualified for the presidential runoff election in 2017 to anti-corruption policies and to monitor implementation. Also, the project created awareness and sensitization among citizens of Bong, Grand Bassa and Montserrado Counties on their roles in holding their leaders accountable and electing individuals firmly committed to dealing with corruption and other elements of bad governance. Mainly, the project ran from September 1, 2017 to May 31, 2018.
- **Time to Wake UP (TTWU) campaign** - The Time To Wake Up (TTWU) campaign was launched with the recognition that mobilizing people to fight corruption requires trust in Transparency International (TI) as an Organization. The goal of the TI first global campaign is to improve brand awareness and increase visibility of Transparency International. The diversity of the TI's chapters and the importance of a local/ national/ regional approach is the key feature of TI's movement and one of its principal assets. The project commenced in 2013 and was executed within the period of 12 months beginning from the date of commencement.

Center for Transparency and Accountability in Liberia (CENTAL)

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- **Ebola Rapid Response Project- (COTAE ERRP)**---Through the Coalition for Transparency and Accountability in Education, CENTAL partnered with IBIS Liberia to implement a project on ensuring a safe and secure school environment, especially after the Ebola Crisis. Activities funded under the project, among other things, focused on strengthening partnership and collaboration between COTAE, the Ministry of Education and other stakeholders to develop a policy/plan for schools reopening after the ebola crisis; to promote credible reporting of on key developments around the ebola crisis by the media; and to develop National School Health Policy/Action Plan with increased involvement of civil society. The project was implemented between 2014 and 2015.
- **Public Private Partnrship (PPP) in Education Monitoring Project**- CENTAL collaborated with Actionaid Liberia for the period of 3 months starting in July up until September 2016. The partnership bordered on support for work around constructive engagement with key decision-making processes in the education sector, especially the Public Private Partnership Program introduced by government to outsource public schools to private and for profit providers like Bridge International Academies. Mainly, the project monitored and advocated for evidence-based decision-making in initiation and implementation of the PPP program in Liberia.
- **Concession Effectiveness Monitoring Project** - CENTAL partnered with Trust Africa to construct a "Concession Effectiveness Scorecard" that independently monitored and graded the effectiveness of mining concessions in Nimba and Bong counties. The scorecard endeavours to survey mining, oil, agriculture and forest products companies in the project areas. The overarching objective was to determine whether or not extractive and other concessional activities in the targeted counties were having direct positive impacts on ordinary citizens residing in these areas. Companies participating in the Liberia Extractive Industries Transparency Initiative (LEITI) process, based revenue contributions and level of resources exploitation were targeted by the project, executed for 10 months in 2014.
- **Liberia Media Budget Monitoring Activities** - This project is based on a partnership agreement between Internews and CENTAL focused on training and empowering twelve (12) journalists to monitor and report on the national budget, especially allocation and utilization of the County Social Development Funds in Montserrado, Nimba, Margibi and Bong Counties. The journalists were capacitated to, among other things share their expertise in enlivening accountability issues in the extractive industry, paying special attention to how such issues could be reported on in a professional and ethical manner to trigger actions from citizens, development partners and policy makers. The project commenced on December 5, 2016 and it ran for a period of 6 months.
- **Municipal Contracts Monitoring** ---the Liberia Country Team, a network of non-governmental organizations headed by CENTAL, partnered with the World Bank to implement a one year project aimed at independently monitoring and reporting on contract and waste management processes within the City Governmnt of Monrovia. The project sought to enhance transparency, accountability and effectiveness of primary and secondary waste collection and management processes, with keen focus on the work of Community-based Enterprises and Companies contracted by the Monrovia City Corporation (MCC) to collect primary and secondary wastes in the city (Monrovia).
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- **Open Expenditure Initiative**---the project, funded by UNDP in 2016, aims to enhance transparency and accountability in utilization of the County Social Development Funds in Montserrado County. Also, it was meant to promote the culture of accountability and transparency among young men and women, providing them with anti-corruption and integrity trainings to become change agents of society. The 6 month project, which was implemented in 2016, helped to increase citizens' knowledge and understanding of key issues related to allocation and management of the County Social Development Funds, their roles in demanding accountability from their leaders as well as the value and benefits of promoting and entrenching integrity values and culture in society, chiefly among youths and University students.
- **Ebola Resource Accountability**---the project was a mini grant from Carter Center that partnered with CENTAL, under its Access to Information (ATI) program, to independently monitor and report on utilization of resources meant to fight the deadly ebola virus disease in Montserrado and Nimba Counties. The project focused mainly on use of the Freedom of Information (FOI) Law to gather information from stakeholders, especially local officials on how resources meant for fighting ebola were expended. Also, activities implemented empowered citizens, through forums and dialogues, on use of the FOI Law to demand accountability from their leaders in constructively engaging with the governance process. The project was implemented for three months in 2015.

REPORT OF THE DIRECTORS

The Board of Directors has the pleasure in submitting its report and the audited financial statements for the period covering January 1, 2013 to December 31, 2017 to the members of Center for Transparency and Accountability in Liberia (CENTAL) ("the Organization"). This report discloses the financial performance and state of affairs of the Organization.

Statement of Directors Responsibilities

The Directors are responsible for the preparation of financial statements for the period, which gives a true and fair view of the state of financial affairs of the Organization.

In preparing these financial statements, the Directors have selected suitable accounting policies and then applied them consistently, made judgements and estimates that are reasonable and prudent and followed the financial policies of the cash basis of International Public Sector Accounting Standards (IPSAS).

The Directors are responsible for ensuring that the Organization keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the Organization. The Board of Directors are also responsible for safeguarding the assets of the Organization and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal activities

The principal activities of the Organization is stated in page 2 to 4 of this report.

Financial results

The Organization's results for the period covering January 1, 2013 to December 31, 2017, are set out on page 8.

BY ORDER OF THE BOARD OF DIRECTORS:

Director: *T. Negbalee Warner*

Signature: 

Director: *Anderson D. Miamen*

Signature: 

**REPORT OF THE INDEPENDENT AUDITOR
TO THE BOARD OF DIRECTORS OF THE CENTER FOR TRANSPARENCY AND
ACCOUNTABILITY IN LIBERIA (CENTAL)**

Report on the financial statements

Our opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial performance of Center for Transparency and Accountability in Liberia (CENTAL) for the period then ended December 31, 2017 in accordance with cash basis of International Public Sector Accounting Standards (IPSAS).

What we have audited

We have audited the financial statements of CENTAL (the "Organization") for the period ended December 31, 2017.

The financial statements on pages 12 to 16 comprise:

- the statement of receipts and payments for the period covering January 1, 2013 to December 31, 2017; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Center for Transparency and Accountability in Liberia (CENTAL) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Responsibilities of directors for the financial statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with the cash basis of International Public Sector Accounting Standard (IPSAS) and for such internal control as directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Organization ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the financial reporting process.

**REPORT OF THE INDEPENDENT AUDITOR
TO THE BOARD OF DIRECTORS OF THE CENTER FOR TRANSPARENCY AND
ACCOUNTABILITY IN LIBERIA (CENTAL)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center for Transparency and Accountability in Liberia (CENTAL) internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors; and
- Conclude on the appropriateness of directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Center for Transparency and Accountability in Liberia (CENTAL) ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**REPORT OF THE INDEPENDENT AUDITOR
TO THE BOARD OF DIRECTORS OF THE CENTER FOR TRANSPARENCY AND
ACCOUNTABILITY IN LIBERIA (CENTAL)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The Registered Business Organization Law (2002) requires that in carrying out our audit we consider and report on the following matters. We confirm that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were required for the purposes of our audit; and
- ii) the Organization's financial statements (statement of financial performance) is properly drawn up so as to exhibit a true and fair view of the state of the Organization's affairs according to the best of the information and the explanations given to us, and as shown by the books of the organization.



**PricewaterhouseCoopers (Liberia) LLC
Certified Public Accountants
Monrovia, Liberia**

31 July 2019



STATEMENT OF RECEIPTS AND PAYMENTS
 (All amounts are expressed in United States Dollars)

	Notes	January 1, 2013 - December 31, 2017
Receipts		
Grant income	3	<u>730,616</u>
Payments		
Project expense	4	427,540
Administrative expense	5	234,127
Other operational and support expense	6	92,751
Purchase of assets	7	20,260
Total payments		<u>774,678</u>
Decrease in cash		(44,062)
Cash at the beginning of the year (January 1, 2013)		46,298
Decrease in cash during the period		<u>(44,062)</u>
Cash at the end of the year (December 31, 2017)	2	<u>2,236</u>

The notes on pages 13 to 16 are an integral part of these financial statements

The Financial Statements on pages 12 to 16 were approved by the Board of Directors on ...3/... July 2019 and signed on their behalf by:

Director: *T. Negbalee Warner* Signature: 

Director: *Anderson B. Miamen* Signature: 

NOTES

1. Accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Basis of preparation

The financial statements for the period covering January 1, 2013 to 31 December 31, 2017 has been prepared in accordance with the cash basis of International Public Sector Accounting Standards (IPSAS). The financial statements comprise the statement of receipts and payments and the notes to the financial statements. The financial statements have been prepared in accordance with the going concern principle under the historical cost concept. The financial statements are presented in US dollars.

b) Revenue recognition

Revenue is recognized based on receipts from partners and donors credited into the Organizations bank accounts.

c) Expenditure

Expenditure is based on outflow and it is recognised when paid.

d) Foreign currency

The Financial statements are expressed in United States Dollars (USD). Receipts and payment items in foreign currencies are converted to United States dollars at the rates ruling at transaction dates.

e) Property, plant and equipment

Property, plant and equipment (PPE) are expensed upon acquisition.

f) Closing cash balance

Closing cash balance as shown in the statement of receipts and payments comprise cash at bank.

Center for Transparency and Accountability in Liberia (CENTAL)*Financial Statements**For the period covering January 1, 2013 to December 31, 2017***NOTES TO FINANCIAL STATEMENTS**

(All amounts are expressed in United States Dollars)

2. Closing cash balance	Amount
The Liberian Bank for Development and Investment	(1,146)
Guaranty Trust Bank	<u>3,382</u>
	<u>2,236</u>
	January 1, 2013 to December 31, 2017
3. Grant income	
Talking Drum and European Union (UAC)	22,860
Road and You (GIZ)	5,050
Advocacy and Legal Advice Centre (AI-AC)	24,030
Police and You (British Embassy)	7,613
Liberia Country Team (World Bank)	75,234
Open Expenditure Initiative (UNDP)	14,985
Liberian Media Budget Monitoring Activities (Internews)	9,560
Action Aid international strategy (Action Aid)	6,000
Time To Wake Up (TI)	6,351
Woman, Land, Corruption & Innovation (TI)	17,375
Youth Integrity Project (TI)	30,582
Ebla Resources (ERA)	2,500
Ebola Rapid Response Program (IBIS Liberia)	20,535
Land & Corruption Project (TI)	43,621
Open Expenditure Initiative (IBIS Liberia)	38,603
Elections N You (LPAC)	29,811
Mining for Sustainable Development (TI)	40,212
Concession Effectiveness Scorecard (Trust Africa)	46,675
Coalition for Transparency and Accountability in Liberia (OSIWA)	226,329
Textbook Project	7,000
Ebola Rapid Response Program (IBIS Liberia) -COTAE- ERRP	<u>55,690</u>
	<u>730,616</u>

NOTES TO FINANCIAL STATEMENTS

(All amounts are expressed in United States Dollars)

**January 1, 2013 -
 December 31, 2017**

4. Project expense

Advertisement and promotional materials	6,250
Media relations	40,426
Catering meeting and workshops	8,980
Gas - field trips	5,003
Per diem and DSA – field trips	2,790
Banners, posters, fliers and brochure	14,304
Vehicle rental - field trips	30,656
Communication - field trips	1,800
Hall rental	5,024
Facilitation expenses - Workshop	24,483
International travel	14,092
Volunteer compensation	32,745
Consultancy	23,901
T-Shirts	11,075
Refreshment	4,630
Accommodation and lodging	1,700
Other direct project expenses	24,645
Other expenses - Field trips	<u>175,036</u>
	<u>427,540</u>

5. Administrative expenses

Office expense	36,209
Internet expenses	7,979
Electricity	4,095
Office repairs and maintenance	6,385
Withholding taxes	14,944
Website expenses	2,120
Audit expense	3,150
Salary	<u>159,245</u>
	<u>234,127</u>

NOTES TO FINANCIAL STATEMENTS

(All amounts are expressed in United States Dollars)

**January 1, 2013 -
December 31, 2017**

6. Other operational and support cost

Communication	7,338
Office supplies	22,999
Printing and photocopying	23,760
Local travel	15,507
Postage	225
Vehicle maintenance	1,000
Bank charges	4,606
Fuel - vehicle	1,345
Other operating expense	3,950
Equipment maintenance	480
Miscellaneous	<u>11,541</u>
	<u>92,751</u>

7. Purchase of assets

The amount disclosed in the financial statements relates to the total assets purchased by CENTAL during the period under review. Schedule of assets acquired and expensed owned by CENTAL during the period under review is presented in appendix 1.

8. Comparative amounts

This financial statements is prepared for a 5 years period (covering January 1, 2013 to December 31, 2017). The figures in the last financial statements for the year ended December 31, 2012 is not comparable to the figures in this financial statements which is for a period of 5 years.

Center for Transparency and Accountability in Liberia (CENTAL)

Financial Statements

For the period covering January 1, 2013 to December 31, 2017

Appendix 1 – Schedule of assets owned by CENTAL

Name of Asset	Date of Acquisition	Project	Amount
Vehicle(Nissan twin Cabin pickup)	03/14/15	Coalition for Transparency and Accountability in Liberia	12,000
Camera	09/23/13	Youth Integrity Project	480
Camera	01/20/15	Ebola Rapid Response Program	450
Camera	01/12/17	Open Expenditure Initiative	285
Camera	02/15/17	Women, Land and Corruption in Africa	407
Camera	11/06/17	Elections and You	250
Air Conditioner	04/18/13	Talking Drum and European Union	950
Generator	05/11/15	Ebola Rapid Response Program	500
Laptop	09/13/13	Youth Integrity Project	700
Laptop	01/20/15	Ebola Rapid Response Program	850
Laptop	11/06/17	Elections and You	1,060
Laptop	02/02/17	Liberian Media Budget Monitoring Activities	970
Projector	02/15/17	Women, Land and Corruption in Africa	758
Voice Recorder	09/24/13	Youth Integrity Project	300
Voice Recorder	01/20/15	Ebola Rapid Response Program	300
Total			20,260

