CENTRE DE RECHERCHE SUR L'ANTI-CORRUPTION

Annual Report and Financial Statements

Financial Year 2025



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CERC is a registered non-governmental organisation (NGO), Registration number: 42579 (F.92), given Legal Personality by the Ministry of Justice: JUST/SG/20/21311/2021.

CERC holds Special Consultative Status with the United Nations Economic and Social Council (ECOSOC) since 2021.

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What we do

The Centre de Recherche sur l'Anti-Corruption (CERC) is an independent Congolese organisation that promotes integrity in schools, health centres, public services and institutions in the Democratic Republic of the Congo.

Founded in 2017 in South Kivu, CERC works with young people, communities and decision-makers so that public services reach the people they are meant for. Through Integrity Clubs in schools, citizen monitoring, research and advocacy, it helps people find out how public money is spent, report problems and get them fixed.

What we achieved in 2025

A year without a grant, in which the apps stayed online and CERC kept its place in the international conversation on integrity.

4

citizen monitoring apps kept online: EduCheck, HealthCheck, GovCheck and UNCAC Tracker

3

international forums on integrity attended online: OECD, World Bank and the Conference of the States Parties to the UNCAC

1

public radio debate on International Anti-Corruption Day, 9 December 2025

US$2,000

of cloud credits for non-profits granted in kind by DigitalOcean in October 2025

2025: a difficult year, and work that went on

In 2025, the funding CERC expected did not come and its two offices closed. The team worked remotely, kept its four citizen monitoring apps online and went on speaking in international forums on integrity.

2025 was the hardest year CERC has known since it was founded in 2017. In January, the United States froze its foreign aid, and USAID was then closed. With it went the funding CERC was counting on for 2025–2027: the extension of Integrity Clubs and EduCheck to the secondary schools of four provinces.

In February, the city of Bukavu fell during the AFC/M23–Rwanda war, and CERC closed its office there. For lack of funding, it then closed its Kinshasa office as well. The team moved to remote work.

CERC did not stop.

2025: a difficult year, and work that went on (continued)

Its four citizen monitoring apps – **EduCheck**, **HealthCheck**, **GovCheck** and **UNCAC Tracker** – stayed online, thanks to cloud credits for non-profits from DigitalOcean, and the team used the year to develop them. CERC reported to the United Nations on four years of work, followed online the international forums on integrity of the OECD and the World Bank and the Conference of the States Parties to the UN Convention against Corruption, and marked International Anti-Corruption Day with a public radio debate.

This report is shorter than those of earlier years. Part 1 describes what CERC did in 2025; Part 2 sets out the financial statements for the year, under the SYCEBNL.

OUR MISSION

The mission of CERC is to advance knowledge of the causes and consequences of corruption and support the development of new anti-corruption policies and initiatives in the Democratic Republic of the Congo. CERC aims to empower young people with skills and tools to create positive change towards more accountable, open, and inclusive institutions and public services.

OUR VISION

A Congo in which government, public institutions, politics, businesses, and civil society are free from corruption.

CONTEXT · 2025

What changed for CERC in 2025

Two events outside CERC's control shaped its year: the end of United States aid, and the war in the east of the country.

JANUARY 2025

THE FUNDING EXPECTED FOR 2025–2027 DISAPPEARS

In January 2025, the United States Government froze its foreign aid; in the months that followed, USAID was closed. For CERC, this ended the funding it was counting on for 2025–2027 from USAID's Development Innovation Ventures (DIV): the project **Students Acting for Social Accountability (SASA)**, designed to bring Integrity Clubs and EduCheck to every secondary school in four provinces, including South Kivu, North Kivu and Kinshasa.

No other donor took its place during the year: CERC received no grant in 2025.

FEBRUARY 2025

THE BUKAVU OFFICE CLOSES

Goma fell in January 2025 and Bukavu, the capital of South Kivu, in February, during the AFC/M23–Rwanda war. CERC closed its Bukavu office when the city fell. All the equipment of the office was looted when the M23 took the city. South Kivu is where CERC's work began in 2017, in the schools of Uvira, and where its Integrity Clubs first took root.

2025

THE KINSHASA OFFICE CLOSES; THE TEAM WORKS REMOTELY

For lack of funding, CERC also closed its Kinshasa office in 2025. The team moved to remote work and concentrated on what could be done without a project budget, from a small office in Uvira paid for by the contributions of its members: keeping the apps online and developing them, building partnerships with the Government and international institutions, and looking for new funding.

EDUCHECK, HEALTHCHECK, GOVCHECK AND UNCAC TRACKER · 2025

Citizen monitoring stays online

Where the team could no longer go, CERC's four apps kept citizen monitoring available.

CERC's approach rests on citizens who check public services themselves and report what they find. Four apps carry it:

- **EduCheck**, for schools;
- **HealthCheck**, for health centres;
- **GovCheck**, for public services and projects;
- **UNCAC Tracker**, developed by CERC in 2025, for the DRC's commitments under the United Nations Convention against Corruption.

SUPPORT IN KIND

DIGITALOCEAN'S CLOUD CREDITS

In 2025, DigitalOcean supported CERC with **US$2,000 of cloud credits for non-profits**. The credits hosted the four apps during the year. They are applied by DigitalOcean to CERC's cloud account and do not pass through CERC's bank accounts; they are shown in Part 2 as a contribution in kind.

2025

A YEAR SPENT ON THE APPS

With no project to run in schools, health centres or communes, the team put its time into the apps themselves – EduCheck, GovCheck, UNCAC Tracker and HealthCheck – so that they are ready when citizen monitoring can resume on the ground. CERC also developed a new app, **UNCAC Tracker**, to follow how the DRC implements the United Nations Convention against Corruption.

SPECIAL CONSULTATIVE STATUS WITH ECOSOC SINCE 2021

CERC at the United Nations

20 JANUARY 2025

QUADRENNIAL REPORT TO ECOSOC

As an NGO in special consultative status with the United Nations Economic and Social Council since 2021, CERC reports every four years on its contributions to the work of the United Nations. On 20 January 2025, it submitted its quadrennial report for 2021–2024. The report covers the civil society report on the Convention against Corruption; Integrity Clubs in 150 schools with 2,250 students, and the EduCheck app; GovCheck; CERC's work with parliamentarians (APNAC DRC) and 97 policymakers; and the training of 63 youth leaders from 9 youth-led organisations.

CERC at the United Nations (continued)

15–19 DECEMBER 2025

ELEVENTH CONFERENCE OF THE STATES PARTIES TO THE UNCAC

CERC's representatives, Heri Bitamala (Executive Director) and Toyi Mirefu (Programme Manager), attended virtually the eleventh session of the Conference of the States Parties to the United Nations Convention against Corruption (CoSP11), held in Doha, Qatar, from 15 to 19 December 2025.

CERC's contribution was a written statement on technology and integrity in the public sector. It set out the results of EduCheck in schools and CERC's plan to adapt the same approach to climate, health and government accountability.

ATTENDED ONLINE · MARCH AND APRIL 2025

International forums on integrity

Without a travel budget, CERC followed online two international meetings on integrity and anti-corruption.

26–27 MARCH 2025

OECD GLOBAL ANTI-CORRUPTION & INTEGRITY FORUM

CERC followed online the 2025 OECD Global Anti-Corruption & Integrity Forum, held in Paris on 26 and 27 March 2025 on the theme "Harnessing Innovation to Break New Ground". The theme is close to CERC's own work: digital tools that let citizens see and report how public services are run.

8–9 APRIL 2025

WORLD BANK PARTNERSHIPS FOR ANTICORRUPTION GLOBAL FORUM

On 8 and 9 April 2025, CERC followed online the Partnerships for Anticorruption Global Forum 2025, hosted at the World Bank Group's headquarters in Washington by the Anticorruption for Development Global Program (AC4D) and the International Corruption Hunters Alliance (ICHA).

9 DECEMBER 2025 · RADIO LE MESSAGER DU PEUPLE

International Anti-Corruption Day

Do citizen monitoring apps build trust between a government and its citizens? CERC took the question to the radio.

On 9 December 2025, International Anti-Corruption Day, CERC held a public debate on **Radio Le Messager du Peuple**. Its subject: how citizen monitoring apps build trust between government and citizens.

The theme of the Day, "Uniting with Youth Against Corruption: Shaping Tomorrow's Integrity", is the idea behind CERC's Integrity Clubs: young people who learn to check how their school is run, to report what they find and to ask for answers.

Working in partnership

CERC thanks those who stood by it in 2025: **DigitalOcean**, whose cloud credits for non-profits kept its four apps online; and **Radio Le Messager du Peuple**, which carried the debate of 9 December. It also thanks its members and the individual who made a donation in March 2025: together they paid for the Uvira office, its equipment and the development of the apps. And it thanks its team, who went on working through a year without a grant.

AFTER 2025

Looking ahead

CERC ended 2025 without a grant, but with its four apps online, its consultative status with the United Nations and its partnerships with the Government, international institutions and donors.

Its **Strategy 2027–2030** sets out what comes next: schools and health centres that truly serve people, wherever CERC works, and, in the East as it emerges from war, a clean reconstruction. It will begin where CERC's work began, in Uvira.

CERC invites donors and partners who share this aim to work with it.

Financial statements

These financial statements cover the 2025 financial year, from 1 January to 31 December 2025. They follow the OHADA accounting system for non-profit entities (**SYCEBNL**, Uniform Act of 22 December 2022, in force since 1 January 2024), in its **minimal cash system**, which applies because CERC's resources are below the thresholds set by the Uniform Act. They comprise the balance sheet, the income statement and the notes. All amounts are in Congolese francs (CDF): the accounts are kept in US dollars and converted at the average rate of the Central Bank of Congo for each year (2024: 2,793.6 CDF per US$; 2025: 2,692.7726 CDF per US$). **An audit of the 2025 accounts is not required: CERC's resources were below its audit threshold of US$20,000.**

STATEMENT 1

BALANCE SHEET – MINIMAL CASH SYSTEM

Ref.	Assets	Note	2025 CDF	2024 CDF
GA	Fixed assets	1	10,180,188	18,344,202
GB	Stocks	2	–	–
GC	Members, client-users and other debtors	3	–	–
GD	Cash in hand	4	–	–
GE	Bank	4	6,796,558	–
GZ	**Total assets**		**16,976,746**	**18,344,202**

Ref.	Liabilities and own funds	Note	2025 CDF	2024 CDF
HA	Endowment funds	5	–	–
HB	Net result for the year (+ or –)		16,345,237	–2,620,620
HC	Other own funds	1	631,509	20,964,823
HD	Suppliers and other creditors	3	–	–
HZ	**Total liabilities and own funds**		**16,976,746**	**18,344,202**

STATEMENT 2

INCOME STATEMENT – MINIMAL CASH SYSTEM

Ref.	Item	Note	2025 CDF	2024 CDF
KA	Revenue received	4	30,460,644	53,902,512
KB	Other receipts from activities	4	–	–
KX	**TOTAL REVENUE RECEIVED (A)**		**30,460,644**	**53,902,512**
JA	Payments for purchases	4	977,476	47,826,432
JB	Payments for rent	4	3,231,327	–
JC	Payments for salaries	4	–	5,587,200
JD	Payments for taxes and duties	4	–	–
JE	Interest charges	4	–	–
JF	Other payments for activities	4	6,664,612	488,880
JX	**TOTAL PAYMENTS FOR CHARGES (B)**		**10,873,416**	**53,902,512**
KZ	**BALANCE: surplus (+) or shortfall (–) of receipts (C = A – B)**		**19,587,228**	**–**
VA	+ Change in stocks		–	–

Financial statements (continued)

Ref.	Item	Note	2025 CDF	2024 CDF
VB	+ Change in receivables		–	–
VC	– Change in operating payables		–	–
JG	– Depreciation charges	1	3,241,990	2,620,620
KZC	**NET RESULT FOR THE YEAR**		**16,345,237**	**–2,620,620**

Notes to the financial statements

Note 1 – Fixed assets

Item	2025 CDF
Gross value at 1 January	25,260,227
Acquisitions of the year	12,790,670
Disposals and write-offs	–25,260,227
Gross value at 31 December	**12,790,670**
Depreciation at 1 January	7,578,108
Depreciation charge of the year	3,241,990
Depreciation of the assets that left	–8,209,617
Depreciation at 31 December	**2,610,481**
Net value at 31 December	**10,180,188**

In March 2025, CERC bought the furniture and IT equipment of the Uvira office with the contributions of its members and a donation: 6 desks, 6 office chairs, 3 printers, 4 computers and a Starlink kit, **12,790,670 CDF** in all. These items are recorded as fixed assets and depreciated on a straight-line basis: furniture over 10 years, IT equipment over 3 years. A Starlink kit (1,884,941 CDF), bought on 5 March 2025, is recorded with them.

CERC no longer holds the equipment of its two offices closed in 2025. All the equipment of the Bukavu office (104 inventory lines, cost 29,770,486 CDF), bought in 2022 under the Education Out Loud grant, was looted when the M23 took the city, in February 2025; the Kinshasa equipment (98 lines, cost 33,099,911 CDF) was transferred to Makoki International Hub in March 2025. The equipment bought in 2021 (25,260,227 CDF), which was part of it, left the fixed assets on that date at its net book value of 17,050,609 CDF (cost less the depreciation of 2022 to March 2025), written off against other own funds.

Inventory of equipment

Office and items	Inventory lines	Cost CDF	Situation in November 2025
Uvira: 6 desks and 6 office chairs	12	4,846,991	In use, good condition
Uvira: 3 printers and 4 computers	7	6,058,738	In use, good condition
Uvira: Starlink kit	1	1,884,941	In use, good condition
Held by CERC	**20**	**12,790,670**	
Bukavu (inventory of June 2023)	104	29,770,486	Looted when the M23 took Bukavu, in February 2025
Kinshasa (inventory of June 2023)	98	33,099,911	Transferred to Makoki International Hub in March 2025

Notes to the financial statements (continued)

Fixed assets in the accounts at 31 December 2025

Fixed asset	Cost CDF	Depreciation 2025 CDF	Accumulated depreciation CDF	Net value CDF
Uvira: 6 desks and 6 office chairs, March 2025	4,846,991	403,916	403,916	4,443,075
Uvira: 3 printers and 4 computers, March 2025	6,058,738	1,682,983	1,682,983	4,375,755
Uvira: Starlink kit, 5 March 2025	1,884,941	523,583	523,583	1,361,358
Total	**12,790,670**	**2,610,481**	**2,610,481**	**10,180,188**

Depreciation is straight-line (ten years for office furniture and equipment, three years for IT equipment); the equipment bought in 2021 was depreciated over ten years from 1 January 2022 until it left the fixed assets. Depreciation is not a payment: it does not appear in the cash journal (Note 4) but reduces the net result of the income statement (line JG). An audit is not required for 2025. Section added in November 2026.

Note 2 – Stocks

CERC holds no stocks.

Note 3 – Debtors and creditors

At 31 December 2025 and 2024, no amount was owed to or by CERC.

Note 4 – Cash – single cash journal

Item	2025 CDF
Balance at 1 January	**–**
Receipts	**30,460,644**
Members' contributions	23,728,712
Donations	6,731,932
Payments	**23,664,086**
Furniture and equipment (fixed assets)	12,790,670
Office supplies	977,476
Rent	3,231,327
Internet	1,925,332
Other service providers	4,739,280
Balance at 31 December	**6,796,558**

The single cash journal, entry by entry, is kept in CERC's accounting software.

Note 5 – Endowment funds

CERC has no endowment fund.

Note 6 – Contributions in kind

In 2025, CERC received no grant. Its members contributed **23,728,712 CDF** and an individual gave it **6,731,931 CDF** on 28 March 2025. On 16 October 2025 DigitalOcean granted it **5,385,545 CDF** of cloud credits for non-profits, valid for one year. The credits are applied by DigitalOcean to CERC's cloud account and do not pass through CERC's bank accounts.

In the accounts, the credits are recorded off balance sheet (class 9) at their value of **5,385,545 CDF**: **1,136,135 CDF** used in 2025, for the 77 days from 16 October to 31 December, and **4,249,411 CDF** carried forward to 2026.

Notes to the financial statements (continued)

They do not appear in the cash statements above.

Note 7 – Tracking of restricted funds

For each resource: the balance brought forward, the funds received, the funds spent, the funds returned or transferred, and the balance carried forward.

Grant and donor	Brought forward CDF	Received CDF	Spent CDF	Returned, transfers CDF	Carried forward CDF
2025					
Running costs, office equipment and apps CERC's members (contributions) and an individual (donation) · Audit not required	–	30,460,644	23,664,086	–	6,796,558
Hosting of CERC's apps DigitalOcean (in kind) · Audit not required	–	5,385,545	1,136,135	–	4,249,411
Total 2025	**–**	**35,846,189**	**24,800,220**	**–**	**11,045,969**

Note 8 – Audit

An audit of the 2025 accounts is not required: CERC's resources in 2025 were below its audit threshold of US$20,000. The contribution in kind from DigitalOcean requires no audit.

Acronyms

Acronym	Meaning
AC4D	Anticorruption for Development Global Program (World Bank)
APNAC	African Parliamentarians' Network Against Corruption
CERC	Centre de Recherche sur l'Anti-Corruption
CoSP	Conference of the States Parties to the United Nations Convention against Corruption
DIV	Development Innovation Ventures (USAID)
DRC	Democratic Republic of the Congo
ECOSOC	United Nations Economic and Social Council
ICHA	International Corruption Hunters Alliance
NGO	Non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
SASA	Students Acting for Social Accountability
UNCAC	United Nations Convention against Corruption
US$	United States dollar
USAID	United States Agency for International Development



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