



CENTRE DE RECHERCHE SUR L'ANTI-CORRUPTION

Financial Accountability Report

YEARS

2017-2025

Centre de Recherche sur l'Anti-Corruption (CERC)

Funds received, spent and accounted for, grant by
grant

October 2026





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At a glance

Every dollar CERC has received since 2017, from which donor and for which project – and how it was spent.



CERC publishes every dollar it receives, how it is spent and the balance carried forward on each grant, with the audit status of each figure. This report gives the same figures as its financial accountability page.

US\$762,759

received since 2017

9

donors

US\$762,523

spent or returned

11

projects and contributions

CERC meets its compliance target: a compliance rate of 91% with its financial policies (target 80%)

In 9 years (2017–2025), CERC has managed 11 grants and contributions. Each one is checked against the rules of Policy 002 for every year it was active – 20 checks in all – and every dollar received is shown on this page, with its source and audit status. **Our goal: full compliance by 2027.**

The same data, with filters by year, donor, project, expense type and compliance level, is on cerc.cd/en/our-financial-accountability/.

Funds received and spent

By year

Year	Received US\$	Spent US\$	Audit
Oct 2017 – Sep 2018	57,888.92	56,272.27	Audited
Oct 2018 – Sep 2019	44,425.40	44,786.65	Audited
2020	79,458.05	70,526.36	Audited
2021	69,304.96	66,237.48	Audited
2022	412,890.10	345,818.45	Partly audited
2023	77,496.78	157,587.00	Not audited
2024	19,295.00	19,295.00	Not audited
2025	2,000.00	2,000.00	Not audited
Total	762,759.21	762,523.21	

Where the money came from

Donor	Received US\$
Global Partnership for Education, through Oxfam IBIS	454,163.00
Integrity Action (NORAD)	132,620.62
USAID, through IREX	90,781.86
Microsoft (in kind)	24,000.00
European Union and Belgium (DGD), through RCN J&D	19,295.00
US Department of State (INL), through Accountability Lab	18,651.75
CERC's own resources	11,315.48
Twilio	6,500.00
UNCAC Coalition	3,431.50

Funds received and spent (continued)

Donor	Received US\$
DigitalOcean (in kind)	2,000.00
Total	762,759.21

By project

Project	Received US\$	Spent US\$
Students Acting for Accountability and Quality of Education	430,177.00	430,929.00
Students Acting for Honesty, Integrity and Equality (SHINE)	132,620.62	132,379.12
Youth Excel – Youth Represent DRC	92,716.59	92,716.59
Microsoft 365 licences and email hosting	24,000.00	24,000.00
Year Zero – Students Acting for Accountability and Quality of Education	23,986.00	23,239.50
REPLIC – Agir pour une justice redevable, plurielle et intègre au Congo	19,295.00	19,295.00
Building Integrity in the DRC	18,651.75	18,651.75
Office equipment (CERC's own resources)	9,380.75	9,380.75
Covid-19 Vaccine Education Project	6,500.00	6,500.00
Civil society parallel report on the UNCAC	3,431.50	3,431.50
Hosting of CERC's apps – EduCheck, GovCheck, HealthCheck, UNCAC Tracker	2,000.00	2,000.00

How it was spent

Expense type	Spent US\$
Staff costs	185,112.96
Programme activities	373,186.09
Travel and transport	13,217.65
Rent, running costs and equipment	100,296.22
Professional fees, staff training and audit	8,534.93
Administration and overheads	36,534.72
Direct project support (not broken down)	39,216.41
Return of unspent funds to a donor	6,424.23
Total	762,523.21

Statement of funds, by grant

For each year and each grant: the balance brought forward from the previous year, the funds received, the funds spent, the funds returned to the donor or transferred, and the balance carried forward to the next year. A negative balance means spending ahead of funding.

Grant and donor	Brought forward US\$	Received US\$	Spent US\$	Returned, transfers US\$	Carried forward US\$
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Oct 2017 – Sep 2018

Statement of funds, by grant (continued)

Grant and donor	Brought forward US\$	Received US\$	Spent US\$	Returned, transfers US\$	Carried forward US\$
Students Acting for Honesty, Integrity and Equality (SHINE) ¹ Integrity Action (NORAD) · Audited – SHINE audit, year 1 · Compliance: Compliant	-	57,888.92	56,272.27	-	1,616.65
Total Oct 2017 – Sep 2018	-	57,888.92	56,272.27	-	1,616.65
Oct 2018 – Sep 2019					
Students Acting for Honesty, Integrity and Equality (SHINE) ² Integrity Action (NORAD) · Audited – SHINE audit, year 2 · Compliance: Compliant	1,616.65	44,425.40	44,786.65	-	1,255.40
Total Oct 2018 – Sep 2019	1,616.65	44,425.40	44,786.65	-	1,255.40
2020					
Students Acting for Honesty, Integrity and Equality (SHINE) ³ Integrity Action (NORAD) · Audited – 2020 audit (Group BEAG) · Compliance: Partly compliant	1,255.40	30,306.30	27,798.84	-241.50	3,521.36
Building Integrity in the DRC ⁴ US Department of State (INL), through Accountability Lab · Audited – 2020 audit (Group BEAG) · Compliance: Compliant	-	18,651.75	12,227.52	-	6,424.23
Covid-19 Vaccine Education Project Twilio · Audited – 2020 audit (Group BEAG) · Compliance: Compliant	-	6,500.00	6,500.00	-	-

Grant and donor	Brought forward US\$	Received US\$	Spent US\$	Returned, transfers US\$	Carried forward US\$
Microsoft 365 licences and email hosting ⁵ Microsoft (in kind) · Audited – 2020 audit (Group BEAG) · Compliance: Compliant	-	24,000.00	24,000.00	-	-
Total 2020	1,255.40	79,458.05	70,526.36	-241.50	9,945.59
2021					
Students Acting for Honesty, Integrity and Equality (SHINE) ⁶ Integrity Action (NORAD) · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	3,521.36	-	-	-	3,521.36
Building Integrity in the DRC ⁷ US Department of State (INL), through Accountability Lab · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	6,424.23	-	-	-6,424.23	-
Civil society parallel report on the UNCAC ⁸ UNCAC Coalition · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	-	3,431.50	3,431.50	-	-
Youth Excel – Youth Represent DRC ⁹ CERC's own resources · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	-	32,506.71	23,761.50	-	8,745.21
Year Zero – Students Acting for Accountability and Quality of Education ¹⁰ Global Partnership for Education, through Oxfam IBIS · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	-	23,986.00	23,239.50	-	746.50

Statement of funds, by grant (continued)

Grant and donor	Brought forward US\$	Received US\$	Spent US\$	Returned, transfers US\$	Carried forward US\$
Office equipment (CERC's own resources) ¹¹ CERC's own resources · Audited – 2021 audit (Group BEAG) · Compliance: Compliant	-	9,380.75	9,380.75	-	-
Total 2021	9,945.59	69,304.96	59,813.25	-6,424.23	13,013.07
2022					
Students Acting for Honesty, Integrity and Equality (SHINE) ¹² Integrity Action (NORAD) · Not audited · Compliance: Partly compliant	3,521.36	-	3,521.36	-	-
Youth Excel – Youth Represent DRC ¹³ CERC's own resources · Not audited – Monthly financial report to IREX, approved by IREX · Compliance: Partly compliant	8,745.21	51,529.10	68,955.09	-	-8,680.78
Year Zero – Students Acting for Accountability and Quality of Education ¹⁴ Global Partnership for Education, through Oxfam IBIS · Not audited · Compliance: Partly compliant	746.50	-	-	-746.50	-
Students Acting for Accountability and Quality of Education ¹⁵ Global Partnership for Education, through Oxfam IBIS · Audited – 2022 audit of Education Out Loud (DWAC) · Compliance: Partly compliant	-	361,361.00	273,342.00	752.00	88,771.00
Total 2022	13,013.07	412,890.10	345,818.45	5.50	80,090.22
2023					

Grant and donor	Brought forward US\$	Received US\$	Spent US\$	Returned, transfers US\$	Carried forward US\$
Youth Excel – Youth Represent DRC ¹⁶ CERC's own resources · Not audited – Final IREX disbursement; financial report to IREX; CERC's own resources · Compliance: Partly compliant	-8,680.78	8,680.78	-	-	-
Students Acting for Accountability and Quality of Education ¹⁷ Global Partnership for Education, through Oxfam IBIS · Not audited – 2023 financial report to Oxfam IBIS · Compliance: Partly compliant	88,771.00	68,816.00	157,587.00	-	-
Total 2023	80,090.22	77,496.78	157,587.00	-	-
2024					
REPLIC – Agir pour une justice redevable, plurielle et intègre au Congo ¹⁸ European Union and Belgium (DGD), through RCN J&D · Not audited – Financial reports to RCN Justice & Démocratie · Compliance: Partly compliant	-	19,295.00	19,295.00	-	-
Total 2024	-	19,295.00	19,295.00	-	-
2025					
Hosting of CERC's apps – EduCheck, GovCheck, HealthCheck, UNCAC Tracker ¹⁹ DigitalOcean (in kind) · Not audited – DigitalOcean cloud credits in kind, no audit required · Compliance: Compliant	-	2,000.00	2,000.00	-	-
Total 2025	-	2,000.00	2,000.00	-	-

¹ Students Acting for Honesty, Integrity and Equality (SHINE), Oct 2017 – Sep 2018. First year of the grant. Closing balance: 2,623,050 CDF.

Statement of funds, by grant (continued)

² **Students Acting for Honesty, Integrity and Equality (SHINE), Oct 2018 – Sep 2019.**

Opening balance: the year 1 balance of 2,623,050 CDF (notes 1 and 4 of the audit). Closing balance at 30 September 2019: 2,027,803 CDF. In US dollars, each year is converted at its own average rate, hence a small difference of US\$24.76 between the year 1 closing and the year 2 opening balances.

³ **Students Acting for Honesty, Integrity and Equality (SHINE), 2020.** Phase 3 continues the SHINE grant. Opening: the year 2 balance of 30 September 2019, 2,027,803 CDF (US\$1,255.40 at the 2019 rate); the 2020 audit converts it at 2,000 CDF per US\$ (US\$1,013.90), an exchange difference of –US\$241.50. Received: US\$30,306.30 – the US\$31,320.20 of the audited 2020 statement, which includes the 13,460,680 CDF (US\$6,730.34) CERC held at 31 December 2019, less the year 2 balance already counted: the first phase 3 funds of October–December 2019 net of that quarter’s spending (11,432,877 CDF, US\$5,716.44, CERC’s 2019 financial report) and the US\$24,589.86 received in 2020.

⁴ **Building Integrity in the DRC, 2020.** Building Integrity in the DRC, funded by the US Department of State’s Bureau of International Narcotics and Law Enforcement Affairs (INL) through Accountability Lab.

⁵ **Microsoft 365 licences and email hosting, 2020.** In kind: Microsoft 365 licences and e-mail hosting, valued at US\$24,000.

⁶ **Students Acting for Honesty, Integrity and Equality (SHINE), 2021.** Unspent balance of phase 3, owed to Integrity Action (short-term debt in note 3 of the 2021 audit).

⁷ **Building Integrity in the DRC, 2021.** Unspent balance returned to Accountability Lab in 2021: US\$6,424.23 according to the 2021 audit, the whole 2020 balance (18,651.75 – 12,227.52). The 2020–2021 report showed US\$6,423.43: the bank transfer of US\$6,367.73 plus US\$55.70 of fees; the audit charges US\$56.50 of fees on the transfer, hence the US\$0.80 difference.

⁸ **Civil society parallel report on the UNCAC, 2021.** Civil society parallel report on the UNCAC: US\$3,431.50 received and spent according to the 2021 audit. The 2020–2021 report showed US\$3,431.65 received: the audit takes the amount actually credited to CERC’s bank account, US\$0.15 less, which the audited cash at 31 December 2021 confirms.

⁹ **Youth Excel – Youth Represent DRC, 2021.** Advances received in 2021 and not yet spent at 31 December 2021: owed to USAID/IREX (note 3 of the 2021 audit).

¹⁰ **Year Zero – Students Acting for Accountability and Quality of Education, 2021.** Year Zero of Education Out Loud. Spent: US\$23,239.50 according to the 2021 audit; the Year Zero finance report to Oxfam IBIS shows US\$23,309.86. Its four activity lines total US\$22,960 (8,200 + 7,540 + 1,800 + 5,420), so the US\$70.36 difference lies in the bank charges: US\$349.86 in the report, US\$279.50 in the audited accounts. The audited cash (bank statement and cash count, US\$13,013.07) confirms that the US\$70.36 stayed in the account: the balance owed to GPE/Oxfam IBIS is US\$746.50 (note 3 of the 2021 audit), not US\$676.14.

¹¹ **Office equipment (CERC’s own resources), 2021.** Office equipment bought with CERC’s own resources (2021 audit: “contributions internes” and fixed assets, notes 2 to 4).

¹² **Students Acting for Honesty, Integrity and Equality (SHINE), 2022.** Owed to Integrity Action at the end of 2021 (2021 audit). Used in 2022 to develop EduCheck: DevelopmentCheck, the monitoring tool of the SHINE project, belonged to Integrity Action, and CERC wanted its own platform, managed by CERC, for the long-term monitoring of schools by students (CERC’s statement).

¹³ **Youth Excel – Youth Represent DRC, 2022.** Expenditure to December 2022 was ahead of the advances received, hence a negative balance, covered by the final IREX disbursement of February 2023 and by CERC’s own resources (see 2023).

¹⁴ **Year Zero – Students Acting for Accountability and Quality of Education, 2022.** The Year Zero balance (US\$746.50) went into the Education Out Loud project.

¹⁵ **Students Acting for Accountability and Quality of Education, 2022.** Received from Oxfam IBIS: US\$258,115 on 17 March and US\$103,246 on 21 October 2022 (US\$361,361). Brought in from Year Zero: US\$746.50 (2021 audit). The 2022 audit opens the project on 1 March 2022 with US\$751, US\$4.50 more: CERC’s ledger takes over US\$746.41 (US\$330 in cash and US\$416.41 in bank, US\$0.09 less than the 2021 audit) and the bank account also held US\$5.06 of CERC’s own funds kept for account fees; the audit, in whole dollars, counts the US\$751.47 as US\$751. Its expense headings add up to US\$1 more than its total of US\$273,341. Audited balance: US\$88,771 – CERC’s report to Oxfam IBIS gives US\$88,765.92, the same balance before these roundings.

Statement of funds, by grant (continued)

The auditor (DWAC) gave a qualified (“except for”) opinion: US\$81,651 actually held (US\$80,951 in bank, US\$700 in hand) and US\$7,120 of advances not yet justified at 31 December 2022 – three advances for activities under way, listed in CERC’s fourth-quarter report: US\$5,000 for identifying and training education clusters, US\$2,000 for a mission to Bukavu, US\$120 for transport to equip the Integrity Clubs; US\$5,158 of expenses without Oxfam IBIS’s prior approval (rental deposits US\$3,800, unbudgeted staff US\$1,358); US\$2,517 more administrative staff costs in the financial report (US\$16,590) than in the general ledger (US\$14,073); insufficient evidence for US\$3,800 of accommodation costs of a 152-day mission.

¹⁶ **Youth Excel – Youth Represent DRC, 2023.** Final IREX disbursement (US\$6,746.05).

The US\$1,934.73 of expenditure above the award – the “cash available” of CERC’s December 2022 report to IREX – was paid from CERC’s own resources (members’ contributions); the project closes at zero.

¹⁷ **Students Acting for Accountability and Quality of Education, 2023.** Resources 2023: the audited US\$88,771 balance from 2022 – of which US\$7,120 of cash advances still to be justified at the end of 2022 – and the US\$68,816 instalment of January 2023, all reported as spent in 2023 (US\$157,587). The 2023 financial report to Oxfam IBIS is not audited: it does not show how the US\$7,120 of advances were justified.

¹⁸ **REPLIC – Agir pour une justice redevable, plurielle et intègre au Congo, 2024.** Received quarterly and fully spent (April–December 2024).

¹⁹ **Hosting of CERC’s apps – EduCheck, GovCheck, HealthCheck, UNCAC Tracker, 2025.** In kind: non-profit cloud credits worth US\$2,000 from DigitalOcean, which host EduCheck, GovCheck, HealthCheck and UNCAC Tracker. The other 2025 accounts are not yet published.

Compliance with our financial policies

Each grant, year by year, is checked against five rules of our financial procedures manual (Policy 002): external audit, spending within the grant’s resources, donor funds and balances, expenses approved and supported, and reports that agree with the accounts. A grant is compliant when every rule that applies is met, partly compliant when a rule is only partly met, and not compliant when a rule is not met.

The levels follow the documents published on this page; use the compliance filter above to see the grants and entries of one level.

Rule (Policy 002)	Met	Partly	Not met
External audit (III.3.2, III.3.5) The accounts are audited every year by an external auditor. Met: audited; partly met: not audited, figures from the financial report to the donor. Not applicable: a contribution in kind, which never passes through CERC’s accounts.	13	6	–
Spending within resources (III.2.2, II.5.1) Project accounts keep a balance between uses and the grants that finance them; no expense without available budget and funds. Not met: spending above the grant’s resources (negative balance), except under a subaward funded by advances against approved reports, where the donor’s advances follow the spending.	20	–	–
Donor funds and balances (III.1.1.2, II.5) Donor funds stay in the donor’s account until used, under the grant agreement; an unspent balance is returned to the donor or reallocated with its agreement. Not met: a balance owed to a donor and not settled.	10	1	–
Expenses approved and supported (II.5.1, III.2.4, IV.9) No expense outside the approved budget; every expense has its supporting documents; advances are accounted for on time. Not met: findings of the auditors (unapproved expenses, missing evidence, advances not justified); partly met: not audited, so not verified. Not applicable: a contribution in kind, with no expense paid by CERC.	11	7	–
Reports agree with the accounts (III.3.3, IV.12) Financial reports give complete information and agree with the accounts; any difference is analysed and resolved. Partly met: a difference between a report and an audit that the documents do not explain, or a period not covered.	18	2	–

Notes and sources

1. Amounts are those of CERC's annual reports, checked against the audits. Audited: October 2017 – September 2019 (SHINE project), 2020 and 2021 (all CERC accounts, Group BEAG) and the Education Out Loud project in 2022. Not audited: the other 2022 grants, 2023 and 2024, taken from CERC's financial reports to donors.

Contributions in kind (Microsoft and Twilio.org in 2020, DigitalOcean in 2025) do not pass through CERC's bank accounts: those of 2020 are in the audited accounts, and an in-kind contribution needs no audit of its own. Each row of the statement of funds gives its source and audit status; where a report and an audit differ, the audited figure is used and the difference is explained in the notes.

2. The SHINE project accounts for October 2017 – September 2019 were kept in Congolese francs. They are converted into US dollars at the Banque Centrale du Congo's average exchange rate for the year in which most of each period falls: 1 US\$ = 1,622.52 CDF (2018) for October 2017 – September 2018, and 1 US\$ = 1,647.76 CDF (2019) for October 2018 – September 2019. The table shows the original amounts in Congolese francs.

3. The contributions of Microsoft and Twilio.org in 2020 were in kind: Microsoft 365 licences and email hosting, valued at US\$24,000, and Twilio.org credits for SMS, voice calls and messaging, valued at US\$6,500, used for the Covid-19 vaccine education project; both are in the audited accounts.

4. 2021 (audited): the US\$6,424.23 returned to Accountability Lab is the unspent balance of the Building Integrity in the DRC project, funded by the US Department of State (INL) through Accountability Lab (the 2020–2021 report showed US\$6,423.43).

The audit also includes US\$9,380.75 of CERC's own resources spent on office equipment, and Year Zero expenditure of US\$23,239.50 – US\$70.36 less than the US\$23,309.86 of the Year Zero finance report to Oxfam IBIS: the four activity lines total US\$22,960 in both, and the US\$70.36 is the difference in bank charges (US\$349.86 in the report, US\$279.50 in the audited accounts), confirmed by the audited bank balance.

5. 2022: Education Out Loud received two transfers of US\$361,361 from Oxfam IBIS. The US\$751 in cash at the start of the project is the Year Zero balance brought forward (US\$746.41 in CERC's ledger, against US\$746.50 audited in 2021, plus US\$5.06 of CERC's own funds kept in the account for bank fees: US\$751.47, shown in whole dollars by the audit), not new funding. The expense headings of the audit add up to US\$273,342; the audit gives a rounded total of US\$273,341.

6. 2023: the Education Out Loud expenditure is available in three categories only; its direct project support (staff, travel and running costs) is not broken down. The spending above the year's income comes from the balance carried forward from 2022.

7. Youth Excel: US\$90,781.86 received in all – US\$32,506.71 in 2021, US\$51,529.10 in 2022 and the final disbursement of US\$6,746.05 in February 2023. The expenditure to December 2021 is shown in 2021, the rest of the cumulative expenditure to December 2022 in 2022. The US\$1,934.73 spent above the award were paid from CERC's own resources in 2023.

Notes and sources (continued)

8. 2024: the REPLIC partnership with RCN Justice & Démocratie only; Education Out Loud, which ran until June 2024, had spent all its funds by December 2023, so it has no 2024 figures.

9. No balance remains open at the end of 2025.

SHINE: the US\$3,521.36 owed to Integrity Action since 2020 (2021 audit) were used in 2022 to develop EduCheck, CERC's own student monitoring platform (CERC's statement; Integrity Action's written agreement is not documented). Youth Excel closed in February 2023 at zero: the US\$1,934.73 of expenditure above the IREX award was paid from CERC's own resources (members' contributions).

The same data, with filters by year, donor, project, expense type and compliance level, is on cerc.cd/en/our-financial-accountability/.



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CERC is a registered non-governmental organisation (NGO) (Registration number: F.92/42579) and 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).

