

ALIANZA CIVICA, A. C.

AUDIT OF PROJECT: GRANT NUMBER 94-98
AWARDED BY THE NATIONAL ENDOWMENT
FOR DEMOCRACY

FUND ACCOUNTABILITY STATEMENT
FOR THE PERIOD FROM JUNE 10 TO
DECEMBER 31, 1994

Price Waterhouse



ALIANZA CIVICA, A. C.

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FUND ACCOUNTABILITY STATEMENT
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REPORT OF INDEPENDENT ACCOUNTANTS

Mexico City, June 7, 1996

To the National Endowment for Democracy
1101 15th. Street., N.W.
Suite 700
Washington, D.C. 20005

We have audited the fund accountability statement, prepared in US dollars, for project: Grant Number 94-98, awarded by the National Endowment for Democracy (NED) to Alianza Cívica, A. C. (a not-for-profit organization), for the period from June 10 to December 31, 1994. This statement is the responsibility of Alianza Cívica, A. C. management. Our responsibility is to express an opinion on this fund accountability statement based on our audit, and on the records presented to us.

We conducted our audit of this fund accountability statement in accordance with generally accepted auditing standards and United States Comptroller General Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement, assessing the accounting principles used and significant estimates made by City officials, and evaluating overall fund accountability statement presentation. We believe that our audit provides a

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reasonable basis for our opinion on the fund accountability statement.

In our opinion, the fund accountability statement referred to above, presents fairly, in all material respects, the revenues and costs incurred and reimbursed for project: Grant Number 94-98, awarded by NED to Alianza Cívica, A. C., for the period from June 10 to December 31, 1994, on the basis of accounting described in Note 2.


Abelardo Macotela G.



ALIANZA CIVICA, A. C.

PROJECT: GRANT NUMBER 94-98

FUND ACCOUNTABILITY STATEMENT
FOR THE PERIOD FROM
JUNE 10 TO DECEMBER 31, 1994
(Note 2)

U.S. Dollars

	Budget amount	Actual	(Over) under budget	Ref Note	Questioned costs	
					Ineligible	Unsupported
<u>Revenue</u>						
Cash received from NED (Note 3)	\$155,000	\$155,000		3		
<u>Expenditures</u>						
1. a. Fees paid to Administrator	4,800	5,238	(\$ 438)		\$1,031	
b. Fees paid to Regional coordinators	16,800	16,906	(106)		3,827	
c. Computer technicians	16,800	16,827	(27)			
d. Regional offices	10,000	10,171	(171)			
2. Rent	9,900	10,563	(663)			
3. Utilities	3,600	2,969	631			
4. Supplies and equipment	19,470	17,376 (1)	2,094			
5. Telephone, mail, etc.	22,500	22,677	(177)			
6. Travel expenses	17,500	17,122	378			
7. Contractual services	7,500	12,301	(4,801)			
8. Other direct costs						
a. Press conferences	3,130	3,099	31			
b. Newspaper advertisements	3,000	2,972	28			
c. T-shirts	5,000	5,627	(627)			
d. Technical consultants	15,000	14,815	185			
9. Traslation adjustment		864	(864)			
Total expenditure	<u>155,000</u>	<u>159,527</u>	<u>(4,527)</u>			<u>4,858 (2)</u>
<u>Loans obtained</u>						
Sundry creditors		<u>9,503</u>	<u>9,503</u>			
Cash balance	\$ -	\$ 4,976	\$4,976		\$4,858	
	=====	=====	=====		=====	

(1) We could not ascertain as to the physical existence of computer equipment worth \$4,398, since it was stolen a few days before we started our visit.

(2) See page 16.

The accompanying three notes are an integral part of this fund accountability statement.

ALIANZA CIVICA, A. C.

PROJECT: GRANT NUMBER 94-98

NOTES TO THE FUND ACCOUNTABILITY STATEMENT
JUNE 10 TO DECEMBER 31, 1994

(figures expressed in US dollars)

NOTE 1 - HISTORY OF THE ASSOCIATION:

Alianza Cívica, A. C. was incorporated under Mexican Law on April 25, 1994, is domiciled in Mexico City, and has a corporate life of ninety nine years.

The main activity of the association is the vigorous defense and promotion of human rights, and the promotion of electoral participation and voting rights (which does not include participation in political campaigns).

The purpose of project: Grant Number 94-98, awarded by NED, is to promote the impartiality and transparency of the electoral process by seeking the correction of irregularities and termination of fraudulent practices.

