

ALIANZA CIVICA, A. C.

AUDIT OF PROJECT: GRANT NUMBER 95-22  
AWARDED BY THE NATIONAL ENDOWMENT  
FOR DEMOCRACY

FUND ACCOUNTABILITY STATEMENT  
FOR THE PERIOD FROM JANUARY 1 TO  
DECEMBER 31, 1995

*Price Waterhouse*



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*Price Waterhouse*



REPORT OF INDEPENDENT ACCOUNTANTS

Mexico City, June 7, 1994

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 95-22, awarded by the National Endowment for Democracy (NED) to Alianza Cívica, A. C. (a not-for-profit organization), for the period from January 1 to December 31, 1995. 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



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 95-22, awarded by NED to Alianza Cívica, A. C., for the period from January 1 to December 31, 1995, on the basis of accounting described in Note 2.

  
Abelardo Macotela G.



ALIANZA CIVICA, A. C.

PROJECT: GRANT NUMBER 95-22

FUND ACCOUNTABILITY STATEMENT  
FOR THE PERIOD FROM  
JANUARY 1 TO DECEMBER 31, 1995  
 (Note 2)

		<u>U.S. Dollars</u>			<u>Questioned costs</u>	
	<u>Budget</u>	<u>Actual</u>	<u>(Over)</u>	<u>Ref</u>	<u>ineligible</u>	<u>unsupported</u>
	<u>amount</u>	<u>expenditures</u>	<u>under</u>	<u>Note</u>		
			<u>budget</u>			
<u>Revenue</u>						
Cash received from NED (Note 3)	\$105,000	\$105,000		3		
<u>Expenditures</u>						
1. Salaries for central offices						
Executive secretary	8,262	8,173	\$ 89			
Secretary	3,934	3,238	696			
State coordinator	592	5,814	(5,222)		\$ 5,222	
Project coordinator	5,902	5,624	278			
State assistant	4,721	3,978	743			
Administrator	<u>5,902</u>	<u>6,447</u>	<u>(545)</u>			
	29,313	33,274	(3,961)			
2. Benefits, taxes and allowances	3,147	3,626	(479)			
3. Space and utilities	33,246	26,635	6,611		6,307 (1)	
4. Supplies and equipment	10,164	11,626	(1,462)			
5. Communications and postage	13,298	14,878	(1,580)			
6. Travel expenses	5,000	5,269	(269)			
7. Contractual services	8,763	10,681	(1,918)			
8. Other direct costs						
Press advertisements	2,069	2,286	(217)			
9. Translation adjustment	<u>          </u>	<u>(7,844)</u>	<u>7,844</u>			
Total expenditure	<u>105,000</u>	<u>100,431</u>	<u>4,569</u>			<u>11,529</u>
<u>Loans obtained</u>						
Sundry creditors	<u>          </u>	<u>6,420</u>	<u>6,420</u>			
Cash balance	\$ -	\$ 10,989	\$10,989		\$11,529	
	=====	=====	=====			=====

(1) See page 16

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

ALIANZA CIVICA, A. C.

PROJECT: GRANT NUMBER 95-22

NOTES TO THE FUND ACCOUNTABILITY STATEMENT  
JANUARY 1 TO DECEMBER 31, 1995

(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 95-22, 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.

