



# **TRANSPARENCY INTERNATIONAL SIERRA LEONE (TI-SL)**

## **ANNUAL REPORT JULY 2012- JUNE 2013**



**20 DUNDAS STREET  
FREETOWN, SIERRA LEONE**

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## **FOREWORD**

Although the government of Sierra Leone has continued to make significant studies to curb the prevalence of corruption especially in the public sector, the scourge has continued in virtually every sector including public, private and even within civil society.

TISL believes that major factor responsible for the apparent widespread corruption is the utter lack of integrity, ethics and moral values that have seen gradual decline in the society especially after the civil war. Consequently, laws processes and procedures are frequently flouted or circumvented as well. This trend continues to deepen and have led to the prevalence of state of lawlessness in the society.

Over the past years, TISL has revived its strategy and continued to reinforce existing efforts to promote the effectiveness of its intervention. This will continue in the coming years. TISL is firmly convinced that there is hope towards minimizing the state of corruption in the country, especially taking into consideration the proactive, firm and determined stance, taken by civil society and Anti corruption commission.

On this note, I crave the indulgence of all who really intend to see Sierra Leone become a prosperous nation to join the fight against corruption in Sierra Leone.

Lavina Banduah (Mrs.)

**Executive Director**

## **CHAPTER ONE**

### **OVERVIEW OF TRANSPARENCY INTERNATIONAL SIERRA LEONE**

Transparency International Sierra Leone, formerly the National Accountability Group is a local non-profit, non-governmental anti-corruption advocacy civil society organization established as a taskforce in 2001 under Campaign for Good Governance after 7 professional Sierra Leoneans participated in the Annual Members Meeting and International Anti Corruption Conference in Prague, Czech Republic organized by Transparency International. The trip was funded by the United Nations Development Program (UNDP) in Sierra Leone and the Open Society Institute (OSI) in New York and was organized and led by the then Coordinator of Campaign for Good Governance and former Executive Director of NAG, Mrs. Zainab Hawa Bangura.

In July 2004, TISL formerly NAG was reorganized as an independent organization with a mandate to achieve greater accountability, transparency and integrity in private and public affairs. Its work is dedicated to curb corruption by holding local and national governments and public duty bearers accountable to the people of Sierra Leone.

In September 2001, after duly serving as a local in the formation and completing a Self Assessment of TI for Full Chapter status, TISL was granted Full Accreditation by TI Secretariat as the Local Chapter in Sierra Leone. This has led to the change of name and logo in April 2011 at a ceremony held at the head quarters at 20 Dundas Street by the Vice Chairperson of the TI Movement, Barrister Akere Muna head panelist of the Panel of Eminent Persons of the Peer Review Mechanism process in Sierra Leone, and the former Executive Director, Hon. Haja Zainab Hawa Bangura, former Minister of Health and Sanitation.

### **Vision Statement**

ISL's vision is to have a country in which the Government, the business community, private sector, civil society and the daily lives of the people are free from corruption and its negative effects.

### **Mission Statement**

To empower the citizenry of Sierra Leone through education, participation and opportunities to demand accountability, transparency and integrity from government, private sector and civil society, and inculcate these values themselves to curb corruption, promote good governance to improve living standards.

## **CORE VALUES**

**INTEGRITY, ACCOUNTABILITY, TRANSPARENCY, COMMITMENT,  
COMPORTMENT, IMPARTIALITY, COURAGE.**

## **OBJECTIVES**

- To educate and raise public awareness of key stakeholders in Sierra Leone to understand corruption issues and their negative impact on the society.

- To build/strengthen the capacity public officials, civil society, the media and general public to understand the dynamics of corruption issues to enable them take appropriate measures to curb it.
- To provide adequate and credible evidence on corruption issues within the public and private sector.
- To develop advocacy tools for the elimination of the factors that lead to corruption, impropriety and injustice.
- To facilitate opportunities for specific vulnerable groups/victims of corruption to overcome their predicament.
- To foster linkages and partnerships with national, sub regional and intergovernmental stakeholders whose aims and objectives are inconsonance with those of the Transparency International Sierra Leone and the Transparency International Movement.

#### **TISL STAFF**

<b><u>No.</u></b>	<b><u>Name</u></b>	<b><u>Designation</u></b>
<b>1.</b>	<b>Lavina Banduah (Mrs.)</b>	<b>Executive Director</b>
<b>2.</b>	<b>Alimamy Bangura</b>	<b>Finance/Admin Officer</b>
<b>3.</b>	<b>Sahr Tobie Sokena</b>	<b>Finance/Admin Assistant</b>
<b>4.</b>	<b>Edward Koroma</b>	<b>Senior Program Officer</b>
<b>5.</b>	<b>Adenike Cole (Ms)</b>	<b>Program Officer</b>
<b>6.</b>	<b>Abdulai Taylor Kamara</b>	<b>Program Officer</b>
<b>7.</b>	<b>Charles Keif-Kobai</b>	<b>Program Officer</b>
<b>8.</b>	<b>Memuna Monye (Mrs.)</b>	<b>Secretary/Admin Assistant</b>
<b>9.</b>	<b>Michael Bangura</b>	<b>IT Officer</b>
<b>10.</b>	<b>Shuwai Deen (Mrs)</b>	<b>Secretary/Admin Assistant</b>
<b>11.</b>	<b>Amadu Bangura</b>	<b>Despatch Clerk</b>
<b>12.</b>	<b>Ayo Akpan</b>	<b>Receptionist/Office Asst.</b>
<b>13.</b>	<b>Philip Laggawo</b>	<b>Messenger/Cleaner</b>

## **TISL ADVISORY BOARD MEMBERS**

- 1. Mr. Emile Carr - Chairman**
- 2. Dr. Donald A. Bash –Taqi**
- 3. Mr. Victor E.A. Kabia**
- 4. Sheik Imam Abu Bakarr Kamara**
- 5. Christian R.B. Kweku Hagan**
- 6. Mrs. Cassandra Garber**

**CHAPTER TWO**  
**TI-SL ACTIVITIES IN PICTURES**



**TI-SL Staff Facilitating a Dialogue for Councilors and Traditional Authorities**



**Public Financial Management Training for Local Council Officials**



**Signing of Development Pact in Kenema District**



**Group Work Session During Training for the Business Sector**



**TI-SL Led Coalition on Procurement Meeting With Officials of NPPA**



**TI-SL Collaborates With the ACC to Conduct Training for the Business Sector**



**Capacity Building Training for Ward Development Committee Members**



**Women's Groups Members in Kono District During Training on Organizational Sustainability Approaches**



**Training of Women's Group Members on the Three Gender Laws**

## **CHAPTER THREE**

### **PROJECT ACTIVITIES**

#### **1. Promoting and Ensuring a Decentralization Process that Delivers for Citizen's in The Western Rural Districts, Port Loko, Koinadugu and Kambia Districts in Sierra Leone.**

##### **Activities**

##### **1. Ethics and Anti-Corruption Training**

TISL conducted two day capacity building training in all of the project locations for newly elected local councillors, Ward Development Committee members and the District Budget Oversight Committee members, Paramount Chiefs, Chief Administrators, Civil Society representatives and Media Practitioners on the values of Integrity, Professionalism, Accountability and Transparency.

##### **2. CSOs and Local Government Authorities Dialogue Forum**

TISL conducted a one day Dialogue Forum in each of the project location areas for CSOs and Local Government and Traditional Authorities to enhance their cooperation and collaboration in the promotion of transparency, accountability and citizens' participation in local governance.

##### **3. Strengthening Ward Development Committees through Capacity Building Trainings**

Ward Development Committees are supposed to be the primary engine to galvanize development at the local level. But over the years, the activities of these committees have been ineffective as they misplace their priorities. TISL conducted a two day capacity building training for 40 Ward Development Committee Members in each of the project location areas to better equip them on local developmental issues and to effectively perform their roles and responsibilities.

##### **4. Formation and Training of Community Based Citizens Monitoring Group on Budget Monitoring and Literacy**

TISL form and trained a core group of thirty community activists, representatives of community based organizations and interests groups in local communities to monitor the Local Revenue/Tax Collection and Utilization process. The three day training of 50 participants in each of the four districts will focused on the following: The Importance of Tax/Revenue Collection, Monitoring

and Advocacy Skills in Tax Collection, Transparency and Accountability Mechanisms in Tax Collection and Utilization.

## **Project Outcome**

- Increased understanding of citizens of the benefits of the decentralization process through enhanced engagement
- Increased contribution of local residents to policy issues towards policy change to favor the masses, in terms of access to services, by institutions of governance at the Local Level
- Enhanced Knowledge and skills for active community participation in decision making processes
- Improved public service delivery and social accountability in the Local Councils
- Informed monitoring of budgets, procurement processes, anti-corruption efforts and poverty reduction strategies
- Improved interaction among community residents, CSOs, CBO's, local councils and policy makers
- Improved transparency and accountability mechanisms in the local governance processes
- Increased understanding and ownership of citizen's of the local governance process.
- Increased capacity of marginalized and vulnerable groups towards promoting their self sufficiency

## **2. Civil Society and Private Sector Engagement**

### **Activities**

#### **1. Dialogue Session with Small Scale Business Entrepreneurs**

One day dialogue session was organized. This session was attended by Small Scale Business Entrepreneurs, private contractors, the media and civil society. The discussions was centered on corruption and anti-corruption generally, efforts made by the country so far in the fight against corruption, corruption faced by the business community and possible ways of addressing them.

#### **2. Capacity Building Training on Ethics, Anti-Corruption and the UNCAC**

In a bid to further strengthen the knowledge base/capacity of the private sector, a one day capacity building training was organized for Small Business Entrepreneurs on ethics, anti-corruption, the United Nations Convention Against Corruption (UNCAC) and the legal instruments that guides the fight against corruption in Sierra Leone.

### **3. Development of a Simplified UNCAC Handbook**

Transparency International Sierra Leone (TI-SL) developed and distributed a reader friendly handbook on the UNCAC in the western urban area of Freetown the capital of Sierra Leone. This was to raise citizens' awareness on the UNCAC, and for them to meaningfully contribute to its review process.

### **4. Radio Discussion Programmes**

TI-SL conducted a total of five radio discussion programmes to raise public awareness on the UNCAC and private sector corruption related issues. In each of the programmes, panelists were invited from mainly the private sector and other stakeholder institutions to discuss the issues. During the discussion, the listening public was given the opportunity to lend their voice to some of the issues discussed by way of making telephone calls or sending text messages.

### **5. Development of Jingles and Posters**

To further raise awareness of the public on private sector corruption, TI-SL developed a jingle and four different types of posters portraying messages about the role of the private sector in the anti-corruption campaign. The inscriptions on the posters were done in English and were distributed among members of the Sierra Leone Indigenous Business Association (SLIBA) and government Ministries, Department and Agencies. The radio jingle was done in Krio (the lingua franca) and aired on radio stations in the Freetown Western Urban Area.

## **Project Outcome**

- The creation of a platform for the private sector to raise concerns and occasionally discuss issues of corruption they are faced with
- Members of the private sector have committed themselves to be more pro-active in resisting and reporting corruption
- Members of the private sector have become more aware of anti-corruption mechanisms and existing legal frameworks
- The private sector committed themselves to cooperate and collaborate with civil society in addressing corruption issues they are faced with
- The establishment of a Civil Society/Private Sector Anti-Corruption Dialogue Forum
- Increased public awareness of the UNCAC and other anti-corruption legal frameworks
- The Anti-Corruption Commission committed themselves to give continued technical support to subsequent engagements with the private sector

- Increased public awareness on the ongoing UNCAC Review and how citizens can contribute to the process
- Increased public awareness on the importance of the private sector in the fight against corruption

### **3. Strengthening the Capacity of Key Stakeholders in Local Governance Process to Promote and Ensure Transparency and Accountability”**

#### **Activities**

#### **1. Stakeholders Dialogue Forum**

A total of two dialogue sessions for stakeholders in the decentralization process were conducted in the two project location areas (Koinadugu District and Western Area). These sessions were conducted to foster cooperation between the newly elected councilors and traditional authorities to enhance local community development.

#### **2. Capacity Building Training**

TISL conducted a two day training in each of the project location area targeting Councilors, Ward Development Committee members, Traditional Authorities, Civil Society organizations and the media. The main objective of the training was to build the capacity of the participants on anti-corruption and key governance topics to enable them to effectively carry out their roles and responsibilities.

#### **3. Developing and Signing of Integrity Pacts**

TISL facilitated the development and signing of Integrity and Development Pacts in the two project location areas, to provide a blue print for collaboration between citizens and local authorities to ensure effective service delivery.

#### **4. Radio Discussion Programmes**

TISL conducted series of radio discussion programmes in the project location areas. These programmes were conducted to raise public awareness on the operation of local councils and key local governance concepts like anti-corruption, citizens' participation, transparency and accountability.

## **5. Impact Assessment and Evaluation**

TISL conducted an impact assessment and evaluation of the project to ascertain the level of success in achieving the project's goal and objectives and how the project's activities have impacted the work of the targeted beneficiaries.

### **Project Outcome**

- Local citizens have become more aware of their roles and responsibilities in promoting good governance, and have become very much pro-active in demanding transparency and accountability from local leaders
- There has been increased collaboration between local councils and traditional authorities in revenue mobilization and utilization to ensure effective service delivery.
- There had been remarkable increase in the number of local community people that attend Ward Development Committee and local council meetings.
- There had been recognizable increase in the number of engagements between the local councils, local citizens and traditional authorities to promote good governance and effective service delivery.
- Local councils have signed up to Development and Integrity Pacts which will serve as a blueprint for development in local communities.
- There had been considerable increase in the number of notice boards in local communities.
- There is also the availability of updated information on the activities of local councils including financial on the notice boards.
- As a result of the capacity building trainings conducted stakeholders in the local governance system have become more aware of their roles and responsibilities.

- Stakeholders have also become more active and pro-active in performing their various roles and responsibilities.
- There had been an increase in the level of involvement of local citizens in development planning, implementation and monitoring.
- Stakeholders in the local governance system have become more aware of corruption, its effects and ways to combat it. As a result of this, there had been some reduction in the cases of corruption reported.

#### **4. Empowering Rural Women to Create Change**

##### **Activities**

##### **1. Transfer of Funds**

Transparency International Sierra Leone, formerly National Accountability Group was awarded the total sum of \$140,000 for the 2012 project year of which 68% goes to the grantees, and the remaining 32% to TI-SL as Administrative Cost. This transfer was made to the groups' respective accounts at the Rokel Commercial Bank branches in Kono and Kenema (For the groups in Kailahun).

##### **2. Annual Planning Workshop**

An annual planning meeting was organized at the start of the project. The session was meant to review the 2012 Community Grant-making Project year as against the challenges experiences and how it has achieved the targeted goal; for the previous year, and also aimed at charting the way forward for the 2013 project year. Participants comprised the Executive Director, Finance/Administrative Officer, Program Officers and Field Officers. The team reviewed the 2012 activities and discussed the grant conditions to be met in the current implementation. The proposed activities were discussed as well as the expected roles and responsibilities of each party.

##### **3. Capacity Building Training for Grant-Making Team**

A three days Capacity Building Training was organized for the Grant-making Team. It was held at the Transparency International Sierra Leone Office at 18 Dundas Street Freetown. The training aimed at providing additional knowledge on how to develop and implement innovative broad-based project and to build on skills, concept and guidelines that will strengthen the Grant-Making team to effectively monitor the activities of the rural women's groups. Other topics such as: Project Proposal writing, Report Writing and Monitoring and Evaluation were dealt with during the training. At the end of the training, the team demonstrated knowledge on project cycle management, monitoring and evaluation and how project logical framework relates to monitoring and evaluating project results.

#### **4. Capacity Building Training on Organizational Sustainability Approaches**

A Training Session was organized for the groups on Organizational Sustainability Strategies. A Resource person who happens to be the Executive Director of TI-SL conducted the training. The training was done for all groups both continuing and graduated, in Kono and Kailahun Districts. The main purpose of the training is to equip them with skills and knowledge to sustain their groups operations without external donor support.

The group members themselves where able to define Organization and Sustainability, which shows clearly that they understood the topic very well, one of the outstanding definition that came from the women on Sustainability was 'continuity' that the organization's work should not collapse even if donor funding is withdrawn.

#### **5. Capacity Building Training on the Three Gender Laws**

This training was to capacitate the Field Officers and Grantees in Kailahun and Kono Districts to build/strengthen their capacity on the three gender laws and sexual offences Act. This is to enable them effectively advocate for and defend their rights as rural women. At the end of the day, these women are expected to train other women in their communities in order to minimize the rising violations of their rights by their male counterparts. During the training the women agreed that there is more to be done in sensitizing the rural women on these laws. It was also suggested that the three Gender Laws should be translated into local languages.

## **6. Review and Assessment Visits**

During the visits the team verified previous information received from Field Officers on the status of the grant implementation. Together with the Field officers, the Project Staff troubleshoot problems and also contribute to strategic planning and implementation. During the period under review, it was realized that this approach contributed positively to the implementation process. In such cases, the Field Officers had enough time to review all the required documents pertaining to the grantees.

On a whole, the groups continue to make steady progress. They continue to maintain the assets acquired from the grant, particularly the rice haulers. They are fully operational and continue to bring income to the groups. The first set of grantee groups that embarked on oil palm cultivation are now planning for their maiden harvest as the fruits are gradually being fully matured. Younger women in the different communities, continue to express their interest in becoming members of the groups, where they also would have the opportunity to learn skills like bread baking, soap making as well as save money to start their own businesses.

## **CHAPTER FOUR**

## **OTHER ACTIVITIES**

### **Right to Know, Right to Information Awareness Raising Campaign**

In order to continue to effectively and proactively advocate to curb corruption leading to improved living standards, TI-SL has continued the Right to Know, Right to Information Awareness Raising Campaign to ensure that there is the ardent need for effective flow of information especially from duty bearers elected, selected or appointed to serve the interest of citizens. This stems from the fact that duty bearers have persistently over the past years demonstrated a nonchalant attitude towards the plight and welfare of the people whom they are in office to serve. This has served as an eye opener for the public who are now actively expressing their discontent at inadequate and limited access and flow of information on key governance policies and programmes. Consequently, the government has launched a Transparency Sierra Leone Portal to provide salient information to the public on government activities and projects.

### **Advocacy and Public Education**

TISL has continued to further promote its Advocacy and Public on the following mainly through radio discussion programmes and articles in its quarterly newsletter:

- The Domestication, Implementation and Monitoring of the United Nations and African Union Conventions on Corruption
- The Public Procurement Process
- Revenue Transparency
- Budget Transparency
- Corruption in Public Service delivery
- Promoting Aid Effectiveness
- The African Peer Review Mechanism Process (ongoing)
- The Local Government and Decentralization Process (ongoing)
- The Implementation of the National Anti-Corruption Strategy
- The Importance of Open Governance
- The Need for a legislature on Access to Information.

**Con**            **ration of International Anti – Corruption Day**

On 9<sup>th</sup> December 2012, Transparency International Sierra Leone Commemorated the International Anti-Corruption Day with the issuing of a Press Release that was broadcast on radio stations nationwide, drawing attention to the prevalence of corruption and its negative impact on the Sierra Leonean Society and calling on all citizens to join the Anti-Corruption Campaign.

A Radio Discussion Program was also organized in collaboration with the Anti-Corruption Commission.

### **Launching of the Corruption Perception Index CPI 2011**

Transparency International Sierra Leone launched the Corruption Perception Index 2012 on 1<sup>st</sup> December 2011 with a Press conference for Media and a Press Release giving details of the Index.

### **Advocacy and Legal Advice Center (ALAC)**

Due to the huge success of the Advocacy and Legal Advice Center, TISL has continued the operations of the center which has effectively served to redress grievances of some members of the public related to violations of rights through corrupt practices. To date 450 cases have been received of which 320 have been addressed. Most of these cases range from request for advantage/bribes paid to access basic services e.g Water Supply Connection, Securing the National Passport and Identity Cards. Others were based on unwarranted financial payments made to school authorities, members of the public to have documents endorsed at border checkpoints, commercial drivers to traffic police personnel. In most of these instances, the cases are documented and a letter of concern is sent to the respective authority, followed by visits to seek redress.

The matter is investigated and if found worthy refunds are made followed by an apology. TI-SL continues to follow up to advocate for effective mechanisms are put in place to prevent future happenings. In order to effectively ensure proper mechanisms are put in place to forestall persistence of these acts, where applicable TI-SL intends to conduct findings into the existence of related service charters if available these will be publicly circulated. If not in existence TI-SL will advocate for its formulation and will monitor its implementation to ensure compliance.

### **Civil Society and Stakeholders Dialogue Fora**

To further ensure Civil Society's engagement in emerging corruption issues, TI-SL has continued to host the Civil Society Dialogue For a and Stakeholder Dialogue For a to provide a space for civil society, local community residents and the media to discuss and take action on emerging issues of concern regarding alleged corrupt acts of public officials and further on c  
xistively engage related stakeholders to air their views and chat a way forward to address the issues. The focus of the intervention is now being done from a rights based perspective and organizations working on Human Rights issues are being invited to participate in these meetings.

## **Annual Members Meeting Berlin, Germany**

Transparency International Sierra Leone participated in the Annual Members Meeting of Transparency International in Berlin, Germany. The meeting was well attended. TI-SL was represented by the Chair of the Advisory Board, Mr Emile Carr and the Executive Director, Mrs Lavina Banduah, TI-SL's Executive Director also made presentations at two workshops on: Outreach to Women and Experiences and Lessons Learnt in conducting National Integrity Systems Survey.

## **CHAPTER FIVE**

### **OTHER ENGAGEMENTS**

#### **External Meetings, Workshops and Seminars**

As a Civil Society Organization, TISL attended various meetings, workshops and seminars organized by other partner organizations.

TI-SL also participated in the First Civil Society Consultation with the Implementation Review Group of the United Nations Convention against Corruption which took place in Vienna, Austria on 20<sup>th</sup> June 2012. TSL also participated in an “Hackerthon” event in Nairobi organized by Transparency International Kenya.

#### **TI-SL’s Membership**

Specifically, TI-SL continues to be a member of the following:

- The National Anti-Corruption Strategy Steering Committee of the Anti Corruption Commission.
- The Steering Committee of the Anti Corruption Commission on Sierra Leone’s Review of the Implementation of the United Nations Convention against Corruption.
- The Legal Review Committee of the Public Procurement Act and Procurement Regulations.
- The Budget Oversight Committee of the Ministry of Finance and Economic Development.
- The United Nations Convention against Corruption Civil Society Coalition
- The Freedom of Information Coalition
- Non State Actors Coalition on Public Financial Management

## **CONCLUSION**

Throughout the year in perspective, Transparency International Sierra Leone has strived to make a meaningful impact in the fight against corruption in Sierra Leone. However, the fight against corruption especially in Sierra Leone remains a daunting challenge. Notwithstanding, even with limited staff and inadequate resources, significant impact has been made and some degree of successes have been scored. TI-SL will continue unabated in its stance, and encourages all to join the campaign against corruption nationally and globally. It is our hope also that in the coming year with additional funding, increased staff capacity and an unwavering and firm stance to curb corruption more impact will be made towards the significant reduction of corruption in our society.

Appendix – Statements of Audited Account

**INCOME STATEMENT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013**

*In thousands of Leones*  
*(Le'000')*

	<b>Notes</b>	<b>2013</b>	<b>2012</b>
<b>Income</b>			
Funds from Donors	<b>2</b>	2,047,437	2,515,248
		_____	_____
<b>Total Income</b>		<b>2,047,437</b>	<b>2,515,248</b>
		=====	=====
<b>Expenditures</b>			
Project Expenses	<b>3</b>	(991,856)	(1,385,788)
Administrative Expenses	<b>4</b>	<del>(326,521)</del>	<del>(467,361)</del>
<b>Total Expenditures</b> <b>(1,853,149)</b>		<b>(1,318,377)</b>	
		=====	=====
<b>Excess Income over Expenditures</b>		729,060	662,099
		_____	_____
<b>Results for the year</b>		<b>729,060</b>	<b>662,099</b>
		=====	=====

The notes on pages 10 to 14 form part of these financial statements

**BALANCE SHEET AS AT 30<sup>TH</sup> JUNE 2013**

		<i>In thousands of</i>	
<i>Leones</i>		<i>(Le'000')</i>	
<b>2012</b>	<b>Notes</b>	<b>2013</b>	
<b>FIXED ASSETS</b>	<b>13</b>	63,601	72,760
 <b>CURRENT ASSETS</b>			
Receivables		526,075	369,313
Cash and Bank Balances	<b>5</b>	1,896,508	1,329,632
		<u>2,422,008</u>	<u>1,698,945</u>
 <b>Creditors: Amount Due within one year</b>			
Accruals & Payables	<b>6</b>	(11,075)	(10,500)
<b>Net Current Asset</b>		<b>2,411,508</b>	<b>1,688,445</b>
		<u>2,475,109</u>	<u>1,746,049</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u><u>2,475,109</u></u>	<u><u>1,746,049</u></u>

**REPRESENTED BY:**

Opening Balance Equity	1,746,049	1,083,950
Excess Income over Expenditures	729,060	662,099
	<u>2,475,109</u>	<u>1,746,049</u>

**These Financial Statements were approved by:**

.....

.....

**On.....2014**

The notes on pages 10 to 14 form part of these financial statements

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2013**

*In thousands of Leones*

*(Le'000')*

**2013**

**Net cash flow from operating activities** 571,971

## **Investing Activities**

Payment to acquire Tangible Fixed Assets	(5,095)
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### **Net Cash Inflow/(Outflow)**

**566,876**

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## **Reconciliation of Results for the year to Net Cash Flow from Operating Activities**

Result for the year	729,060
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Depreciation Charges	14,254
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(Increase)/Decrease in Receivables	(171,918)
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Increase/ (Decrease) in Payables	575
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### **Net Cash Flow from Operating Activities**

**571,971**

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## **Analysis of changes in Cash and Bank Balances during the year**

Beginning of the year	1,329,632
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Net Cash Inflow	566,876
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### **Cash and Bank balances at the**

**1,896,508**

### **End of the year**

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## **NOTES ON THE FINANCIAL STATEMENTS**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied, unless otherwise stated.

#### **1.1 BASIS OF PRESENTATION**

Transparency International's financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and/or International Accounting Standards (IAS)

#### **1.2 ACCOUNTING BASIS**

The financial statements have been prepared on an accrual basis.

### **2 FUNDS FROM DONORS**

This represents income received from overseas donors to undertake projects

***In thousands of Leones  
(Le'000')***

<b>JUNE</b>	<b>JUNE</b>
<b>2013</b>	<b>2012</b>

**DONOR**

Fund for Global Human Rights	108,750	110,952
New Field Foundation	1,035,300	1,382,129
TI-HLI	54,500	121,800
Open Society Initiative for W/Africa	395,875	395,875
ENCISS	201,422	-
Nat. Endowment for Democracy	148,565	152,250
UNODC	21,500	-
NIS	81,525	
Trocaire	-	230,482
TI-Network Reserve Grant	-	55,639
TI-INSP	-	58,784
Welthungerhilfe	-	2,392
WADR	-	4,945
	<hr/>	<hr/>
	<b>2,047,437</b>	<b>2,515,248</b>
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## NOTES ON THE FINANCIAL STATEMENTS

*In thousands of Leones*

*(Le'000')*

	<b>JUNE</b>	<b>JUNE</b>
<b>3. PROJECT EXPENSES</b>	<b>2013</b>	<b>2012</b>
Corruption, Poverty & Development	-	80,474
Travelling Costs	147,135	151,709
Printing & Publication	13,603	8,037
Telephone & Internet	13,855	9,952
Dissemination & Monitoring	127,286	213,097
Training & Workshops	188,510	173,211
Public Education & Forum	73,533	50,144
Research & Surveys	35,545	1,479
Website Hosting/ Upgrading	13,773	-
Fiscal Sponsorship	290,591	426,904
Assessment & Evaluation	21,079	82,435
Consultancy	66,946	156,365
Equipment	-	31,981
	<hr/> <b>991,856</b>	<hr/> <b>1,385,788</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>4. ADMINISTRATIVE EXPENSES</b>		
Staff Costs	216,584	296,640
Local travelling	-	2,000
Rent & Rates	3,000	26,905
Repairs & Maintenance	10,280	5,200
Stationeries & Office Supplies	18,052	30,865
Board Expenses	10,998	6,816

General expenses	19,176	34,948
Fuel & Lubricants	14,288	30,879
Telephone, Fax & Internet	13,257	10,019
Bank Charges	6,632	6,335
Depreciation	14,254	16,754

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**326,521**

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**67,361**

## NOTES ON THE FINANCIAL STATEMENTS

*In thousands of Leones  
(Le'000')*

**JUNE**

**JUNE**

### 5. CASH & BANK BALANCES

**2013**

**2012**

Petty Cash

-

-

Rokel Commercial Bank (US \$)

1,179,043

Rokel Commercial Bank (Leones)

150,589

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**1,896,508**

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**1,329,632**

### 6. CREDITORS & ACCRUALS: AMOUNTS

#### FALLING DUE WITHIN ONE YEAR

Accrued Audit Fees

11,075

10,500

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**11,075**

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**10,500**

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## **7. FIXED ASSETS & DEPRECIATION**

Fixed assets acquired by Transparency International are capitalized and depreciated over their useful economic lives on a straight line basis. The following rates of depreciation have been adopted:

Office Furniture	10%
Office equipment	10%
Motor vehicles	25%
Generator	25%

## **8. FOREIGN CURRENCY**

The financial statements are presented in Leones which is the organisation's functional and presentation currency.

Transactions in foreign currencies are translated to the functional currency of the Organisation at exchange rates at the dates of the transactions.

Exchange rates used

1 Euro = Le 5,600

1 US\$ = Le 4,350

## **NOTES ON THE FINANCIAL STATEMENTS**

### **9. CAPITAL COMMITMENTS**

There were no capital commitments as at 30<sup>th</sup> June 2013

### **10. CONTINGENT LIABILITIES**

There were no contingent liabilities as at 30<sup>th</sup> June 2013

### **11. RELATED PARTY TRANSACTIONS AND INTEREST OF DIRECTORS**

There were no transactions with directors or director related entities during the year.

### **12. EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE**

Events subsequent to the balance sheet date are reflected only to the extent that they are material. There were no such events as at the date these financial statements were signed.

**NOTES ON THE FINANCIAL STATEMENTS**  
*In thousands of Leones*

*(Le'000)*

**13. TANGIBLE FIXED ASSETS**

<b>Total</b>	<b>Furniture</b>	<b>Equipment</b>	<b>Generator</b>	<b>Motor Vehicle</b>	
<b>Cost/Valuation</b>	<b>Le</b>	<b>Le</b>	<b>Le</b>	<b>Le</b>	<b>Le</b>
Balance b/f	33,395	85,694	19,380	52,950	<b>91,419</b>
Additions		5,095			<b>5,095</b>
Disposals					
<b>End of year</b>	<b>33,395</b>	<b>90,789</b>	<b>19,380</b>	<b>52,950</b>	<b>196,514</b>
<b>Depreciation</b>					
Balance b/f	15,235	33,439	17,035	52,950	118,659
Charge for the year	3,340	8,569	2,345	-	14,254
Disposal					
<b>End of year</b>	<b>18,575</b>	<b>42,008</b>	<b>19,380</b>	<b>52,950</b>	<b>132,913</b>

**Net Book Value**

<b>31/12/2013</b>	<b>14,820</b>	<b>48,781</b>	<b>-</b>	<b>-</b>	<b>63,601</b>
<b>31/12/2012</b>	<b>18,160</b>	<b>52,255</b>	<b>2,345</b>	<b>-</b>	<b>72,760</b>

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