

CONSULTANT



GROUP BEAG

"BUREAU D'ÉTUDES, AUDIT ET CAPACITATION EN GESTION"

RCCM: CD/UVIRA/RCCM/14-A-263

Nat ID: 5-93-NI41218

City of UVIRA, South Kivu/DR Congo,

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Author

**MISSION: FINANCIAL ASSURANCE OF THE ANNUAL ACCOUNTS OF
"INDIGENOUS WOMEN FOR HEALTH AND EQUALITY (IWHE-NGO)"**

Submission date: 08 April 2024

FINANCIAL ASSURANCE OF THE 2023 ANNUAL ACCOUNTS

ENDED PERIOD: DECEMBER 31, 2023



By BEAG "Bureau d'Études, Audit et Capacitation en Gestion"





Denomination	INDIGENOUS WOMEN FOR HEALTH AND EQUALITY "IWHE-NGO"
Legal form	Not-for-profit association
Organization Object	Promoting the rights of indigenous women and girls
Head office	1, Avenue MOMBASA, KALUNDU Commune, Uvira City/South Kivu Province/DR Congo
Legal document N°	F92/F.92/46.734
Bank Accounts	Bank: Trust Mercant Bank S.A "TMB" Account Title: INDIGENOUS WOMEN FOR HEALTH AND EQUALITY Account Number: 00017-22100-30256220001-39 USD
Contact person	EXECUTIVE DIRECTOR Mrs. Doctor ALENCE MYAMBANO Esther Phone: +243 810924377 Emails: direx@iwhe-ong.org
Organization Telephone Number	Phone: +243810924377
Organization Email	info@iwhe-ong.org indigenouswomen2021@gmail.com
Website	https://iwhe-ong.org



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MANAGEMENT LETTER

To Mrs. NYOTA MATATA Stella
President of the Board of Directors of IWHE asbl
City of Uvira, Democratic Republic of Congo

Through this correspondence, I am sending you in an appendix, the financial assurance statement of your accounts for the 2023 financial year; mission that we carried out from 02 to 05 April 2024.

We have audited: the balance sheet of IWHE asbl for the financial year 2023, as at December 31, 2023 with an equivalent value in Congolese francs of \$12,585.52 USD (Twelve thousand five hundred and eighty-five US dollars and fifty-two cents. We also audited the income and expenses statements of:

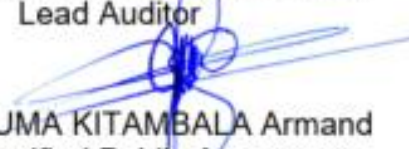
- Income mobilized: US \$ 60,718.3, sixty thousand seven hundred and eighteen U.S. dollars and three cents;
- Expenses incurred: US \$ 51,511.78, fifty-one thousand five hundred and eleven US dollars, and seventy-eight cents; and
- Cash: US \$ 9,206.52, nine thousand two hundred and six U.S. dollars and fifty-two cents.

The responsibility for these financial statements lies with the executive management of your organisation and even more so with the financial and accounting manager of IWHE vzw. Our responsibility is to express our opinion on these financial statements based on our audit, in accordance with international standards for the certification of accounts.

On the basis of the checks carried out, our opinion is that, the financial statements of IWHE asbl, as at 31 December 2023 by the financial and accounting departments of IWHE asbl, give a true and fair view in all aspects of the situation and its condition as at 31 December 2023 in accordance with the accounting rules and procedures of IWHE asbl.



Done in Uvira, 08 April 2024
Lead Auditor


ALUMA KITAMBALA Armand
Certified Public Accountant



FINANCIAL STATEMENTS AS AT DECEMBER 31, 2023

a) Balance sheet as at 31 December 2023

Order	Assets	Gross amount	Amort/prov	Net	Order	Liabilities	Amount
Has	Fixed assets				Has	S&M&L liabilities	
A1	Land	\$ -	\$ -	\$ -	A1	Capital	\$ 3,379
A2	Buildings	\$ -	\$ -	\$ -	A2	Result	\$ 206
A3	Rolling stock	\$ -	\$ -	\$ -	B	D to CT	
A4	Office Furniture	\$ 3,380	\$845	\$ 2,535	B1	Providers	\$ 9,000.52
	Subtotal	\$ 3,380	\$845	\$ 2,535			
B	Inventories						
	Subtotal	\$ -	\$ -	\$ -			
C	Customers						
	Subtotal	\$ -	\$ -	\$ -			
D	Cash						
	Bank	\$ 9,000.52	\$ -	\$ 9,001			
	Box	\$ 205	\$ -	\$ 205			
	Subtotal	\$ 9,206	\$ -	\$ 9,206			
	TOTAL ASSETS	\$ 12,585.52	\$845	\$ 11,741		TOTAL LIABILITIES	\$ 12,585.52



INCOME AND EXPENDITURE ACCOUNTS AS AT 31 DECEMBER 2023

Code	INCOME	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL
A.1	Membership Fees, Membership Fees, and Intellectual Contribution	\$ 2,330.00	\$ 2,000.00	\$ 4,000.00	\$ 1,800.00	\$ 10,130.00
A.2	Contribution of the chicken business	\$ 2,500.00		\$ 1,000.00		\$ 3,500.00
A.3	Donations from private friends		\$ 3,000.00		\$ 1,000.00	\$ 4,000.00
A.4	Project of promoting the Reproductive Health of Young Girls in the Cities of Uvira and Baraka in South Kivu		\$ 4,000.00	\$ 4,000.00		\$ 8,000.00
A.5	Project of Mobile Clinic for Victims of Gender-Based Rape and Torture in Fizi and Uvira Territories (Support from Cameras Without Borders USA)	\$ 8,000.00				\$ 8,000.00
A.6	Project of: the value of savings, credit and investment for vulnerable women in the city of Uvira (financed by KETAKETI)			\$ 3,500.00	\$ 3,500.00	\$ 7,000.00
A.7	Project of Digital Security for Human Rights Defenders in DR Congo (Funded by HIVOS people unlimited)			\$ 20,088.30		\$ 20,088.30
	TOTAL INCOME	\$ 12,830.00	\$ 9,000.00	\$ 32,588.30	\$ 6,300.00	\$ 60,718.30



	EXPENDITURE	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL
1	OPERATIONNEL					
1.1	Office rent	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,200.00
1.2	Office Supplies	\$ 300.00	\$ 600.00	\$ 500.00	\$ 400.00	\$ 1,800.00
1.3	Communication (Telephone & Internet)	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 1,600.00
1.4	Purchase of a computer				\$ 1,000.00	\$ 1,000.00
1.5	Travel and field mission	\$ 400.00	\$ 800.00	\$ 380.00	\$ 712.00	\$ 2,292.00
1.6	General Meeting, Board of Directors and Supervisory Board				\$ 300.00	\$ 300.00
1.7	Resource mobilization		\$ 1,500.00		\$ 1,000.00	\$ 2,500.00
1.8	Staff salaries	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 8,000.00
	Subtotal operation	\$ 3,400.00	\$ 5,600.00	\$ 3,580.00	\$ 6,112.00	\$ 18,692.00
3	PROJECTS Costs					
3.1	Project of promoting the Reproductive Health of Young Girls in the Cities of Uvira and Baraka in South Kivu		\$ 3,816.58	\$ 2,538.00	\$ 1,511.80	\$ 7,866.38
3.2	Project of Mobile Clinic for Victims of Gender-Based Rape and Torture in Fizi and Uvira Territories (Support from Cameras Without Borders USA)	\$ 1,800.00	\$ 3,000.00	\$ 2,385.00	\$ 752.00	\$ 7,937.00
3.3	Project of: the value of savings, credit and investment for vulnerable			\$ 3,000.00	\$ 3,000.00	\$ 6,000.00



	women in the city of Uvira (financed by KETAKETI)					
3.4	Project of Digital Security for Human Rights Defenders in DR Congo (Funded by HIVOS people unlimited)			\$ 5,477.40	\$ 5,539.00	\$ 11,016.40
	Subtotal projects costs	\$ 1,800.00	\$ 6,816.58	\$ 13,400.40	\$ 10,802.80	\$ 32,819.78
	TOTAL EXPENDITURE	\$ 5,200.00	\$ 12,416.58	\$ 16,980.40	\$ 16,914.80	\$ 51,511.78
	CASH BALANCE	\$ 7,630.00	\$ (3,416.58)	\$ 15,607.90	\$ (10,614.80)	\$ 9,206.52
	CASH BALANCE ACCRUAL	\$ 7,630.00	\$ 4,213.42	\$ 19,821.32	\$ 9,206.52	

Done in Uvira, 08 April 2024

Lead Auditor

ALUMA KITAMBALA Armand
Certified Public Accountant



