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**WORLD VISION INTERNATIONAL BURUNDI (WVIB)
MATERNAL CHILD NUTRITION ENHANCEMENT (MCNE) PROJECT**

**FUNDED BY: JAPAN SOCIAL DEVELOPMENT FUND (JSDF)
THROUGH INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)**

JSDF GRANT N°: TFOA4858

**AUDIT REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD
FROM 1ST JANUARY 2018 TO 30TH JUNE 2019**

BDO
December 2019

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

CONTENTS

1. GLOSSARY OF ABBREVIATIONS	2
2. PROJECT BACKGROUND	3
3. OBJECTIVE OF THE AUDIT	3
4. SCOPE OF THE AUDIT	4
5. STATEMENT OF MANAGEMENT RESPONSIBILITY	5
6. INDEPENDENT AUDITOR'S REPORT	6
7. FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 TH JUNE 2019	9
7.1. STATEMENT OF FINANCIAL POSITION AS AT 30 TH JUNE 2019	9
7.2. STATEMENT OF REVENUE AND EXPENDITURES AS AT 30 TH JUNE 2019	10
8. NOTES TO THE FINANCIAL STATEMENTS	11
9. INDEPENDENT AUDITOR'S REPORT ON DESIGNATED ACCOUNT AS AT 30 JUNE 2019	15
APPENDIX 1: BUDGET EXECUTION REPORT AS AT 30 JUNE 2019	18
APPENDIX 2: LIST OF ASSETS PURCHASED FROM THE PROJECT FUNDS AS AT 30 JUNE 2019	19

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

1. GLOSSARY OF ABBREVIATIONS

BIF	Burundian Francs
BRB	Banque de la République de Burundi
FENACOBU	Federation Nationale des COOPEC du Burundi
FGLs	Family Group Leaders
GMP	Growth Monitoring and Promotion
IAASB	International Auditing and Assurances Standards Board
IDA	International Development Association
IFAC	International Federation of Accountants
ISA	International Standards of Auditing
JSDF	Japan Social Development Fund
MAL	Ministry of Agriculture and Livestock
MoH	Ministry of Health
MoU	Memorandum of Understanding
NGO	Non-Governmental Organization
PDH	Positive Deviance/Hearth
PFSs	Project Financial Statements
PIU	Project Implementation Unit
SIDC	Secure Identification Credentials
ToR	Terms of Reference
USD	United States Dollars
VSLA	Village savings and Loans Associations
WB	World Bank

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

2. PROJECT BACKGROUND

The Government of Burundi has received a Trust for Japan Social Development Fund (JSDF) through International Development Association (IDA) to fund Maternal Child Nutrition Enhancement (MCNE) Project implemented by World Vision International Burundi on behalf of the Government of Burundi.

The initial funding number is TFOA4858 of USD 2.73 million for three years.

Maternal Child Nutrition Enhancement Project operate in Nutrition, Food Security and VSLA in MAKAMBA and GIHOFI Health District in MAKAMBA and RUTANA Provinces in the Republic of Burundi.

The agreement for Maternal Child Nutrition Enhancement Project was signed on May 2nd, 2017 between World Vision International Burundi and the World Bank. The project has received the effectiveness Letter on July 25th, 2017 and the closing date of project is February 15th, 2020.

The main objective of the project is to increase the production and consumption of micronutrient-rich food through targeted groups in the health District of GIHOFI and MAKAMBA.

The project has three components:

- Mobilize communities to improve nutrition practices;
- Increase the production of micronutrient-rich foods,
- Project management and Administration, Monitoring and Evaluation and sharing of lessons learned.

3. OBJECTIVE OF THE AUDIT

The objective of the audit of the Project financial statements (PFSs) is to enable the auditors to express an independent professional opinion on the financial statements of the Project for the period from 1st January 2018 to 30th June 2019 and to ensure that the funds granted to the Project have been used for their intended purposes.

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

4. SCOPE OF THE AUDIT

The audit of the Project will be conducted in compliance with the International Standards on Auditing (ISA) issued by the International Federation of Accountants (IFAC) and will include tests and audit procedures and the checks that the auditor considers necessary to the circumstances.

The auditor will ensure that:

- a) All resources of the Bank have been used in accordance with applicable funding agreements, in the interests of economy and efficiency, and solely for the purposes for which they were provided;
- b) Acquisitions of goods and services financed have been subject of contracts awarded in accordance with applicable funding agreements based on World Bank procurement procedures and were properly recorded in the books;
- c) All necessary accounts and records have been kept under the different operations relating to the project (including expenses covered by expense reports or financial monitoring reports). In the case of disbursements based on financial monitoring report, the auditor will verify that reports during the period covered by the audit are consistent with the funding agreements, sincere, reliable and fairly show the requested transactions refund;
- d) Designated Accounts are managed in relation to the provisions of funding agreements;
- e) Project accounts have been prepared on the basis of the systematic application of the National Accounting Plan standards and give a true and fair view of the financial position of the Project at the end of the year in question and the resources received and expenditures made during the year ended are updated;
- f) The overall financial performance of the Project is satisfactory;
- g) Project assets are real and properly assessed and ownership of the Project or beneficiaries of these assets is determined in accordance with the financing agreement;
- h) Any ineligible funds expenditure in claims identified in the audit if paid from Designated Account. These expenses will be subject to a separate note in the audit report.



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5. STATEMENT OF MANAGEMENT RESPONSIBILITY

The Project Implementation Unit (PIU)'s is responsible for the preparation of Maternal Child Nutrition Enhancement (MCNE) Project's financial statements. Financial statement shall compare actual activity for the current reporting period with the agreed budget for the same period. If applicable, cumulative activity from inception of the program should be compared with cumulative agreed budget. The notes to the financial statements shall contain additional explanatory information that specifies the basis of accounting used (cash or accrual).

Project Implementation Unit's responsibility includes the accountability of funds channelled to its partners and must ensure in the report that all funds are subject to annual audit and that World Vision International Burundi has acted on the information in the audit reports. Important deviations should be highlighted in the reports to International Development Association the (World Bank).

The Management's responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the financial statements. The Management are of the opinion that the financial statements of MCNE Project are in accordance with International Development Association's condition for financial reporting as stipulated in the Agreement between International Development Association and World Vision International Burundi signed on May 2nd, 2017. Management accepts responsibility for the maintenance of accounting records that may relied upon in the preparation of financial statements.

These Financial statements have been extracted from the accounting records of World Vision International Burundi and the information provided is accurate and complete in all material respects.

Finance & Support Services Director
World Vision International Burundi

Moses OWUOTH

Date: 31/12/2019 2019

Country Director
World Vision International Burundi



Marthe MBENGUE
Country Director
World Vision International Burundi

Date: 31/12/2019 2019



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6. INDEPENDENT AUDITOR'S REPORT

To the Management of World Vision International Burundi

Report on the Financial statements of Maternal Child Nutrition Enhancement (MCNE) Project

Qualified Opinion

We have audited the statements of funds received and expenditures incurred of Maternal Child Nutrition Enhancement (MCNE) Project of World Vision International Burundi for the Eighteen (18) months period ended 30th June 2019 and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the effect of the matters described in the basis for qualified opinion section of our report, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 2.07 of the Standard Conditions of the agreement on cooperation between World Vision International Burundi and the Japan Social Development Fund (JSDF) through International Development Association (IDA) of World Bank.

Basis for Qualified Opinion

- We noted expenditures of USD 81,531 from May 2017 to 31st December 2017 not audited as at 30th June 2019;
- We noted difference of USD 19,673 between the quarterly Interim Financial reports send to World Bank USD 1,342,704 and the related list of transactions USD 1,362,377 as at 30 June 2019;
- We noted weaknesses in the procurement procedures done by WVIB/MCNE Project of USD 76,381 as at 30 June 2019, *(details on appendix 2 of the Management letter)*.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 8.1 of the financial statements, which describe the basis of accounting. The financial statements are prepared to assist in complying with the financial reporting provisions of the agreement referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for World Vision International Burundi and the Japan Social Development Fund (JSDF) through International Development Association (IDA) and should not be



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distributed to or used by parties other than World Vision International Burundi and the Japan Social Development Fund through International Development Association. Our opinion is not modified in respect of this matter.

Responsibilities of Management and those charged with Governance for the financial statements

Management is responsible for preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of Section 2.07 of the Standard Conditions of the agreement on cooperation described in note 8.1, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing World Vision International Burundi's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by World Vision International Burundi management;
- Conclude on the appropriateness of World Vision International Burundi management use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Maternal Child Nutrition Enhancement Project's ability to continue its activities as set out in the agreement.;
- If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are



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inadequate, to modify our opinion;

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the project to cease to continue as a going concern;
- We communicate with World Vision International Burundi management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Emmanuel HABINEZA, CPA (R)
(PC/CPA0007/0014)
Managing Partner

31/12/

2019

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019


7. FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2019

7.1. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2019


Description ASSETS	Notes	Financial Period 31/12/2018 USD	Financial Period 30/06/2019 USD
Fixed assets	8.2	70,607	70,607
Project Realisation	8.3	820,415	1,292,629
Cash & Cash Equivalents	8.4	57,614	116,122
Receivables	8.5	340	81,798
TOTAL ASSETS		948,976	1,561,156
EQUITY & LIABILITIES			
Transfer from IDA	8.6	933,675	1,544,174
Other Revenues	8.7	91	87
Payable to WVIB	8.8	15,210	16,895
TOTAL EQUITY & LIABILITIES		948,976	1,561,156

The financial statements are approved by management at a meeting held on _____ 2019, and signed on its behalf by:

Finance & Support Services Director
 World Vision International Burundi


 Moses OWUOTH

Country Director
 World Vision International Burundi


 Marie MBENGUE

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

7.2. STATEMENT OF REVENUE AND EXPENDITURES AS AT 30TH JUNE 2019

Description		Financial Period 31/12/2018	Financial Period 30/06/2019
REVENUES	Notes	USD	USD
Transfer from IDA	8.6	933,675	1,544,174
Other Revenue	8.7	91	87
TOTAL REVENUES		933,766	1,544,261
EXPENDITURES BY COMPONENTS			
1: Mobilize communities to improve nutrition practices	8.9	472,476	670,290
2: Increase the production of micronutrient-rich Foods	8.10	221,406	445,093
3: Project management and Administration, M&E and sharing of lessons learned.	8.11	197,140	247,853
TOTAL EXPENDITURES		891,021	1,363,236
SURPLUS		42,745	181,026
Represented by :			
Cash & Cash Equivalents	8.4	57,614	116,122
Receivables	8.5	340	81,798
Payable TO WVIB	8.8	(15,210)	(16,8950)
Net Balance as at 30 June 2019		42,745	181,026

The notes on pages 11 to 14 are part of the audit report.

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

8. NOTES TO THE FINANCIAL STATEMENTS

8.1. ACCOUNTING POLICIES

8.1.1. Basis of preparation

The principal accounting policies adopted by the management in the preparation of financial statements are set out below:

The Financial statements have been prepared in accordance with the financial reporting provisions of Section 2.07 of the Standard Conditions of the agreement on cooperation between World Vision International Burundi and the Japan Social Development Fund through International Development Association of World Bank and the US Generally Accepted Accounting Principles where applicable. WVIB uses Accrual Basis of accounting.

8.1.2. Currency

Presentation of Currency

The Financial statements are prepared and presented in USD.

Foreign Currency

Transfers from International Development Association (IDA) of World Bank to World Vision International Burundi /Maternal Child Nutrition Enhancement Project are done in USD account. Expenses are done in BIF and USD.

8.1.3. Revenues

Revenues are eligible expenditures of the project. They represent cash transfers from International Development Association (IDA) of World Bank. These are budgetary allocations from World Bank directly disbursed to World Vision International Burundi /Maternal Child Nutrition Enhancement Project bank account upon request. The budgetary allocation is mainly used to fund budgeted expenditure of the program.

8.1.4. Expenditure

Expenditure is recognized when incurred. The budget execution in terms of expenditure for period ended 30 June 2019 is 50 %.

8.1.5. Fixed Assets

Due to the nature of the project "Maternal Child Nutrition Enhancement", fixed assets which include Motorbikes are recorded in the revenues and Expenditures at their historical cost and are expensed. They are therefore not depreciated. A fixed asset register which shows date of purchase, cost and other information for each asset is maintained.

8.1.6. Cash & Cash equivalent

Cash & Cash equivalent comprises balance with the Bank.

8.1.7. Receivables

The Receivables Balances mainly consists of advances granted to third parties and staffs and which are not yet justified as the end of the reporting period.

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

8.2. Fixed assets

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Motorbikes	70,607	70,607
Total	<u>70,607</u>	<u>70,607</u>

8.3. Project Realization

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Resultats : 01.01 ; 01.02 & 1.03:	428,587	627,926
Resultats : 02.01 ; 02.02, & 02.03:	207,285	430,972
Resultats : 03.01 ; 03.02 & 03.03:	184,544	233,732
Total	<u>820,415</u>	<u>1,292,629</u>

8.4. Cash & Cash Equivalents

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Petty Cash	283	283
Bank Balance	57,331	115,839
Total	<u>57,614</u>	<u>116,122</u>

8.5. Receivables

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Advance MAKAMBA Office	340	340
ECOCASH Trust deposit	-	81,458
Total	<u>340</u>	<u>81,798</u>

WORLD VISION INTERNATIONAL BURUNDI
MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

8.6. Transfer from IDA

Dates	Description	Financial Period ended 31st December 2018	Financial Period Ended 30th June 2019
		USD	
02/01/2018	DRF N° 001	250,000	
24/05/2018	DRF N° 002	26,087	
04/06/2018	DRF N° 003	98,668	
25/06/2018	DRF N° 004	56,434	
26/07/2018	DRF N° 005	24,220	
28/08/2018	DRF N° 006	119,441	
04/10/2018	DRF N° 007	164,285	
24/10/2018	DRF N° 008	28,769	
28/11/2018	DRF N° 009	109,197	
18/12/2018	DRF N° 010	56,574	
17/01/2019	DRF N° 011		192,607
23/05/2019	DRF N° 012		42,767
23/05/2019	DRF N° 013		74,267
23/05/2019	DRF N° 014		36,124
23/05/2019	DRF N° 015		90,308
11/06/2019	DRF N° 016		90,422
19/06/2019	DRF N° 017		84,004
	Total Transfer	933,675	610,499
	Total Transfer received as at 30 June 2019		1,511,171

8.7. Other Revenues

The Balances reported in other revenues of USD 91.37 as at 31st December 2018 and USD 87.31 as at 30th June 2019 related to the exchange difference at the reporting dates.

8.8. Payables

The Balances reported in Payable of USD 15,209.90 as at 31st December 2018 and USD 16,894.53 as at 30th June 2019 related to the expenditure financed by WVIB respectively on 31st December, 2018 and 30th June, 2019.

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

8.9. Mobilize communities to improve nutrition practices

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Resultats : 01.01:	357,504	482,458
Resultats : 01.02 :	89,781	147,152
Resultats : 01.03 :	25,191	40,679
Total	<u><u>472,476</u></u>	<u><u>670,290</u></u>

8.10. Increase Production of micronutrient-rich Foods

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Resultats : 02.01:	161,621	206,215
Resultats : 02.02:	57,525	236,618
Resultats : 02.03:	2,260	2,260
Total	<u><u>221,406</u></u>	<u><u>445,093</u></u>

8.11. Project management and Administration, M&E and sharing of lessons learned.

Description	Financial Period	Financial Period
	31/12/2018	30/06/2019
	USD	USD
Resultats : 03.01:	140,201	176,344
Resultats : 03.02:	50,495	63,592
Resultats : 03.03:	6,444	7,918
Total	<u><u>197,140</u></u>	<u><u>247,853</u></u>



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9. INDEPENDENT AUDITOR'S REPORT ON DESIGNATED ACCOUNT AS AT 30 JUNE 2019

In accordance with the terms of reference related to the Financial audit of the Maternal Child Nutrition Enhancement (MCNE) Project, we have audited transactions paid on the USD designated account open at *Banque de la République du Burundi (BRB)* for the period from 1st January 2018 to 30th June 2019.

We have verified the designated account transactions in order to confirm whether it was used in accordance with the financial reporting provisions of the Standard Conditions of the agreement on cooperation between WVIB and the JSDF through IDA of World Bank and whether the internal control system for the designated account was adequate and efficient.

The movements of designated account are summarized on the next page (page 16) of this report.

Project Implementation Unit's responsibility

The Project Implementation Unit of Maternal Child Nutrition Enhancement (MCNE) Project is responsible for the use of the designated account in accordance with the financial reporting provisions of the Standard Conditions of the agreement. The Project Implementation Unit of Maternal Child Nutrition Enhancement (MCNE) project is also responsible for compliance with authorization procedures and the adequacy of supporting documents.

Auditor's Responsibilities

Our responsibility is to express an independent audit opinion on the implementation of the designated account based on our audit and to express our opinion to that account.

We conducted our audit in accordance with International Standards on Auditing (ISAs). These standards require us to plan and perform the audit procedures in order to obtain reasonable assurance whether the designated account is free from material misstatements. An audit consists of examining by sampling, audit evidence justifying the amounts and information relating to designated account.

It also involves assessing the accounting principles followed and the estimates made by MCNE's Project Implementation Unit, as well as an assessment of the overall presentation of the designated account.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion.

In our opinion, nothing comes to our attention to show that the designated account was not used in accordance with the financial reporting provisions of the Standard Conditions of the agreement of the Maternal Child Nutrition Enhancement (MCNE) project for the period ended June 30th, 2019.

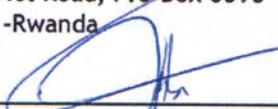
Yours sincerely,



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Emmanuel HABINEZA, FCCA
(PC/CPA0007/0014)
Managing Partner

21/12

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WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

Statement of Designated Bank Account N° 3302/832 of WVIB/ANME from
 "Banque de la République du Burundi (BRB)" as at 30 June 2019

Dates	Description	Amount received in USD
	Transfer received	
02/01/2018	DRF N° 001	250,000
24/05/2018	DRF N° 002	26,087
04/06/2018	DRF N° 003	98,668
25/06/2018	DRF N° 004	56,434
26/07/2018	DRF N° 005	24,220
28/08/2018	DRF N° 006	119,441
04/10/2018	DRF N° 007	164,285
24/10/2018	DRF N° 008	28,769
28/11/2018	DRF N° 009	109,197
18/12/2018	DRF N° 010	56,574
17/01/2019	DRF N° 011	192,607
23/05/2019	DRF N° 012	42,767
23/05/2019	DRF N° 013	74,267
23/05/2019	DRF N° 014	36,124
23/05/2019	DRF N° 015	90,308
11/06/2019	DRF N° 016	90,422
19/06/2019	DRF N° 017	84,004
30/06/2019	Exchange difference	87
	Total Transfer received as at 30 June 2019	1,544,261
	Total Expenditures as at 30 June 2019	1,363,236
	Surplus Balance as at 30 June 2019	181,026
	Represented by :	
	Bank Balance as at 30 June 2019	115,839
	Cash on hand as at 30 June 2019	624
	Balance ECOCASH Trust Account as at 30 June 2019	81,458
	Payables to WVIB as at 30 June 2019	(16,895)
	Total Reconciled Balance	181,026

The Bank balance above of USD 115,839 from the Designated Bank Account N° 3302/832 opened on the name of World Vision International Burundi (WVIB)/Maternal Child Nutrition Enhancement (MCNE) Project from "Banque de la République du Burundi (BRB)" has been reconciled with the balance of the Bank statement of the same account as at 30th June, 2019.

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

APPENDIX 1: BUDGET EXECUTION REPORT AS AT 30 JUNE 2019

N°	Category	Amount of the Grant	Actual Expenditures	Percentage Implemented
		USD		%
1	Goods	717,518	426,783	59%
2	Consultants' Services	183,550	81,796	45%
3	Operating Costs	315,922	188,358	60%
4	Training	1,512,411	666,298	44%
	Total Amount	2,729,401	1,363,236	50%

WORLD VISION INTERNATIONAL BURUNDI
 MATERNAL CHILD NUTRITION ENHANCEMENT PROJECT
 AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD FROM 1ST JANUARY 2018 TO 30TH JUNE 2019

APPENDIX 2: LIST OF ASSETS PURCHASED FROM THE PROJECT FUNDS AS AT 30 JUNE 2019

ACQUISITION DATE	DESCRIPTION	ASSET ENGRAVED	SERIAL No/CHASIS	ACQUISITION AMOUNT IN USD	AFFECTATION	FUNDER	ACTUAL STATUS
30/8/2018	MOTORBIKE	WVB11590	DE02X-107847	7,061	Hilaire NISHISHIKARE	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB12539	DE02X-103610	7,061	Adolphe NKUNZIMANA	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11591	DE02X-107846	7,061	Nestor MANIRAKIZA	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11596	DE02X-103613	7,061	Jean Claude CIZA	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11593	DE02X-107851	7,061	Jean Claude NDAYKENGURUKIYE	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB12538	DE02X-107848	7,061	Jean Baptiste BUCUMI	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB12537	DE02X-107850	7,061	Evariste KAMUNTU	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11595	DE02X-107845	7,061	Arcade ARAKAZA	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11594	DE02X-107852	7,061	Jean Pierre SICONIGIRIRA	AUSO0113	GOOD
30/8/2018	MOTORBIKE	WVB11592	DE02X-107849	7,061	Mari Rose NDIKUMANA	AUSO0113	GOOD
Total Fixed Assets as at 30 June 2019				70,607			

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