

FONDATION SAINT DOMINIQUE SAVIO (FSDS)



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Annual Audit Report as of December 31st, 2024

Presented on: January 25th, 2025

By Contractor: JNCAVTC LTD

Represented by: Mr. Bizimana Alphonse

Signature:

Date: 25/01/2025

Tel: 0781213378

Email: infojtc2013@gmail.com

1. EXECUTIVE SUMMARY

1.1. BACKGROUND

FONDATION SAINT DOMINIQUE SAVIO (FSDS), created by Mr. **NSENGIYUMVA Patrice**, its Legal Representative, has been operating as a Non-Governmental Organization (NGO) in Rwanda since **2001**. FSDS is governed by its statutes and is registered with the **Rwanda Governance Board (RGB)** according to Law N°04/2012 of February 17th, 2012, which governs NGOs in Rwanda.

FSDS provides significant value to its partners, beneficiaries, government institutions, and funding agencies by focusing on delivering quality service, professionalism, and integrity. This is achieved by ensuring that the Foundation places the right people in the right roles, supported by extensive staff knowledge and enthusiasm.

The Foundation's depth of knowledge and expertise, combined with the dedication of its staff, enables FSDS to communicate effectively with partners, beneficiaries, and collaborators, providing the necessary technical and financial support. Through this, FSDS hopes to demonstrate its capacity and credibility to all stakeholders, including the Government of Rwanda, UN Agencies, bilateral donors, and other Civil Society Organizations.

The mission of FSDS is to work towards a peaceful and just world, promoting human dignity.

The purpose of the Foundation is to establish and manage funds for supporting public interest activities based on the following key areas:

1. Promotion of Education and Technology;
2. Promotion of Humanitarian Action;
3. Protection of Climate Change and Environmental Management;
4. Promotion of Good Governance, Media, and the Culture of Peace.

Organizational Philosophy and Structure

FSDS's organizational philosophy combines holistic, democratic, and participatory approaches to project implementation, ensuring the efficient and effective achievement of project goals.

As stated in Article 5 of FSDS's statutes, the Organization's membership is composed of Founder Members, Adherent Members, and Honorary Members. FSDS employs permanent paid staff as well as volunteers or temporary staff, who are recruited based on the available activities for different projects in need of implementation. The Country Director of FSDS is responsible for the day-to-day management of the organization. Decisions made by the management committee are subject to review by the 9 members

of the **Board of Directors**. The Board meets quarterly to review the organization's activities and offer guidance to management on future directions.

The primary target population group of FSDS is the **youth**, which is why the Foundation is named after **Saint Dominique Savio**, the patron saint of youth for Christians and an icon of science.

1.2. HEADQUARTERS AND CONTACT INFORMATION OF FSDS

- Province: Kigali City Council
- District: Gasabo
- Sector: Remera
- Tel: 0788564259 / 0788303714
- Email: fsdswanda@fsds.org.rw
- Country Director: NSENGIYUMVA Patrice
- Website: www.fsds.org.rw

1.3. PROJECT PRESENTATION TO BE AUDITED

1.3.1. PROJECT DESCRIPTION

- Project Title: Improving Refugees' Well-being through "ECOBI"
- Budget Year: 2024
- Situation(s): 1900,1137
- Operation: RWA ABC
- Population Planning Group(s): 1RWAC Refugees in camps
- Goal(s): Emergency Response
- Cost Centre(s): 13081
- Partner Code: 1223058
- Project Implementation Period: From 1st January 2024 to 31st December 2024

2. PROJECT OVERVIEW

2.1. Project Statement

The project titled "Improving the Refugees' Communities' Well-being through Environmental Community Based Initiatives – ECOBI" aims to empower Burundian refugees in Mahama camp, Bugesera, and Nyanza transit centers, as well as Congolese refugee camps in Nyabiheke, Gihembe, and Kiziba by strengthening "Environmental Community-Based Initiatives (ECOBI)" within these sites.

ECOBI is an innovative strategy contributing to environmental education, climate change mitigation, and adaptation through action-learning for equitable, effective, and sustainable environmental management in and around refugee camps. The goal is to improve the quality of life and productive livelihoods for refugees.

2.2. ECOBI and its Contribution to SDGs

“ECOBI” was created in **2015** and initiated by FSDS as a new environmental model aimed at responding to and contributing locally to the global **Sustainable Development Goals (SDGs)**. Specifically, it aligns with:

- **SDG 7:** Ensuring access to affordable, reliable, sustainable, and modern energy for all.
- **SDG 13:** Taking urgent action to combat climate change and its impacts.
- **SDG 15:** Protecting, restoring, and promoting the sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, and halting and reversing land degradation and biodiversity loss, especially in emergency areas and schools.

ECOBI has become a core added value and a distinctive brand for FSDS in its interventions across environmental management, energy, and livelihoods within refugee camps nationwide.

At the conclusion of the project, the selected sites will host operational **ECOBI Entities**, dedicated to the continuous enhancement of refugees’ environmental management knowledge, attitudes, and practices (KAP) for improved livelihoods in and around the camps.

2.3. Operational Context

The Government of Rwanda, UNHCR Rwanda, and their partners manage approximately 162,254 refugees, the majority of whom are from Eastern DRC (82,891), living in five main refugee camps. An additional 78,997 refugees are from Burundi, with 27,403 refugees residing in Kigali City (UNHCR Factsheet, June 2016).

Refugees from DRC began arriving in 1996, fleeing the conflict between former President Mobutu’s loyalist army and armed groups led by former President Laurent Désiré Kabila. Since that time, multiple rebel groups have arisen in the eastern DRC, and the ongoing insecurity has prevented these refugees from returning to their homeland.

2.4. Refugee Influx and Environmental Context

Since April 2016, more than 78,997 Burundian refugees arrived in Rwanda, fleeing violence and insecurity in their country due to the contestation over President Pierre Nkurunziza’s third-term candidacy.

This project aligns with Agenda 21, which emphasizes the need to re-orient education (both informal and formal) toward sustainable development. Rwanda is committed to fulfilling its international obligations, particularly in environmental protection, as confirmed by Article 53 of the Rwandan Constitution. This article highlights the duty of all citizens to protect, safeguard, and promote the environment (Rwandan Constitution of 2003, revised in 2015).

2.5. Environmental Assessment and Challenges

The **Environmental Needs Assessment** conducted by FSDS in March **2016** revealed significant environmental challenges in most refugee camps in Rwanda. These challenges are attributed to population pressures, land degradation due to camp installations, inadequate infrastructure, a low number of environmental professionals, and a lack of essential environmental education modules for refugees—particularly those in rural areas—along with limited financial resources.

The **Economic Development and Poverty Reduction Strategy (EDPRS 2)** for **2013-2018** emphasizes sustainability as one of the five guiding principles, aiming to ensure that the achievements of the strategy are maintained over the long term in economic, social, and environmental dimensions. It underscores that integrating environmental sustainability is essential for improving and ensuring the sustainable livelihoods of present and future generations in Rwanda.

2.6. Concept of Sustainable Development

The concept of **Sustainable Development** is defined as development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs. Educating refugees for sustainable development requires an education system that balances human and economic well-being with respect for cultural values and the Earth's resources. This involves interdisciplinary educational methods that foster lifelong learning, respect for human needs, and a sense of global solidarity.

Education for Sustainable Development (ESD) allows individuals to acquire the necessary knowledge, skills, attitudes, and values to shape a sustainable future. ESD is based on principles such as the interconnectedness of systems (e.g., atmosphere, energy, water, climate change, soil, forests, population, human settlement, industry, transport, agriculture, and ecology).

2.7. New Approach for the ECOBI Project

The new approach for the ECOBI project will be based on **participatory** and **holistic** methods involving the beneficiaries, implementing organizations, partners, and all stakeholders. It will also engage national and local actors in environmental promotion and climate change initiatives and work to enhance education and protection for sustainable development in the refugee camps.

3. Problem(s), Objective(s) and Intended Impact

3.1 Problems:

Many refugee camps in Rwanda are located on hilly terrain with insufficient drainage facilities and little vegetation. These factors, combined with heavy rainfall, lead to rainwater runoff, soil erosion, and the increased risk of gully and ravine formation.

Emergency response camps are of particular concern due to the loss of vegetation, soil erosion, and land degradation, which have resulted in landslides and severe flooding in lower areas, causing loss of life and the destruction of infrastructure. Refugees have reported that rainwater harvesting infrastructure is inadequate, leading to water scarcity and increased vulnerability to environmental challenges.

3.2. Environmental Issues and Challenges

The issue of insufficient firewood in the camps remains a critical environmental challenge, resulting in deforestation of neighboring areas. Despite the provision of firewood, refugees often have to spend both time and money to secure enough fuel for cooking. Many refugees go outside the camps to collect more firewood, a practice that significantly harms the surrounding environment. Others have to sell a portion of their food rations just to obtain cooking fuel. As a result, fuel costs are a major household expenditure in most refugee camps.

One of the efforts to reduce fuel consumption is the promotion of fuel-efficient stoves. However, it has been noted that these so-called energy-saving stoves have not been as effective as anticipated in reducing firewood use. The project seeks to address these energy and environmental challenges by empowering refugee communities to engage in tree planting initiatives, protect rivers and lakes from water pollution, and promote natural resources and biodiversity development around the camps.

4. Objectives

- **Global Objective:**
 - Empower approximately 145,920 Burundian and Congolese refugees, as well as communities within a 450,000-strong population living around the camps, to mitigate environmental risks and energy challenges. The goal is to improve the quality of life for refugees in the camp sites during the project's lifespan.
- **Specific Objectives:**
 - Strengthen and expand community mobilization on ECOBI to reach 75% of both youth and adults in the camps.
 - Protect natural resources (forests, soil, and reduce pollution) by 30% in the camps and ensure 85% of activities contribute to peaceful coexistence benefiting both local and refugee communities.
 - Support ECOBI-related community self-management and capacity building, aiming for 75% participation.
 - Promote public lighting and renewable energy solutions within the camps.

5. Intended Impact

The project is expected to have the following key impacts:

- Strengthening and expanding the capacity of both project staff and refugees in mobilizing for environmental protection, which will contribute to the achievement of project goals and objectives.
- Pilot environmentally friendly briquettes and organic manure from waste valorization in Mahama.
- Promote renewable energy solutions and public lighting.
- Bamboo plantations will be used to protect the Akagera River and Mirayi Lake marshlands.
- Update refugees' knowledge, attitudes, and practices (KAP) on environmental protection and climate change mitigation.
- Enhance the protection of natural resources, contribute to **climate change mitigation**, and foster **peaceful coexistence** through activities benefiting both refugee and host communities.

6. POPULATION OF CONCERN / OTHER SUPPORTED ENTITIES

6.1. Project's Population of Concern

- **A. Emergency Response**

Direct Beneficiaries:

- 3 sites (Mahama, Bugesera, Nyanza) in Eastern, Southern, and Western Provinces, with a total population of at least 70,042 PoC (Persons of Concern). Of this group, 75% will be youth.
- 150 refugees trained as Training of Trainers (ToTs) on ECOBI innovations, with 60% being female.
- 3 ECOBI clubs, with at least 10% of refugees as members.
- 3 ECOBI Committees, with at least 20 board members in each committee, 65% of whom will be women.
- All staff from FSDS and local partners.

Indirect Beneficiaries:

- Communities around the 3 sites, totaling at least 150,000 people.
- Parents, teachers, pupils, students, Teachers' Associations, and ECOBI Committees.
- Sector and District Agricultural and Environmental Officers (SEO) in the selected districts.

- **B. Mixed Solutions**

Direct Beneficiaries:

- 5 camps (Gihembe, Nyabiheke, Kigeme, Kiziba, and Mugombwa) within 5 Districts across Eastern, Southern, Western, and Northern Provinces, with at least 70,042 PoC as direct beneficiaries. 75% will be youth.

- 150 refugees trained as ToTs on ECOBI innovations, with 60% being female.
- 5 ECOBI clubs, with at least 10% of refugees as members.
- 5 ECOBI Committees, with at least 20 board members in each committee, 65% of whom will be women.
- All staff from FSDS and local partners.

Indirect Beneficiaries:

- Communities around the 5 camps, totaling at least **250,000** people.
- Parents, teachers, pupils, students, Teachers' Associations, and ECOBI Committees.
- Sector and District Agricultural and Environmental Officers (SEO) in the selected districts.

Funds and Contributions

- **Project Partnership Agreement Amount:**
 - **UNHCR:** 741,276,823.5 RWF
 - **FSDS Contribution:** 31,162,500 RWF

7. HUMAN RESOURCE CONTROL (2024)

In **2024**, **FONDATION SAINT DOMINIQUE SAVIO** employs a total of **133 personnel**, including full-time, part-time, and volunteer staff:

- **Full-time staff:** 18
- **Part-time staff:** 6
- **Paid Volunteers (ECOBI Monitors):** 105

THE TABLE FOR THE MANAGEMENT STAFF, ORGANIZED AS PROVIDED DATA:

No	Name	Date of Appointment	Position	Required Qualification	Current Qualification	Required Documents Filed	Remark	Comment
1	GASIRABO Eugene	1st July 2022	Site Based Manager	Bachelor's degree	Bachelor in Admin	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗

No	Name	Date of Appointment	Position	Required Qualification	Current Qualification	Required Documents Filed	Remark	Comment
2	HAKIZIMANA Jean Marie Vianney	1st July 2022	Site Based Manager	Bachelor's degree	Bachelor in Sociology	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
3	HAVUGIMANA Ernest	1st Nov 2022	Agronomist Specialist	Bachelor's degree	Master of Science	Application letter ✓	Not complete	CV ✓, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗
4	KABERA Godfrey	[No Date]	Site Based Manager	Bachelor's degree	BBM	Application letter ✗	Good	CV ✗, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
5	MUSONERA Viateur	8th July 2022	Site Based Manager	Bachelor's degree	Masters in Business Administration	Application letter ✗	Notified copy of degree not available	CV ✗, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗
6	MUREKUMBANZE Jean Paul	21st Dec 2022	Chief Accountant Officer	Bachelor's degree	BBA	Application letter ✗	Not complete	CV ✓, Notified copy of academic

No	Name	Date of Appointment	Position	Required Qualification	Current Qualification	Required Documents Filed	Remark	Comment
								paper ✓, Work Contract ✓, Evaluation performance form ✗
7	NIYITEGEKA Norbert	Jul-22	Site Based Manager	Bachelor's degree	BA (Journalism)	Application letter ✗	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
8	NIYOMUGABO Jean Bosco	1st July 2022	Driver	O'level	Secondary School	Application letter ✓	Not complete	CV ✓, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗
9	NIYONGABO Blaise	1st July 2022	Energy Specialist	Bachelor's degree	Diploma in Electrical Engineering	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
10	NININHAZWE Leonard	1st July 2022	Logistic and Supply Officer	Bachelor's degree	A0	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation

No	Name	Date of Appointment	Position	Required Qualification	Current Qualification	Required Documents Filed	Remark	Comment
								performance form ✗
11	NTWALI Olivier	21st Dec 2022	Site Based Manager	Bachelor's degree	A0	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
12	BUBANGO Felix	1st July 2022	Site Based Manager	Bachelor's degree	Bachelor in Accounting and Finance	Application letter ✓	Good	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
13	RUTABOBA Lambert	21st Dec 2022	Senior Programme Manager	Bachelor's degree	BBA (Accounting and Finance)	Application letter ✓	Not complete	CV ✓, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
14	SIBOMANA Gerard	1st July 2022	HR Manager	Bachelor's degree	Attestation de réussite	Application letter ✓	Not complete	CV ✗, Notified copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
15	UWAMARIYA Yvonne	1st July 2022	Environment Specialist	Bachelor's degree	Bachelor (Geography)	Application letter ✓	Good	CV ✓, Notified

No	Name	Date of Appointment	Position	Required Qualification	Current Qualification	Required Documents Filed	Remark	Comment
								copy of academic paper ✓, Work Contract ✓, Evaluation performance form ✗
16	UWERA Chantal	1st July 2022	Program Assistant Officer	Bachelor's degree	Bachelor	Application letter ✓	Only "To Whom It May Concern"	CV ✓, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗
17	UWIMPURA NDAHIRO Nelly Pascaline	1st July 2022	Admin Assistant Officer	Bachelor's degree	[No Qualification]	Application letter ✓	Not complete	CV ✗, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗
18	VUNINGOMA Sarah	21st Dec 2022	Admin Assistant Officer	Bachelor's degree	Bachelor	Application letter ✓	Not complete	CV ✓, Notified copy of academic paper ✗, Work Contract ✓, Evaluation performance form ✗

8. Financial Income Statement

Description	Statement Presented	Adjustment	Corrected
VAT Refundable	3,504,393	-	3,504,393
1st Installment from UNHCR	137,043,540	-	137,043,540
2nd Installment from UNHCR	38,996,379	-	38,996,379
3rd Installment from UNHCR	496,628,257.5	-	496,628,257.5
4th Installment from UNHCR	68,608,649.25	-	68,608,649.25
Total	744,781,218	-	744,781,218

9. Financial Expenses

Description	Statement Presented	Adjustment	Corrected
Bank Charges	286,785	-	286,785
Fuel	6,452,336.25	(1,229,950)	6,222,386.25
Furniture	19,822,522.5	(249,750)	19,572,772.5
Machine Tools, Power Tools	45,343,125	-	45,343,125
Other Equipment	5,042,700	-	5,042,700
Cloth, Clothing	1,314,000	(79,650)	1,234,350
Light Indoor & Outdoor	160,825,500	-	160,825,500
Seeds-Seeding	76,126,230	4,492,500	76,575,730
Workshop Supplies	5,570,149.5	-	5,570,149.5
Auditor Fees	450,000	-	450,000
Petit Cash	450,000	(225,000)	225,000
Housing	7,010,550	4,620,000	11,630,550
Mission Allowance	23,995,800	(3,507,750)	20,488,050
Refugee Labor Wages	7,240,500	-	7,240,500
Non-Refugee Wages	8,684,550	(6,342,750)	2,341,800
Other Labor Costs	82,849,500	-	82,849,500
Implementing Partner Personnel	196,459,863.75	-	196,459,863.75
Implementing Travel Costs	90,000	-	90,000
Implementing Training	1,035,000	-	1,035,000
Implementing Training Personnel	394,200	(294,750)	294,750
Acquisition Software	112,500	-	112,500
Other Specialized Training Service	449,460	-	449,460

Description	Statement Presented	Adjustment	Corrected
Studies & Reports	8,437,500	(427,500)	8,010,000
Reprint	1,914,750	(123,750)	1,791,000
Printing Contract	1,687,500	652,500	2,340,000
Rental of Office Premises	14,915,700	1,891,800	16,807,500
Local Transportation	34,987,500	(157,500)	34,830,000
Communication	6,624,500	-	6,624,500
Other Maintenance & Repair	1,282,500	-	1,282,500
Material Supply	2,812,500	(2,250,000)	562,500
Special Events	10,664,550	(2,411,100)	8,253,450
Computer Equipment	8,167,500	(2,025,000)	6,142,500
Photographic Equipment	33,750	(33,750)	-
Event Alpha Place	2,411,100	-	2,411,100
Total	742,757,202	(450,900)	742,306,302

10. Balance on 31/12/2024

Description	Amount
Balance on 31/12/2024	2,024,016.75
Adjustment	450,900
Total Balance	2,474,916.75

Source: Bank Statement: EQUIT BANK

Balance on 31/12/2023: 2,474,916.75

Notes:

As outlined in the financial statements, the project's main activities include the electrification of refugee camps and environmental development.

Upon analyzing the financial records, the differences between the financial statement and the corrected financial statement were identified. These discrepancies stem from some items not being properly accounted for in the bank statement.

Further investigation into the accounting documents revealed that some withdrawals were made without supporting documentation. These issues are noted in the annex section, with additional recommendations for improving accounting practices.

Tax on Revenue

As a non-governmental organization (NGO), **FSDS** does not have a tax liability for revenue, as it does not yet generate income. However, the organization is responsible for paying:

- **RRA Tax on Personnel Salaries:** Paid monthly
- **RSSB Contributions:** Paid regularly as part of employee welfare

Additionally, **FSDS** refunds VAT on certain invoices as applicable.

MANAGEMENT LETTER

To: Country Director
Foundation Saint Dominique Savio

Date: January 21st, 2024

Subject: Note to the Country Director of Foundation Saint Dominique Savio
For the Exercise Ended on December 31, 2024.

Dear Country Director,

We are honored to transmit the audit report for the year ended December 31, 2023. Based on our work, we are pleased to certify that the financial statements for the year have been presented fairly.

It is important to note that Foundation Saint Dominique Savio has a Partnership Agreement under the Program of the United Nations High Commissioner for Refugees (UNHCR) and the Ministry of Disaster Management and Refugee Affairs. The allocated funds for the program activities amounted to 742,306,302. Rfw All funds allocated to the program were used appropriately in achieving the objectives set for the year, and the balance in the bank account as of December 31, 2024, stands at 2,474,916.75 Rfw.

However, during our audit, we identified some irregularities in the accounting services, specifically with certain withdrawals that did not have supporting documentation. These discrepancies are highlighted in the annex for further review. We believe that the financial services team at FSDS can address these issues and improve documentation processes.

We trust that FSDS will take the necessary steps to correct these minor issues and enhance its financial oversight.

Should you need any further clarification or support, please do not hesitate to contact us.

Sincerely,

Bizimana Alphonse
External Auditor

Signature

Date: January, 25th, 2025.

