

**Lic. Juan Ramón Alberto Valle Alegría - Public Accountant and Auditor**  
**Tel. 502 55960415 Collegiate 10517**

**AMA ASSOCIATION**  
**Audit of Financial Statements**  
**For the period from January 1, 2017**  
**As of December 31, 2017**

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**OPINION OF THE PUBLIC ACCOUNTANT AND INDEPENDENT AUDITOR**

Graduate  
Leslie Marily Mejía Castellanos  
Executive director  
WADA Association  
Poptun, Peten.

I have audited the attached financial statements of ASOCIACION AMA, which include the statement of financial position as of December 31, 2017, the statement of income and the statement of cash flows for the year ending on said date, and the notes, which include a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of the attached Financial Statements in accordance with International Accounting Standards and for the internal control necessary for the preparation and fair presentation of the financial statements free of significant errors.

My responsibility is to express an opinion on the accompanying financial statements based on audit work performed in accordance with International Standards on Auditing. These standards require that we comply with the requirements of the International Auditing Standards. Those standards require that we comply with applicable ethical requirements and plan and perform the audit in order to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves the application of procedures designed to obtain audit evidence about the amounts and information disclosed in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the consolidated financial statements, due to fraud or error.

In making such a risk assessment, the auditor takes into account internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures appropriate in the circumstances, and not for the

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purpose of to express an opinion on the effectiveness of the entity's internal control. An audit also includes the assessment of the adequacy of the accounting policies applied and the reasonableness of the accounting estimates made by Management, as well as the assessment of the presentation of the financial statements as a whole.

I believe that the audit evidence I have obtained provides a sufficient and appropriate basis for issuing an audit opinion.

In my opinion, the consolidated financial statements express the true image of the financial situation of ASOCIACION AMA as of December 31, 2017, and of its results and cash flows corresponding to the annual fiscal year ended on said date, in accordance with International Standards. of Accounting.

Lic. Juan Ramón Alberto Valle Alegría  
Public Accountant and Auditor  
Collegiate 10,517



BALANCE SHEET  
 PERIOD: AS OF DECEMBER 31, 2017  
 "AMA ASSOCIATION"  
 4TA. STREET 5-009 ZONE 1, POPTUN, PETEN  
 FIGURES EXPRESSED IN QUETZALES

		ACTIVE	
NON-CURRENT (NOTE 7)			
FURNITURE AND EQUIPMENT		Q7,320.00	
(-) D.E.P. ACCUM.		Q 1,464.00	Q5,856.00
COMPUTER EQUIPMENT		Q 11,630.00	
(-) D.E.P. ACCUM.		Q3,876.28	Q7,753.72
VEHICLE		Q -	
TOOL		Q -	
PROPERTY		Q -	
STREAM			
BANKS (NOTE 6.1)			
G&T BANK 67 0007566-7		Q200.93	
G&T BANK 67 0007931-1		Q87,077.00	
G&T BANK 67 0007757-0		Q251,908.25	
G&T BANK 67 0008008-7		Q85,995.66	
G&T BANK 67 0008393-3		Q38,856.00	Q 464,037.84
SUM OF ASSETS			<u>Q477,647.56</u>
PASSIVE AND HERITAGE			
			MOTIONLESS
HERITAGE	PASSIVE AND HERITAGE		Q477,647.56
CAPITAL			Q -
SUM LIABILITIES EQUAL TO ASSE			<u>Q477,647.56</u>

CASH FLOW  
PERIOD: AS OF DECEMBER 31, 2017  
"AMA ASSOCIATION"  
4TA. STREET 5-009 ZONE 1, POPTUN, PETEN  
FIGURES EXPRESSED IN QUETZALES

**CASH FLOW FROM OPERATING ACTIVITIES**

INCOME FROM OPERATION ACTIVITY (NOTE 6)		Q636,503.19
(-) PAYMENTS TO SUPPLIERS	Q-	
(-) PAYMENTS TO THIRD PARTIES	Q-	
COST FOR SALES ACTIVITIES	Q-	
CASH FLOW FROM INVESTING ACTIVITIES		Q636,503.19
<b>GENERAL EXPENSES AND VARIOUS EXPENSES</b>		Q395,092.35
PURCHASE OF FURNITURE (NOTE 7)		Q7,320.00
PURCHASE OF COMPUTER EQUIPMENT (NOTE 7)		Q 11,630.00
NET FLOW FROM OPERATING ACTIVITIES		Q222,460.84
<b>OTHER INCOME:</b>		
MISCELLANEOUS DONATIONS		Q 1,500.00
BALANCE PRIOR PERIOD		Q240,077.00
CASH BALANCE (BANKS) AT THE END OF THE YEAR		<u>Q 464,037.84</u>

INCOME STATEMENT OF PROFIT AND LOSS  
PERIOD: AS OF DECEMBER 31, 2017  
"AMA ASSOCIATION"  
4TA. STREET 5-009 ZONE 1, POPTUN, PETEN  
FIGURES EXPRESSED IN QUETZALES

INCOME

DONATIONS RECEIVED FROM ABROAD (NOTE 6)		636,503.19
DONATIONS RECEIVED FROM THE INTERIOR		<u>1,500.00</u>
ADD THE INCOME		638,003.19
INVENTORY		<u>18,950</u>
GROSS INCOME		619,053.19
<u>OPERATING COSTS</u>		
PETTY CASH EXPENSES	59,835.85	
WAGES	122,585.00	
SPARE PARTS	50,869.50	
TRANSPORTATION	32,885.00	
FOODS	62,320.00	
MATERIALS	44,127.00	
ACCOUNT MANAGEMENT	260.00	
FEE	20,060.00	
ADVERTISING	<u>2,150.00</u>	395,092.35
REMNANT OF THE FISCAL YEAR		223,960.84
PREVIOUS PERIOD BALANCE		<u>240,077.00</u>
FINAL BALANCE		<u><b>464,037.84</b></u>

**AMA ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period from January 1, 2017**  
**As of December 31, 2017**

**1. BACKGROUND, LEGAL SITUATION AND LEGAL REPRESENTATION**

The AMA Association emerged in 2013 as a youth group made up of adolescent and young leaders between the ages of 14 and 30, who live in rural communities and marginal urban areas in southern Petén (San Luís, Poptún, Dolores and The Shawl).

In 2013, AMA participated in the call for the Ola Joven program of the Central American Fund for Women -FCAM-, with the proposal of the project "Activate Joven Mujer". Through which AMA was benefited with a seed capital fund, which was transferred and managed directly by the group during the execution of the project in 2014.

As a result of the first experience and the good results achieved, AMA has implemented the projects, "Activate Young Woman Phase II", in 2015 and the project "Organizational strengthening as a strategy for the defense of the rights of young women in the south of Petén Phase I and II" in 2016 and 2017, with financing from FCAM; who currently finance AMA for the execution of the project Strengthening of the pilot program of "Personal Development and Professional Improvement (PACE by its acronyms in English) and the project "Take Part Against Violence".

In collaboration with the Central American and Mexican Youth Fund -CAMY Fund- since 2015, it has been executing the Love Me and Protect Me from Pregnancy project "Youth Leadership for the prevention of pregnancies in the south of Petén Phase I and II", currently executing its phase III.

In recognition of its altruistic work, the AMA Association, in 2016, was awarded the "With and For Girls" Collective Award from the Stars Foundation.

As of 2017, the Women of the South Fund trusts AMA and decides to finance the project Know, Act and Demand "Promotion and Defense of Sexual and Reproductive Rights for the Prevention of Pregnancies and Sexual Violence in Girls and Adolescents in the Area Southern Peten"

With the implementation of these projects, the AMA Association has effectively promoted the democratic participation and leadership of women and youth, human rights, sexual and reproductive rights -DSR-, promoted the prevention of pregnancies and sexual violence in girls and adolescents, the implementation of comprehensive sexuality education -EIS- in the educational system and the inclusion of women and youth in local development processes in southern Petén, work that has been carried out with the full participation of young people, institutions local and organized civil sector.

On May 27, 2016, it was legally constituted as ASOCIACION AMA with the purpose of having greater autonomy and access to financing sources, an activity that is part of the organizational strengthening project financed by FCAM and according to its Constitution Act, with the objective of Charity and social and humanitarian support, aimed at those areas of the communities in which poverty and extreme economic poverty are detected. In addition, it will ensure the well-being and development of Children, Adolescents, youth, women and the community as a whole.

The presidency and Legal representation of the AMA Association is exercised by Lawyer LESLIE MARILY MEJIA CASTELLANOS, according to appointment dated August 8, 2016.

The AMA Association's Vision is to be a leading and recognized organization that promotes the comprehensive development of women and youth, through programs aimed at transferring skills and strengthening attitudes of leadership, democratic participation and sustainable economic development. with emphasis on the promotion and defense of human rights and sexual and reproductive rights of girls, adolescents and young people in the department of Petén.

And as Mission, To be a non-profit, apolitical organization that promotes and promotes leadership, democratic participation, sustainable economic development and access to comprehensive education on sexuality and the sexual and reproductive rights of women and youth of the department of Peten. And his office is located on the 4th. Calle 5-09, Barrio el Centro, zone 1 of the Municipality of Poptún, Petén.

## **2. ACCOUNTING POLICIES**



## **2.1 INCOME AND EXPENDITURE RECOGNITION METHOD**

The AMA Association has as an accounting policy the recording of income when received and expenses when executed, this is an accepted income and expense recognition procedure.

## **3. REFERENCE EXCHANGE RATE**

The Balance Sheet, Cash Flow Statement and Income Statement are expressed in quetzals, the official currency of the Republic of Guatemala. According to the supporting documents, the reference exchange rate by date is as follows:

1. As of February 16, 2017, it was	Q 7.40 for US\$ 1.00
2. As of March 16, 2017, it was	Q 7.34 per US\$ 1.00
3. As of May 12, 2017, it was	Q 7.33 per US\$ 1.00
4. As of May 31, 2017 it was	Q 7.35 for US\$ 1.00
5. As of July 22, 2017, it was	Q 7.29 per US\$ 1.00
6. As of December 4, 2017 it was	Q 7.33 per US\$ 1.00
7. As of December 28, 2017 it was	Q 7.34 per US\$ 1.00

## **4. LABOR OBLIGATIONS**

The AMA Association is obliged, according to the current laws of the country, to pay the personnel that work in said institution.

## **5. INFORMATION ON THE FINANCING RECEIVED BY THE AMA ASSOCIATION.**

### **5.1. FINANCING RECEIVED BY PROJECT**

1. GLOBAL GIVINGQ. 4,432.93. For the execution of activities of the project "ABC of Sexuality"
2. SEATTLE FOUNDATION KEREENQ.254,720.00, For the execution of the project "Love me and protect me from pregnancy".  
**Agreement: The Seattle International Foundation ("Donor") and Asociación AMA ("Donation Recipient") hereby enter into this Donation**

Agreement which becomes effective on November 1, 2016. Donation Amount \$35,000.USD.

3. GLOBAL FUND FOR CHILDREN Q. 110,620.00  
Donation for the execution of activities of the award with and for girls (with and for girls).  
**Agreement: This agreement is made by and between the Global Fund for Children (GFC) and Asociacion AMA effective upon subject of both parties on January 26th, 2017. This agreement shall have a term from January 26th, to January 25th, 2018 as a result of the with and for Girls Award.**
4. GLOBAL FUND FOR CHILDREN Q. 58,080.00  
Donation for the execution of activities of the award with and for girls (with and for girls).  
**Agreement: This agreement is made by and between the Global Fund for Children (GFC) and Asociacion AMA effective upon subject of both parties on April 10, 2017. This agreement shall have a term from April 10, 2017, to April 9, 2018 as a result of the with and for Girls Award.**
5. Central American Women's Fund Q. 50,664.60  
For the execution of the Project: Organizational strengthening as a strategy for the defense of the rights of young women in southern Petén, Phase II".  
**Cooperation Agreement between the Central American Women's Fund (FCAM) and the AMA Association. Reference Guatemala-040-4. Dated March 13, 2017**
6. Central American Women's Fund Q. 85,489.66  
For the execution of the Project: Organizational strengthening as a strategy for the defense of the rights of young women in southern Petén, Phase II".  
**Cooperation Agreement between the Central American Women's Fund (FCAM) and the AMA Association. Reference Guate-040-5 Dated November 7, 2017**
7. Southern Women's Fund Foundation Q. 72,496.00  
For the execution of the Know, Act and Demand project "Promotion and defense of social and reproductive rights for the prevention of pregnancies and sexual violence in girls and adolescents in the southern area of Petén". According to Project Cooperation Agreement LFS No. 33/2017. Dated July 12, 2017.

## 5.2.COOPERATION AGREEMENTS

1. Agreement: The Seattle International Foundation ("Donor") and Asociación AMA ("Donation Recipient") hereby enter into this Donation Agreement which becomes effective on November 1, 2016. Donation Amount \$35,000.USD.

2. Agreement: This agreement is made by and between the Global Fund for Children (GFC) and Asociacion AMA effective upon subject of both parties on January 26th, 2017. This agreement shall have a term from January 26th, to January 25th, 2018 as a result of the with and for Girls Award.
3. Agreement: This agreement is made by and between the Global Fund for Children (GFC) and Asociacion AMA effective upon subject of both parties on April 10,2017. This agreement shall have a term from April 10,2017, to April 9,2018 as a result of the with and for Girls Award.
4. Cooperation Agreement between the Central American Women's Fund (FCAM) and the AMA Association. Reference Guate-040-4  
Dated March 13, 2017
5. Cooperation Agreement between the Central American Women's Fund (FCAM) and the AMA Association. Reference Guate-040-5  
Dated November 7, 2017
6. LFS project cooperation agreement No. 33/2017. Dated July 12, 2017.

### **5.3.BANK ACCOUNTS**

For the management of funds, AMA uses the account in Quetzales for monetary deposits in the name of the AMA Association.

1. ASSOCIATION, AMA Number 067-0007566-7 of BANCO G&T CONTINENTAL.
2. AMA/CAMY ASSOCIATION, Number 067-0007757-0 of BANCO G&T CONTINENTAL.
3. AMA/WITH AND FOR GIRLS ASSOCIATION, Number 067-0007931-1 of BANCO G&T CONTINENTAL.
4. AMA/FCAM ASSOCIATION, Number 067-0008008-7 of BANCO G&T CONTINENTAL.
5. AMA/FMS ASSOCIATION, Number 067-0008393-3 of BANCO G&T CONTINENTAL.

For the issuance of checks, joint signatures are used and the people to make them are the following: Lic. Leslie Marily Mejía Castellanos, Executive Director of the association and Mr. Francisco Manuel Valle, Financial Administrative Director.

**6. MONTHLY VARIATION OF THE BALANCE**

For the elaboration of this table, the accounting records prepared by the association, Bank Account Statements, bank reconciliations were taken into account.

This account establishes the monthly movement of the account in the name of ASOCIACION AMA.

Project: The ABC of sexuality.

ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
 NOMBRE DE LA CUENTA: ASOCIACION AMA  
 MOVIMIENTO EN EL AÑO 2017  
 CUENTA No. 067-0007566-7

No.	MES	REMASAS	GASTOS	REINTEG.	DEBITOS	SALDO
	<b>SALDO INICIAL</b>					440.00
1	ENERO	0.00	0.00	0.00	20.00	420.00
2	FEBRERO	0.00	0.00	0.00	20.00	400.00
3	MARZO	0.00	0.00	0.00	0.00	400.00
4	ABRIL	0.00	0.00	0.00	40.00	360.00
5	MAYO	4,432.93	0.00	0.00	20.00	4,772.93
6	JUNIO	0.00	0.00	0.00	20.00	4,752.93
7	JULIO	0.00	0.00	0.00	20.00	4,732.93
8	AGOSTO	0.00	4,432.00	0.00	20.00	280.93
9	SEPTIEMBRE	0.00	0.00	0.00	20.00	260.93
10	OCTUBRE	0.00	0.00	0.00	20.00	240.93
11	NOVIEMBRE	0.00	0.00	0.00	20.00	220.93
12	DICIEMBRE	0.00	0.00	0.00	20.00	200.93

In this case, only one contribution was received in the year used for the printing of leaflets.

And the debits are due to a charge made by the bank for account management.

In the movement of the following account, it is that of the LOVE ME AND PROTECT ME FROM PREGNANCY project.

ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
 NOMBRE DE LA CUENTA: ASOCIACION AMA/CAMY  
 MOVIMIENTO AÑO 2017  
 CUENTA No. 067-0007757-0

No.	MES	REMESAS	GASTOS	REINTEG.	DEBITOS	SALDO
<b>SALDO</b>						<b>239,637.00</b>
1	ENERO	0.00	34,010.00	0.00	0.00	205,627.00
2	FEBRERO	0.00	30,901.50	0.00	0.00	174,725.50
3	MARZO	0.00	26,876.00	0.00	0.00	147,849.50
4	ABRIL	0.00	14,458.00	0.00	0.00	133,391.50
5	MAYO	0.00	20,986.50	0.00	0.00	112,405.00
6	JUNIO	0.00	28,363.00	0.00	0.00	84,042.00
7	JULIO	0.00	21,123.00	0.00	0.00	62,919.00
8	AGOSTO	0.00	20,906.25	0.00	0.00	42,012.75
9	SEPTIEMBRE	0.00	14,204.55	0.00	0.00	27,808.20
10	OCTUBRE	1,932.05	29,232.00	0.00	0.00	508.25
11	NOVIEMBRE	0.00	0.00	0.00	20.00	488.25
12	DICIEMBRE	254,720.00	3,300.00	0.00	0.00	<b>251,908.25</b>

In the previous account, the amount of one thousand nine hundred and thirty-two quetzales and five cents (Q. 1,932.05) is due to the petty cash refunds to the bank account.

The following table shows the movement of the account called AMAWITH AND FOR GIRLS, which is from the CON Y PARA LAS NIÑAS award.

ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
 NOMBRE DE LA CUENT: AMA / WITH AND FOR GIRLS  
 MOVIMIENTO AÑO 2017  
 CUENTA No. 067-0007931-1

No.	MES	REMESAS	GASTOS	REINTEG.	DEBITOS	SALDO	
		SALDO					500.00
1	FEBRERO	110,620.00	8,500.00	0.00	0.00	102,620.00	
2	MARZO	0.00	5,250.00	0.00	0.00	97,370.00	
3	ABRIL	0.00	5,028.00	0.00	0.00	92,342.00	
4	MAYO	58,080.00	17,410.00	0.00	0.00	133,012.00	
5	JUNIO	0.00	9,854.00	0.00	0.00	123,158.00	
6	JULIO	0.00	5,049.00	0.00	0.00	118,109.00	
7	AGOSTO	0.00	4,913.00	0.00	0.00	113,196.00	
8	SEPTIEMBRE	0.00	4,640.00	0.00	0.00	108,556.00	
9	OCTUBRE	0.00	13,040.00	0.00	0.00	95,516.00	
10	NOVIEMBRE	0.00	4,600.00	0.00	0.00	90,916.00	
11	DICIEMBRE	0.00	4,639.00	800.00	0.00	87,077.00	

A refund can be verified in the month of December that corresponds to Petty Cash.

The following table reflects the movement of the account called AMA/FCAM and for the project called "Organizational strengthening as a strategy for the defense of the rights of young women in southern Petén, Phase II"

ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
**NOMBRE DE LA CUENTA: ASOCIACION AMA/FCAM**  
 MOVIMIENTO AÑO 2017  
 CUENTA No. 067-0008008-7

No.	MES	REMESAS	GASTOS	REINTEG.	DEBITOS	SALDO
2	FEBRERO	500.00	0.00	0.00	0.00	500.00
3	MARZO	50,664.60	0.00	0.00	0.00	51,164.60
4	ABRIL	0.00	16,500.00	0.00	0.00	34,664.60
5	MAYO	0.00	4,962.50	0.00	0.00	29,702.10
6	JUNIO	0.00	1,860.00	0.00	0.00	27,842.10
7	JULIO	0.00	10,590.00	0.00	0.00	17,252.10
8	AGOSTO	0.00	2,632.10	0.00	0.00	14,620.00
9	SEPTIEMBRE	0.00	6,159.00	0.00	0.00	8,461.00
10	OCTUBRE	0.00	1,980.00	0.00	0.00	6,481.00
11	NOVIEMBRE	0.00	5,955.00	0.00	20.00	506.00
12	DICIEMBRE	85,489.66	0.00	0.00	0.00	<b>85,995.66</b>

In the remittances column there is initially a balance of five hundred quetzales (Q. 500.00) that was used to open the account.

The following table reflects the movement of the account for the project called  
**"Know, Act and Demand Promotion and defense of sexual and reproductive rights for the prevention of pregnancies and sexual violence in girls and adolescents in the Southern Area of Petén"**

AMA ASSOCIATION  
 G&T CONTINENTAL BANK  
**ACCOUNT NAME: AMA/FMS ASSOCIATION**  
 MOVEMENT YEAR 2017  
 ACCOUNT No. 067-0008393-3

<b>Nop e.</b>	<b>MONTH</b>	<b>REMITTANCES</b>	<b>BILLS</b>	<b>REINTEG.</b>	<b>DEBIT</b>	<b>BALANCE</b>
<b>INITIAL BALANCE</b>						<b>500.00</b>
two	JULY	72,496.00	1,100.00	0.00	0.00	71,896.00
3	AUGUST	0.00	4,200.00	0.00	0.00	67,696.00
4	SEPTEMBER	0.00	3,394.00	0.00	0.00	64,302.00
5	OCTOBER	0.00	11,509.00	0.00	0.00	52,793.00
6	NOVEMBER	0.00	6,752.00	0.00	0.00	46,041.00
7	DECEMBER	0.00	7,225.00	40.00	0.00	<b>38,856.00</b>

**6.1 INTEGRATION OF THE BALANCE**

ACCOUNT No. 067-0007566-7	Q. 200.93
ACCOUNT No. 067-0007757-0	Q. 251,908.25
ACCOUNT No. 067-0007931-1	Q. 87,077.00
ACCOUNT No. 067-0008008-7	Q. 85,995.66
ACCOUNT No. 067-0008393-3	Q. 38,856.00
<b>TOTAL</b>	<b>Q. 464,037.84</b>

**6.2 MONTHLY MOVEMENT OF CHECKS BY ACCOUNT.**



ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
 NOMBRE DE LA CUENTA: ASOCIACION AMA/CAMY  
 MOVIMIENTO AÑO 2017  
 CUENTA No. 067-0007757-0

DEL	AL	MES	INGRESOS	GASTOS	SALDO
		SALDO			<b>239,637.00</b>
40987860	40987870	ENERO		34,010.00	205,627.00
40987871	43729132	FEBRERO		30,901.50	174,725.50
43729133	43729142	MARZO		26,876.00	147,849.50
43729143	43729148	ABRIL		14,458.00	133,391.50
43729149	43729157	MAYO		20,986.50	112,405.00
43729158	43729167	JUNIO		28,363.00	84,042.00
43729168	48837805	JULIO		21,123.00	62,919.00
48837806	48837816	AGOSTO		20,906.25	42,012.75
48837817	48837822	SEPTIEMBRE		14,204.55	27,808.20
48837823	48837831	OCTUBRE	1,932.05	29,232.00	508.25
		NOVIEMBRE		20.00	488.25
48837832	48837832	DICIEMBRE	254,720.00	3,300.00	251,908.25

ASOCIACION AMA  
 BANCO G&T CONTINENTAL  
 NOMBRE DE LA CUENTA: ASOCIACION AMA  
 MOVIMIENTO EN EL AÑO 2017  
 CUENTA No. 067-0007566-7

DEL	AL	MES	INGRESO	EGRESO	SALDO
		SALDO INICIAL			440.00
		ENERO	0.00	20.00	420.00
		FEBRERO		20.00	400.00
		MARZO	0.00	0.00	400.00
		ABRIL		40.00	360.00
38373631	38373631	MAYO	4,432.93	20.00	4,772.93
		JUNIO		20.00	4,752.93
		JULIO		20.00	4,732.93
		AGOSTO		4,452.00	280.93
		SEPTIEMBRE		20.00	260.93
		OCTUBRE		20.00	240.93
		NOVIEMBRE		20.00	220.93
		DICIEMBRE		20.00	200.93

ASOCIACION AMA  
BANCO G&T CONTINENTAL  
NUMERO DE CUENTA AMA/FCAM  
MOVIMIENTO AÑO 2017  
CUENTA No. 67-0008008-7

DEL	AL	MES	INGRESOS	GASTOS	SALDO
		FEBRERO	0.00	0.00	500.00
		MARZO	50,664.60	0.00	51,164.60
44801376	44801380	ABRIL	0.00	16,500.00	34,664.60
44801381	44801382	MAYO	0.00	4,962.50	29,702.10
44801383	44801383	JUNIO	0.00	1,860.00	27,842.10
44801384	44801387	JULIO	0.00	10,590.00	17,252.10
44801388	44801389	AGOSTO	0.00	2,632.10	14,620.00
44801390	44801392	SEPTIEMBRE	0.00	6,159.00	8,461.00
44801393	44801393	OCTUBRE	0.00	1,980.00	6,481.00
44801394	44801397	NOVIEMBRE	0.00	5,975.00	506.00
		DICIEMBRE	85,489.66	0.00	85,995.66

ASOCIACION AMA  
BANCO G&T CONTINENTAL  
NOMBRE DE LA CUENTA: AMA / WITH AND FOR GIRLS  
MOVIMIENTO AÑO 2017  
CUENTA No. 067-0007931-1

DEL	AL	MES	INGRESOS	GASTOS	SALDO
		SALDO		0.00	500.00
43570076	43570077	FEBRERO	110,620.00	8,500.00	102,620.00
43570078	43570080	MARZO		5,250.00	97,370.00
43570081	43570082	ABRIL		5,028.00	92,342.00
43570083	43570089	MAYO	58,080.00	17,410.00	133,012.00
43570090	43570094	JUNIO		9,854.00	123,158.00
43570095	43570096	JULIO		5,049.00	118,109.00
43570097	43570098	AGOSTO		4,913.00	113,196.00
43570099	43570100	SEPTIEMBRE		4,640.00	108,556.00
47774551	47774553	OCTUBRE	0.00	13,040.00	95,516.00
47774554	47774555	NOVIEMBRE		4,600.00	90,916.00
47774556	47774557	DICIEMBRE	800.00	4,639.00	87,077.00

Lic. Juan Ramón Alberto Valle Alegría  
Tel. 502 55960415

- Public Accountant and Auditor  
Collegiate 10517

ASOCIACION AMA  
BANCO G&T CONTINENTAL  
ASOCIACION AMA/FMS  
MOVIMIENTO AÑO 2017  
CUENTA No. 067-0008393-3

INGRESO	EGRESO	MES	INGRESOS	GASTOS	SALDO
		SALDO INICIAL			500.00
49320676	49320676	JULIO	72,496.00	1,100.00	71,896.00
49320677	49320678	AGOSTO	0.00	4,200.00	67,696.00
49320679	49320680	SEPTIEMBRE		3,394.00	64,302.00
49320681	49320685	OCTUBRE	0.00	11,509.00	52,793.00
49320686	49320689	NOVIEMBRE		6,752.00	46,041.00
49320690	49320693	DICIEMBRE	40.00	7,225.00	38,856.00

**7. NON-CURRENT ASSETS**

ACTIVO NO CORRIENTE

<b>EQUIPO DE COMPUTO</b>	
Computadora de escritorio Core I3, 8GB de memoria Ram, 1TB de disco duro	5,300.00
Computadora de escritorio a Q 1,770.00 cada una, con las características siguientes: CPU Core 2 DUO 2.0 GHZ / 2 GB RAM / 500 GB de disco duro, Monitor LCD de 19", Teclado, Mause, Cable de video, Cables de poder, y Antena Wirelles para Wifi.	1,770.00
Computadora de escritorio a Q 1,770.00 cada una, con las características siguientes: CPU Core 2 DUO 2.0 GHZ / 2 GB RAM / 500 GB de disco duro, Monitor LCD de 19", Teclado, Mause, Cable de video, Cables de poder, y Antena Wirelles para Wifi.	1,770.00
UPS y regulador Forza NT-501 250W /500 VA,	520.00
UPS y regulador Forza NT-501 250W /500 VA,	520.00
Impresora marca Epson L375, color negro.	1,750.00
	<b>11,630.00</b>

DEPRECIACION	<b>3,876.28</b>
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<b>MOBILIARIO Y EQUIPO</b>	
Combo de bocinas marca LS modelo SYS21582, que incluye: 1 amplificador de 8 canales, 2 bocinas de 1200 Watts cada una, 1 micrófono alámbrico y cables plu para bocinas.	5,785.00
Escritorio continental de metal, color negro, de una gaveta y una puerta, con su respectiva llave	835.00
Silla ejecutiva Endus, de color negro.	700.00
	<b>7,320.00</b>

DEPRECIACION	<b>1,464.00</b>
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## **8. PROCEDURES APPLIED IN THE AUDIT PROCESS**

- Review of the clauses of the cooperation agreements.
- Review of the documentation that supports the expenses incurred
- Bank Book Review
- Review of Agreements
- Review of Bank Reconciliations
- Comparison of Expenses with the approved budget
- Review of Financial Reports
- Review of narrative reports

## **9. ACCOUNTING RECORDS**

### **9.1 SUPPORTING DOCUMENTATION**

A review of all supporting documentation was carried out, which consists of invoices, receipts and information was crossed with drawn checks.

### **9.2 ELECTRONIC SHEETS**

To keep track of its accounting operations, the association relies on the use of Excel software.

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**10. ACTIVITIES CARRIED OUT**

The AMA association for the execution of the different projects carried out in 2017, developed the following activities:

- Project: "The ABC of Sexuality".

<b>Reproduction of teaching material</b>	
August 2, 2017	Leaflets of the Prevention with Education Agreement Letter 2016-2020, for use by teachers of primary schools in the department of Petén, as part of strengthening the implementation of Comprehensive Education in Sexuality.

- Project: "LOVE ME AND PROTECT ME FROM PREGNANCY" Youth Leadership for the Prevention of Pregnancies in the south of Petén Phase II, has carried out the following activities.

<b>Youth empowerment camps, aimed at 40 AMA volunteer leaders</b>	
January 21 and 22, 2017	First Youth Empowerment Camp
March 25 and 26, 2017	Second Youth Empowerment Camp
June 17 and 18, 2017	Third Youth Empowerment Camp
October 07 and 08, 2017	Fourth Youth Empowerment Camp
<b>Didactic training workshops on Comprehensive Education in Sexuality and Gender Equality, aimed at 114 teachers from 38 primary schools in San Luis, Poptún and Dolores, Petén</b>	
February 10, 2017	First Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Poptún
February 17, 2017	First Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in San Luis
February 24, 2017	First Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Dolores
April 21, 2017	Second Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Poptún
May 15, 2017	Second Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in San Luis

May 16, 2017	Second Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Dolores
June 02, 2017	Third Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Poptún
June 09, 2017	Third Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in San Luis
June 16, 2017	Third Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Dolores
August 11, 2017	Fourth Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Dolores
August 16, 2017	Fourth Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in San Luis
August 18, 2017	Fourth Didactic Training Workshop on Comprehensive Education in Sexuality and Gender Equality, in Poptún
<b>Broadcasts of the second season of the bilingual Spanish-Q'eqchi radio program "El ABC de la Sexualidad" broadcast by Radio U' Tan Kaj</b>	
February 18, 2017	Program 1: PRESENTATION OF THE PROJECT LOVE ME AND PROTECT ME FROM PREGNANCY.
February 25, 2017	Program 2: Let's Know Our History
March 04, 2017	Program 3: Because it is commemorated on March 8
March 11, 2017	Program 4: LEARNING TO UNLEARN
March 18, 2017	Program 5: Decree 8-2015 Law No. 106 Pregnancy Law
March 25, 2017	Program 6: EXPLOITATION AND TRAFFICKING IN PERSONS
April 08, 2017	Program 7: Law Against Sexual Violence, Exploitation and Human Trafficking -VET LAW-
April 15, 2017	Program 8: USE OF SOCIAL NETWORKS
April 22, 2017	Program 9: Sexual and Reproductive Rights
April 29, 2017	Program 10: Sexual and Reproductive Rights II
May 06, 2017	Program 11: Sexual and Reproductive Rights III
May 13, 2017	Program 12: OF COURSE YOU CAN BUT ARE YOU READY?
May 20, 2017	Program 13: PREGNANCY CARE
May 27, 2017	Program 14: CONTRACEPTIVE AND FAMILY PLANNING METHODS
June 03, 2017	Program 15: Sexually transmitted infections
June 10, 2017	Program 16: HIV AIDS

June 24, 2017	Program 17: MYTHS AND TRUTHS
July 1, 2017	Program 18: Treat others as you would like to be treated
July 08, 2017	Program 19: THE ZIKA
July 15, 2017	Program 20: EIS (INTEGRAL SEXUALITY EDUCATION)
July 22, 2017	Program 21: PREVENTION WITH EDUCATION
July 29, 2017	Program 22: HEALTHY SCHOOLS
August 12, 2017	Program 23: TYPHOID FEVER ALERT
August 19, 2017	Program 24: Take care of your life and that of others
August 26, 2017	Program 25: Risking Life for a Bit of Adrenaline
September 2, 2017	Program 26: URBAN TRIBES
September 9, 2017	Program 27: INDIGENOUS WOMEN'S DAY CELEBRATION
September 16, 2017	Program 28: IMPORTANCE OF THE PARTICIPATION OF WOMEN AND YOUTH
September 30, 2017	Program 29: YOUTH LEADERSHIP AND ENTREPRENEURSHIP
October 14, 2017	Program 30: REMINDER OF ALL PROGRAMS
<b>Promote the participation of the AMA Association in platforms for dialogue and political advocacy at the national level</b>	
August 04, 2017	First meeting of the Departmental Prevention with Education Technical Board of Petén
August 21, 2017	Second meeting of the Petén departmental Technical Committee on Prevention with Education
September 25, 2017	Third meeting of the Departmental Prevention with Education Technical Board of Petén

- Award with and for girls/ With and For Girls Award

<b>Prize Funds</b>
The prize funds were used for the partial payment of the fees of the Executive Director of the AMA Association.
Acquisition of part of the inputs, fuels and lubricants necessary for the monitoring and evaluation of the implementation of comprehensive sexuality education in primary schools of San Luis, Poptún and Dolores, in the South of Petén.
<b>Additional funds for capacity development</b>



Advice, education and training were provided to members of the board of directors and technical and administrative staff of the AMA Association on the policies, functions, systems and procedures of the different operations or administrative, accounting and financial activities carried out in the organization.
Also within the funds allocated were used to purchase computer equipment and office furniture for the AMA Association.
The AMA website was redesigned and updated and the necessary audio equipment for association events was acquired.

- Project: Organizational strengthening as a strategy for the defense of the rights of young women in southern Petén, Phase II.

<b>Meetings of the Table for Comprehensive Sexuality Education in southern Petén</b>	
September 28, 2017	First Meeting of the Prevention with Education Board of the South East (Board for Comprehensive Sexuality Education of southern Petén), during the execution of the project: "Organizational Strengthening Phase II".
October 10, 2017	Second Meeting of the Prevention with Education Board of the South East (Board for Comprehensive Sexuality Education of southern Petén), during the execution of the project: "Organizational Strengthening Phase II".
November 08, 2017	Third Meeting of the Prevention with Education Board of the South East (Board for Comprehensive Sexuality Education of southern Petén), during the execution of the project: "Organizational Strengthening Phase II".
November 23, 2017	Fourth Meeting of the Prevention with Education Board of the South East (Board for Comprehensive Sexuality Education of southern Petén), during the execution of the project: "Organizational Strengthening Phase II".
<b>Youth environmental education camps</b>	
April 29 and 30, 2017	First Youth Camp on Environmental Education
28 and 29 July 2017	Second Youth Camp on Environmental Education

- Project: Know, Act and Demand "Promotion and Defense of Sexual and Reproductive Rights for the Prevention of Pregnancies and Sexual Violence in Girls and Adolescents in the Southern Area of Petén" has carried out the following activities.

<b>Interactive youth training camps</b>	
October 27 and 28, 2017	First Interactive Youth Training Camp, aimed at volunteers from the AMA Association.
<b>Meetings of the Roundtable for Comprehensive Sexuality Education in Southern Petén</b>	
December 08, 2017	First Meeting of the Prevention with Education Table of the South East (Mesa for Comprehensive Sexuality Education of southern Petén), during the execution of the project: "Know, act and demand".
<b>Broadcasts of the bilingual Spanish-Q'eqchi radio program "The ABC of Sexuality" by Radio Shekina</b>	
November 15, 2017	Program 1: PROJECT PRESENTATION (SELF-ESTEEM, LIFE PROJECT)
November 22, 2017	Program 2: INTERNATIONAL DAY FOR THE ELIMINATION OF VIOLENCE AGAINST WOMEN
December 06, 2017	Program 3: SEXUAL AND REPRODUCTIVE ORGANS
December 20, 2017	Program 4: WHAT IS SEX AND SEXUALITY?
December 27, 2017	Program 5: SEXUALLY TRANSMITTED INFECTIONS (STIs)

**LIC. JUAN RAMON ALBERTO VALLE ALEGRIA**  
**PUBLIC ACCOUNTANT AND AUDITOR**  
**COLLEGE 10517**

*Lic. Juan Ramón Alberto Valle Alegría*  
**CONTADOR PÚBLICO Y**  
**AUDITOR**  
**COL. 10,517**





**College of Economists, Public Accountants and  
Auditors and Business Administrators**

**The undersigned Secretary of the Board of Directors of the College of Economists, Public Accountants and Auditors and Business Administrators:**

**CERTIFIES**

That (the) Graduate (a) Juan Ramón Alberto Valle Alegría, is a collegiate (a) Active (a), he does not.10517 therefore enjoys the privileges and is subject to the obligations that the Compulsory Professional Association Law confers on the active members of this Association; Being an active member until **May 2018** for having paid the school fees until the month of (**February/2018**) Stamp (**February/2018**).

A request of the interested party, this is issued in the city of Guatemala, on the fourth day of the month of May two thousand and eighteen.

Profession: Public Accountant and Auditor/USAC Collegiate on: **05/04/2006**

Lidia Luz del Carmen Salguero and Salguero de Osorio  
Secretary Board of Directors



Note: This certification was printed on bond paper on May 4, 2018 and is valid until the date indicated in this document. For the uses that the interested party agrees, they must verify their authenticity through the link <http://www.ccee.org.gt/> or by calling the PBX: 2208-4500 0 2360-2953, 2360- 6367, 2360-4944. It is important to consume the document, so as not to misuse it.

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**Headquarters O Calle 1546, Zone 15, Colonia El Maestro 80. Level, Postal Code 01015, PBX: 220u500 Torre Café Headquarters 7' Avenue 1-20, Zone 4, Third Level office 340 Tels. 23602953, 23606367 23604944 E-mail: [administration@ccee.org.gt](mailto:administration@ccee.org.gt), Web: [www.ccee.org.gt](http://www.ccee.org.gt) - Guatemala, CA**

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