Public Disclosure Authorized

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Project Name: Rapid Results Health Project

Implementing Entity: Ministry of Health

PROJECT GRANT/CREDIT NUMBER: TRUST FUND NUMBER: TF012272, IDAS H9210& V0210 AND CREDIT NOS., Q9000, Q9190 AND IDA54010& D1250

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's office is in the Ministries Complex, Juba.

Objective: The key objectives of the project are to improve the delivery of High Impact Primary Health Care Service in the states of Jonglei and Upper Nile and to strengthen coordination and monitoring and evaluation capacities of the Ministry of Health.

Address: The project headquarter offices are in Juba (city), Jubek State, South Sudan.

The address of its registered office is:

Ministry of Health
Ministerial Complex
P.O.Box 88 Juba

Contacts: The following are the project contacts

Telephone: (211)(0) 177800278
Website: www.go.ss

1.2 Project Information

Project Start Date:	The project start date is 20 April 2012
Project End Date:	The project end date is 30 April 2019
Project Manager:	The acting project manager is Dr Jimmy Abirigo
Project Sponsor:	The project sponsor is International Development Association (IDA)

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Health Ministry.
Project number	P127187
Strategic goals of the project	The strategic goals of the project are as follows: (i) to improve the delivery of High Impact Primary Health Care Service in the states of Jonglei and Upper Nile (ii) to strengthen coordination and monitoring and evaluation capacities of the Ministry of Health

Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Delivery of High Impact Primary Health Care Services (ii) Development of the Capacity of the Ministry of Health (iii) Purchase and distribution of pharmaceutical commodities
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Delivery of High Impact Primary Health Care Services (ii) Development of the Capacity of the Ministry of Health (iii) Purchase and distribution of pharmaceutical commodities
Project duration	The project started on 20 April 2012and is expected to run until 30 April 2019

1.4 Bankers

The following are the bankers for the current year:

Stanbic Bank, West Yat Branch, Juba

1.5 Auditors

The project is audited by the Auditor General, South Sudan National Audit Chamber

1.6 Roles and Responsibilities

The following are the key staff working on the project:

Names	Title designation	Key qualification	Responsibilities
Dr.Loi Thuou Loi	Project Coordinator		Project Coordination
Dr.Kukwaj Nyawello	Project Manager	Master, Tropical medicine	Project Management
Dr.Jimmy Abirigo	Health Planner	Master, Public Health	Health planning
Daniel Thon	State Technical Advisor	Master, Health Management	State's coordination
Samuel Akani	Procurement Specialist	MA, Population Studies	Procurement
Jackson Karanja	Finance Specialist	MBA	Financial Management
Ato Lydia Beatrice	Finance Officer	BBA	Accounting
Taban Nickson	Procurement Officer	B.Com	Procurement

1.7 Funding summary

The Project is for a duration of six years from 2012 to 2018 with an approved budget of US$ 103,000,000 which was equivalent to SSP 14,435,429,400 as at 30 June 2018.

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – 30.6.2018		Undrawn balan (30 06 2018)
	Donor currency	*SSP*	*Donor currency*	*SSP*	*Donor currency*
	(A)	*(A')*	*(B)*	(B')	*(A)-(B)*
(i) Grant					
International Development Association	93,000,000	13,033,931,400	73,301,575	10,273,201,075.94	19,698,42
(ii) Loan					
International Development Association	10,000,000	1,401,498,000	9,238,704	1,294,802,518	761,29
(iii)Counterpart funds					
Government of the Republic of South Sudan	-	-	-	-	
Total	**103,000,000**	**14,435,429,400**	**82,540,279**	**11,568,003,594**	**20,459,72**

1.8 Summary of Overall Project Performance:

Budget performance. The project achieved an adverse variance of 30% during the year. This was mainly due to late submission of reports by the Coordination and Service Delivery Organisation (CSDO) and Monitoring and Evaluation firm leading to delayed disbursements.

Physical progress. The Project renewed the contracts and paid the Coordination and Service Delivery Organisation (CSDO) and M&E firm and had the Staff contracts renewed. The Staff were trained on HRIS/SSEPS and attended training on Geospatial mapping, financial control and internal audit, and World Bank financial procedures.

Value-for-money achievements. The Project achieved value for money in all its activities during the year

Implementation challenges and recommended way forward. Political instability and slow disbursement of funds by the World Bank

1.9 Summary of Project Compliance:

There were no significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2018, and of the Project's financial position as at that date. The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** on _____ 2018 and signed by them.

Undersecretary

MINISTRY OF HEALTH
08 JAN 2019
OFFICE OF THE UNDERSECRETARY
THE REPUBLIC OF SOUTH SUDAN

Project Coordinator

3. REPORT OF THE INDEPENDENT AUDITORS ON THE RAPID RESULTS HEALTH PROJECT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the ***Rapid Results Health Project***, set out on pages 1 to 12 which comprise the statement of receipts and payments for the financial year/period ended June 30, 2018, and a summary of significant accounting policies and other explanatory notes.

Responsibility for the Financial Statements

The Undersecretary for the Ministry of Health and the Project Coordinator for the ***Rapid Results Health Project*** are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on our professional judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considered the internal controls relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the company's internal controls. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

The total expenditure for the period under review was USD 12,522,376 and out of this, USD 10,995,765, 88%, was disbursed to the Coordination and Service Delivery Organization – IMA and we could not verify how the said amount was spent.

Opinion
Based on the significance of the matters described in the Basis of Disclaimer of Opinion Paragraph, I have not been able to obtain appropriate and sufficient audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial affairs of the ***Rapid Results Health Project*** for the financial year/period ended June 30, 2018.

REPORT ON PROJECT PERFORMANCE AND VALUE FOR MONEY ACHIEVEMENT

Based on our audit, we report that nothing came to our attention to indicate substantial non-achievement of value for money objectives. However, we identified a few minor cases of non-achievement of value for money objectives, which have been included in our separate Management Letter to the Undersecretary for the Ministry of Health and the Project Coordinator.

REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

Based on our audit, we report that nothing came to our attention to indicate substantial non-compliance with applicable laws and regulations, as well as essential external financing covenants. However, we identified a few minor cases of non-compliance, which have been included in our separate Management Letter to the Undersecretary for the Ministry of Health and the Project Coordinator.

REPORT ON CONTRACTS WITH DEBARRED FIRMS

Based on our audit, we report that nothing came to our attention to indicate that debarred firms, both by the government and external financiers, were awarded any contracts under the Project during the financial year/period under review.

Auditor General,
REPUBLIC OF SOUTH SUDAN

08/01/2019
Date

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2018

	Note	2018 US$	2017 US$
RECEIPTS			
Proceeds from domestic & foreign grants	8.3	12,119,254	5,903,542
Loan from external development partners	8.4	483,565	3,522,204
Total receipts		**12,602,819**	**9,425,746**
PAYMENTS			
Component A-Delivery of High Impact Health Care Services	8.6	10,995,765	8,806,513
Component B- Development of the Capacity of the Ministry of Health	8.7	1,526,610	656,745
TOTAL PAYMENTS		**12,522,376**	**9,463,258**
SURPLUS/DEFICIT FOR THE YEAR		**80,443**	**-37,512**

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

Undersecretary

Date

MINISTRY OF HEALTH
OFFICE OF THE UNDERSECRETARY
REPUBLIC OF SOUTH SUDAN
08 JAN 2019

Project Coordinator

8/1/2019
Date

5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2018

	Note	2018 US$	2017 US$
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.12A	72,319	31
Imprests and Advances	8.12D	20,650	12,495
TOTAL FINANCIAL ASSETS		**92,969**	**12,526**
REPRESENTED BY:			
Cash and cash equivalents b/fwd		12,526	50,038
Surplus/Deficit for the year		80,443	-37,512
NET FINANCIAL POSITION		**92,969**	**12,526**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Undersecretary

08 JAN 2019

Project Coordinator

Date

8/1/2019

Date

6. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30TH JUNE 2018

Receipts from operating income		
Transfer from Government entities	-	-
Proceeds from domestic and foreign grants	12,119,254	5,903,542
Miscellaneous receipts	-	-
Payments from operating expenses		
Compensation of employees	-614,350	-464,786
Purchase of goods and services	-11,908,026	-8,998,472
Net cash flow from operating activities	**-12,522,376**	**-9,463,258**
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	-	-
Net cash flows from Investing Activities	**-403,122**	**-3,599,716**
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Foreign Borrowings	483,565	3,522,204
Net cash flow from financing activities	**483,565**	**3,522,204**
NET INCREASE IN CASH AND CASH EQUIVALENT	**80,443**	**-37,512**
Cash and cash equivalent at BEGINNING of the year	**12,526**	**50,038**
Cash and cash equivalent at END of the year	**92,969**	**12,526**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

_____
Undersecretary

_____
Date

MINISTRY OF HEALTH
OFFICE OF THE UNDERSECRETARY
THE REPUBLIC OF SOUTH SUDAN
08 JAN 2019

_____
Project Coordinator

8/1/2019
_____
Date

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	B	c=a+b	d	e=d-c	f=e/c %
Receipts						
Proceeds from domestic& foreign grants	17,492,566		17,492,566	12,119,254	(5,373,312)	-30%
Proceeds from borrowings	483,565	-	483,565	483,565	-	0%
Total Receipts	**17,976,131**	**0**	**17,976,131**	**12,602,819**	**-5,373,312**	**-30%**
Payments as per categories					0	
Component A	14,758,854		14,758,854	10,995,766	-3,763,088	-25%
Component B	3,217,277		3,217,277	1,526,610	-1,690,667	-53%
Component C	0		0		0	0%
Total Payments	**17,976,131**		**17,976,131**	**12,522,376**	**-5,453,755**	**-30%**

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.

Undersecretary

Date

08 JAN 2019

Project Coordinator

8/1/2019

Date

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting.

The financial statements are presented in United States Dollars, which is the functional and reporting currency of the Project and all values are rounded to the nearest one Dollar. The accounting policies adopted have been consistently applied to all of the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Project.

i. **Recognition of revenue and expenses**

The Project recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Project. In addition, the Project recognises all expenses when the event occurs and the related cash has actually been paid out by the Project.

ii. **In-kind donations**

In-kind donations are contributions made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value of in-kind donations can be reliably determined, the Project includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the donation is not recorded.

iii. **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of South Sudan and/or at various commercial banks at the end of the financial year/period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which had not been surrendered or accounted for at the end of the financial year/period.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year/period arising from contracted goods or services during the year/period or in past years/periods. As pending bills do not involve the payment of cash in the reporting period, they are simply disclosed as an Annex to the financial statements. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

v. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Project's budget was approved as required by Law and regulations issued by the Ministry of Finance and Economic Planning, as well as by the participating development partners, as detailed in the Government of South Sudan Budget Printed Estimates for the year. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

vi. Exchange rate differences

The accounting records are maintained in United States Dollars, which is the main currency used for major payments under the Project. A smaller percentage of payments are however made in the South Sudanese Pound (SSP). Those transactions are converted into the United States Dollars using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in the local currency are recognised in the statements of receipts and payments.

vii. Comparative figures

Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

viii. Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2018.

8.2 RECEIPTS FROM GOVERNMENT OF THE REPUBLIC OF SOUTH SUDAN

There were no counterpart funding and other receipts from government during the year.

8.3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2018 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Usd	
			US$	US$	US$	US$	US$
Grants Received from Bilateral Donors (Foreign Governments)							
Insert name of foreign Government	xxx					xxx	Xxx
Grants Received from Multilateral Donors (International Organisations)							
International Development Association			374,361	11,744,893		12,119,254	5,903,542
Total			**374,361**	**11,744,893**	-	**12,119,254**	**5,903,542**

8.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2018 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount	
			US$		US$	
Loans Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organizations)						
International Development Association			61,570	421,995	483,565	3,522,204
Total			**61,570**	**421,995**	**483,565**	**3,522,204**

8.5 MISCELLANEOUS RECEIPTS

There were no miscellaneous receipts during the year

8.6 COMPONENT A

	2018 US$	2017 US$
Consultancy	10,995,765	8,806,513
Total	10,995,765	8,806,513

8.7 COMPONENT B

	2018 US$	2017 US$
Consultancy	1,014,556	464,786
Non Consulting	29,668	
Training	197,911	83,804
Operating costs	284,475	108,155
	1,526,610	656,745

8.10 Transfers to other government entities

During the 12 months to 30 June 2018, no funds were transferred to reporting government entities.

8.12 CASH AND CASH EQUIVALENTS C/FWD

	2018 US$	2017 US$
Bank accounts (Note 12A)	72,319	31
Outstanding imprests and advances (Note 12D)	20,650	12,495
	92,969	**12,526**

	2018 US$	2017 US$

8.12 A Bank Accounts

Foreign Currency Accounts

Stanbic Bank A/c 020000002304	72,319	31
Total Foreign Currency balances	72,319	31
Local Currency Accounts		
Stanbic Bank	-	-
Total local currency balances	-	-
Total bank account balances	**72,319**	**31**

8.12B Cash in hand

There was no cash in hand as at 30th June 2018

8.12C Cash equivalents (short-term deposits)

There were no short-term deposits as at 30th June 2018

8.12D Outstanding Imprests and Advances

Name of Officer or Institution	*Amount Taken*	*Due Date of Surrender*	*Amount Surrendered*	*Balance*
				2018
David Ojulong	*3000*		*1678.18*	1,322
Dr.Moses Tiel	*3271*		*0*	3,271
Dr. Moses Deng	*3271*		*0*	3,271
Beatrice Ato	*4000*	*7.12.16*	*0*	4,000
Ato Lydia Beatrice	*2136*	*24.7.17*	*512*	1,624
Dumic Enock Maper	*2560*	*7.8.17*	*1238*	1,322
Juan Faith	*2560*	*7.8.17*	*1238*	1,322
Sadia Cosmas	*2560*	*7.8.17*	*1238*	1,322
Nyiker Carizona	*2560*	*7.8.17*	*1238*	1,322
Ato Lydia Beatrice	*260*	*11.9.17*	*200*	60
Saladin Malek Deng	*4180*	*25.9.17*	*3734*	446
David John William	*4180*	*25.9.17*	*3724*	456
Faith Elinana Ngalamu	*4180*	*25.9.17*	*3724*	456
Carazon Joseph	*4180*	*25.9.17*	*3724*	456

			20,650

Above imprest balances were declared ineligible and the MOH paid them back in July 2018.

13 PENDING BILLS (Annex 2A)

	2018 US$	2017 US$
Supply of services		5,738
		5,738

14 PENDING STAFF BILLS (Annex 2B)

	2018 US$	2017 US$
Permanent employees - management	0	5,267
Permanent employees - others	62,610	50,930
	62,610	56,197

15 OTHER PENDING PAYABLES (Annex 2C)

There were no other pending bills as at 30th June 2018

9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below is the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management comments**	**Focal Point person to resolve the issue** *(Name and designation)*	**Status:** *(Resolved / Not Resolved)*	**Timeframe:** *(Put a date when you expect the issue to be resolved)*
2.0	Bank reconciliations are not printed out for sign offs	Bank reconciliations are now being prepared on a monthly basis and printed out for the Project Manager's review and signature	Jackson Karanja-FMS	Resolved	
	The Project overpaid Coco Air Travel by USD 147	The PMU will find out the reason for the discrepancy of Usd 147 paid to Coco Air Travel	Ato Beatrice-Finance Officer	Not resolved	30.9.18
	Some of the advances made to project staff had not been recovered at the time of our audit	Outstanding imprests were declared ineligible and paid back to the World Bank	Dr Thuou Loi-Project Coordinator	Resolved	
	The Project has not implemented an accounting system. All accounting work is being done on MS Excel.	Bids for Quick Books were done and a contract awarded. However, due to power problems it could not be installed	Ato Beatrice-Finance Officer	Not resolved	30.9.18
	The Finance Management Specialist and the Finance Officer were using their personal laptops to carry out official project assignments.	The laptops are already in the approved budget and will be procured	Taban Nickson-Procurement Officer	Not resolved	30.9.18
	Some assets in the register that did not	The FAR is going to be updated with	Taban	Not	30.9.18

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	have all the required details.	the full details	Nickson-Procurement Officer	resolved	
	IMA did not provide us with any financial accountabilities from the Implementing Partners to evidence how Usd 8,806,513 was used	Out of the Usd 8,806,513, Usd 5,903,542 of the funds were paid towards the end of the year and will be accounted for in the 2017/18 financial year	Dr Jimmy Abirigo-Acting Project Manager	Not resolved	30.9.18
9.0	An internal audit unit has not been established in the Project PMU	The Ministry of health will consult with the National Audit Office and the Ministry of Finance for the provision of the internal auditor	Dr Thuou Loi-Project Coordinator	Not resolved	31.12.18

Undersecretary

Date 08/01/2019

MINISTRY OF HEALTH
OFFICE OF THE UNDERSECRETARY
THE REPUBLIC OF SOUTH SUDAN
08 JAN 2019

Project Coordinator

8/1/2019

Date

Rapid Results Health Project
Statement of Budget Performance
For the year ended June 30, 2018

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilisation Variance	% of Utilisation Variance to Final Budget	Comments on Variance
	a	b	c=a-b	d=c/a %	
RECEIPTS DURING THE YEAR/PERIOD					
External financing	17,976,131	12,522,376	5,453,755	30%	Comments are as per shown below per component
Total receipts	**17,976,131**	**12,522,376**	**5,453,755**	**30%**	
PAYMENTS DURING THE YEAR/PERIOD					
Component A	14,758,854	10,995,766	3,763,088	25%	Variance mostly due to the CSDO not paid in full
Component B	3,217,277	1,526,610	1,690,667	53%	Variance mostly due to the M& E firm not fully paid, budgeted goods procured and some workshops not having taken place
Component C	0	0	0	0%	
Total payments	**17,976,131**	**12,522,376**	**5,453,755**	**30%**	

Explain all variance beyond 50%

These were due to some activities budgeted for not taking place and the M&E firm not being fully paid by end of the year

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 20x0	Comments
	A	B	c	d=a-c		
1.						
2.						
3.						
Sub-Total						
Grand Total						

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 20x0	Comments
		a	B	c	d=a-c		
1. Taban Nickson Kenyi		3,000			3,000		Paid in FY 19
2. Daniel Thon		10,000			10,000		Paid in FY 19
3. Jackson Karanja		37,500			37,500		Paid in FY 19
4. Jimmy Abirigo		9,110			9,110		Paid in FY 19
5. Ato Lydia Beatrice		3,000			3,000		Paid in FY 19
Sub-Total		**62,610**			**62,610**		
Grand Total		**62,610**			**62,610**		