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Ebola Emergency Response Project
IDA H9920 and D0070
Government of Sierra Leone MoHS (IHPAU)

Financial statements
for the year ended 31 December 2018

This report contains 27 pages
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General information

Office	:	Ministry of Health and Sanitation Integrated Health Project Administrative Unit (IHPAU) 30 Old Railway Line Tengbeh Town Freetown
Chief Medical Officer	:	Dr. Amara Jambai
Team Lead	:	Alpha Umaru Jalloh
Financial Specialist	:	Sorie D Kamara
Bankers	:	Sierra Leone Commercial Bank Limited Siaka Stevens Street Freetown Sierra Leone Bank of Sierra Leone Gloucester Street Freetown Standard Chartered Bank Sierra Leone Limited Lightfoot Boston Street Freetown
Auditor	:	Baker Tilly SL Chartered Accountants Baker Tilly House 37 Siaka Stevens Street Freetown Sierra Leone

Background information

The Ministry of Health and Sanitation (MOHS) received funds from World Bank to implement the Ebola Emergency Response Project. These funds are managed by the Integrated Health Projects Administrative Unit (IHPAU) and are kept in a designated account. The Project initially started in September 2014 with 5 components (see below). However, there was a reprogramming in 2016 to suit the needs of the country with the Project now having only two components (see below). The total current budget is $26,328,022 for four years starting from 2016.

The objective of the project is:

- To contribute in the short-term to the control of the Ebola Virus Disease (EVD) outbreak, make available selected essential health services and mitigate the socio-economic impact of EVD in Sierra Leone.

The five components of the initial Project were:

- Support to the EVD outbreak Response Plans and Strengthening Essential Health Services;
- Human Resources scale up for outbreak response and essential health services;
- Provision of Food and Basic Supplies to Quarantined Populations and EVD affected Households;
- Provision of Essential Public Services; and
- Pre-investment Assessment for Acceleration of Ebola prevention, Treatment and preparedness.

The two components of the current reprogrammed Project are:

- Health Service Delivery; and
- Health System Support

According to the Project Agreement (Project Appraisal Document) only eligible expenditures are required to be financed under the program and that activities should be carried out in accordance with the procedures specified in the Agreement. As agreed between the Ministry of Finance and Economic Development and the World Bank, an independent post financial audit is required for all financial transactions carried out under the Project each year. The audit will cover activities undertaken during the year. This financial audit therefore covers the year ended 2018.

Report of the Executive Members of the Ebola Emergency Response Project

The Executive Members of the above Project hereby present its report to Government of Sierra Leone for the year ended 31 December 2018.

The Executive Members are responsible for the preparation and presentation of the project financial statements, comprising the statement of financial position at 31 December 2018, the statement of resources and expenditure, the statement of receipts and payments and the statement of cash flows for the year then ended and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes in accordance with the accounting policies stated in note 1 to the financial statements and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the project financial statements, the Executive Members are responsible for:

- Selecting suitable accounting policies and apply them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Stating whether applicable accounting policies have been followed, subject to any material depatures disclosed and explained in the Financial statement;and
- Preparing the financial statements on a going concern basis unless it is inappropriate to presume that the project will continue its activities.

The Executive Members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the project. They have a general responsibility for such steps as are reasonably available to them to safeguard the assets of the project and to prevent and detect fraud and other irregularities.

Executive Members

The names of the officers who served during the year under review are as set out on page 1 of these financial statements.

None of the Executive Officers had or has any interest in any contract or arrangement to which the principal recipient was or is a party.

Auditors

The auditors Baker Tilly SL have indicated their willingness to continue in office.

Report of the Executive Members of the Ebola Emergency Response Project (continued)

Approval of the financial statements

The financial statements of the Ebola Emergency Response Project as indicated above were approved by the Executive Members on 8 July 2019 and are signed on their behalf by:

.....
Chief Medical Officer

.....
Team Lead

.....
Financial Specialist

bakertilly

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Baker Tilly House
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P.O Bo 100
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Sierra Leone
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Independent Auditor's Report to the Government of Sierra Leone

Opinion

We have audited the financial statements of the Ebola Emergency Response Project number IDA H9920 and D0070, which comprise the statement of financial position as at 31 December 2018, and the statements of resources and expenditure, receipts and payments and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion the financial statements of the Ebola Emergency Response Project number IDA H9920 and D0070 present fairly in all material respects the financial performance of the project for the year ended 31 December 2018 in accordance with the basis of accounting framework described in note 1

Basis for opinion

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 Ebola Emergency Response Project number IDA H9920 and D0070 in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Sierra Leone, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key internal control weaknesses

We conducted our audit in accordance with International Standards on Auditing (ISAs). In addition to our responsibility as Auditors, we are required to include in this audit report a highlight on key internal control weaknesses and non-compliance with the financing agreement terms.

The audit process was designed in such a way as to detect control deficiencies within the management of the project. The key internal control weaknesses identified was:

- The project is required to deduct and make payment of withholding tax on or before the 15th of the following month. However, it was noted that there were outstanding withholding tax relating to 2016.

Independent Auditor's Report to the Government of Sierra Leone

Other information

Management is responsible for the other information. The other information comprises the General Information, Background Information and the Report of the Executive Members. Other information does not include the financial statements and our auditor's report thereon.

Our audit of the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in so doing, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Executive Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the Applicable Financial Reporting Framework and for such internal control as the Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Executive Committee is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Project or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Project's financial reporting process.

Independent Auditor's Report to the Government of Sierra Leone

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 Project's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the 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 the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, then we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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.

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the project or business activities within the project to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the project's audit. We remain solely responsible for our audit opinion.

Independent Auditor's Report to the Government of Sierra Leone

Auditor's responsibilities for the audit of the financial statements

- We communicate with those charged with governance 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.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The financial statements have been prepared in accordance with the basis of accounting framework described in note 1 for the purpose of determining the financial position of the project by its Executive Committee and donors and the financial statements and related auditor's report may not be suitable for another purpose.

Our report is intended solely for the management of IHPAU and its donors and should not be distributed to or used by parties other than the management of IHPAU and its donors.

The Engagement Partner on the audit resulting in this Independent Auditor's report is **Derrick L Kawaley** .

Baker Tilly

Chartered Accountants

Freetown

Date: 8 July 2019

Statement of resources and expenditure by category

for the year ended 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Resources:							
Balance brought forward							
Bank and cash balance		**14,409**	**888,439**	**902,848**	14,409	4,092,760	4,107,169
Advances		**-**	**344,010**	**344,010**	-	-	-
Payables		**-**	**(153,660)**	**(153,660)**	-	-	-
		14,409	**1,078,789**	**1,093,198**	14,409	4,092,760	4,107,169
Receipts							
Withdrawal application	*2*	**-**	**6,696,411**	**6,696,411**	-	3,709,717	3,709,717
Refund from implementing partner-NaCSA		**-**	**398,933**	**398,933**	-	-	-
Total receipts		**-**	**7,095,344**	**7,095,344**	-	3,709,717	3,709,717
Total resources		**14,409**	**8,174,133**	**8,188,542**	14,409	7,802,477	7,816,886

The notes on pages 15 to 22 are an integral part of these financial statements

Statement of resources and expenditure by category (continued)

for the year ended 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Expenditure							
Goods, works, non-consulting services, consultants' services, training and operating costs for Part 1, 2(c),2(d) and 3		-	**7,213,420**	**7,213,420**	-	6,272,122	6,272,122
Compensation benefits for Part 2(a)		-	**297,961**	**297,961**	-	447,859	447,859
Repayment of amount due to Ministry of Finance	*4*	-	-	-	-	85,577	85,577
Exchange gain		-	**(128,408)**	**(128,408)**	-	(81,870)	(81,870)
Total expenditure		-	**7,382,973**	**7,382,973**	-	6,723,688	6,723,688
Results for the year		**14,409**	**791,160**	**805,569**	14,409	1,078,789	1,093,198
Represented by:							
Cash and cash equivalent	*6*	**14,409**	**305,253**	**319,662**	14,409	888,439	902,848
Payables	*4*	-	**(182,503)**	**(182,503)**	-	(153,660)	(153,660)
Advances	*3*	-	**668,410**	**668,410**	-	344,010	344,010
		14,409	**791,160**	**805,569**	14,409	1,078,789	1,093,198

These financial statements were approved on 8 July **2019**

Chief Medical Officer

Team lead

Financial Specialist

The notes on pages 15 to 22 are an integral part of these financial statements

Statement of receipts and payments by component

for the year ended 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Resources:							
Bank balance and cash		**14,409**	**888,439**	**902,848**	14,409	4,092,760	4,107,169
Advances		**-**	**344,010**	**344,010**	-	-	-
Payables		**-**	**(153,660)**	**(153,660)**	-	-	-
		14,409	**1,078,789**	**1,093,198**	14,409	4,092,760	4,107,169
Receipts							
Withdrawal application	*2*	**-**	**6,696,411**	**6,696,411**	-	3,709,717	3,709,717
Refund from implementing partner-NaCSA		**-**	**398,933**	**398,933**	-	-	-
Total receipts		**-**	**7,095,344**	**7,095,344**	-	3,709,717	3,709,717
Total resources		**14,409**	**8,174,133**	**8,188,542**	14,409	7,802,477	7,816,886
Payments							
Component 1: Support to EVD Outbreak Response	*5*	-	-	-	-	-	-
Component 2: Human Resource Scale Up	*5*	**-**	**312,961**	**312,961**	-	777,564	777,564
New Component 1: Health Service Delivery	*5*	**-**	**3,800,942**	**3,800,942**	-	3,865,221	3,865,221
New Component 2: Health System Support	*5*	**-**	**3,397,478**	**3,397,478**	-	2,077,196	2,077,196
Repayment of amount due to Ministry of Finance	*4*	-	-	-	-	85,577	85,577
		-	**7,511,381**	**7,511,381**	-	6,805,558	6,805,558

The notes on pages 15 to 22 are an integral part of these financial statements

Statement of receipts and payments by component *(continued)*

for the year ended 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Excess of receipts over payments		**14,409**	**662,752**	**677,161**	14,409	996,919	1,011,328
Effect of movement in exchange rate on bank balance		-	**128,408**	**128,408**	-	81,870	81,870
Net receipts over payments		**14,409**	**791,160**	**805,569**	14,409	1,078,789	1,093,198
Payables	*4*	-	**182,503**	**182,503**	-	153,660	153,660
Advance	*3*	-	**(668,410)**	**(668,410)**	-	(344,010)	(344,010)
Cash balance at 31 December	*6*	**14,409**	**305,253**	**319,662**	14,409	888,439	902,848

These financial statements were approved on 8 July **2019**

Chief Medical Officer

Team lead

Financial Specialist

The notes on pages 15 to 22 are an integral part of these financial statements

Statement of financial position

as at 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Assets							
Cash and cash equivalents	*6*	**14,409**	**305,253**	**319,662**	14,409	888,439	902,848
Advances	*3*	**297,097**	**1,902,674**	**2,199,771**	297,097	1,977,207	2,274,304
		311,506	**2,207,927**	**2,519,433**	311,506	2,865,646	3,177,152
Represented by:							
Funding and liabilities							
Deferred income	*7*	**311,506**	**2,025,424**	**2,336,930**	311,506	2,711,986	3,023,492
Payables	*4*	**-**	**182,503**	**182,503**	-	153,660	153,660
		311,506	**2,207,927**	**2,519,433**	311,506	2,865,646	3,177,152

These financial statements were approved on 8 July **2019**

Chief Medical Officer

Team lead

Financial Specialist

The notes on pages 15 to 22 are an integral part of these financial statements

Statement of cash flows

for the year ended 31 December 2018

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Cash flows from operating activities							
Refund from implementing partner- NaCSA		-	**398,933**	**398,933**	-	-	-
Cash paid to suppliers and employees	*9*	-	**(7,806,938)**	**(7,806,938)**	-	(6,995,908)	(6,995,908)
Net cash flows from operating activities		-	**(7,408,005)**	**(7,408,005)**	-	**(6,995,908)**	**(6,995,908)**
Cash flows from financing activities							
Cash flows from IDA	*2*	-	**6,696,411**	**6,696,411**	-	3,709,717	3,709,717
Net cash flows from financing activities		-	**6,696,411**	**6,696,411**		**3,709,717**	**3,709,717**
Net (decrease)/increase in Cash and Cash Equivalent		-	**(711,594)**	**(711,594)**	-	(3,286,191)	(3,286,191)
Cash and cash equivalent at 1 January		**14,409**	**888,439**	**902,848**	14,409	4,092,760	4,107,169
Effect of Movements in exchange rate on cash and cash equivalent		-	**128,408**	**128,408**	-	81,870	81,870
Cash and cash equivalents at 31 December		**14,409**	**305,255**	**319,662**	**14,409**	**888,439**	**902,848**

The notes on pages 15 to 22 are an integral part of these financial statements

Notes to the financial statements

1. Reporting entity

The Ministry of Health and Sanitation received funds from the World Bank to implement the Ebola Emergency Response Project and thus the Integrated Health Projects Administration Unit (IHPAU) is managing and accounting for these funds.

These financial statements comprise those of Ebola Emergency Response Project IDA H9920 and D0070 for the year ended 31 December 2018.

1.1 Summary of significant accounting policies

The Principal accounting polices applied in the preparation of these financial statements are set out below. These policies have been consistently applied unless otherwise stated.

1.2 Basis of accounting

The project accounts were prepared in accordance with the accounting policies set out below and the requirements of the Project agreement. They were approved for issue by the Executive Members on 8 July 2019.

The statement of resource and expenditure have been prepared on the cash basis of accounting which means that income is recognised when received, and expenses are recognised when paid for.

The project financial statements are presented in United Stated Dollars (USD) and have been prepared under the historical cost convention. The basis of income recognition is described in note 1.5 below.

1.3 Foreign currency transactions

Assets and liabilities denominated in foreign currencies (other than US Dollars) are translated at the rates ruling at the balance sheet date. The local currency expense pertaining to the IDA are translated into USD at the rate of exchange prevailing on the date at which the transactions were recorded. Al gains and losses arising are taken to the statement of income and expenditure.

1.4 Fixed assets

Fixed assets are expensed on acquisition but a comprehensive fixed assets register is maintained.

1.5 Income

Funding from the World Bank is held in a deferred income account when received and are only recognised in the Project's income Statement when utilized.

Notes to the financial statement *(continued)*

2. IDA Disbursements

	H9920 2018 USD	**D0070 2018 USD**	**Total 2018 USD**	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Withdrawal Application EERP/WA/028	-	-	-	-	1,517,954	1,517,954
Withdrawal Application EERP/WA/026	-	-	-	-	2,191,763	2,191,763
Withdrawal Application EERP/WA/030	-	**4,999,980**	**4,999,980**	-	-	-
Withdrawal Application EERP/WA/031	-	**531,042**	**531,042**	-	-	-
Withdrawal Application EERP/WA/034	-	**389,583**	**389,583**	-	-	-
Withdrawal Application 'EERP/WA/035	-	**775,806**	**775,806**	-	-	-
Total	-	**6,696,411**	**6,696,411**	-	3,709,717	3,709,717

3. Advances

		Total 2018 USD	Total 2017 USD
Component 2:	**Human resources scale up for outbreak response and essential health services**		
	Special Performace incentives	**145,000**	145,000
	Hazard Pay	**26,204**	26,204
		171,204	171,204
Component 3:	**Provision of food and basic supplies to quarantined population**		
	MSWGCA - Survivor discharge packages	**125,893**	125,893
		125,893	125,893
Total IDA H9920		**297,097**	297,097

Notes to the financial statement *(continued)*

3. Advances

		Total 2018 USD	Total 2017 USD
IDA D0070			
Component 2:	**Human resources scale up for outbreak response and essential health services**		
	Hazard Pay	**774,791**	774,791
		774,791	774,791
Component 4:	**Provision of essential public services**		
	Social Safety Net	**459,473**	858,406
	Advances for program activities	**668,410**	344,010
		1,127,883	1,202,416
Total IDA D0070		**1,902,674**	1,977,207

4. Payables

	2018 USD	2017 USD
Withholding Tax	**104,056**	141,032
Accruals	**78,447**	12,628
	182,503	153,660

In April 2016,the National Ebola Response Centre (NERC) transferred to IHPAU the sum of $85,577 for project H8770. Project H8770 was however not implemented by IHPAU but by the Ministry of Finance and Economic Development (MoFED), and consequently in 2017, the funds were transferred to the Ministry of Finance and Economic Development (MoFED).

Notes to the financial statement *(continued)*

5. Expenditure (continued)

IDA D0070

New component 1: Health service delivery

	2018 USD	2017 USD
CHW coordination (through PHC Directorate)	**21,769**	15,552
Equipment and supplies	**6,958**	-
Technical assistance-MDCT	**1,963,588**	2,369,176
Coordination/Hospitals and Labs	**16,814**	-
Renovations	**143,559**	538,216
Training and materials	**280**	440,849
Coordination -NEMS	**61,224**	22,500
Management and operations-NEMS	**1,349,053**	54,032
Development of superkills / SuperV of CHW	**5,030**	186,238
Legislative/Regulatory framework	**9,772**	4,150
Capacity-building	**105,001**	94,000
ESICOME Implementation	**62,834**	125,661
Environmental Safeguards Programme	**31,976**	6,101
Nat Environ Health and Sanitation Lab	**23,084**	8,746
	3,800,942	3,865,221
	=========	=========

Component 2: Human resources scale up for outbreak response and essential healthservices

	2018 USD	2017 USD
Hazard Pay/Ebola Death Benefit	**312,961**	777,564
	312,961	777,564
	=========	=========

Notes to the financial statement *(continued)*

5. Expenditure (continued)

IDA D0070 (continued)

New component 2: Health system support

	2018	2017
	USD	USD
Program implementation support	**667,052**	690,962
Operations	**247,692**	97,020
Restructuring of the Nursing and Midwifery Dir	**31,099**	-
HSS Hub (Apr-Dec 2016/17)	**207,185**	178,489
Salaries	**220,477**	385,950
Operations	**308,485**	174,846
Clinical residency training	**-**	77,397
Academic programs	**618,109**	73,512
Clinical Assistants (Makeni)	**477,847**	208,397
Educational costs	**-**	8,298
Training- Nurses/ Midwives	**62,128**	118,411
Top Management	**143,558**	-
Operational costs-RCH	**12,696**	8,189
Program support	**13,917**	1,232
Management and operations	**14,735**	
Operational expenses- DPPI	**30,726**	4,531
Monitoring, evaluation, studies	**96,318**	-
Planning and Supervision	**46,332**	27,042
Health Systems, Policy, Planning & Information	**46,700**	22,920
Accreditation Measures	**152,422**	-
	3,397,478	2,077,196
Total Expenditure - IDA 0070	**7,511,381**	6,719,981

Notes to the financial statement *(continued)*

6. Cash and cash equivalents

	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Designated accounts:						
NERC	-	**13,379**	**13,379**	-	13,379	13,379
IHPAU	**14,409**	**250,699**	**265,108**	14,409	835,817	850,226
Pool accounts						
NERC	-	**38,970**	**38,970**	-	38,970	38,970
	14,409	**303,048**	**317,457**	14,409	888,166	902,575
Petty cash						
IHPAU	-	**2,205**	**2,205**	-	273	273
	14,409	**305,253**	**319,662**	14,409	888,439	902,848

Notes to the financial statement *(continued)*

7. Deferred income

	Notes	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Resources							
Opening balance		**311,506**	**2,711,986**	**3,023,492**	311,506	5,640,380	5,951,886
IDA Funding	2	**-**	**6,696,411**	**6,696,411**	-	3,709,717	3,709,717
Total Resources		**311,506**	**9,408,397**	**9,719,903**	311,506	9,350,097	9,661,603
Expenditure							
Goods, works, non-consulting services, consultants' services, training and operating costs for Part 1, 2(c),2(d) and 3		**-**	**7,213,420**	**7,213,420**	-	6,272,122	6,272,122
Compensation benefits for Part 2(a)		**-**	**297,961**	**297,961**	-	447,859	447,859
Exchange gain			**(128,408)**	**(128,408)**		(81,870)	(81,870)
		-	**7,382,973**	**7,382,973**	-	6,638,111	6,638,111
Deferred income		**311,506**	**2,025,424**	**2,336,930**	311,506	2,711,986	3,023,492

Deferred income represents the unspent balance of funding received as at the end of the year.

Notes to the financial statement *(continued)*

8. Cash receipts

	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
IDA Withdrawal Applications	-	**4,999,980**	**4,999,980**	-	3,709,717	3,709,717
	-	**4,999,980**	**4,999,980**	-	3,709,717	3,709,717

9. Cash paid to suppliers and employees

	H9920 2018 USD	D0070 2018 USD	Total 2018 USD	H9920 2017 USD	D0070 2017 USD	Total 2017 USD
Total expenditure	-	**(7,511,381)**	**(7,511,381)**	-	(6,719,981)	(6,719,981)
Increase in loans and advances	-	**(324,400)**	**(324,400)**	-	(344,010)	(344,010)
Decrease in payables	-	**28,843**	**28,843**	-	68,083	68,083
	-	**(7,806,938)**	**(7,806,938)**	-	(6,995,908)	(6,995,908)

10. Commitments

Commitments at the reporting date was USD 5,250 in respect of fees for the audit of the project financial statements for the year ended 31 December 2018 (2017: USD 35,000)

11. Contingent liabilities

There were no contingent liabilities as at 31 December 2018 (31 December 2017 : Nil)

12. Subsequent events

Events subsequent to the reporting date are reflected only to the extent that they relate directly to the financial statements and the effect is material. There were no such events as at the time of signing this report.

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Separate Opinion on the Statement of Disbursements submitted during the year ended 31 December 2018

We have audited the Statement of Disbursement of the Ebola Emergency Response Project for the year ended 31 December 2018 submitted to the World Bank by IHPAU in support of disbursement for expenditure in accordance with the Project Agreement No IDA H9920 D0070 dated 17 September 2014.

Our examination was made in accordance with International Standards on Auditing and accordingly included such test of accounting records, verification of assets and liabilities, review of systems of internal controls and other auditing procedures that were considered necessary in the circumstances.

In our opinion, the supporting summary sheets and information audited by us, set out on page 24, could be relied upon to support the application for disbursements by IHPAU for expenditure incurred for the purpose of the Project as specified in the Project document.

Freetown *Chartered Accountants*

Date:

Summary of SOE withdrawal requests

No.	Description	Amount USD
	Withdrawal Application "EERP/WA/030	4,999,980
	Withdrawal Application "EERP/WA/031	531,042
	Withdrawal Application "EERP/WA/034	389,583
	Withdrawal Application "EERP/WA/035	775,806
	Total	**6,696,411**

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Report of the Independent Auditors on the Special Account Statements denominated in United States Dollars; and Sierra Leonean Leones Account numbers 8700102004602 and 0100102004602

We have audited the Special Account Statements numbered 8700102004602 and 0100102004602 with the Standard Chartered Bank established under the provision of the IDA Programme for the Ebola Emergency Response Project Grants/Loan Numbered IDA H9920 & D0070 for the year ended 31 December 2018 as set out on pages 25 and 26.

We conducted the audit in accordance with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the Special Account statements are free of material misstatements. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Special Account Statements were prepared on the basis of cash deposits and withdrawals for the purpose of complying with the project agreement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion the receipts are properly accounted for and the withdrawals were made for the purpose of the project in accordance with the Loan/Grant agreement and World Bank disbursement procedures. The accompanying special account statements give a true and fair view of the ending balances as at 31 December 2018.

Other matters

The accompany special account statements are only those bank accounts maintained by the Integrated Health Project Administration Unit (IHPAU) and do not include the special account statements of the project's bank accounts balances held with the National Emergency Response Center (NERC).

Freetown *Chartered Accountants*

Date:

Special account statement

Account No:	8700102004602
Depository Bank:	Standard Chartered Bank Sierra Leone Limited
Address:	Lightfoot Boston Street, Freetown
Related Grant Agreement:	IDA H9920 & D0070
Currency:	United States Dollars

Summary Account activity for the year ended 31 December 2018

	USD
Opening balance at 1 January	**849,992**
Transfers:	**-**
World Bank	**4,999,980**
Refund of advances received from National Commision for Social Action (NaCSA)	**398,933**
Total Resources	**6,248,905**
Salaries	**1,534,804**
Payment to suppliers	**2,155,064**
Bank charges	**94,346**
Transfer to Leones account	**2,072,723**
	5,856,937
Closing balance at 31 December 2018	**391,968**

Special account statement

Account No:	0100102004602
Depository Bank:	Standard Chartered Bank Sierra Leone Limited
Address:	Lightfoot Boston Street, Freetown
Related Grant Agreement:	IDA H9920 & D0070
Currency:	Sierra Leonean Leones

Summary Account activity for the year ended 31 December 2018

	Le
Opening balance at 1 January	**(1,765,848)**
Transfers from USD account	**16,949,600,000**
Total Resources	**16,947,834,152**
Salaries	**4,180,687,234**
Payment to suppliers	**13,812,582,130**
Bank charges	**29,698,049**
	18,022,967,413
Closing balance at 31 December 2018	**(1,075,133,261)**