24th December, 2017

The Rt. Hon. Speaker of Parliament
Parliament of Uganda
Kampala

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT GLOBAL PARTNERSHIP ON OUTPUT BASED AID GRANT NUMBER TF015995 FOR THE YEAR ENDED 30TH JUNE 2018

In accordance with Article 163, (4) of the Constitution of Uganda 1995 (as amended), I forward herewith audited Financial Statements of Uganda Reproductive Health Voucher Project Global Partnership on Output Based Aid Grant Number TF015995 for the financial year ended 30th June, 2018 together with my report and opinion thereon.

John F.S. Muwanga
AUDITOR GENERAL

Copy to: The Hon. Minister of Ethics and Integrity
" The Inspector General of Government
" The Permanent Secretary/Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
" The Permanent Secretary, Ministry of Health
" The Accountant General, Ministry of Finance, Planning and Economic Development
" The Head of Accounts, Ministry of Health
THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT (URHVP) GPOBA GRANT NUMBER TF015995 FOR THE YEAR ENDED 30TH JUNE 2018

OFFICE OF THE AUDITOR GENERAL
UGANDA
# LIST OF ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>GoU</td>
<td>Government of Uganda</td>
</tr>
<tr>
<td>INTOSAI</td>
<td>International Organization of Supreme Audit Institutions</td>
</tr>
<tr>
<td>ISSA</td>
<td>International Standards on Auditing</td>
</tr>
<tr>
<td>GPOBA</td>
<td>Global Partnership on Output Based Aid</td>
</tr>
<tr>
<td>URHVP</td>
<td>Uganda Reproductive Health Voucher Project</td>
</tr>
<tr>
<td>UHSSP</td>
<td>Uganda Health System Strengthening Project</td>
</tr>
<tr>
<td>PFMA</td>
<td>Public Finance Management Act, 2015</td>
</tr>
<tr>
<td>UGX</td>
<td>Uganda Shillings</td>
</tr>
<tr>
<td>VSP</td>
<td>Voucher Service Provider</td>
</tr>
<tr>
<td>VMA</td>
<td>Voucher Management Agent</td>
</tr>
<tr>
<td>IVEA</td>
<td>Independent verification agent</td>
</tr>
<tr>
<td>MoH</td>
<td>Ministry of Health</td>
</tr>
</tbody>
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OF UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT GLOBAL PARTNERSHIP
ON OUTPUT BASED AID GRANT NUMBER TF015995
FOR THE YEAR ENDED 30TH JUNE 2018

THE RT. HON. SPEAKER OF PARLIAMENT

REPORT ON THE FINANCIAL STATEMENTS

Opinion
I have audited the accompanying financial statements of Uganda Reproductive Health Voucher Project GPOBA Grant Number TF015995 for the year ended 30th June 2018.
The Financial Statements comprise the Statement of Income and Expenditure for the Grant, Statement of Fund Balance for the Grant, Statement of Income and Expenditure UHSSP Contribution and significant accounting policies and other explanatory notes, schedules and annexes as set out on pages 13 to 28.
In my opinion, the financial statements present fairly, in all material respects, the financial position (Fund Balance) of Uganda Reproductive Health Voucher Project as at 30th June 2018 and its income and expenditure for the year then ended in accordance with the Public Finance and Accountability Act 2015 and the basis of accounting described under Note 1.1 to the Financial Statements.

Basis of Opinion
I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement’s section of my report. I am independent of the entity in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda.
I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I
In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

**Responsibilities of the Accounting Officer for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Uganda Reproductive Health Voucher Project GPOBA Grant Number TF015995.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the project’s ability to continue delivering its objectives, disclosing, as applicable, matters related to affecting the delivery of the project development objective, and using the Financial Reporting Guide 2018 unless the Accounting Officer has a realistic alternative to the contrary. The Accounting Officer is responsible for overseeing the projects’ financial reporting process.

**Auditor’s Responsibilities for the Audit of the Financial Statements**

My 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs 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 ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 management.
- Conclude on the appropriateness of management’s 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 deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the Uganda Reproductive Health Voucher Project to fail to deliver its mandate.
- 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.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Other Reporting Responsibilities**

- **Compliance with legislation and Regulations**
  
  In accordance with sections 19(1) of the National Audit Act, 2008, I report to you, based on my work described in the report on the Financial Statements that the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

  
  John F.S. Muwanga  
  
  **AUDITOR GENERAL**

  
  KAMPALA

  
  24th December 2018
MINISTRY OF HEALTH

Republic of Uganda

UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED

30 JUNE 2018

AUGUST 2018
The Uganda Reproductive Health Voucher Project (URHVP)
Financial Statements for 12 Months Ended 30 June 2018

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Year 3 of the Project
The Uganda Reproductive Health Voucher Project (URHVP)
Financial Statements for 12 Months Ended 30 June 2018

PROJECT INFORMATION
Project Implementer
Ministry of Health

Funding Source
World Bank-IDA- Global Partnership on Output-Based Aid
Project Number: TF015995
Grant Amount USD: 13.3 Million

Bankers
Bank of Uganda
P.O. Box 7120
Kampala Road
Account Name: Uganda Reproductive Health Voucher Project
Account No: 000140088400034
USD Account
Account No: 000140088000088
UShs Account

Auditors
Office of Auditor General
Plot 2/4 Apollo Kaggwa Road
P.O. Box 7083
Kampala – Uganda.
Tel: +254 414 344 340
Email: info@oag.go.ug

Voucher Management Agent
Marie Stopes Uganda

Independent Verification and Evaluation Agent
BDO East Africa

Year 3 of the Project
1.0 INTRODUCTION

Swedish International Development Agency (SIDA) through the Global Partnership on Output Based Aid (GPOBA) extended a Grant of United States Dollars 13.3 Million to the Republic of Uganda to deliver the Uganda Reproductive Health Voucher Project.

The Rationale for financing was based on poor women in Uganda face several challenges with accessing safe delivery services. The majority reside in rural areas where safe delivery services in general are inadequate. In addition to geographical barriers, the poor women also face significant financial barriers. Whereas services offered by public facilities are meant to be free, owing to recurrent shortages of drugs and supplies, the patients are usually required to buy the various commodities. The targeting of subsidies will reduce financial barriers to care and promote demand and access to services that reduce risks associated with pregnancy and child birth for poor women.

1.1 PROJECT DEVELOPMENT OBJECTIVE
The project development objective is to increase access to skilled care among poor women living in rural and disadvantaged areas during pregnancy and delivery.

1.2 PROJECT BENEFICIARIES
The primary beneficiaries are the poor and vulnerable pregnant women resident within the catchment areas of the contracted health facilities in the Eastern and South Western Uganda. The mothers are expected to be able to reach the facilities in less than two hours. The contracted service providers and surrounding communities are the secondary beneficiaries.
1.3 PROJECT COMPONENTS
   a) Package of safe delivery services to poor pregnant women (USD: 9.5 Million)
      This component is to provide 132,400 pregnant women access to a defined package of safe delivery services from contracted private and public providers. The package of services consists of: four antenatal visits, safe delivery, one postnatal visit, treatment and management

   b) Capacity Building and Project Management (USD: 3.8 Million)
      This component is to support project management functions and build national capacity to mainstream and scale up implementation of the safe delivery voucher scheme in the health sector.

1.4 Roles and Responsibilities of the Principal Parties

1.4.1 Ministry of Health/Inter-Agency Coordination Committee
   a) Policy and overall coordination;
   b) Strategic guidance and oversight, and act as an advisor to key stakeholders, including the MoH, contributing HDPs, VMA & service providers
   c) Oversee the development of operational manual and changes thereto;
   d) Approval of mechanisms to appoint the VMA and IVEA.
   e) Review and endorse annual work plans and budgets, progress reports, financial statements, withdrawal applications, and overall performance

1.4.2 Marie Stopes Uganda (Voucher Management Agent)
   a) Implement and manage the Project in line with the Operational Manual and strive to increase the efficiency and effectiveness of its management systems.
   b) Design and produce security-coded vouchers which are difficult to forge.
   c) Distribute vouchers to the target population.
   d) Select, train and contract services providers to give the agreed services.
e) Implement an efficient and fraud detection enabled claims processing system.

1.4.3 Service Providers

a) Provide the services as described in the Treatment Guidelines and the Operational Manual
b) Treat clients with respect and dignity and to strive to improve the quality of care.
c) Allow the VMA and the IVEA full access to the facility, records and staff

1.4.4 BDO East Africa (Independent Verification Evaluation Agent)

a) Provide external monitoring of the project at 6 monthly intervals
b) Verify whether clients received claimed services; assess the quality of service provision, voucher distribution and BCC and training activities.
c) Assess the claims processing, payment and fraud control systems of VMA.
d) Report every 3 months to MoH, ICC and Development Partners on the project implementation
2.0 Management’s Responsibility for the Financial Statements

Management of Ministry of Health is responsible for preparing the Project Financial Statements, which give a true and fair view of the state of affairs of the project, as at the end of the accounting period. This responsibility includes: Selecting, applying and maintaining adequate and appropriate Financial Management Systems and Policies, and ensure that these continue to be effective throughout the reporting period; and making accounting estimates that are reasonable in the circumstances. Maintaining proper accounting records, which disclose with reasonable accuracy at any time, the Financial Performance of the Program; designing; implementing and maintaining Internal Controls relevant to the preparation and fair presentation of the Financial Statements and ensuring that they are free from material misstatements, whether due to fraud or error. They further ensure that they comply with the GoU and World Bank Financial Regulations and Audit guidelines, and safeguarding the assets of the Project.

Ministry of Health Management accepts responsibility for the Project Financial Statements, which have been prepared on the Cash Basis method of Financial Reporting, using appropriate accounting policies in accordance with the International Public Sector Accounting Standards (IPSAS).

PERMANENT SECRETARY
MINISTRY OF HEALTH

ASSISTANT COMMISSIONER/ACCOUNTS
MINISTRY OF HEALTH

PROJECT COORDINATOR
MINISTRY OF HEALTH
3.0 Project Progress Report and Financial Statements
3.1 Project Progress Report for the Financial Year ended 30 June 2018

The Project was in the 3 year of its implementation financial year 2017/18. The period was one of full scale delivery of maternity services, including Post-Partum Family Planning (PPFP).

3.1.1 Provision of skilled delivery services

Over the past 12 months, 90,299 vouchers were distributed. This resulted in 57,832 deliveries; representing a 64% redemption rate. Out of these, 48,038 (83%) were normal, 983 (17%) Caesarian section and 40 (less than 1%) were assisted deliveries. 75,563 (84%) women received ANC1 services and 22,420 (39%) women received PNC. Out of the women who delivered in PY3, 14,975 (26%) received Post-partum family planning translating into 47,520 CYPs.

3.1.2 Capacity building

438 service providers from 212 contracted facilities were mentored on the management of Post-partum hemorrhage (PPH), the provision of on Post-Partum Family planning (PPFP), with a focus on Long Acting Reversible Contraception methods (LARC) and the management of side effects.

Maternal and Perinatal Deaths; during the period, URHVP registered twelve (12) maternal deaths. The majority (60%) of the deaths were due to Hemorrhage and in almost all cases, death was contributed to by either a delay in referral, or difficulty in accessing blood for transfusion. Relatedly, there was a total of 187 Fresh Still Births, of which a total 75% arrived at the facility with a still fetus.

Alternative supply of drugs and medical consumables to public facilities: In line with the project’s midterm recommendations JMS was contracted supply quality assured medicines and supply to Public Health facilities.
3.1.3 Claims processing re-imbursements and quality assurance

During the period, MSU received 314,223 claims amounting to $4,286,663. Of this $3,372,159 (79%) was reimbursed to service providers. The period has been characterized by delayed VSP payments, declining from the expected payment within 20 days in Q1 to 46 days in Q4. Reimbursement delays were occasioned by the high volume of claims against the low ceiling of the Designated Account (DA) at MOH. The problem was rectified by raising the DA ceiling from US$0.8M to US$2.0

Conclusion: In PY3, the URHVP was implemented at full scale, and remained on track to deliver its objectives. During the next period, the project focus will be on pushing voucher redemption at ANC and delivery from the current 64% to the target 70% and to drive PPFP from 26% to at least 40%.
Table 1: URHP Log frame (Summary Results)

<table>
<thead>
<tr>
<th>Intervention area</th>
<th>Key Indicators (Numbers)</th>
<th>Achievements (# of Individuals served)</th>
<th>End of Project Life Target Vs Achievements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>PY1</td>
<td>PY2</td>
</tr>
<tr>
<td>1</td>
<td># and % of deliveries assisted under the project;</td>
<td>1,546</td>
<td>55,999</td>
</tr>
<tr>
<td>2</td>
<td># and % of vouchers distributed and redeemed for deliveries</td>
<td>1,546</td>
<td>55,999</td>
</tr>
<tr>
<td>3</td>
<td># and % of women attending at least one ANC visit</td>
<td>7,086</td>
<td>65,299</td>
</tr>
</tbody>
</table>

**INTERMEDIATE RESULTS (Component One): Package of safe delivery services to poor pregnant women**

<table>
<thead>
<tr>
<th>Package of safe delivery services to poor pregnant women</th>
<th>Vouchers distributed and redeemed for postnatal care</th>
<th>37</th>
<th>20,418</th>
<th>22,420</th>
<th>42,875</th>
<th>41,797</th>
<th>102.60%</th>
<th>78,000</th>
<th>55.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Number of pregnant women tested for HIV</td>
<td>6,612</td>
<td>54,502</td>
<td>62,034</td>
<td>122,948</td>
<td>102,272</td>
<td>120.20%</td>
<td>200,000</td>
<td>61.50%</td>
</tr>
<tr>
<td>6</td>
<td>No of Mothers referred;</td>
<td>153</td>
<td>3,489</td>
<td>4,228</td>
<td>7,870</td>
<td>17,753</td>
<td>44.30%</td>
<td>19,900</td>
<td>39.50%</td>
</tr>
<tr>
<td>7</td>
<td>Pregnant women with HIV who received eMTCT</td>
<td>92</td>
<td>1,502</td>
<td>1,551</td>
<td>3,145</td>
<td>6,076</td>
<td>51.80%</td>
<td>7,100</td>
<td>44.30%</td>
</tr>
</tbody>
</table>

**INTERMEDIATE RESULTS (Component Two): Capacity Building and Project Management.**

<table>
<thead>
<tr>
<th>Package of safe delivery services to poor pregnant women</th>
<th>Percentage of claims reimbursed timely*</th>
<th>50%</th>
<th>75%</th>
<th>60%</th>
<th>65%</th>
<th>75%</th>
<th>75%</th>
<th>80%</th>
</tr>
</thead>
</table>

*Source: URHP Records Q3, HIV test revised to reflect HCT at ANC1 other than ANC at all visits (1,2,3&4)

Year 3 of the Project
3.2 Progress towards Outcome Level

3.2.1 Number of vouchers sold and redeemed
As at end of PY3, URHVP continued to enhance facility-based deliveries through 212 voucher service providers (102 south western and 110 eastern regions). Out of the 212, 51 VSP sites provide comprehensive emergency obstetric care (CEmOc) and 161 Basic emergency obstetric care (BEmOC) services.

During PY3, the project registered 57,832 safe deliveries compared to 55,999 in PY2. By end of PY3, the overall cumulative number of URHVP facility-based deliveries were 115,377, representing a 101.1% achievement of the planned cumulative PY3 projection (114,174). Compared to the overall project life target, the project has registered 74% out of the targeted 156,400 facility-based deliveries for the entire project life as shown below.

By end of PY3, overall redemption of purchased vouchers for delivery was performing at 64% out of the total vouchers (90,299) distributed during the year. This increased from PY2 redemption by a 5% age points. This has been possible due to the increased routine client follow up by CBDs.

3.2.2 Women attending at least one ANC visit
Overall, during PY3 the number of expecting mothers that received at least one antenatal care at VSP supported sites increased substantially to 75,563 (PY3) from 65,299 (PY2). This translated into a redemption rate of 84% compared to 69% of PY2. Overall there was an increase in ANC redemption rates between PY2 and PY3 by 15% as shown in the graph below.
ANC trends over the project years

3.2.3 Mothers attending Post-natal care services (PNC)

The provision of postnatal care services has been improving; by the end of PY3, the project registered 39% attendance at postnatal care, this was out of a total of 57,832 deliveries conducted during the PY3. This indicates a 3% growth from PY2 as shown in Graph below.

Mothers attending PNC
3.2.4 Pregnant women tested for HIV
During PY3, a total of 75,563 mothers were counselled, tested and received results for HIV. HIV prevalence among this cohort of mothers was recorded at 2.5% (this includes those who attended antenatal care with an already known HIV status) from both regions. Furthermore, 22,420 women were tested during postnatal care.

Nearly all, (98%) HIV infected mothers were referred for eMTCT interventions. During the period, there was a change in the HIV testing policy to replace Unigold with Bioline at a tie breaker. This distracted service providers and was coupled with intermittent stock outs. Notably, Bioline is also more expensive than Unigold.

3.2.5 Strengthening referrals for emergency care and linkages between VSPs.
During the period, referral linkages between health facilities was strengthened. This was achieved through; Quarterly cluster medical education (CMEs) meetings attended by facility in charges, health workers and a few local leaders. All the URHVP supported VSPs (212) participated in the CMEs during PY3. There was improved feedback loop; and increased access to services by referred clients.

Common reasons for emergency referrals include expectant mothers with complications, shortage of blood especially at some Health Centres (HC) IVs among others. During PY3, 7% (n= 4,228) of all mothers that delivered were referred from a BEmOC to a CEmOc facility as compared to 6% (n=3,489) during PY2.
Mothers referred during the different project years.

<table>
<thead>
<tr>
<th></th>
<th>PY1</th>
<th>PY2</th>
<th>PY3</th>
<th>Achievement-to-date</th>
</tr>
</thead>
<tbody>
<tr>
<td>No of deliveries</td>
<td>1546</td>
<td>55,999</td>
<td>57,832</td>
<td>115,377</td>
</tr>
<tr>
<td>% Pregnant women referred</td>
<td>10%</td>
<td>6%</td>
<td>7%</td>
<td>7%</td>
</tr>
</tbody>
</table>

3.2.6 Maternal Deaths registered
In PY3, URHVP registered 12 maternal deaths. Four (4) of the maternal deaths occurred in the 4th quarter April to June 2018. All 12 of the maternal deaths occurred at CEmOc facilities. Cumulatively URHVP has registered 30 maternal deaths since the inception of the project. On average the project registers three maternal deaths per quarter.

Graph showing maternal deaths trends over the years
3.2.7 Perinatal deaths/Fresh still births
In the reporting periods (PY3) there were 187 fresh stillbirths (FSB). Majority of the still births resulted from delays to seek care at facilities. 75% of still births mothers arrived in facility when the foetus was already dead. However, during the project implementation, the ratio of FSB to safe deliveries has remained constant over years
Service providers’ deficiencies continue to be addressed through cluster (CME) trainings in neonatal resuscitation. During the year, the project acquired 10 Neonates and empowered Quality Assurance Management & Training Officers to provide mentorship and continuous support supervision in all facilities with capacity gaps in neonatal resuscitation.

3.2.8 Reimbursement of service provider claims
During the PY3 VSPs submitted a total of 314,223 claims amounting to USD 4,286,663. Of these, $ 3,372,159 was reimbursed to providers. The period was characterized by delayed VSP payments, declining from the expected payment within 20 days in Q1 to 46 days in Q4. Reimbursement delays were occasioned by the high volume of claims against the low ceiling of the Designated Account (DA) at MOII. The problem was rectified by raising the DA ceiling from US$0.8M to US$2.0.
4.0 FINANCIAL STATEMENTS

4.1 Statement of Income and Expenditure for the Grant

UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT
STATEMENT OF INCOME AND EXPENDITURE FOR THE GRANT
FOR THE PERIOD OF 12 MONTHS ENDED 30 JUNE 2018

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Notes</th>
<th>Actual Income/Expenditure for 12 Months ended 30 June 2018 USD: (B)</th>
<th>Cumulative Income/Expenditure for period ended 30 June 2018 USD: (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance B/F</td>
<td></td>
<td>387,155.52</td>
<td></td>
</tr>
<tr>
<td>Disbursement from UHSSP</td>
<td>3(b)</td>
<td>3,511,381</td>
<td>5,391,168</td>
</tr>
<tr>
<td>Direct Payment</td>
<td>3(c)</td>
<td>-</td>
<td>1,518,048</td>
</tr>
<tr>
<td><strong>Total Income for the Year</strong></td>
<td></td>
<td><strong>3,868,537</strong></td>
<td><strong>6,909,216</strong></td>
</tr>
</tbody>
</table>

Less: EXPENDITURES

| Voucher Management Agent Cost (Grant) | 4.0 | 902,144.79 | 1,555,044.79 |
| Service Providers Disbursement (Grant) | 5.0 | 2,119,586.02 | 2,747,673.02 |
| RDO East Africa-IVEA (Grant) | 6.0 | 243,996.00 | 289,838.00 |
| Ministry of Health (Grant) | 7.0 | 530,840.32 | 726,143.39 |
| **Surplus/(Deficit) including Direct Payment to MSU** | | **3,796,687.73** | **5,318,699.20** |

Less: Direct Payment

| Surplus/(Deficit) of Income over Expenditure | | 72,468.79 | 72,468.80 |

The notes and Accounting policies set out on 16 to 24 forms an integral part of the Statement of Receipts and Expenditure above for the Uganda Reproductive Health Voucher Project (URHVP) for the period ended 30 June 2018. Ministry of Health approved the Statement on 30/08/2018 and signed on its behalf by:

PERMANENT SECRETARY
MINISTRY OF HEALTH

ASSISTANT COMMISSIONER/ACCOUNTS
MINISTRY OF HEALTH

PROJECT COORDINATOR
MINISTRY OF HEALTH

Year 3 of the Project
4.2 Statement of Fund Balance for the Grant

UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT (URHVP)
STATEMENT OF FUND BALANCE FOR THE GRANT
FOR THE PERIOD OF 12 MONTHS ENDED 30 JUNE 2018

CASH & BANK DETAILS

<table>
<thead>
<tr>
<th>Notes</th>
<th>Current Year Balance as at 30 June 2018 USD</th>
<th>Current Year Balance as at 30 June 2017 USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 (a)</td>
<td>50,595.85</td>
<td>352,878.00</td>
</tr>
<tr>
<td>2 (b)</td>
<td>21,872.94</td>
<td>4277.52</td>
</tr>
</tbody>
</table>

Total Cash & Bank as at 30 June 2018 USD: 72,468.79
Total Cash & Bank as at 30 June 2017 USD: 357,155.52

INCOME & EXPENDITURE

Total Cumulative Income 3,868,536.52
Less:
Cumulative Expenditure 3,796,067.73

Total Difference 72,468.79

Year 3 of the Project
4.3 Statement of Income and Expenditure UHSSP Contribution

**UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT (URHVP)**

**STATEMENT OF INCOME AND EXPENDITURE UHSSP CONTRIBUTION**

**FOR THE PERIOD OF 12 MONTHS ENDED 30 JUNE 2018**

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Notes</th>
<th>Actual Income/Expenditure for 12 Months ended 30 June 2018 USD: (E)</th>
<th>Cumulative Income/Expenditure for period ended 30 June 2018 USD:(C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance B/F</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursement from UHSSP</td>
<td>3(b)</td>
<td>-</td>
<td>3,058,950</td>
</tr>
<tr>
<td><strong>Total Income for the Year</strong></td>
<td></td>
<td></td>
<td>3,058,950</td>
</tr>
<tr>
<td><strong>Less: EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voucher Management Agent Cost (UHSSP Contribution)</td>
<td>8</td>
<td>-</td>
<td>1,424,482</td>
</tr>
<tr>
<td>Disbursement to Service Providers (UHSSP Contribution)</td>
<td>9</td>
<td>-</td>
<td>1,475,864</td>
</tr>
<tr>
<td>Independent Verification &amp; Evaluation Agent (UHSSP Contribution)</td>
<td>10</td>
<td>-</td>
<td>158,604</td>
</tr>
<tr>
<td>Training &amp; Operating Costs</td>
<td>11</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Surplus/(Deficit) of Income over Expenditure</strong></td>
<td></td>
<td></td>
<td>3,058,950</td>
</tr>
</tbody>
</table>

The notes and Accounting policies set out on 16 to 24 forms an integral part of the Statement of Receipts and Expenditure above for the Uganda Reproductive Health Voucher Project (URHVP) UHSSP Contribution for the period ended 30 June 2018. Ministry of Health approved the Statement on 30/08/2018 and signed on its behalf by:

**PERMANENT SECRETARY**
MINISTRY OF HEALTH

**ASSISTANT COMMISSIONER/ACCOUNTS**
MINISTRY OF HEALTH

**PROJECT COORDINATOR**
MINISTRY OF HEALTH

Year 3 of the Project
5.0 Notes to the Financial Statements

1.0 Accounting Entity

1.1 Basis of Preparation

The Fund Accountability Statement has been prepared in accordance with the Cash Basis IPSAS Financial Reporting under Cash Basis of Accounting and presents the transactions for the 12 months period ended 30 June 2018.

1.2 Reporting Entity

The Fund Accountability Statement is for The Uganda Reproductive Health Voucher Project (URHVP) being implemented under Long Term Institutional Arrangements (LTIA) in the Ministry of Health.

1.4 Reporting Currency and Disbursement of Funds

The Reporting currency is US Dollars and the functional currency is UG Shillings. Disbursement methods available to the Project are Advance, Direct Payment and Reimbursement as per the Disbursement Letter.

1.5 Bank Details

Project has two currency accounts held in Bank of Uganda, the Designated Account being the United States Dollar and the Uganda Shillings is the Operational Account. The signatories to the accounts include Head Accounts, Project Coordinator and Permanent Secretary of Ministry of Health.

Bank: Bank of Uganda

Account No: 000140088400034
Nature of Account: US Dollars

Account No: 000140088000064
Nature of Account: Uganda Shillings

Year 3 of the Project
1.6 Approved Budget/ Work Plan

The approved budget was developed on a cash basis of accounting and same classification as the Fund Accountability and all annual budgets are approved by the World Bank.

1.7 Cash and cash equivalents

Cash and cash equivalents comprise cash at call on account in Bank of Uganda.

1.8 Other Funding Source

Ministry of Health under the Uganda Health Systems Strengthening Project (UHSSP) ear-marked USD: 3,058,950 towards output-based aid. It was agreed that funds due on UHSSP be spent first because the Project was due to close on 30 June 2017. The funds due to Ministry of Health financed by UHSSP have been disbursed and fully utilized under the project.
### 2 (a) Cash at Hand & Bank

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount in USD as at 30 June 2018</th>
<th>Amount in USD as at 30 June 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reconciled Cash Book Balance as at 30 June</td>
<td>50,596</td>
<td>352,878</td>
</tr>
</tbody>
</table>

### 2 (b) Cash at Hand & Bank

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount in UGX as at 30 June 2018</th>
<th>Amount in UGX as at 30 June 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reconciled Cash Book Balance as at 30 June</td>
<td>21,872.94</td>
<td>4,277.52</td>
</tr>
</tbody>
</table>

### Total Reconciled Cash Book Balance as at 30 June

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount in USD as at 30 June 2018</th>
<th>Amount in UGX as at 30 June 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Reconciled Cash Book Balance as at 30 June</td>
<td>72,468.79</td>
<td>357,155.52</td>
</tr>
</tbody>
</table>
### 3(a) Remittances from IDA on Grant

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>1st Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>29-Aug-16</td>
<td>255,477</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>20-Mar-17</td>
<td>334,582</td>
<td></td>
<td>450,000</td>
</tr>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>2nd Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-Mar-17</td>
<td>334,582</td>
<td></td>
<td>450,000</td>
</tr>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
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<td>740,000</td>
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<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>3rd Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
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<td>740,000</td>
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<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>4th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
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<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>5th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>6th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>7th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
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<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
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<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>8th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
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<tr>
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<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>9th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>10th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>11th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>USD:</th>
<th>12th Disbursement from IDA</th>
<th>USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-Jun-17</td>
<td>339,728</td>
<td></td>
<td>500,000</td>
</tr>
<tr>
<td>4-Oct-2017</td>
<td>351,381</td>
<td></td>
<td>580,000</td>
</tr>
<tr>
<td>19 Jan-2018</td>
<td>580,000</td>
<td></td>
<td>740,000</td>
</tr>
<tr>
<td>9-Mar-2018</td>
<td>740,000</td>
<td></td>
<td>1,840,000</td>
</tr>
<tr>
<td>23-Apr-2018</td>
<td>1,840,000</td>
<td></td>
<td>1,840,000</td>
</tr>
</tbody>
</table>

3,511,381                   5,391,168
### 3(b) Contribution by UHSSP

<table>
<thead>
<tr>
<th>Payee</th>
<th>Purpose</th>
<th>Actual Income Received for 12 Months ended 30 June 2018 USD:</th>
<th>Cumulative Income Received for period ended 30 June 2018 USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Reimbursements to Service Providers</td>
<td>300,000</td>
<td></td>
</tr>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Voucher Management Cost</td>
<td>726,877</td>
<td></td>
</tr>
<tr>
<td>BDO East Africa</td>
<td>IVEA Costs</td>
<td>104,992</td>
<td></td>
</tr>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Voucher Management Cost</td>
<td>407,390</td>
<td></td>
</tr>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Voucher Management Cost</td>
<td>267,543</td>
<td></td>
</tr>
<tr>
<td>BDO East Africa</td>
<td>IVEA Costs</td>
<td>45,842</td>
<td></td>
</tr>
<tr>
<td>BDO East Africa</td>
<td>IVEA Costs</td>
<td>7,770</td>
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</tr>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Reimbursements to Service Providers</td>
<td>330,000</td>
<td></td>
</tr>
<tr>
<td>Marie Stopes Uganda (MSU)</td>
<td>Reimbursements to Service Providers</td>
<td>868,536</td>
<td></td>
</tr>
</tbody>
</table>

**Total** 3,058,950
### 3(c) Direct Payments

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Actual Income</th>
<th>Cumulative Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Payment Reimbursements to Service Providers</td>
<td>USD: 1,518,048.00</td>
<td>USD: 1,518,048.00</td>
</tr>
</tbody>
</table>

#### 4.0 Voucher Management Agent Cost (Grant)

<table>
<thead>
<tr>
<th>Date</th>
<th>Expenditure for the Period ended 30 June 2018 USD: (C)</th>
<th>Current Year Expenditure ended 30 June 2018 USD: (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1</td>
<td>Cumulative Expenditure from prior FY's</td>
<td>652,900.00</td>
</tr>
<tr>
<td>4.2</td>
<td>Marie Stopes Uganda 22-Jan-2018</td>
<td>200,000.00</td>
</tr>
<tr>
<td>4.3</td>
<td>Marie Stopes Uganda 12-Mar-2018</td>
<td>201,100.50</td>
</tr>
<tr>
<td>4.4</td>
<td>Marie Stopes Uganda 27-Apr-2018</td>
<td>501,044.29</td>
</tr>
</tbody>
</table>

|                     |                                                        | 902,144.79                                          | 1,555,044.79                                      |

Year 3 of the Project
The Uganda Reproductive Health Voucher Project (URHVP)
Financial Statements for 12 Months Ended 30 June 2018

<table>
<thead>
<tr>
<th>Service Providers</th>
<th>Current Year Expenditure ended 30 June 2018 USD: (B)</th>
<th>Cumulative Expenditure for the Period ended 30 June 2018 USD: (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.1 Service Providers Disbursement (Grant)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.2 Marie Stopes Uganda</td>
<td>11 Jan 2018</td>
<td>121,056</td>
</tr>
<tr>
<td>5.3 Marie Stopes Uganda</td>
<td>11-Jan-2018</td>
<td>93,481</td>
</tr>
<tr>
<td>5.4 Marie Stopes Uganda</td>
<td>22-Jan-2018</td>
<td>300,000</td>
</tr>
<tr>
<td>5.5 Marie Stopes Uganda</td>
<td>12-Mar-2018</td>
<td>502,751</td>
</tr>
<tr>
<td>5.6 Marie Stopes Uganda</td>
<td>27-Apr-2018</td>
<td>1,102,297</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,119,586.02</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BDO East Africa-IVEA (Grant)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6.1 Service Providers Disbursement (Grant)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.2 BDO East Africa</td>
<td>6-Nov-2017</td>
<td>31,054.00</td>
</tr>
<tr>
<td>6.3 BDO East Africa</td>
<td>6-Nov-2017</td>
<td>44,363.00</td>
</tr>
<tr>
<td>6.4 BDO East Africa</td>
<td>25-Jan-2018</td>
<td>31,054.00</td>
</tr>
<tr>
<td>6.5 BDO East Africa</td>
<td>27-Apr-2018</td>
<td>106,471.00</td>
</tr>
<tr>
<td>6.6 BDO East Africa</td>
<td>20-Jun-2018</td>
<td>31,054.00</td>
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<tr>
<td></td>
<td></td>
<td>243,996.00</td>
</tr>
</tbody>
</table>

Year 3 of the Project
## Ministry of Health (Grant)

<table>
<thead>
<tr>
<th>Date</th>
<th>Current Year Expenditure ended</th>
<th>Cumulative Expenditure for the Period ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USD: (B)</td>
<td>USD: (C)</td>
</tr>
<tr>
<td>7.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.9</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Subtotal

- **530,340.92**
- **726,143.39**

## Voucher Management Agent Cost (UHSSP Contribution)

<table>
<thead>
<tr>
<th>Date</th>
<th>Current Year Expenditure ended</th>
<th>Cumulative Expenditure for the Period ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USD: (B)</td>
<td>USD: (C)</td>
</tr>
<tr>
<td>8.1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **1,424,482.00**

Year 3 of the Project
### Disbursement to Service Providers (UHSSP Contribution)

<table>
<thead>
<tr>
<th>Date</th>
<th>USD: (B)</th>
<th>USD: (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 June 2018</td>
<td>9.0</td>
<td></td>
</tr>
</tbody>
</table>

#### 9.1 Cumulative Expenditure from prior FY

Cumulative Expenditure for the Period ended 30 June 2018:

- **USD: (C)**: 1,475,864.00

### Independent Verification & Evaluation Agent (UHSSP Contribution)

<table>
<thead>
<tr>
<th>Date</th>
<th>USD: (B)</th>
<th>USD: (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 June 2018</td>
<td>10.1</td>
<td></td>
</tr>
</tbody>
</table>

#### 10.1 Cumulative Consultancy Fees from prior FY

Cumulative Expenditure for the Period ended 30 June 2018:

- **USD: (C)**: 158,604.00

### Training & Operating Costs

<table>
<thead>
<tr>
<th>Date</th>
<th>USD: (B)</th>
<th>USD: (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 June 2018</td>
<td>11.0</td>
<td></td>
</tr>
</tbody>
</table>

#### 11.0 Current Year Expenditure for the Period ended 30 June 2018:

- **USD: (B)**: 
- **USD: (C)**: 

---

**Year 3 of the Project**

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### 6.0 Annexes

#### 6.1 Annex 1

**UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT**  
**BANK RECONCILIATION STATEMENT**  
**FOR THE MONTH ENDED 30 JUNE 2018**  
**ACCOUNT NO: 000140088400034**

<table>
<thead>
<tr>
<th>Details</th>
<th>Amount USD:</th>
<th>Amount USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Statement Balance As at 30 June 2018</td>
<td></td>
<td>50,595.85</td>
</tr>
<tr>
<td>Less: Un-presented Transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Direct Credits</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cash Book Balance</strong></td>
<td></td>
<td>50,595.85</td>
</tr>
</tbody>
</table>

**Check!!!**

Prepared by  
Peter Kajubi  
Project Accountant

Reviewed by  
Harriet Naluzze  
AC/Accounts

Year 3 of the Project
### Year 3 of the Project

**The Uganda Reproductive Health Voucher Project (URHVP) Financial Statements for 12 Months Ended 30 June 2018**

#### Statement of Account

**KAMPALA**

P.O. BOX NO. 7120

**BANK OF UGANDA**

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>User Reference</th>
<th>Ministry of Health, Uganda Reproductive Health Voucher Project</th>
<th>Amount (Ush)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 June 2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Opening Balance

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Currency</th>
<th>Customer Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Closing Balance

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Currency</th>
<th>Customer Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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## 6.2 Annex 2

**UGANDA REPRODUCTIVE HEALTH VOUCHER PROJECT**  
**BANK RECONCILIATION STATEMENT**  
**FOR THE MONTH ENDED 30 JUNE 2018**  
**ACCOUNT NO: 000140088000088**

<table>
<thead>
<tr>
<th>Details</th>
<th>Amount UGX:</th>
<th>Amount USD:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Statement Balance As at 30 June 2018</td>
<td>79,361,792</td>
<td>21,872.94</td>
</tr>
</tbody>
</table>

Less: Un-presented Transactions

Add: Direct Credits

**Cash Book Balance**  
79,361,792  
21,872.94

Check!!!

Prepared by  
Peter Kajuubi  
**Project Accountant**  

Reviewed by  
Harriet Naluzze  
**AC/Accounts**

Year 3 of the Project
The Uganda Reproductive Health Voucher Project (URHVP)  
Financial Statements for 12 Months Ended 30 June 2018

<table>
<thead>
<tr>
<th>Date</th>
<th>Account Name</th>
<th>Reference</th>
<th>LSK</th>
<th>User Reference</th>
<th>OBSERVATION OF CASH</th>
<th>OBSERVATION OF CASH</th>
<th>OBSERVATION OF CASH</th>
<th>OBSERVATION OF CASH</th>
<th>OBSERVATION OF CASH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Statement of Account

**BANK OF UGANDA**
P.O. BOX No. 7120, KAMPALA

From Date: 1st January 2018  
To Date: 30 June 2018  
Balance: 74,807,700.00

Year 3 of the Project