

# **AUDITED PROJECT FINANCIAL STATEMENTS**

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Loan no. 1000002751, 2000001462, 2000001633,  
2000001634

Period covered: 1 January 2017 to 31 December 2017

Butana Integrated Rural Development Project  
(BIRDP)

Prepared by the Auditor General

Received on 10 September 2018

The Audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those IFAD's Board of Directors, Management or Staff. These documents are made publicly available in accordance with the "IFAD Handbook for Financial Reporting and Auditing of IFAD-Financed Projects (2018)"



**Republic of the Sudan**  
**The National Audit Chamber**

**Butana Development Agency (BDA)**

**Audit Report**  
**For**

**Butana Integrated Rural Development Project**  
**(BIRDP)**

The year Ended December 31, 2017

بسم الله الرحمن الرحيم

**Republic of the Sudan**  
**The National Auditing Chamber**  
**P.O Box: 91Khartoum**  
**Tel: 83778231- 778232-771566**

**Date:**

**To: Project Director**

**At: Mr. Rashid Abdel Aziz**

**Subject: Audit Report of Butana Integrated Rural Development Project (BIRDP)**

**For the year ended December, 31, 2017**

**Dear Sir,**

I am pleased to send you the original audit report regarding the above mentioned project for the year ended December, 31, 2017 and four copies thereof. You are kindly requested to forward the four copies of the report to the (BIRDP) Loan No.717-SD and retain the originals for your records.

It is also imperative that you carefully consider and follow-up the audit findings and observations and ensure implementation of the audit recommendations.

Thank you for your anticipated cooperation.

Yours sincerely



Mohamed El hafiz Nasr Mohamed Nasr (FCCA)

Deputy Auditor General

National Audit Chamber







Republic Of The Sudan

National Audit Chamber

Date: 14/9/1439 التاريخ

Date: 30/5/2018 الموافق

بسم الله الرحمن الرحيم

جمهورية السودان

ديوان المراجعة القومي

الخرطوم

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### Independent Auditor's Report

#### To: Butana Integrated Rural Development Project (BIRDP)

#### Opinion

We have audited the accompanying financial statements of Butana Integrated Rural Development Project (BIRDP) IFAD Loan No 717-SD which comprise, statement of receipts and payments for the year ended December 31, 2017, statement of special account as at December 31, 2017, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the project as at December 31, 2017, and its statement of receipts and payments for the year then ended, in accordance with the cash receipts and disbursements basis of accounting.

#### 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 *Auditors Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants (IESBA), and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the cash receipts and disbursements basis of accounting as modified by the recognition of receivables and payables, and for such internal control system as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the project's financial reporting process.

#### 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. Misstatement 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 planning and performance of the audit we also:

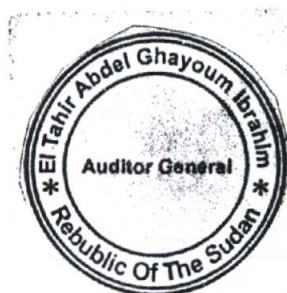
**Independent Auditor's Report**  
**To: Butana Integrated Rural Development Project (BIRDP)**

- Identify and assess the risks of material misstatements of the financial statement , 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 misstatements 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.
- Evaluate the appropriateness of accounting polices used and the reasonableness of accounting estimates and related disclosures made by management

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.



**Eltahir Abd-Elghayoum Ibrahim      FCCA**  
**AUDITOR GENERAL**  
**REPUBLIC OF SUDAN**  
**Khartoum on 30/5/2018**  
**14/ 9 / 1439**







**Butana Development Agency (BDA)**  
**Butana Integrated Rural Development Project (BIRDP)**  
**IFAD Loan No 717 – SD**



**Project Financial Statements for the year ended December 31, 2017**

**Statement of Management's Responsibility:**

Management accepts responsibility for the financial statements; set out on pages (1) to (18), which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the BIRD project and of its surplus of income over expenditure and that they are in accordance with the project's accounting guidelines. Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial control.

The financial statements were approved by management of BIRD project on Feb.2017 and were signed on it's behalf by:

**Yassin Ali Hassan**  
**Deputy Director**

**Wagee Allah M. Osman**  
**Financial Controller**





**Butana Development Agency (BDA)**  
**Butana Integrated Rural Development Project (BIRDP)**  
**IFAD Loan No 717 – SD**



**Project Management Team**

Name in Full	Position	Address
Rashid Abdelaziz	Project Director	rashidmusaad@ yahoo.com [REDACTED]
Wagee Allah M. Osman	Financial Controller	wageebanani@yahoo.com [REDACTED]



**Butana Development Agency (BDA)**  
**Butana Integrated Rural Development Project (BIRDP)**  
**IFAD Loan No 717 – SD**

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**Abbreviations and Acronyms:**

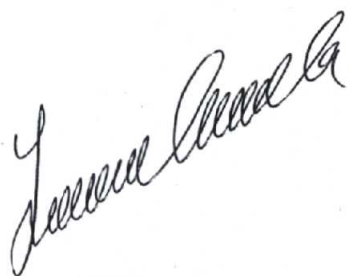
<b>GOS</b>	Government of Sudan
<b>IFAD</b>	International Fund for Agricultural Development
<b>MOFNE</b>	Ministry of Finance and National Economy
<b>BDA</b>	Butana Development Agency
<b>BIRDP</b>	Butana Integrated Rural Development Project
<b>CCU</b>	Central Coordination Unit
<b>FNC</b>	Forestry National Corporation
<b>SCU</b>	State Coordination Unit
<b>VDC</b>	Village Development Committee
<b>AWPB</b>	Annual work plans and Budget
<b>SOE</b>	Statement of Expenditure
<b>MTR</b>	Mid Term Report
<b>PMU</b>	Project Management Unit



**Statement of Fund Balances**  
**As at December 31, 2017**

Descriptions	Note	2017 SDG	2016 SDG
Balance C/F		69,821,908	5,033,127
Cash at banks	19	69,821,908	5,033,127

Notes from (1) to (20) forming an integral part of these financial statements



**Yassin Ali Hassan**  
**Deputy Director**



**Wagee Allah M. Osman**  
**Financial Controller**



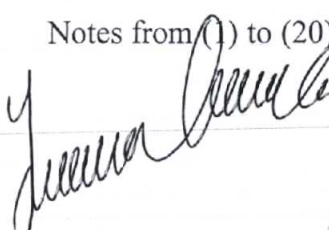
**Butana Development Agency (BDA)**  
**Butana Integrated Rural Development Project (BIRDP)**  
**IFAD Loan No 717 – SD**



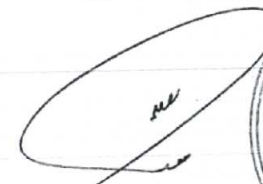
(Statement of Receipts and Payments for the Year ended December 31, 2017.

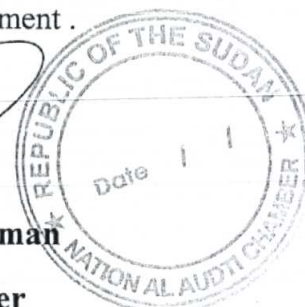
Financing	Note	2017 SDG	2016 SDG
Opening Balance	3	5,034,204	48,908
IFAD Funds Received	4	106,783,424	19,762,690
IFAD Direct Payments	6	-	5,840,558
Government Funds Received	7	4,568,503	3,070,259
Central Bank of Sudan Incentives	8	-	4,944,743
States Funds Received	9	-	50,000
Communities Fund Received	10	761,721	1,237,134
Other Receipts	11	139,988	6,979
<b>Total Financing</b>		<b>117,287,840</b>	<b>34,961,271</b>
IFAD Loan – Payments by Category	12	37,559,899	24,525,270
GOS – Payments by Category	13	8,599,107	4,574,610
Communities – Payments by Category	14	1,012,688	828,264
Amounts Return to Communities and Others	15	294,238	-
<b>Total payments</b>		<b>47,465,932</b>	<b>29,928,144</b>
Closing Balances	19	69,821,908	5,033,127
<b>Total</b>		<b>117,287,840</b>	<b>34,961,271</b>

Notes from (1) to (20) forming an integral part of these financial statement .

  
**Yassin Ali Hassan**  
**Deputy Director**



  
**Wagee Allah M. Osman**  
**Financial Controller**







# Butana Development Agency (BDA)

## Butana Integrated Rural Development Project (BIRDP)

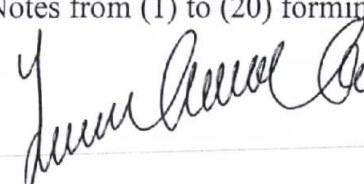
IFAD Loan No 717 – SD



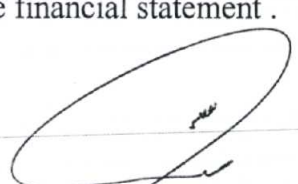
### Statement of Receipts and Payments for the Year ended December 31, 2017

Financing	Note	2017 SDG	2016 SDG
Opening Balances	3	5,034,204	48,908
IFAD Funds Received	4	106,783,424	19,762,690
IFAD Direct Payments	6	-	5,840,558
Government Funds Received	7	4,568,503	3,070,259
Central Bank of Sudan Incentives	8	-	4,944,743
States Funds Received	9	-	50,000
Communities Funds Received	10	761,721	1,237,134
Other Receipts	11	139,988	6,979
<b>Total Financing</b>		<b>117,287,840</b>	<b>34,961,271</b>
IFAD Loan – Payments by Component	16	37,559,899	24,525,270
GOS & Payments by Components	17	8,599,107	4,574,610
Communities – Payments by components	18	1,012,688	828,264
Amounts Return to Communities and other	15	294,238	-
<b>Total payments</b>		<b>47,465,932</b>	<b>29,928,144</b>
Closing Balances	19	69,821,908	5,033,127
<b>Total</b>		<b>117,287,840</b>	<b>34,961,271</b>

Notes from (1) to (20) forming an integral part of these financial statement .

  
Yassin Ali Hassan  
Deputy Director



  
Wagee Allah M. Osman  
Financial Controller




Statement of Special account activities as at December 31, 2017

Account No: [REDACTED]

Narration	Note	Amount in Euro	Amount in SDG
Opening Balance on 1,1,2017	3	60,062.58	445,009.66
Amount Received from IFAD during 2017	4	4,825,827.98	104,374,771.22
<b>Fund available during the year 2017</b>		<b>4,885,890.56</b>	<b>104,819,780.88</b>
<b>Deduct :</b>			
<b>Expenses :</b>		52,105.06	893,744.44
Transfers to operating Account	20	2,094,400	40,961,798.75
<b>Total</b>		<b>2,146,505.06</b>	<b>41,855,543.19</b>
Closing Balance on 31,12,2017		2,739,385.50	62,964,237.69
Gains / (losses) from foreign currency exchange transaction	5		2,408,652.38
<b>Closing Balance on 31,12,2017</b>		<b>2,739,385.50</b>	<b>65,372,890.07</b>

- The exchange rate for Euro = 23.864071 as attached certificate on 31, 12, 2017
- Note from (1) to (2) forming and integral part of this financial statements.

  
Yassin Ali Hassan  
Deputy Director



  
Wagee Allah M. Osman  
Financial Controller







**Butana Development Agency (BDA)**  
**Butana Integrated Rural Development Project (BIRDP)**



**IFAD Loan No 717 – SD**

**SOEs-Withdrawal Application Statement**

**For The Year Ended December 31, 2017 – By Category in SDG**

WA No.	Cat. 1	Cat. 2	Cat. 3	Cat. 4	Cat.5/A	Cat. 5/B	Total
74	2,661,987.00	398,390.00	4,024,841.00	1,297,117.00	858,202.00	942,152.00	10,182,689.00
75	3,092,951.00	99,470.00	2,506,384.00	73,927.00	390,985.00	1,204,985.00	7,368,702.00
76	5,646,846.00	4,508.00	1,919,113.00	81,697.00	545,989.00	512,763.00	8,710,916.00
77	5,431,557.00	532,278.00	2,731,060.00	1,254,174.00	452,192.00	890,213.00	11,291,474.00
50% payment for BDA Director to participate IFAD workshop in Jordan			6,117.00				6,117.00
<b>Total</b>	<b>16,833,341.00</b>	<b>1,034,646.00</b>	<b>11,187,515.00</b>	<b>2,706,915.00</b>	<b>2,247,368.00</b>	<b>3,550,113.00</b>	<b>37,559,898.00</b>

**Yassin Ali Hassan**  
**Deputy Director**

**Wagee Allah M. Osman**  
**Financial Controller**

## Note (1)

### Introduction:

The Government of Sudan has signed loan agreement with the International Fund for Agricultural Development ( IFAD) on 16<sup>th</sup> of February 2007 , of loan amount 16,800,000 (sixteen million eight hundred thousand ) SDR.

The loan effectiveness declared on 7 July 2008 and so, the project completion date will be on 30/9/2016, while the loan closing date will be on 31 March 2017.

The goal of the BIRDP is to improve in a sustainable manner the livelihood and resilience to drought of the poor rural households.

The specific objectives of the project include (i) establishing a coherent and cost effective governance framework that ensures a regulated access to land and water resource of the Butana, (ii) improving the access and bargaining position of women and men in the marketing of livestock, (iii) developing the capacity of community based organization to engage in environmentally sound, socially and gender equitable development initiatives. The project has 4 main components (i) Policy and Institutional Building (ii) Natural Resources Development (iii) Animal Resources Development, (iv )Community Development and Business Options .

Butana Development Agency carries out coordination and backstopping functions to 5 State Coordination units ( SCUs) and their development team. Direct beneficiaries from the project are 40000 households.

The eligible expenditures take place between loan effectiveness date and project completion date, in addition to few expenses regarding project completion during winding up period.

The International Fund for Agricultural Development has agreed to make available financial assistance to Federal Ministry of Agriculture and Forestry , in form of grant with total amount of 133,560 ( One Hundred Thirty Three Thousand Five Hundred Sixty) USD. In accordance with grant agreement , this amount allocated for piloting regulated access to range resource in Butana region .

Only 107,000 (One Hundred and Seven Thousand) received by CCU bank on Sept.2007 as replenishment for first WA and second Grant withdrawal made for the rest of the Grant (26,560 USD), has been received by CCU and sent to BDA during Oct. 2009. It is remarkable that the allocated amount for Grant is spent and the balance refunded to IFAD.

The period before loan effectiveness has been financed by GOS with total amount of 420,372 (Four Hundred Twenty Thousand and Three Hundred Seventy Two) SDG.

Since February 2009 BIRDP used to submit its annual financial reports to National Auditor Chamber with copy to IFAD , and then the Auditor submits audit reports to IFAD after completing audit program.



Since loan effectiveness and up to 31 December 2017, BIRDP has sent to IFAD seventy seven withdrawal applications while the last one (WA77) is in the way to IFAD, so all withdrawal applications sent to IFAD has been replenished except Was – No. 2, 3, 66 and 67 were cancelled due to reason related to the suppliers. And Was – No. 69, 70, 71 and 72 were cancelled due to reason related to incentive and exchange rate issue.





## **Note(2)**

### **Accounting Policies:**

The principal accounting policies adopted in preparation of these financial Statements are set below:

#### **(A) Accounting convention :**

The Financial statements are prepared under historical cost convention

#### **(B) Basis for Accounting.**

The financial statements have been prepared on the cash basis of accounting as modified by the recognition as receivable and payables, respectively. These financial statements are therefore not intended to be presented in conformity with international financial reporting standards.

#### **(C) Receipts**

Receipts are recognized in the project financial statements in the period in which they are received.

#### **(D) Payments :**

payments are recognized in the project financial statements in the period in which they are paid rather than incurred .

#### **(E) Foreign Currency Transaction**

Transactions denominated in foreign currency are translated into Sudanese pound at the rates ruling on the date of transaction. These rates are shown in receipts and payments noted are determined on the date of receipt and payment.

#### **(F) Comparative figures:**

As this the 2<sup>nd</sup> year of implementation, figures are available to compare.

#### **(G) Advances:**

Advance include working advance payment made to some stakeholders involved in implementation of project activities and have not been accounted or during the period. Advances are recorded as memorandum and recognized in the project financial statements when they are accounted for. Advances that are not accounted for at the end of the year are recorded as receivable.





Note - No. ( 3 )

Opening Balances.

Narration	2017 SDG	2016 SDG
	445,009.66	9,511.17
	1,541,896.71	2,636.14
	2,338,634.86	1,956.09
SCU - Gazira	71,470.75	34,801
SCU - Khartoum	-	3.39
SCU - NRS	230,212.50	-
SCU - Gadareef	215,826	-
SCU - Kassala	191,154	-
<b>Total</b>	<b>5,034,204.48</b>	<b>48,907.79</b>

Note - No. (4)

IFAD Funds Received.

2017				2016	
WA-No	Amount in Ruro	Exchange rate	Amount in SDG	WA- No	Amount in SDG
68	700,000	17.3103	12,117,210	54	3,878,979.37
Partial 65	243,580.60	17.77022	4,328,479.97	65	3,822,391.85
73/74	1,056,852.02	21.027268	22,222,710.45	57	2,407,894.62
1 Italian Grant	125,395.36	21.37696	2,680,571.04	60	5,105,680.07
1 IFAD Grant	2,000,000	23.3428888	46,685,777.6	61	4,220,825.38
1 ASAP Grant	700,000	23.3428888	16,340,022.16	61	383,335.00
<b>Sub-Total</b>	<b>4,825,827.98</b>		<b>104,374,771.22</b>		<b>19,819,106.3</b>
Gains/(Losses) from foreign currency exchange			<b>2,408,652.38</b>		(56,416.30)
<b>Total</b>			<b>106,783,423.6</b>		<b>19,762,690</b>



Note – No. (5)

Exchange Rate Difference for ( BIRDP )

Narration	Amount in Euro	Amount in SDG
Opening Balance on 1/1/2017	60,062.58	445,009.66
Trans from IFAD	4,825,827.98	104,374,771.22
<b>Total</b>	<b>4,885,890.56</b>	<b>104,819,780.88</b>
Expenses	52,105.06	893,744.44
Transfer to operation A/C SFB	2,094,400	40,961,798.75
<b>Total</b>	<b>2,146,505.06</b>	<b>41,855,543.19</b>
Closing Balance on 31/12/2017	2,739,385.5	62,964,237.69
Gains/ (Losses) from foreign currency exchange transactions	-	2,408,652.38
Closing Balance on 31/12/2017	<b>2,739,385.6</b>	<b>65,372,890.07</b>

\*The Exchange rate for Euro = 23.864071 as attached certificate on 31/12/2017

Note – No. (6)

IFAD direct Payments.

2017		2016				
WA No.	Amount in SDG	WA No.	Narration	Amount EURO	Amount SDR	Amount SDG
-	-	58	Cost of 7 vehicle	277,588.58	219,444.84	1,978,364.7
-	-	59	10 crossing construction Hewa Co.	211,948.08	169,244.35	1,525,791.48
-	-	62	Consultant service – SMEC PYT	151,141.18	117,849.79	1,114,620.84
-	-	63	Rural road construction Package 2 SAS	61,559.01	48,568.42	630,588.9
-	-	64	Rural road construction Package 4 Hewa Co.	57,713.06	45,534.06	591,192.41
<b>Total</b>	<b>-</b>			<b>759,949.91</b>	<b>600,641.46</b>	<b>5,840,558.33</b>





Note – No. (7)

Government Funds Received.

Date	Discriptions	Amount SDG 2017	Amount SDG 2016
Janury	Transfer from MOFNE	99,640.00	99,640.00
February	Transfer from MOFNE	99,640.00	99,640.00
March	Transfer from MOFNE	99,640.00	99,640.00
April	Transfer from MOFNE	843,205.81	-
May	Transfer from MOFNE	199,280.00	99,640.00
June	Transfer from MOFNE	942,845.81	199,280.00
July	Transfer from MOFNE	-	-
August	Transfer from MOFNE	1,042,485.81	2,073,858.77
September	Transfer from MOFNE	942,845.81	-
October	Transfer from MOFNE	99,640.00	99,640.00
November	Transfer from MOFNE	-	99,640.00
December	Transfer from MOFNE	199,280.00	199,280.00
Total counterpart cash contribution as at 31 December 2017		4,568,503.24	3,070,258.77

Note – No. (8)

Central Bank Received.

2017 (SDG)	2016 (SDG)			
	Transfer date	A/C No.	Narration	2016 (SDG)
-	14/12/2016		Transfer from CBS	371,561.44
-	27/12/2016		Transfer from CBS	4,573,182
Total				4,944,743.44



Note – No. (9)

**State Funds Received.**

State Name	2017 SDG	2016 SDG
Khartoum State	-	-
River Nile State	-	-
Elgazira State	-	50,000
Kassala State	-	-
Gadarif State	-	-
<b>Total</b>	-	<b>50,000</b>

Note – No. (10)

**Communities funds received.**

State Name	2017 SDG	2016 SDG
Khartoum State Communities	197,141.00	143,666.00
River Nile State Communities	235,730.00	350,729.50
Elgazira State Communities	62,588.00	127,825.00
Kassala State Communities	195,542.00	324,847.75
Gadarif State Communities	70,720.00	290,065.50
<b>Total</b>	<b>761,721.00</b>	<b>1,237,133.75</b>

Note – No. (11)

**Other receipt .**

Narration	2017 SDG	2016 SDG
Training Hall rent (BDA)	41,650.00	6,979.00
Gazira State (SCU)	98,338.00	-
<b>Total</b>	<b>139,988.00</b>	<b>6,979.00</b>





Note – No. (12)

IFAD payments by category.

Cat -No	Category name	2017 SDG	2016 SDG
1	Civil Work	16,833,340.77	11,111,289.80
2	Vehicle & equipment	1,034,645.60	2,579,391.84
3	Tech Assistance, Training & Studies	11,187,515.07	5,605,450.51
4	Grant	2,706,915.75	2,054,520.75
5	Recurrent cost	5,797,481.34	3,174,617.05
<b>Total</b>		<b>37,559,898.53</b>	<b>24,525,269.95</b>

Note – No. (13)

GOS - payment by category .

Cat- No	Category name	2017 SDG	2016 SDG
1	Civil work	1,432,766.70	486,661.35
2	Vehicle & equipment	114,082.74	98,011.86
3	Tech assistance, Training & Studies	5,231,903.30	2,873,426.21
4	Grant	-	-
5	Recurrent cost	1,820,354.48	1,116,510.47
<b>Total</b>		<b>8,599,107.22</b>	<b>4,574,609.89</b>



**Note – No. (14)**

**Communities payment by category .**

Cat- No	Category name	2017 SDG	2016 SDG
1	Civil work	61,309.84	130,234.52
2	Vehicle & equipment	-	-
3	Tech assistance, Training & Studies	-	-
4	Grant	902,305.25	698,029.25
5	Recurrent cost	49,073.00	-
<b>Total</b>		<b>1,012,688.09</b>	<b>828,263.77</b>

**Note – No. (15)**

**Amounts Return to Communities and Others.**

Narration	2017 SDG	2016 SDG
Gadarif communities	73,610.00	-
Kassala communities	119,550.00	-
Gazira communities	101,078.00	-
<b>Total</b>	<b>294,238.00</b>	<b>-</b>

**Note – No. (16)**

**IFAD payments by component.**

Component	2017 SDG	2016 SDG
Policy and Institutional Building	13,237,282.58	12,434,755.12
National Resources Development	13,174,109.37	7,523,278.35
Animal Resources Development	7,660,679.08	245,147.44
Community Development and Business Options	3,487,827.50	4,322,089.04
<b>Total</b>	<b>37,559,898.53</b>	<b>24,525,269.95</b>





Note – No. (17)

GOS - payments by component.

Component	2017 SDG	2016 SDG
Policy and Institutional Building	7,358,461.38	4,131,322.50
National Resources Development	875,327.63	403,465.23
Animal Resources Development	177,498.74	7,806.24
Community Development and Business Options	187,819.47	32,015.92
<b>Total</b>	<b>8,599,107.22</b>	<b>4,574,609.89</b>

Note – No. (18)

Communities - payments by component.

Component	2017 SDG	2016 SDG
Policy and Institutional Building	49,073.00	-
National Resources Development	61,309.84	130,234.52
Animal Resources Development	902,305.25	-
Community Development and Business Options	-	698,029.25
<b>Total</b>	<b>1,012,688.09</b>	<b>828,263.77</b>

Note – No. (19)

Closing balance (Summary).

Account Name	Note	2017 SDG	2016 SDG
	16 - A	65,372,890.07	445,009.66
	16 - B	1,185,036.00	1,541,896.71
	16 - C	1,504,027.5	2,338,634.86
	16 - D	1,688,102.91	707,586.25
Impress Account	16 - F	71,852	-
<b>Total</b>		<b>69,821,908.48</b>	<b>5,033,127.48</b>



Note – No. (19 – A)

Balance reconciliation for [REDACTED] on 31.12.2017

(Special account).

Account Name	Amount in Euro	Amount in Euro
Balance as per project A/C on 31/12/2017	-	2,739,385.50
Balance as per bank statement on 31/12/2017	2,739,385.50	-
<b>Total</b>	<b>2,739,385.50</b>	<b>2,739,385.50</b>

Note – No. (19 – B)

Balance reconciliation for [REDACTED] on 31.12.2017 .

Account Name	Amount in SDG	Amount in SDG
Balance as per Project account on 31/12/2017	-	1,185,036.00
Balance as per Bank Statement on 31/12/2017	1,185,036.00	-
<b>Total</b>	<b>1,185,036.00</b>	<b>1,185,036.00</b>

Note – No. (19 –C )

Bank reconciliation for A/C [REDACTED] On 31/12/2017.

Account Name	Amount in SDG	Amount in SDG
Balance as per Project A/C on 31/12/2017	-	1,504,027.50
Balance as per Bank Statement on 31/12/2017	1,504,027.50	-
<b>Total</b>	<b>1,504,027.50</b>	<b>1,504,027.50</b>





**Note – No. (19 –D)**

**SCUs Imprest accounts.**

Account Name	Bank Name	2017 SDG	2016 SDG
Scu –Khartoum		324,572.00	-
Scu –River Nile		223,898.31	229,135.50
Scu-Gazeira		397,230.75	71,470.75
Scu-Gadarif		13,642.78	215,826.00
Scu-Kassala		728,759.07	191,154.00
<b>Total</b>		<b>1,688,102.91</b>	<b>707,586.25</b>

**Note – No. (19 –F)**

**Impress Account for UNEP.**

Account Name	2017 SDG	2016 SDG
	71,852	-
<b>Total</b>	<b>71,852</b>	<b>-</b>



Note – No. (20)

Transfers from special account to operating account and others.

Transfers Date	Amount in Euro	Exchange Rate	Amount in SDG
26 March 2017	25,000.00	16.772513	419,312.83
9 May 2017	700,000.00	17.4774644285714	12,234,225.10
21 June 2017	244,400.00	18.35669407	4,486,376.03
17 September 2017	125,000.00	21.48792296	2,685,990.37
5 November 2017	500,000.00	20.68408624	10,342,043.12
23 November 2017	400,000.00	21.07895733	8,431,582.93
26 December 2017	100,000.00	23.6226837	2,362,268.37
Sub-Total	2,094,400.00		40,961,798.75
Transfer to Contractor and others:			
15 January 2017	18,995.10	16.77251	318,595.56
25 January 2017	6,450.00	16.52246	106,569.89
9 March 2017	8,775.96	16.5225	145,000.80
25 September 2017	350.00	17.4774644	6,117.11
7 November 2017	4,200.00	17.477464	73,405.35
27 November 2017	9,900.00	17.477464	173,026.89
26 December 2017	3,434.00	20.68408624	71,029.15
Sub-Total	52,105.06		893,744.76
Total Transfer	2,146,505.06		41,855,543.51



Yassin Ali Hassan

Deputy Director





Wagee Allah M. Osman

Financial Controller

