

**CONTRACTING OUT CORE GOVERNMENT FUNCTIONS AND  
SERVICES IN SOUTHERN SUDAN**

**BY FIONA DAVIES<sup>1</sup>**

This discussion paper has been prepared for the joint AfDB/PDG Conference on Contracting Out Core Government Functions and Services in Post-Conflict and Fragile Situations, held in Tunis 8-9 June 2009.

---

<sup>1</sup> Fiona Davies is the Adviser for Economic Planning in the Ministry of Finance & Economic Planning of the Government of Southern Sudan. Her position is funded by the United Nations Development Programme (UNDP). This paper is written in a personal capacity, and the views expressed do not reflect either those of the Ministry of Finance & Economic Planning, or of UNDP.

## **ABBREVIATIONS**

BPHS	Basic Package of Health Services
CBTF	Capacity Building Trust Fund
CPA	Comprehensive Peace Agreement
EAA	External Audit Agent
EoI	Expression of Interest
FMA	Fund Management Agent
GAA	Government Accounting Agent
GoNU	Government of National Unity
GoS	Government of Sudan
GoSS	Government of Southern Sudan
iPAA	Interim Project Accounting Agent
JAM	Joint Assessment Mission
LICUS	Low Income Countries Under Stress
MDTF	Multi Donor Trust Fund
MoFEP	Ministry of Finance & Economic Planning
MoH	Ministry of Health
OC	Oversight Committee
PA	Procurement Agent
PAA	Project Accounting Agent
PFMU	Project Financial Management Unit
NGOs	Non-Governmental Organisations
RIEP	Rapid Impact Emergency Project
RFP	Request for Proposals
SPLM	Sudan People's Liberation Movement
UHP	Umbrella Health Programme

## EXECUTIVE SUMMARY

In 2005, the Government of Sudan (GoS) and Sudan People's Liberation Movement (SPLM) signed a Comprehensive Peace Agreement, ending twenty-two years of civil war. The challenge of establishing the Government of Southern Sudan (GoSS), and developing its capacity to manage its substantial oil revenues, was enormous. A Joint Assessment Mission report by the World Bank, UN, GoS & SPLM noted that the entire Public Service had to be built up virtually from scratch. It recommended that core fiduciary services such as audit, accounting and procurement be contracted out to international firms for at least the first two years of Government until capacity was built, and also expected Government to contract basic health services delivery to NGOs.

GoSS's experience in contracting out has been varied. The Government Accounting Agent (GAA) was a bilateral sole source contract. The Ministry of Finance did not have the capacity to define the services it required from the GAA to enable it to fulfil its functions, while the GAA fielded a team of private-sector accountants, who had little or no understanding of the budget execution responsibilities of a public treasury. The GAA's approach to the task undermined the Ministry's budget execution function, and failed to build Ministry capacity for Government accounting.

The Project Accounting Agent (PAA) was jointly overseen by the Ministry of Finance and the World Bank, ensuring better definition of services and performance monitoring than if left to the Ministry alone. The decision to contract an interim PAA on a sole-source basis proved to be fortuitous, since it ensured that there was project accounting coverage during the two years it took to procure the substantive PAA on a competitive basis using World Bank procedures. However, no capacity was built to enable the Ministry to take on the project accounting function.

The Procurement Agent (PA) was beset with difficulties from the outset. Even though the need for the Procurement Agent was deemed 'urgent', it took over a year to contract the PA on a competitive basis using World Bank procedures. This led to a temporary gap in service delivery, from which it can be argued that GoSS procurement has never fully recovered. In addition, there was a significant mismatch between the envisaged size of the team, and the scope of the task, covering all aspects of procurement for a newly-forming Government with no procurement capacity whatsoever, and over \$1billion in revenues every year. The Procurement Agent's ability to provide on-the-job training was limited by lack of counterparts, as well by the size of its own team.

The External Audit Agent (EAA) contract was well designed, with a strong capacity building component, but the EAA's delivery was hindered by the absence of counterpart personnel for almost the first whole year of its assignment, following the suspension of the GoSS Auditor General.

The Basic Package of Health Services (BPHS) was designed to provide immediate delivery of essential services to a significant proportion of the population in the ten States of Southern Sudan. Over three years later, the BPHS has only just commenced roll-out in four States. The delay has been caused by the lead times involved in procurement using World Bank procedures, weak capacity in the Ministry of Health to follow them, over-ambitious initial programme design, and escalating costs which exceeded available funds.

A number of lessons can be learned from the GoSS experience. The mode of contracting (sole source or competitive) is not necessarily a determinant of the performance of the contract. Sole-source contracts, when well defined, may provide necessary cover for urgent service delivery needs.

Government has supported the process of contracting out key services, but has had limited capacity to design and manage contracts without external support. Even with World Bank administered contracts, Government has had limited capacity to ensure that the contract design and performance meet its own needs.

Lengthy World Bank procurement procedures, and limited Government capacity to follow them, have led to significant delays. Such delays create an opportunity cost, not just in lost service delivery, but also in diminished incentives for Government to build its own capacity and structures in the interim, because it expects a contractor to be mobilised shortly to deliver the function.

Capacity development has generally been inadequately addressed. Capacity development was not put at the centre of the contracting-out design, and none of the contracts had a clearly identified exit strategy. Limited GoSS capacity has been built.

Inappropriate programme design can undermine the effectiveness of contracting-out, and finally, contracting out is not cheap. The combined cost of the fiduciary agents contracted by GoSS is over \$20m in the space of just four years.

The case study provides the following recommendations:

- **Sole source contracting should be considered on an interim basis to meet urgent service delivery gaps**, but only if the terms of the contract are properly designed.
- **Government should be offered independent technical support for design and management of contracts.** This should include definition of contract services that best meet the needs of Government, and performance monitoring.
- **If World Bank procedures are used for competitive procurement, it must be on the explicit understanding that the process could take upward of a year.** In addition, adequate support needs to be put in place to assist Government to manage World Bank procedures. Otherwise, a Government which is contracting out services because it lacks internal capacity is faced with a double bind of lacking the capacity to manage the World Bank procedures for contracting-out.
- **Capacity building should be included in contracting-out packages, and an exit strategy clearly mapped from the outset.** The exit strategy should detail the steps needed to raise the capacity of Government officials in order to assume responsibility for the function, and should feed into the capacity building design.
- **Alternative options, such as contracting in temporary capacity from the diaspora should be considered before taking the decision to contract out essential services.** Key issues to consider include the relative cost, lead times and capacity-building potential of the alternative options.

## Introduction

On January 9<sup>th</sup> 2005, the Government of Sudan (GoS) and Sudan People's Liberation Movement (SPLM) signed a Comprehensive Peace Agreement (CPA), bringing to an end twenty-two years of civil war in Southern Sudan. Under the terms of the CPA, a six year Interim Period up to 2011 was agreed, at the end of which the people of Southern Sudan would have the right to self-determination, through a referendum to determine their future status.

The CPA established a Government of National Unity (GoNU) for the duration of the Interim Period, responsible for the functioning and administration of the State, and the formulation and implementation of national policies. It also established the Government of Southern Sudan (GoSS), to which it devolved authority to manage and administer almost all issues pertaining to the South, in conjunction with the ten States of Southern Sudan. Under the terms of the Wealth Sharing Chapter of the CPA, the South was granted a 50 per cent share of oil revenues arising from oil production in the South, as well as a 50 per cent share in all national non-oil revenues collected in the South. Even at the time of the CPA, the oil revenues expected to flow to GoSS were significant, estimated at up to \$1 billion per year.<sup>2</sup>

The challenge of establishing the Government of Southern Sudan, and developing its capacity to manage its substantial oil revenues, was acknowledged to be enormous. During the war, there had been almost no formal government in South. The GoS had control of several 'garrison' towns and some other areas, whilst much of the South was in the control of the SPLM. The SPLM had a skeletal civilian administration, mainly devoted to the war effort. Services were limited, and where they existed, they were provided by Non-Governmental Organisations (NGOs), the Church and other non-governmental agencies, together with the communities.

During 2004 to 2005, the UN, the World Bank the Government of Sudan and the SPLM fielded a Joint Assessment Mission (JAM) to identify the post-conflict development needs of Sudan. The JAM noted that Southern Sudan was starting from a situation of extreme poverty and underdevelopment, with weak skills and virtual non-existence of normal government institutions. In order to be able to manage, deliver and account for the critical range of critical programmes needed to accelerate development in Southern Sudan, the entire Public Service, including personnel and systems, had to be built up virtually from scratch.

Against this background, the JAM recommended that core fiduciary services such as audit, accounting and procurement be contracted out to international firms for at least the first two years of the interim period, with their role being phased out as capacity in GoSS increased<sup>3</sup>. It also recognised that NGOs, the private sector and UN Agencies would be the main vehicles of health service delivery, bound by formal contractual relationships with the Southern Sudan health authorities.

The CPA also established two Multi-Donor Trust Funds (MDTFs), one for national development, and one for the South, to be administered by the World Bank. Their objective was to ensure co-ordinated, flexible and swift donor responses for financing of JAM priority expenditures<sup>4</sup>, in the context of a unified budget and coherent public expenditure process. Significant Government co-

---

<sup>2</sup> Joint Assessment Mission (JAM) Volume I, Synthesis, March 2005

<sup>3</sup> Joint Assessment Mission (JAM) Volume III, Cluster Reports, March 2005

<sup>4</sup> Joint Assessment Mission (JAM) Volume I, Synthesis, March 2005

financing to these MDTFs was envisaged<sup>5</sup>, and in the South it was anticipated that the MDTF would play a leading role in contracting third parties to deliver Government services, in line with the priorities identified in the JAM.

## Overview of contracting out core Government functions and services

As envisaged in the JAM, the Government of Southern Sudan has since 2006 contracted out a number of key fiduciary functions to non-State actors, including Government accounting, MDTF project accounting, procurement and external audit. In most cases, these arrangements are still ongoing. The majority of them, with the exception of Government accounting, have been undertaken through MDTF projects, and are therefore co-financed by Government and donor partners through a pooled funding mechanism. A summary of the arrangements is given in Table 1 below:

**Table 1: Summary of Fiduciary Contracts**

FUNCTION	CONTRACTING PROCESS	SCOPE OF ACTIVITY	FUNDING SOURCE	TIME PERIOD	COST
Government Accounting Agent (GAA)	Sole-Source	Preparation of Government accounts	GoSS	2006 - 2008	\$3.8m (est)
Interim Project Accounting Agent (iPAA)	Sole Source	Preparation of MDTF project accounts	MDTF (GoSS & donor co-financing)	2006 - 2007	\$2.3m
Project Accounting Agent (PAA)	Competitive	Preparation of MDTF project accounts	MDTF (GoSS & donor co-financing)	2008	\$0.9m
Project Financial Management Unit (PFMU)	Competitive	Preparation of MDTF project accounts	MDTF (GoSS & donor co-financing)	2009 - 2010	\$1.5m (est)
Procurement Agent (PA)	Competitive	Government & MDTF procurement	MDTF (GoSS & donor co-financing)	2007 - 2009	\$4.0m
External Audit Agent (EAA)	Competitive	Audit of MDTF, GoSS & States accounts	MDTF (GoSS & donor co-financing)	2008 - 2011	\$8.0m
<b>TOTAL</b>					<b>\$20.5M</b>

Service delivery in Southern Sudan continues to be dominated by non-State actors, predominantly NGOs, particularly in the Health sector. The most recent donor mapping exercise<sup>6</sup> conducted by the GoSS Ministry of Finance & Economic Planning (MoFEP) revealed that there are 97 donor-funded projects ongoing in the Health sector, and 70 in the Education sector. These projects, with the exception of three MDTF projects<sup>7</sup>, are implemented directly by third parties (UN Agencies & NGOs) in parallel to Government interventions, and therefore do not involve formal contractual relationships between Government and non-State actors for service delivery.

In the Education Sector, the majority of teachers in Southern Sudan are anyway paid through the Government payroll, with GoSS providing funding for 33,000 primary and secondary teachers at

<sup>5</sup> Eventually agreed at a ratio of 2:1 in the South, with GoSS contributing \$2 to every \$1 provided by the donors to finance MDTF-South programmes.

<sup>6</sup> GoSS Donor Book 2008 – 2011, Ministry of Finance & Economic Planning, February 2009

<sup>7</sup> For Health, HIV/Aids & Education

GoSS and State level<sup>8</sup>. The core of education service delivery therefore remains the responsibility of the Government. The GoSS co-funded MDTF project for education, which accounts for the majority of GoSS development funding to the sector, has contracted third parties to undertake interventions such as teacher training, classroom construction and text book production & distribution. However, these activities supplement rather than supplant core Government service delivery in the sector. Likewise, bilaterally-funded donor projects, which are implemented directly by third parties (UN Agencies, NGOs and faith-based organisations), supplement in the areas of alternative education, classroom construction, and, in some cases, funding of church schools.

In the Health Sector, as anticipated in the JAM, service delivery is still primarily undertaken by NGOs. Health is the only sector in which donor funding exceeds Government funding<sup>9</sup>, and the majority of the donor-funded projects are implemented directly by third parties (UN Agencies, NGOs).

In 2006, the GoSS Ministry of Health, following on from the JAM, decided to contract NGOs to deliver essential services to a significant proportion of the population. It intended to achieve this by contracting out basic health service packages in the ten States of Southern Sudan through its co-financed MDTF Health project. These packages, which delegate the overall management of health care delivery within the specified State to the contracted NGO, constitute a full contracting-out of health service delivery. To date, the Ministry of Health has entered into contracts for four States, as set out in Table 2 below, while contracts for the remaining six States are still being procured.

**Table 2: Basic Package of Health Services (BHPS) Contracts**

FUNCTION	CONTRACTING PROCESS	AREA OF ACTIVITY	FUNDING SOURCE	TIME PERIOD	COST
Delivery of Basic Health Package	Competitive	Upper Nile State	MDTF (GoSS & donor co-financing)	2008 – 2009 (1 yr)	\$3.4m
Delivery of Basic Health Package	Competitive	Jonglei State	MDTF (GoSS & donor co-financing)	2008 – 2009 (1 yr)	\$4.2m
Delivery of Basic Health Package	Competitive	Central Equatoria State	MDTF (GoSS & donor co-financing)	2009	\$5.5m
Delivery of Basic Health Package	Competitive	Eastern Equatoria State	MDTF (GoSS & donor co-financing)	2009	\$4.1m
<b>TOTAL</b>					<b>\$17.2m</b>

<sup>8</sup> GoSS Approved Budget 2009, Ministry of Finance & Economic Planning, February 2009

<sup>9</sup> Ibid.

## **Analysis of individual contracting out experiences**

### ***Government Accounting Agent (GAA)***

In 2005, the JAM envisaged that a Financial Management Agent would be recruited competitively through the Capacity Building Trust Fund<sup>10</sup> (CBTF) to support and/or manage the GoSS Treasury function and implementation of the Integrated Financial Management System (IFMS) for the first two years of the Interim Period.<sup>11</sup>

By late 2005, a discussion was ongoing between the newly-formed Ministry of Finance & Economic Planning (MoFEP), and the World Bank as administrator to the MDTF, about the provision of accounting services for GoSS. The key issue was whether the MDTF-contracted accounting agent should deliver accounting services for all GoSS expenditures, or whether it should only provide services for co-financed MDTF projects.

In the event, to protect its autonomy, MoFEP decided that the functions of GoSS accounting and MDTF project accounting should be handled separately, leaving the MDTF to contract a Project Accounting Agent (PAA) to cover MDTF projects only.

The roles of the Financial Management Agent envisaged in the JAM were therefore effectively split into three:

1. A Fund Management Agent (FMA) to support the operations of the CBTF, a small-scale, UN-managed trust fund for capacity building.
2. A Government Accounting Agent to prepare the GoSS annual financial statements.
3. A Project Accounting Agent, to manage the full range of accounting services, regarding the disbursement, accounting and reporting of MDTF projects.

In early 2006, MoFEP proceeded to engage the services of a Government Accounting Agent (GAA) on a sole-source basis, paid for entirely through the GoSS budget. The selected firm was the same firm that was already acting as the FMA to the CBTF.

The GAA contract specified three main outputs:

- Transaction recording and cash book & bank reconciliation, to be completed by the end of the third week following each month.
- Monthly draft financial statements, at the end of each following month.
- Draft annual accounts, five months after the end of the financial year.

The contract also specified that the GAA would record and process all payments in the IFMS. It did not contain any formal capacity-building element, although it expected MoFEP to assign four

---

<sup>10</sup> The Capacity Building Trust Fund (CBTF) was established in 2005, under the management of UNICEF, to provide capacity-building support and operational funding to the SPLM as it transitioned into the GoSS

<sup>11</sup> Joint Assessment Mission (JAM) Volume III, Cluster Reports, March 2005

Government accountants to work with the GAA, who would be assigned tasks commensurate with their experience, and be given on-the-job coaching.

Cost-wise, the contract was uncapped, as the GAA was entitled to expand its team as it deemed necessary, and to charge MoFEP for reimbursables without limit. The contract had strict confidentiality definitions, and only required the GAA to discuss the draft accounts directly with the Minister of Finance & Economic Planning.

The GAA contract, both in its conception and its execution, was not advantageous to MoFEP in many respects.

- **Firstly, it did not provide MoFEP with a reconciled daily cash position.** The GAA only undertook to provide updated cash records and bank reconciliations within three weeks of the end of the month. As a result, MoFEP frequently issued payments for which it had no financial coverage, since it had no idea of its daily (reconciled) cash position. Cheques bounced.
- **Secondly, it limited MoFEP's timely access to budget execution data.** The GAA took sole responsibility for processing all payments in the IFMS, but at the same time, only undertook to provide MoFEP with draft financial statements one month after the end of the month<sup>12</sup>. As a result, MoFEP never had an up-to-date picture of how much each Government Spending Agency had spent against its approved budget, as the information was with the GAA, who was only required to provide it to MoFEP with a considerable lag. New payments were therefore approved 'blind', with MoFEP having little idea whether the payments it was authorising exceeded the approved budget, either at a line-item or Agency level. Budget execution suffered, particularly towards the end of the financial year. In some instances, due to delays in the GAA producing monthly draft accounts, MoFEP only discovered that a Spending Agency had overspent its approved budget allocation several months after the event. Spending Agencies did not receive monthly budget execution reports, as all data was treated as confidential by the GAA, until after the reconciled accounts were produced.
- **Thirdly, the IFMS was severely under-utilised.** The GAA fielded staff who were not fully conversant with the IFMS system which had been installed, nor with the role of an IFMS in helping Government track expenditure and manage budget execution. As a result, the GAA only used the IFMS as an accounts recording system, not as a financial management tool. All expenditure data was maintained manually outside of the IFMS, and payments were only entered into the system once they had been reconciled against the bank statements.
- **Fourthly, no capacity was built, leaving MoFEP continually dependent on the ongoing services of the GAA for preparation of the annual accounts.** Although MoFEP initially assigned accountants to work with the GAA, they soon drifted back to routine MoFEP duties.

Effectively, the GAA contract was woefully misaligned. It gave a data-processing monopoly to GAA, without requiring it to provide the Ministry of Finance with the timely information it needed to undertake its core budget management functions. At the heart of the problem was the fact that the

---

<sup>12</sup> In actual fact, preparation of the draft financial statements usually lagged well behind this timetable.

GAA had been selected sole-source, and had written its own contract<sup>13</sup>. The Ministry of Finance did not have the capacity to define the services it required from the GAA to enable it to fulfil its functions, while the GAA fielded a team of private-sector accountants, who had little or no understanding of the budget execution responsibilities of a public treasury. This was far from the standard of fiduciary management envisaged in the JAM, and left MoFEP severely vulnerable to accusations of incompetence, as it failed to produce timely budget execution reports or to manage its payments according to its cash position. Nonetheless, the GAA received an automatic contract roll-over for 2007.

In 2007, as MoFEP appointed officials to senior positions, and enhanced advisory capacity was provided from other sources, greater steps were taken to hold the GAA to account. By late 2007, the GAA had agreed to provide excel-based budget execution reports within a week of the end of the month, although it made clear that this was a 'favour' which it was providing outside the terms of its (self-written) contract. At the same time, MoFEP started training its Treasury staff in management of the IFMS.<sup>14</sup> The Treasury Adviser<sup>15</sup> also started assisting MoFEP to produce a daily cash position.

By 2008, the GAA functions had been scaled-back considerably. All payment data was entered into the IFMS directly by GoSS Treasury officials as soon as it was received, enabling production of real time information on budget execution. Budget execution reports were sent monthly to Spending Agencies. MoFEP established a daily cash management system, and Treasury staff participated in the preparation of a daily cash position. The GAA role was limited to revenue reporting, and the production of quarterly and annual accounts.

The GAA requested a further sole-source contract for 2009, and said that it would build a strong capacity-building component into the contract. However, MoFEP decided to discontinue its services. The Ministry is in the process of recruiting three international accounts specialists through the World Bank Low Income Countries Under Stress (LICUS) programme, to assist with the preparation of its accounts for a two year period. At the same time, using the same funding, 40 graduates will be recruited and trained up to a professional accounting standard through a sandwich programme that will involve them spending 50% of their time in the classroom, and 50% in MoFEP. It is envisaged that, under the guidance of the international accounts specialists, these graduates will gradually assume responsibility for the preparation of the Government accounts.

### ***Project Accounting Agent (iPAA and PAA)***

In late 2005, the Oversight Committee<sup>16</sup> (OC) of the MDTF-South approved its first project – the Rapid Impact Emergency Project (RIEP). The project provided for the immediate sole-source hiring of an interim Project Accounting Agent (iPAA), tasked with directing, managing and co-ordinating the total financial management activities of MDTF-funded expenditures, irrespective of whether financed by GoSS or the MDTF donors<sup>17</sup>. The iPAA was required to take fiduciary responsibility for release of funds. No capacity-building component was included in the terms of reference. It was envisaged that the iPAA would be in place for a period of 6-12 months, until the long-term Project Accounting Agent

---

<sup>13</sup> Termed a 'Letter of Engagement'

<sup>14</sup> Through its USAID Treasury support

<sup>15</sup> USAID-funded

<sup>16</sup> The Oversight Committee is chaired by the Minister of Finance & Economic Planning. Other members include the World Bank, MDTF donors, and the UN.

<sup>17</sup> Project funds from both sources were 'pooled' in a single project account

(PAA) was hired through a competitive process. The same firm that operated as the CBTF FMA and as the GAA was awarded the iPAA contract on a sole source basis in February 2006.

Meanwhile, in March 2006, the competitive process for engaging a substantive two-year PAA was launched in line with World Bank procedures, which govern the operations of all MDTF-funded projects. However, instead of taking 6 – 12 months as initially envisaged, the process dragged on for two years. While the length of time taken to complete the procurement process was in part due to challenges encountered by MoFEP during contract negotiation<sup>18</sup>, it was also in part due to the number of steps required to complete a World Bank procurement process under the MDTF, which are estimated at 62<sup>19</sup>. No fewer than three separate No Objection Letters are required from the World Bank at different stages of the process, and since at the time of the PAA procurement the World Bank office in Juba did not have any accredited procurement staff<sup>20</sup>, these No Objections frequently had to be obtained from Washington.

In the end, the PAA contract was awarded for one-year in December 2007, with a similar terms of reference to that of the iPAA. As with the iPAA contract, the PAA contract did not require the PAA to build MoFEP's capacity for project accounting. The same firm that had undertaken the iPAA contract was awarded the PAA contract.

Meanwhile, the World Bank developed a proposal to set up a Project Financial Management Unit (PFMU) to replace the PAA at the end of its one year term. While the PFMU would have the same Terms of Reference as the PAA, it would be staffed with individually-hired consultants, instead of being contracted to a firm. The rationale was that it would be cheaper, and that the iPAA/PAA had shown no evidence of any attempt to build capacity for project accounting in MoFEP (although it should be noted that its terms of reference did not actually require it to do so).

This proposal was accepted by the Oversight Committee (OC) of the MDTF, and as of January 2009, the PAA was replaced by PFMU, staffed by two international accountants, and several locally-recruited assistant project accountants. The ToRs of the Head of the PFMU requires him/her to provide the required training to the staff of MoFEP to enable them to perform their functions effectively. However, no formal plan is currently in place to second MoFEP staff to the PFMU, although this may be possible once the 40 graduate accountants have been recruited to MoFEP under the LICUS programme.

In general, the contracting out of the project accounting function for GoSS & donor funded MDTF-expenditures has not been beset with the same difficulties as the GAA contract, even though the same firm delivered the services over the period 2006 -2008. The iPAA/PAA contracts were jointly overseen by MoFEP and the World Bank, in its role as administrator to the MDTF, ensuring better definition of services and performance monitoring than if left to MoFEP alone. In addition, the functions involved far smaller transaction volumes than in the case of the GAA contract, and did not require an understanding of public sector treasury management. The decision to contract an interim PAA on a sole-source basis proved to be fortuitous, since it ensured that there was project accounting coverage during the two years it took to procure the substantive PAA on a competitive basis.

---

<sup>18</sup> Initially, GoSS failed to reach agreement with the first-ranked firm for the PAA, after which it was given go-ahead by the World Bank to negotiate with the second-ranked firm. Since the second-ranked firm was the existing iPAA, it was expected that negotiations would be concluded quickly. However, the second-ranked firm raised a number of issues, including its preference for a one-year contract.

<sup>19</sup> Source: GoSS Procurement Agent – MDTF Procurement Flow Chart

<sup>20</sup> The first senior procurement was mobilised to the Bank's Juba office in late 2006

The main ongoing concern relating to the contracting out of MoFEP's project accounting function for co-financed MDTF projects relates to exit strategy. Even if MoFEP makes a concerted effort to second staff to the PFMU, and even if the PFMU personnel make a concerted effort to provide appropriate on-the-job training to them, there is little likelihood of MoFEP being able to assume project-accounting functions for MDTF projects to the fiduciary standard required by the World Bank during the remainder of the Interim Period.

### ***Procurement Agent (PA)***

The same MDTF project which provided for the recruitment of the iPAA also provided for the recruitment of a Procurement Agent (PA), to carry out the day to day procurement activities of GoSS and the MDTF for two years. However, although the project cited GoSS's need for a Procurement Agent as 'urgent', it did not provide for immediate sole-source provision of a firm, as it had with the iPAA. Instead, the Procurement Agent was to be contracted through a competitive process.

The competitive process was launched in December 2005, and it took over a year to complete in line with World Bank procedures. The Procurement Agent started work in February 2007, with a wide-ranging terms of reference, including:

- Providing support to the Procurement Unit in MoFEP, to ensure that it functions effectively
- On-the-job training to the Procurement Unit and procurement staff in other GoSS agencies
- Procurement planning
- Contract cash-flow projections
- Procurement processing for all MDTF and GoSS procurements<sup>21</sup>, with the exception of defence hardware
- Supervision of contract performance
- Assisting Government in responding to procurement-related queries.

It was envisaged that all procurements would be conducted on a centralised basis, according to the Procurement Policy of GoSS, but that within 3-4 years, GoSS Agencies would have the capacity to carry out all procurement on a mainly decentralised basis, without external assistance. However, the terms of reference did not provide for capacity building beyond on-the-job training. They stated that a Procurement Capacity Building Strategy would be developed separately, through World Bank assistance to the MoFEP Procurement Unit.

It quickly became evident within the Procurement Agent's inception phase that it faced a number of significant challenges in executing its terms of reference. Procurement had been ongoing for almost a year, in the absence of a Procurement Agent. In the case of MDTF procurements, Spending Agencies had attempted<sup>22</sup> to follow the World Bank procedures, but since their knowledge of them was limited,

---

<sup>21</sup> MDTF procurements were to be conducted in line with World Bank procedures, while GoSS procurements were to be conducted in line with the GoSS Interim Public Procurement & Disposal Regulations, 2006

<sup>22</sup> In some cases, with the assistance of individual procurement advisers, funded either through MDTF projects or other donor sources

their progress was slow, and standards were low. As a result, there was a large backlog of work. In the case of GoSS procurements, individual Spending Agencies had embarked on their own procurement processes, in a haphazard fashion, with little or no reference to the GoSS Procurement Regulations. It was not uncommon for contracts to exceed the budgetary availability for expenditure.<sup>23</sup>

The Procurement Agent had fielded a team of three procurement specialists, in line with their contract. However, it immediately raised concerns that this number of personnel was inadequate to deal with the volume of work. It also highlighted the need for Transitional Procurement Units to be established in Spending Agencies, for the capacity of the MoFEP Procurement Unit to be strengthened, and for MoFEP to make a concerted effort to regain centralised control of GoSS's Procurement functions.

By the end of 2007, there was little sign of improvement, with the MoFEP Director General of Procurement informing the MDTF Oversight Committee that there was a dearth of trained procurement staff in GoSS, including in the MoFEP Procurement Unit, and that there were significant deficiencies in the GoSS Procurement Regulations, which were hindering the efficiency of procurement in GoSS, and the ability of the MoFEP Procurement Unit to exercise its function.

In January 2008, an addendum was signed to the Procurement Agent's contract, enabling it to double its number of staff, and introducing performance monitoring criteria. At the same time, an independent review of the Procurement Agent's performance<sup>24</sup> with respect to MDTF procurements stated that the Procurement Agent had only partially met the conditions of its contract. According to the review, it had too few staff to provide on-the-job training, for which there were too few counterparts anyway, and it had mainly provided support and advice for MDTF procurements, rather than hands-on implementation. Procurement plans were incomplete, the Procurement Agent had not produced cashflow projections, and was not undertaking contract supervision. In addition, MoFEP had raised concerns as to whether the consultants fielded by the Procurement Agent were sufficiently familiar with World Bank procedures.

An Independent Procurement Audit Report conducted for the World Bank in July 2008 raised similar concerns<sup>25</sup>, as did an Issues Paper tabled to the Oversight Committee in February 2009<sup>26</sup>. By this point, the Procurement Agent's contract was due to come to an end, but there was no exit strategy in place. MoFEP requested an extension to the PA's contract, to avoid a gap in service delivery, which the OC agreed to, subject to appropriate transition arrangements being put in place before the expiry of the extension.

The Procurement Agent's contract appears to have been beset with problems from the outset. Even though the need for a Procurement Agent was deemed 'urgent', the Procurement Agent was expected to be contracted on a competitive basis, without provision of interim sole-source cover, as had been the case for the Project Accounting Agent. Competitive procurement using World Bank procedures is unable to deliver swift results, whatever the urgency of the need; GoSS was therefore effectively left without procurement capacity for its critical first year of operation. The one year gap

---

<sup>23</sup> Procurement Agent's Inception Report – February 2007

<sup>24</sup> Review of the Procurement Agent's Operations in Southern Sudan for MDTF-South Procurement Activities, Price Waterhouse Coopers, January 2008

<sup>25</sup> Independent Procurement Audit Report, Price Waterhouse Coopers, July 2008

<sup>26</sup> Issues Paper: Performance of the GoSS Procurement Agent, presented to the MDTF Oversight Committee, February 2009

meant a slow and unsure start for procurements under the MDTF, feeding into a swiftly emerging perception that the MDTF was failing to deliver on its JAM objective of providing a co-ordinated, flexible and swift donor response to Southern Sudan's needs. In addition, on the GoSS side, the gap meant that Spending Agencies started undertaking decentralised procurement by default. MoFEP then proved unable to re-assert centralised control once the Procurement Agent came on board. For GoSS procurements, therefore, the Procurement Agent was swimming against the tide from the start.

The capacity building component of the Procurement Agent's terms of reference restricted it to on-the-job training, on the understanding that a separate Procurement Capacity Building Strategy would be prepared & implemented with the support of the World Bank<sup>27</sup>. This never materialised, or if it did, it was never implemented. As a result, the capacity of MoFEP's Procurement Unit did not increase, and procurement awareness and capacity in Spending Agencies remained limited. The Procurement Agent's ability to provide on-the-job training was thus limited by the lack of counterparts, as well by the size of its own team.

The inadequate size and capacity of the Procurement Agent's team has been a recurring theme throughout the PA's contract, even though the number of personnel fielded was eventually doubled from three to six. It seems probable that there was a significant mismatch from the outset between the envisaged size of the team, and the sheer scale of a task involved in conducting all aspects of all procurements, both MDTF and GoSS, for a newly-forming Government with no procurement capacity whatsoever, and over \$1billion in revenues every year. The Procurement Agent is on record as saying that it has only been able to devote 30% of its time to MDTF procurements, given the demands of the work on the GoSS side<sup>28</sup>.

The World Bank is currently preparing a proposal to MoFEP for the management of GoSS & MDTF procurement, after the end of the Procurement Agent's current extension. It proposes hiring a new procurement agent for one year through a competitive process<sup>29</sup>, as well as placing additional Technical Assistance (TA) in the MoFEP Procurement Unit. It has not articulated a subsequent exit strategy from these arrangements.

It is unlikely that a new Procurement Agent and additional central TA alone will be able to address the current challenges in GoSS procurement, or that GoSS will have the capacity to manage procurements appropriately on its own after a year. The original vision of centralised procurement, followed by orderly decentralisation, has not materialised. In effect, decentralised procurement is ongoing across GoSS, without requisite capacity or adherence to standards, particularly with respect to GoSS procurements. It is critical that a comprehensive capacity building plan is, however belatedly, put in place and implemented, to enable Procurement Units across GoSS to be properly established, staffed and trained, including in MoFEP. It is also critical that a commitment control system is designed and implemented<sup>30</sup>, to ensure that the procurements are commensurate with budgetary availability, which is currently not the case, weakening the fiscal management of GoSS.

---

<sup>27</sup> Source: Procurement Agent's Terms of Reference

<sup>28</sup> Review of the Procurement Agent's Operations in Southern Sudan for MDTF-South Procurement Activities, Price Waterhouse Coopers, January 2008

<sup>29</sup> The World Bank estimates the procurement process for the new agent will take five months

<sup>30</sup> Commitment control was nonetheless recently described as a 'minor issue' by the World Bank procurement lead for Southern Sudan

As a first step, MoFEP has requested support from the African Development Bank to draft a procurement law, and intends to use funds under the World Bank LICUS programme to establish a commitment control & contract information system, and to train 10 graduate recruits in procurement to assist the MoFEP Procurement Unit.

### ***External Audit Agent (EAA)***

The competitive process for recruiting an External Audit Agent (EAA) was launched in March 2006, at the same time as the Project Accounting Agent. As with the Project Accounting Agent, it took almost two years to complete, with a contract being signed in December 2007. The External Audit Agent mobilised to Juba in January 2008, with an extensive terms of reference, including:

- Support for drafting the Audit Law and Audit Regulations
- Responsibility for conducting MDTF, GoSS & States audits, with the participation of staff from the Southern Sudan Audit Chamber
- Provision of on-the-job training for the staff of the Southern Sudan Audit Chamber during audit of accounts
- Undertaking a training needs assessment and developing a Human Resource Development Strategy for the Southern Sudan Audit Chamber
- Supporting the Audit Chamber to recruit and induct staff, monitoring their capacity building, and helping them utilise other capacity building windows available to Government.

The terms of reference did not require the EAA to conduct formal training, which it was envisaged would be delivered through a separate consultancy. However, in requiring support to recruiting and inducting staff, and monitoring their capacity building, it specified far greater participation in capacity building than was the case for any of the other GoSS Agents.

The EAA contract is expected to run for three years, from 2008 – 2010, after which it is envisaged that the Southern Sudan Audit Chamber will be able to perform the majority of audits of grants and loans to Government, to appropriate international standards.

By its own account<sup>31</sup>, the External Audit Agent's assignment started well, as the EAA and the Audit Chamber agreed a joint approach to the audit of the GoSS Financial Statements, focusing on five themes. Joint teams were nominated and established for each theme.

However, in February 2008, one month after the start of the EAA's assignment, the Auditor General and Southern Sudan Audit Chamber's senior management team were suspended by Presidential Order, while the remainder of the Audit Chamber's personnel were confined to office, pending the appointment of a new Auditor General. This situation pertained for the remainder of 2008, leaving the EAA to work on standalone audits of MDTF projects for 2006 - 2008, and to progress the audit of the 2005 GoSS accounts to draft opinion stage, without counterpart involvement. The EAA was therefore unable to deliver on the capacity building components of its terms of reference.

At the end of 2008, a new Deputy Auditor General was appointed, and assigned temporary functions as Acting Auditor General. Since then, the EAA has once again started to take forward the

---

<sup>31</sup> Briefing by the External Audit Agent to the MDTF Oversight Committee, October 2008

capacity building components of its contract, and to work with the Audit Chamber on the 2005 GoSS accounts. It now intends to develop a plan with the Audit Chamber to jointly tackle the backlog of GoSS audits for 2006 – 2008.

It is too early to assess the effectiveness or otherwise of the EAA. Its main challenge to date has been the lack of counterpart personnel for almost the first whole year of its assignment. However, the enhanced capacity building elements of the contract design, including training needs assessments, and support to recruitment and induction of Audit Chamber personnel, make the contract appear more comprehensive than those of the other agents. Nonetheless, it is once again assumed that formal audit training will be delivered through a separate initiative, without such an initiative yet being in place.

The EAA has fielded a far larger team to meet its contractual obligations than any of the other agents, with a team of 24 professional personnel identified. This is reflected in the increased cost of the EAA (more than double that of the other agents), for which an amendment to the relevant MDTF grant agreement<sup>32</sup> was required. It seems likely that this structuring of the team is more appropriate to the scale of the task than was the case for the Procurement Agent.

The length of time taken to recruit the EAA – almost two years – is also of note. The World Bank procedures under which MDTF procurements are conducted are not designed for rapid delivery, and procurement process is often slowed further by lack of GoSS capacity to manage MDTF procurements. In the case of the EAA, the delay was less critical than in the case of the Procurement Agent, although the resulting backlog in audits has been highlighted.

#### ***Basic Package of Health Services (BPHS)***

In early 2006, the MDTF Oversight Committee approved an allocation of \$60m to the Umbrella Health Project (UHP), of which \$40m was to be contributed by GoSS, and \$20m by the MDTF donors. The UHP was based on the recommendations of the JAM, and aimed to support the Ministry of Health (MoH) in pursuing a two-track strategy, balancing the development of core capacities of the health system (Track 1), with the immediate delivery of essential services to a significant proportion of the population (Track 2). One of the key vehicles for the delivery of Track 2 was the proposed Basic Package of Health Services (BPHS), whereby a lead NGO would be contracted to deliver basic health care to up to 50% of the population in each of the ten States of Southern Sudan, whilst also developing core institutional capacity for public health administration at State level. The amount allocated to the BPHS under the Umbrella Health Programme was \$24.8m, i.e. \$2.48 million per State.

The procurement process for delivery of the BPHS in the ten States was launched in April 2006. Expressions of Interest (EoIs) were requested from NGOs interested in acting as a lead agent in a State, responsible for:

- Implementation of the Basic Health Service Package and health services development plan agreed on jointly with the State Ministry of Health
- Overall management of health care delivery in its geographic area

The work would also include health staff training, rehabilitation of selected health infrastructure, and drug procurement and distribution, and was for a period of three years.

---

<sup>32</sup> The MDTF Core Fiduciary Systems Project

In the event, GoSS only received adequate EoIs for four States. It therefore moved to the Request for Proposal (RFP) stage with the first four States in November 2006, while reissuing the EoI for the remaining six States in 2007.

Once the proposals were received for the first four States, it became clear there was a significant problem. The proposals received were significantly higher than the funds available for each State, often by a multiple of ten or more. The GoSS Ministry of Health therefore embarked on an extended contract negotiation process with the four NGOs, which lasted from 2007 up to 2008.

Eventually, the Ministry of Health reached agreement with the four providers on the scale of the service delivery, and on the contract modality. It was agreed that contracts would be signed for just the first year of each package, with the subsequent two years expected to be catered for once a second phase of the UHP became available.

**Table 3: BPHS Cost in 4 States**

STATE	1 YEAR COST	IMPLIED 3 YEAR COST
Upper Nile State	\$3.4m	\$10.2m
Jonglei State	\$4.2m	\$12.6m
Central Equatoria State	\$5.5m	\$16.5m
Eastern Equatoria State	\$4.1m	\$12.3m
<b>TOTAL</b>	<b>\$17.2m</b>	<b>\$51.6m</b>

BPHS delivery commenced in Upper Nile and Jonglei in the second half of 2008, while delivery commenced in Central and Eastern Equatoria in 2009. Meanwhile, the Ministry of Health issued RFPs for the remaining six States in late 2008, once again in the expectation that funding would be made available under the second Phase of the UHP, once approved.

It is clear that approach of contracting out the BPHS has encountered significant problems. Firstly, at an average cost of over \$4m per State per year, it is unlikely to be sustainable. This implies \$40m for all ten States each year, and \$120m over the intended three years. It is not clear that funding will be available in this magnitude. It appears that the contracted-out BPHS concept, as envisaged in the JAM and the UHP, is too ambitious relative to funding realities.

Secondly, it is clear that contracting-out the BPHS has failed to meet the UHP objective of immediate delivery of essential services. More than three years after the approval of the UHP, only four States have recently started to receive BPHS services through the UHP. This delay is a result of a combination of factors, including:

- The lead times involved in MDTF procurement using World Bank procedures, exacerbated by limited procurement capacity in the MoH, the need to process World Bank No Objections through Washington, and obstacles such as the requirement for NGOs to provide bank guarantees for 20% advance payments before mobilising.
- Ambitious initial programme design, which subsequently required protracted contract negotiations to scale the BPHS back to the limits of affordability.
- Escalating costs which exceed available funds.

It is not possible to assess the performance of the first four BPHS providers, since they have only recently mobilised. Given the lack of Government capacity, a case can still be made for contracting out health care delivery in Southern Sudan. However, the procurement procedures that are used need to be able to deliver within a fairly rapid time period, and the programme design has to commensurate with funding availability. Otherwise, less expensive, though possibly less wide-ranging, in-house alternatives may need to be considered.

## **Lessons Learned & Recommendations**

The JAM rightly noted that post-CPA Southern Sudan was starting from a situation of extreme poverty and underdevelopment, and that the entire Public Service, including personnel and systems, had to be built up virtually from scratch. In this context, its recommendation that core Government fiduciary services such as audit, accounting and procurement initially be contracted out to international firms was appropriate.

GoSS's experience in contracting out these functions has been varied. In some instances, the fiduciary service has (so far) been delivered to the required standard, but Government does not yet have the capacity to take over the function itself (Project Accounting, External Audit). In other instances, the service may actually be considered to have fallen short of requirements (Government Accounting, Procurement), even though contracted out to firms of international repute.

A number of lessons can be learned from the GoSS experience. Firstly, **the mode of contracting (sole source or competitive) is not necessarily a determinant of the performance of the contract.** In one instance (Project Accounting), an interim sole source contract provided essential fiduciary coverage during the time taken to conduct a competitive process, and was delivered to a satisfactory standard. In another, (Procurement Agent), interim sole sourcing would actually have been desirable; the decision to undertake a time-consuming competitive process without sole-source cover created a temporary service delivery gap from which it can be argued that GoSS has never fully recovered. In a third (Government Accounting), sole-sourcing was intrinsic to the overall weakness of the service delivery, as the selected contractor was given leeway to define the terms of its own contract, yet lacked either the incentive or the capacity to understand the requirements of the function.

Secondly, Government has supported the process of contracting out key services, but has had limited capacity to design and manage contracts without external support. This has arguably been most evident in the case of the Government Accounting contract. The Ministry of Finance entered into the contract bilaterally, on a sole source basis, within the first six months of its establishment. The Ministry did not have the capacity to define the services it required from the contractor, and as a result the contract was poorly designed, and performance weak, even though the same contractor was performing adequately on a separate sole-source contract for project accounting. It was only once the Ministry received enhanced technical assistance from other sources that it was able to require better performance from the contractor, and to develop an exit strategy. Even with the MDTF contracts, Government had limited capacity to ensure that the contract design and performance met its own needs.

Thirdly, lengthy World Bank procurement procedures and limited Government capacity to follow them, have led to significant delays in mobilising contract agents. All the competitively-procured contracts have followed World Bank procurement procedures, because they have been financed through the MDTF. Uniformly, these processes have taken between one and three years to complete. However, at the outset, Government had no idea that World Bank procedures were so lengthy, or that they required such a substantial Government engagement, and expected MDTF delivery to be flexible

and swift, as promised in the JAM. The impact of these delays has been most critical in Health, where the procurement of lead agents to deliver a basic package of health services has taken almost three years, making a nonsense of the objective of immediate delivery of essential services. In the case of the Procurement Agent, the absence of interim sole-source cover whilst undertaking the competitive process led to a critical service delivery gap. Such procurement delays create an opportunity cost, not just in lost service delivery, but also in diminished incentives for Government to build its own capacity and structures in the interim, because it expects a contractor to be mobilised shortly to deliver the function.

Fourth, **inappropriate programme design can undermine the effectiveness of contracting-out**. In the case of the Procurement Agent, the required team composition was wholly inadequate relative to the scope of the terms of reference. In the case of Health, over-ambitious programme design relative to available financing led to significant complications in the contracting process. For Government Accounting, the appropriateness of the programme design was undermined by the contractor defining its own terms of engagement.

Fifth, **capacity development has generally been inadequately addressed**. The JAM assumed that GoSS would have the capacity to take responsibility for execution of fiduciary functions within three to four years of its establishment. This now looks woefully optimistic, as capacity development was not put at the centre of the contracting-out design, and none of the contracts had a clearly identified exit strategy. One contract (Project Accounting) required no capacity development at all, while two only required on-the-job training (Government Accounting & Procurement), in spite of the fact that counterparts were known to be limited, and lacking capacity. The External Audit contract was best designed, requiring the EAA, amongst its other functions, to support the Auditor General to recruit and induct staff, train them on the job, and monitor their capacity building. At a minimum, these functions should be included in a contracting-out package, and if a decision is taken to deliver formal training through a separate intervention, this intervention must then be implemented simultaneously. The execution of the procurement function, for example, was in part weakened because the World Bank was supposed to implement a separate Procurement Capacity Development Strategy which never materialised.

Finally, **contracting out is not cheap**. The combined cost of the fiduciary agents contracted by GoSS is over \$20m in the space of just four years. There is little evidence that alternative approaches, such as the temporary recruitment of experienced professionals from the diaspora, were considered. Yet, if properly designed, a diaspora programme might prove and cheaper and more sustainable alternative to recruiting international firms to carry out fiduciary and service delivery functions.

These lessons learned give rise to the following **recommendations**:

- Sole source contracting should be considered on an interim basis to meet urgent service delivery gaps, but only if the terms of the contract are properly designed.
- **Government should be offered independent technical support for design and management of contracts**. This should include definition of contract services that best meet the needs of Government, and performance monitoring.
- If World Bank procedures are to be used to procure contract services on a competitive basis, it must be on the explicit understanding that it could take upward of a year. These procedures should only be used when the service delivery is not urgent, or when appropriate sole-source cover can be provided in the interim. In addition, adequate support needs to be put in place to assist Government to manage World Bank procedures. Otherwise, a Government that is

contracting out services because it lacks internal capacity is faced with a double bind of lacking the capacity to manage the World Bank procedures for contracting-out.

- **Capacity building should be included in contracting-out packages, and an exit strategy clearly mapped from the outset.** At a minimum, the capacity building should include assisting Government to recruit & induct counterparts, and on-the-job training. When a decision is taken to deliver formal training through a separate intervention, the intervention must be implemented simultaneously. The exit strategy should detail the steps needed to raise the capacity of Government officials in order to assume responsibility for the function, and should feed into the capacity building design.
- **Alternative options, such as contracting in temporary capacity from the diaspora should be considered before taking the decision to contract out essential services.** Key issues to consider include the relative cost, lead times and capacity-building potential of the alternative options.

## **BIBLIOGRAPHY**

- Comprehensive Peace Agreement between the Government of Sudan and the Sudan People's Liberation Movement, January 2005
- Joint Assessment Mission (JAM) - Volume I, Synthesis, March 2005
- Joint Assessment Mission (JAM) - Volume III, Cluster Reports, March 2005
- Ministry of Finance & Economic Planning - GoSS Donor Book 2008-2011, February 2009
- Ministry of Finance & Economic Planning - GoSS Approved Budget 2009, February 2009
- Multi Donor Trust Fund Final Project Proposal – Core Fiduciary Systems Project, November 2005
- Multi Donor Trust Fund Final Project Proposal – Rapid Impact Emergency Project, November 2005
- Multi Donor Trust Fund Final Project Proposal – Umbrella Health Project, March 2006
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 1<sup>st</sup> Quarter Report 2007, May 2007
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 2<sup>nd</sup> Quarter Report 2007, September 2007
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 3<sup>rd</sup> Quarter Report 2007, December 2007
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 4<sup>th</sup> Quarter Report 2007, March 2008
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 1<sup>st</sup> Quarter Report 2008, June 2008
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 2<sup>nd</sup> Quarter Report 2008, July 2008
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 3<sup>rd</sup> Quarter Report 2008, November 2008
- Price Waterhouse Coopers – Report to the Southern Sudan Multi Donor Trust Fund (MDTF-S) Administrator, 4<sup>th</sup> Quarter Report 2008, February 2009
- Price Waterhouse Coopers - Review of the Procurement Agent's Operations in Southern Sudan for MDTF-South Procurement Activities, January 2008

