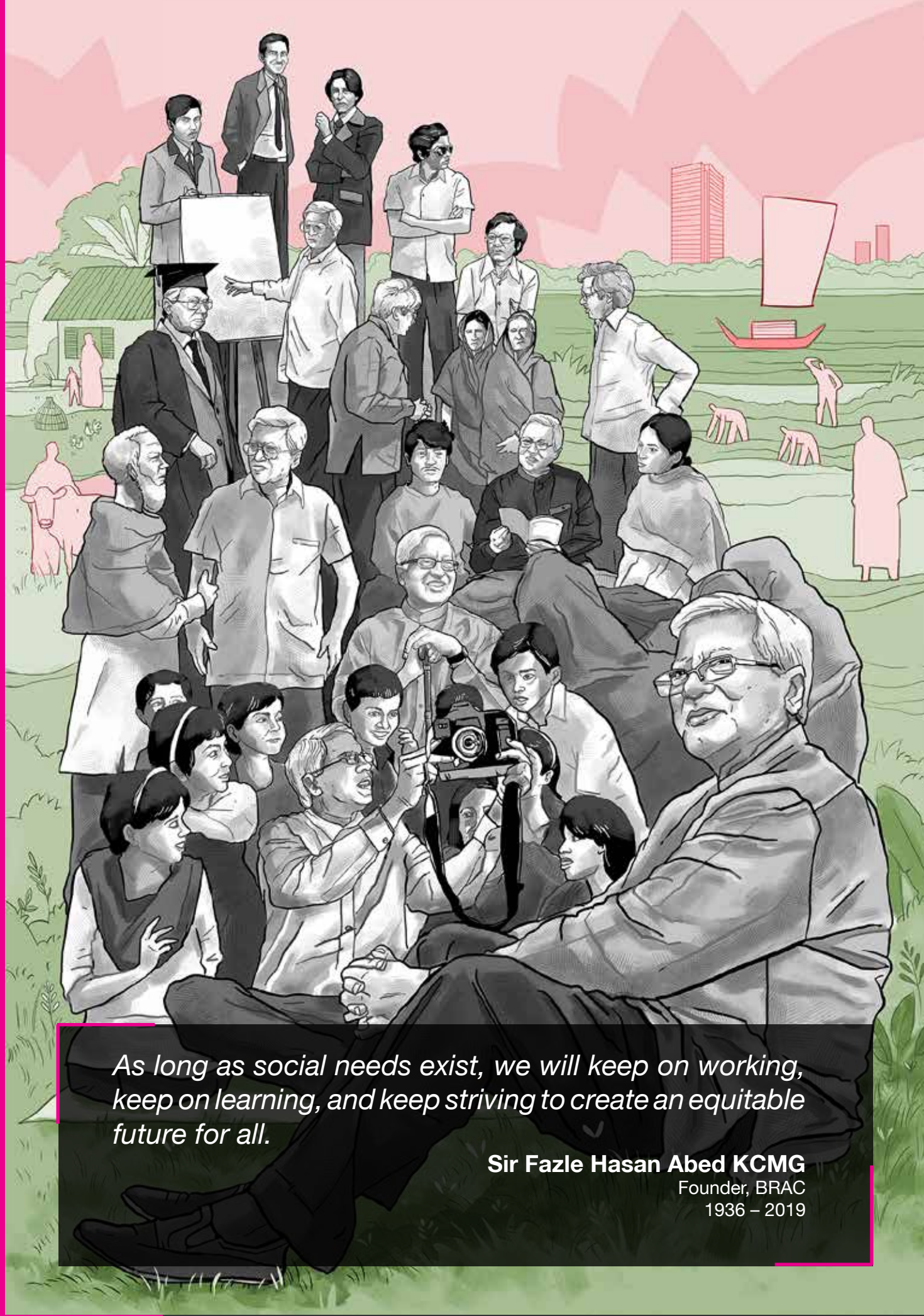




ANNUAL
REPORT 2020

**BRAC
SOUTH SUDAN**





As long as social needs exist, we will keep on working, keep on learning, and keep striving to create an equitable future for all.

Sir Fazle Hasan Abed KCMG
Founder, BRAC
1936 – 2019

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LETTER FROM EXECUTIVE DIRECTOR

RESILIENCE IN TIMES OF CRISIS

As I write this letter, we continue to navigate through a global pandemic, climate crisis, social injustice, and more. While we began the year 2020 mourning the passing of our founder, Sir Fazle Hasan Abed, we turned that loss into renewed commitment by building on the vision he left behind for us. Sir Fazle said, “We must strive to continuously find solutions to emerging and re-emerging social challenges. We must reach out to those in need”. At BRAC, we feel proud to continue carrying the baton that he handed over to us.

2020 was a year full of challenges and transitions for BRAC International. The COVID-19 pandemic affected the health and wellbeing of millions of people worldwide; it led to drastic loss of human lives and pushed people back into poverty. Many were unable to feed themselves, and children, especially girls, missed out on crucial years of schooling. However, CY 2020 was also a year full of opportunity and learning, from which we were able to renew our commitment to pursue BRAC’s global strategic vision, reach out to the people we work with and give them the hope that BRAC stands with them in and in-between crises, while ensuring the safety and health of our own staff and their families.

The pandemic upended the lives of the people whom we work with in 10 countries across Asia and Africa; as of December 2020, a total of 963,847 people tested COVID-positive in the countries we operate. Our teams on the ground were able to reach over 49 million people across two continents by delivering services and support, using recommended infection control measures, case management support, and socio-economic recovery interventions. We carried out these programme activities by partnering with governments, community leaders, and local and international NGOs. In addition, our team developed innovative approaches for programming,



DR MUHAMMAD MUSA
Executive Director
BRAC International



As we build on our work and learning of 2020, and continue our programmatic interventions in 2021, we remain committed to working with communities to rebuild and emerge stronger than before. We believe that those living in poverty and inequality are not only resilient but that they are able to take control of their own lives

collaborating, and mobilising resources that included the co-creation of strategies and proposals with our funding partners. We pursued social impact and outcome-based approaches, as well as partnerships with multilateral organisations including the United Nations. We also focused on strengthening our organisation based on past learnings, starting with our safeguarding policies, as well as programme design and quality.

CY 2020 also afforded us the opportunity to redouble our efforts and develop innovative solutions to deliver services to our programme participants:

- Through our radio-based Play Lab model in Uganda and Tanzania, we reached over 18,763,540 parents and caregivers to help support their children learn from home.
- Our Microfinance programme provided services to 654,845 clients, 96% of whom are women, as of December 2020.
- Our Health programme provided basic healthcare services to 4,789,590 people in vulnerable situations in Asia and Africa.
- BRAC’s Early Childhood Development model, non-formal Education programme, and Youth Empowerment interventions supported the growth and development of more than 601,826 children and youths.
- Through our Agriculture, Food Security and Livelihood programme, we provided direct assistance to over 22,035 farmers and their families, who in turn shared their knowledge with a larger number of their neighbours and peer farmers.

With the goal of expanding our reach and impact to those living in poverty, inequality and injustice, we engaged in several global-level initiatives. Our participation in the Global Commission on Adaptation enabled BRAC International to take a stronger role in advancing Locally Led Adaptation and promoting more sustainable and community based resilience-building to address Climate Change and its consequences. We joined coalitions working for Early Childhood Development to advance policies and mobilise resources in favor of positive childhood promotion. We also became members of Humanitarian forums to support cutting-edge innovations, discuss global trends, and unveil ground-breaking solutions to improve the lives of millions in need.

As we build on our work and learning of 2020, and continue our programmatic interventions in 2021, we remain committed to working with communities to rebuild and emerge stronger than before. We believe that those living in poverty and inequality are not only resilient but that they are able to take control of their own lives.

I take this opportunity to express heartfelt gratitude to our staff members who worked hard during this difficult period and managed family and home-struggles while reaching out to millions of people. I also thank our Supervisory Board for its guidance and support throughout the year.

On behalf of BRAC International, I wholeheartedly thank our funding partners, government counterparts, affiliates, and key stakeholders for supporting us as we stand beside the world’s most vulnerable people.

We remain committed to building a more equitable and inclusive world.

MESSAGE FROM THE COUNTRY DIRECTOR

The Closing Year 2020 was a mix of opportunities and challenges for BRAC South Sudan. The excitement of the early months of the year for revitalising operations was quickly impaired by the negative effects of the COVID-19 pandemic. Still, BRAC continued to deliver its promise to the people of South Sudan.

Prior to CY20, the BRAC South Sudan country office was under consideration for closure due to the unavailability of funds to support operations in the country. A beacon of light appeared in January 2020 when BRAC signed a cooperation agreement of USD 6.6 million with Global Affairs Canada (GAC) for the Community-Based Education for Out-of-School Girls and Vulnerable Children (CoBE) project. The CoBE was designed to expand access to education and learning opportunities for marginalised and vulnerable out-of-school children (OOSC) and youth, especially girls, by addressing institutional, social and cultural barriers to basic education.

In January 2020, all indicators pointed to a great year ahead full of achievements and impactful results. Everything changed towards March 2020 when the COVID-19 pandemic spread throughout the world in a very short period of time. In South Sudan, the first case was reported on April 5, 2020, and the government quickly instituted measures to attempt to mitigate the effects of the pandemic, including the closure of all schools. This had a significant negative impact on our education-oriented work. Between May and October 2020, BRAC joined the Ministry of Health and other partners to combat the deadly pandemic by raising awareness and distributing educational materials and hygiene supplies/products to support behaviour change. This was made possible through repurposing COBE funds to support the implementation of the emergency COVID-19 response.

Regarding security, the ceasefire held in most parts of the country and overall violence continued to reduce with the formation of the Transitional Government of National Unity. This was a significant achievement in implementing the



BENARD K. MOOYA
Country Director
BRAC South Sudan

revitalised peace agreement and offered hope for the recovery of the country and its people. However, armed conflict and inter-communal violence spiked in various parts of the country, posing challenges for NGOs working in those areas. The skyrocketing inflation rate and the weakened foreign exchange rates of South Sudanese Pounds (SSP) against the United States dollar posed enormous challenges to our operations throughout the year. Nonetheless, we completed many preparatory activities for COBE and undertook a successful fundraising drive that resulted in winning funding from USAID/FHI360, the United Nations Office for Project Services (UNOPS) and the European Union in the year 2020.

On behalf of the management team at BRAC South Sudan, I thank all of our partners, the Government of South Sudan and its national, state and local government officials, other critical stakeholders, our Advisory Council members and our hard-working BRAC South Sudan staff. It is because of your invaluable support that BRAC South Sudan is able to achieve its mission in service of the people of South Sudan. We look forward to our continued collaboration.



ABOUT BRAC INTERNATIONAL

BRAC International operates in four countries in Asia (Afghanistan, Myanmar, Nepal, and the Philippines) and six countries in Africa (Liberia, Tanzania, Sierra Leone, Rwanda, South Sudan, and Uganda). Our interventions aim to achieve large scale, positive changes through economic and social programmes that enable men and women to realise their potential. In each of the countries BRAC International operates in, the entities are legally registered with relevant authorities in compliance with all applicable legal and regulatory requirements.

BRAC International Holdings B.V. was set up as a private limited liability company under the laws of the Netherlands and is a wholly-owned subsidiary of Stichting BRAC International. It is a socially responsible for profit organisation, engaging people in economic activities and creating sustainable income generating activities for themselves. It provides funding for social development programmes under Stichting BRAC International. The core focus of BRAC International Holdings

B.V. is to provide microfinance services to people who are financially constrained and marginalised, and people who do not have access to the financing facilities offered by banks and other non-bank financial institutions. Our social enterprise programme currently includes seed production and distribution in Uganda.

Our affiliates were founded in 2006 to raise our profile globally. They play a critical role in building awareness, developing new business plans, mobilising resources and maintaining effective partnership with institutional donors, foundations, NGOs, research organisations as well as the media. They collaborate with international counterparts to design and implement cost-effective and evidence-based poverty innovations worldwide.

BRAC USA is our North American affiliate based in New York.

BRAC UK is our UK-based affiliate in London.

BRAC ACROSS THE WORLD

UK
Initiated: 2006
An independent charity to raise profile and funds for BRAC globally

USA
Initiated: 2007
An independent charity to raise profile and funds for BRAC globally

SIERRA LEONE
Initiated: 2008
AFSL, YE, Health, EPRP, MF

RWANDA
Initiated: 2018
MF

LIBERIA
Initiated: 2008
AFSL, Education, YE, UPG, Health, MF

UGANDA
Initiated: 2006
AFSL, Education, ECD, YE, EPRP, Health, UPG-DI, MF

TANZANIA
Initiated: 2006
ECD, YE, WESOLVE, MF

SOUTH SUDAN
Initiated: 2007
AFSL

NETHERLANDS
Initiated: 2009
Stichting BRAC International registered as a foundation

AFGHANISTAN
Initiated: 2002
Education, Health, CCAP, CDP

BANGLADESH
Initiated: 1972
BEP, CC, CEP, GJD, HNPP, HRLS, IDP, MF, MG, SDP, SE, UDP, Uni, UPG, WASH, HCMP

PHILIPPINES
Initiated: 2012
Education, UPG

MYANMAR
Initiated: 2013
AFSL, EPRP, MF, FI

NEPAL
Initiated: 2015
YE, SDP, Health, AFSL

KENYA
Initiated: 2019
Africa Regional Office

AFSL: Agriculture, Food Security and Livelihood
BEP: BRAC Education Programme
CC: Climate Change
CCAP: Citizens' Charters Afghanistan Project
CEP: Community Empowerment Programme
CDP: Community Development Programme

ECD: Early Childhood Development
EPRP: Emergency Preparedness and Response Programme
FI: Financial Inclusion
GJD: Gender Justice and Diversity
HNPP: Health, Nutrition and Population Programme
HRLS: Human Resources and Legal Aid Services
HCMP: Humanitarian Crisis Management Programme

IDP: Integrated Development Programme
MG: Migration
MF: Microfinance
SE: Social Enterprises
SDP: Skills Development Programme
UDP: Urban Development Programme

Uni: University
WASH: Water, Sanitation and Hygiene
UPG: Ultra Poor Graduation
UPG-DI: Ultra Poor Graduation-Disability Inclusive
WE SOLVE: Women Entrepreneurship through Solar Value chain for Economic Development
YE: Youth Empowerment

BRAC INTERNATIONAL SAFEGUARDING ACHIEVEMENTS 2020

Safeguarding practices were initiated in BRAC from the very inception of the organisation. However, many of the practices were not formalised until 2019 when the organisation produced the overarching safeguarding policy and the five sub-set policies, namely:

- Child and Adolescent Protection policy
- Sexual Harassment Elimination policy
- Prevention of Workplace Bullying and Violence policy
- Adults with Special Needs policy
- Whistleblowing policy.

In 2020, all these policies were adapted in the BRAC International (BI) countries considering the country context and law by review of the Country Management Team and vetting by a legal counsellor. The policies are now implemented in all the BI Country Offices, the Africa Regional Office in Kenya, and the Dhaka Office in Bangladesh. **All staff members have received training and orientation on safeguarding and the five sub-set policies, along with guidelines on the reporting and response mechanism of the organisation.**

All BI offices now have a committee, known as the Human Resource Compliance Committee (HRCC), in place to review and address the complaints received in an appropriate manner. With awareness raising in all countries on safeguarding, whistleblowing and the reporting mechanism, the number of complaints lodged in 2020 spiked to a number of 69 from only 5 in 2019.

STAFF TRAINING ON SAFEGUARDING IS AN ONGOING PROCESS. IT IS INCLUDED IN THE INDUCTION OF ANY NEW STAFF JOINING THE ORGANISATION. A NUMBER OF INITIATIVES WERE TAKEN TO MAINSTREAM SAFEGUARDING WITH OTHER KEY SYSTEMS OF THE ORGANISATION.



An online e-course was developed in 2020 when classroom training could not take place due to the COVID-19 pandemic.



A safeguarding checklist was developed for programme design, safeguarding indicators were developed to include in the Audit Charter.



Monitoring Mechanism and risk management framework, and a checklist was developed to assess safeguarding practices in different BI Countries.



Some of the BI countries have started safeguarding awareness building for their programme participants and informed them of the contact details to report any incident violating the safeguarding policy. The safeguarding clause is included in partnership agreements and partners are also oriented on safeguarding and sub-set policies, procedures, and the reporting mechanism.

Towards the end of 2020, BI reviewed the Sexual Harassment Elimination policy to incorporate the key elements of Protection of Sexual Exploitation and Abuse (PSEA). The revised policy was reviewed and vetted by UNICEF. The BI countries have also conducted a mapping exercise to locate service providers to support victims/survivors of safeguarding incidents.

Overall, a good attempt has been made to integrate safeguarding in various systems and processes within the organisation to contribute to building a safeguarding culture. However, a lot remains to be done and much more effort needs to be given in awareness building, incident reporting, case management, risk assessments, and capacity building. There are Safeguarding Focal Points in all the offices of BI who are working relentlessly to advocate and support safeguarding initiatives and ensure the safeguarding standards are met adequately.

BRAC INTERNATIONAL PROGRAMMES



Our **Education programme** focuses on raising awareness on gender and child rights and developing a child-friendly learning atmosphere. Our programme complements the mainstream schooling system by supporting government primary and secondary schools to improve quality and strengthen capacity. We also provide training with support from local vocational and technical institutes.



Our **Early Childhood Development programme** is an investment towards breaking intergenerational cycles of poverty and facilitating economic growth. We provide early learning opportunities through our Play Labs to 3 to 6 year olds, with a low cost and play-based early learning model. Our Play Labs are safe play spaces, providing cost effective local learning materials to children in marginalised communities.



The **Agriculture, Food Security and Livelihood programme** focuses on four strategic directions - a) Strengthen pro-poor market systems, b) Make agriculture systems more resilient to climate change, c) Improve food and nutrition security, and d) Empower women and youth across the value chain.



Through our **Health programme** we partner with respective governments to reduce child mortality, improve maternal and child health, and combat diseases. We work at the community and facility level to strengthen the capacity of female community health volunteers, health workers, and doctors so that they can provide educational, preventive, and curative health services.



Through our **Youth Empowerment programme** we provide life-saving and life-transforming services to adolescent girls to prevent unintended pregnancies, improve their awareness on harmful practices, and empower them financially. We create safe spaces by establishing clubhouses for girls aged 10-21, especially those who are vulnerable, dropped out of school, and at the risk of early marriage and pregnancy.



The **Ultra-Poor Graduation** approach is a comprehensive, time-bound, integrated and sequenced set of interventions that aim to enable extreme and ultra-poor households to achieve key milestones towards sustainable livelihoods and socio-economic resilience, in order to progress along a pathway out of extreme poverty.



Through our **Emergency Preparedness and Response programme** we build local emergency preparedness and response capacities in communities, schools, and local governments. Using a participatory and inclusive approach, our interventions in urban, rural, and refugee settings prioritise the equitable participation of all groups, particularly women and youth, to ensure that they are able to mitigate risks, save lives, protect livelihoods, and build back better from disasters and crises.



With the help of **Microfinance**, we provide a range of financial services responsibly to people at the bottom of the pyramid. We particularly focus on women living in poverty in rural and hard to reach areas, to create self-employment opportunities, build financial resilience, and harness women's entrepreneurial spirit by empowering them economically.

OUR GLOBAL REACH BY COUNTRY, 2020



3,705,095
people reached in
AFGHANISTAN



55,846
people reached in
LIBERIA



166,353
people reached in
MYANMAR



94
people reached in
NEPAL



6,776
people reached in
PHILIPPINES



7,196
people reached in
RWANDA



6,381,646
people reached in
SIERRA LEONE



2,650
people reached in
SOUTH SUDAN



691,008
people reached in
TANZANIA



2,552,510
people reached in
UGANDA

A TOTAL OF 7,251,344
PEOPLE REACHED IN
AFRICA AND ASIA IN 2020

Reporting period: January - December 2020

OUR REACH BY PROGRAMME AREA, 2020



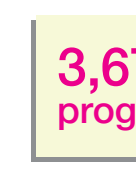
67,138 people reached through the Education programme in Afghanistan, Philippines, Uganda, Tanzania, and Liberia



22,035 people reached through the Agriculture, Food Security and Livelihood programme in Myanmar, South Sudan, Uganda, Liberia, and Sierra Leone



4,789,590 people reached through the Health programme in Afghanistan, Liberia, Uganda



3,672 people reached through the Ultra-Poor Graduation programme in Uganda and Liberia



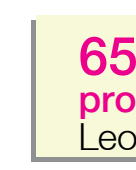
498,164 people reached through the Early Childhood Development programme in Tanzania and Uganda



36,524 people reached through the Youth Empowerment programme in Nepal, Tanzania, Uganda, Liberia, and Sierra Leone



6,176 people reached through the Emergency Preparedness and Response programme in Myanmar, Uganda, and Sierra Leone



654,845 borrowers reached through the Microfinance programme in Myanmar, Uganda, Liberia, Tanzania, Sierra Leone, and Rwanda

Reporting period: January - December 2020

KEY ACHIEVEMENTS IN 2020



Afghanistan

- **Over 11.5 million people were reached** across 14 targeted provinces of Afghanistan through programmatic interventions.
- **890 participants** were trained including 10 Community-based Girls School (CBGS) Master Trainers as a core team on Child Safeguarding.
- **2,066,519 people** were reached through the Citizens' Charter Afghanistan Project, **949,780 people** through the Health programme, and **69,435 participants** through the Education programme.

- **1,026 aqua-farmers were reached** through locally customised Nutrition Sensitive Aquaculture project.
- **486 persons with disabilities** (PWDs) were reached through the Financial Inclusion for PWDs Project.
- **140,285 people were reached** through Microfinance services.



Myanmar

- BRAC Nepal launched the **disability-inclusive COVID-19 response** project, which will end in December 2020, with Handicap International and DEC Surkhet as partners.
- **94 young women** were trained as electrical technicians, with 56% of them now engaged as electricians in their communities.



Nepal

- Provided technical assistance to DOLE and ADB to launch a graduation pilot that targeted **1,812 participants** in 29 barangays (villages) across five municipalities in Negros Occidental.
- **6,776 people** were reached through Education and Ultra-Poor Graduation programmatic interventions.



Philippines



Liberia

- **A total of 550,571 people's lives** were impacted through the direct provision of various social development services and indirect reach.
- **35,954 people were reached** through Microfinance services.



Sierra Leone

- Through the Youth Empowerment programme, **life-skills story books were translated into audio recordings** and aired on the Ministry of Education's daily radio shows.
- The Emergency Preparedness and Response Programme **expanded its activities to two new communities and schools**, and constructed water drainages which have helped greatly in reducing floods.
- The Agriculture, Food Security and Livelihood (AFSL) programme implemented two major projects and **reached a total number of 76,950 farmers**.
- **52,060 people were reached** through Microfinance services.

- The Emergency Food Security and Agriculture Project **targeted 1,400 flood-affected food insecure and displaced households** with **a total of 8,400 individuals**, and supported them with training and emergency supplies of vegetables and fish kits, seeds, farming tools, etc.



South Sudan



Tanzania

- The Early Childhood Development programme has **launched a radio show to provide young children with opportunities of early learning**, while parents and caregivers receive relevant information on children's health, nutrition, and child protection.
- **190,828 people were reached** through Microfinance services.

- **Reached more than 805,504 people** through the Health programme.
- **6,602 learners** from the Early Childhood Development programme accessed e-learning through SMS and community radio shows.
- **A total of 6,166 staff**, Community Health Workers, teachers, and volunteers received training on Psychosocial Support.
- **193,944 people were reached** through Microfinance services.



Uganda

COVID-19 KEY RESPONSE ACTIVITIES

AFGHANISTAN

- BRAC Afghanistan has reached a total of **11,552,637 people** directly in 14 provinces through the awareness raising and infection and prevention control activities.
- Under its dedicated COVID-19 hospital in Helmand province, BRAC Afghanistan is continuing to deliver the services and treatment to the patients with COVID-19 symptoms, including through **14 Rapid Response Teams** in the districts of the province, and has received and treated a total of 113 OPD patients.
- BRAC Afghanistan provided **helpline education support to the girls** of Girls Education Challenge-Transition (GEC-T) during the COVID-19 pandemic.

PHILIPPINES

- By the end of September 2020, BRAC Philippines **reached 100,072 individuals** through its independent COVID-19 response and recovery initiatives, including life-saving informational material distribution and awareness raising campaigns.
- BRAC Philippines introduced an **online platform** that includes COVID-19 awareness-raising response initiative.

MYANMAR

- COVID-19 awareness activities **reached approximately 900,000 people** in the regions BRAC Myanmar works in. BRAC trained over 150 staff on Humanitarian Principles and Humanitarian Skills; Disaster Risk Reduction and Climate Change Adaptation; and Disaster Risk Vulnerability Assessments.
- By the end of September 2020, BRAC Myanmar **reached 899,439 individuals** through its independent COVID-19 response and recovery initiatives, which included life-saving informational material distribution and awareness raising campaigns.

LIBERIA

- BRAC Liberia **reached a total of 1,664,370 people** across 10 counties while raising awareness on COVID-19. Which is 37% of the entire population (4.5 million).
- The country team, in partnership with government agencies including the line ministries, distributed **118,018 life-saving informational materials** to increase awareness on COVID-19 infection and prevention control.

NEPAL

- BRAC has been working with partners in Nepal to **develop and disseminate disability-inclusive messages** through SMS, radio, social media, and hotline.
- **Sanitary and hygiene kits** have been supplied at quarantine centers and municipalities, and support has been provided to make their relief guidelines and distributions more inclusive for persons with disabilities.

SIERRA LEONE

- BRAC Sierra Leone **reached over 608,187 people** through door-to-door initiatives, radio programmes, and SMS messaging.
- The Community Health Reach Project, aiming to support the government in the prevention, prompt detection, and effective response to the COVID-19 outbreak was implemented in 3 districts, reaching over **3 million people with life-saving messages and PPEs**.

SOUTH SUDAN

- BRAC South Sudan successfully completed its Emergency COVID-19 response plan funded by GAC, exceeding the majority of the targets. The project **reached more than 150,000 people** through awareness sessions, distributed 17,706 soaps/sanitizers, 33,870 IEC materials, 2,500 items of PPE and 4,000 hygiene kits and installed 300 handwashing stations.

TANZANIA

- BRAC Tanzania **reached over 3.9 million people** across the country, and distributed more than 215,537 life-saving informational materials to its programme participants.
- A **national child helpline** was set up to support the nurture and care of children especially those at risk during the pandemic.

UGANDA

- **Reached 42,729,036 people** at BRAC Uganda through COVID-19 awareness raising and infection prevention and control activities.
- **9,009 Community Health Workers (CHWs)** were provided with Personal Protection Equipment (PPE), such as hand sanitizers, face shields and masks.

BRAC INTERNATIONAL MICROFINANCE'S RESPONSE

MYANMAR, UGANDA, TANZANIA, RWANDA, SIERRA LEONE, LIBERIA

With the COVID-19 pandemic, our clients' inherent financial resilience has been severely tested. We are endeavoring to maintain it through additional support and providing the right financial tools to strengthen and multiply their resilience at the individual, household, and community level.

BRAC International Microfinance provided

immediate relief by offering payment holidays and continued to pay staff salaries with the goal of being ready for the recovery phase and to respond immediately once in-country operations recommenced. We encouraged economic recovery by rescheduling loans, refinancing existing clients, and providing recovery loans to new BRAC clients.

STICHTING BRAC INTERNATIONAL SUPERVISORY BOARD



IRENE KHAN

Chair

Irene Zubaida Khan is director general of the International Development Law Organization (IDLO). The first woman to hold this office, she took up her position on January 1, 2012.

An international thought leader on human rights, gender, and social justice issues, Ms Khan was secretary general of Amnesty International from 2001 to 2009. Prior to that, she worked for the UN High Commissioner for Refugees for 21 years at headquarters and in various field operations. She was visiting professor at the State University of New York Law School (Buffalo) in 2011.

Irene sits on the boards of several international human rights and development organisations. She is the recipient of numerous honorary degrees and prestigious awards, including the City of Sydney Peace Prize in 2006 for her work to end violence against women and girls. Her book, *The Unheard Truth: Poverty and Human Rights*, has been translated into seven languages.

Born in Bangladesh, Ms Khan studied law at the University of Manchester and Harvard Law School.



SYLVIA BORREN

Vice Chair

Sylvia Borren has worked all her life within and for civil society organisations, both professionally and as a volunteer.

She was part of the Dutch and global women's and sexual rights movements (COC, ILGA, IWC for a just and sustainable Palestinian-Israeli peace) and is now advisor to the UN Women National Committee Netherlands and ATRIA (Institute on gender equality

and women's history). Ms Borren was part of the anti-poverty movement (director of Oxfam Novib 1994-2008, and co-chair of the Global Call to Action against Poverty and EEN).

She was on two national governmental advisory commissions (for Youth Policy and the Advisory Council on International Affairs), co-chair of the Worldconnectors (a Dutch think tank), on the board of a large mental health institute (Altrecht), worked as an organisational consultant with De Beuk for many years, led the project Quality Educators for All with the trade union Education International, and continues to be a member of the Worldconnectors.

Ms Borren was recently director of Greenpeace Netherlands (2011-2016), part of the Forest Stewardship Council Netherlands, and is now on the advisory commission of Staatsbosbeheer, which manages nature reserves.

She is a freelance consultant at 'Working for Justice' and a senior adviser for Governance & Integrity.



PARVEEN MAHMUD FCA

Member

Parveen Mahmud, in her varied professional career has worked with social innovations, entrepreneurship, and sustainable development. Ms Mahmud started her career with BRAC, and has worked with international NGOs and development agencies. She was the deputy managing director of PKSF, Bangladesh's apex funding organisation for Microfinance Institutes. She is the founding managing director of Grameen Telecom Trust.

She was a partner in ACNABIN & Co, Chartered Accountants. She is the first female president of the Institute of Chartered Accountants of Bangladesh (ICAB), as well as the first female board member of the South Asian Federation of Accountants (SAFA), the apex accounting professional body of SAARC. She is the chairperson of CA Female Forum - Women in Leadership Committee, ICAB and is the vice chairperson of the Women in Leadership Committee of SAFA.

Ms Mahmud sits on numerous boards, including Stichting BRAC International, Apex Footwear Ltd, Grameenphone Ltd, Linde Bangladesh

Ltd, Manusher Jonnyo Foundation, Transparency International Bangladesh, and Centre for Policy Dialogue. She is the chairperson of UCEP Bangladesh, Shasha Foundation, and was chairperson of MIDAS, Shasha Denims Ltd, and Acid Survivors' Foundation. Ms Mahmud is also a member of the International Chamber of Commerce, Bangladesh. She was a member of the National Advisory Panel for SME Development of Bangladesh, founding board member of SME Foundation, and Convenor, SME Women's Forum.

Ms Mahmud is the recipient of Ananyinna Top Ten Women - 2018 Award, Women at Work - 2017 Award from Bangladesh Association of Software and Information Services, and Women of Inspiration Awards 2017 from the Bangladesh Organisation for Learning & Development. She received the Begum Rokeya Shining Personality Award 2006 for women's empowerment from Narikantha Foundation.



GREGORY CHEN

Member

Gregory Chen has worked on financial inclusion for 25 years, with most of his work spanning across South Asia. His work focuses on hands-on advisory and implementation with microfinance institutions and, for the past decade, with newer players in digital finance. This has included work with digital players like bKash, Wave Money and also development organisations including the Aga Khan Development Network, BRAC, and Dvara. His work has included deep technical engagements with more than a dozen financial sector regulators. He has also worked as a corporate banker at Bank of America and with the financial services consulting firm Enclude.

Mr Chen is a member of CGAP's management team and oversees CGAP's policy Engagement. He focuses on helping policy makers adapt to the rapid change in the world of financial services brought on by technology, and particularly to ensure that financial systems can responsibly reach the disadvantaged.

Mr Chen is a regular speaker on microfinance and digital finance at the Boulder Institute for Microfinance, BRAC University, Johns Hopkins, Tufts University, Yale University, and American University, among others. He has a master's degree in international development from Harvard Kennedy School and a bachelor's degree from Wesleyan University.



MARILOU VAN GOLSTEIN BROUWERS

Member

Marilou van Golstein Brouwers is a former chair of the Management Board and founder of Triodos Investment Management BV, a subsidiary of Triodos Bank.

Ms Brouwers is an international entrepreneurial impact investment banker, with more than 30 years of experience in values-driven business and banking, with immense expertise on impact investing.

She started working for Triodos Bank in 1990 and was involved in the founding of Triodos Investment Management, of which she became the managing director in 2003. She was the chair of the Management Board from January 2015 to December 2018.

Ms Brouwers is currently active in a variety of roles. Within Triodos Bank, she is a member of several boards and involved in the start-up of the Triodos Regenerative Money Centre. She is also a member of the Board of Directors of the Global Impact Investing Network and the Special Working Group on impact economy by the Global Steering Group for Impact Investment. She is chair of the Supervisory Board of B Lab Europe and the Supervisory Board of Qredits, The Netherlands, one of the Women Entrepreneurs Finance Initiative Leadership Champions.

Ms Brouwers has served on the board of directors of banks in Uganda, Kenya, Tanzania, Russia, Afghanistan and Pakistan. She was a member of the Group of Advisors for the United Nations Year of Microcredit in 2004 and 2005, of the Executive Committee of CCAP (2003-2008), the Board of Trustees of Women's World Banking (2003-2012), the Advisory Committee of the Mastercard Foundation Fund for Rural Prosperity (2014-2017) and the Advisory Council on International Affairs Committee for Development Cooperation in The Netherlands. She was chair of SBI Limited (2011-2013), the Steering Committee of the Principles for Responsible Investment / Principles for Investors in Inclusive Finance (2011-2013) and the Advisory Board of Women in Financial Services in The Netherlands (2011-2016). She was also treasurer of the Max Havelaar Foundation (2008-2015).

Ms Brouwers studied business and economics at Erasmus University in Rotterdam.



DR DEBAPRIYA BHATTACHARYA

Member

Dr Debapriya Bhattacharya, a macroeconomist and public policy analyst, is a Distinguished Fellow at the Centre for Policy Dialogue (CPD), Dhaka, where he was its first Executive Director. He was Bangladesh's Ambassador and Permanent Representative to WTO and UN Offices in Geneva and Vienna and former Special Advisor on LDCs to the Secretary General of UNCTAD. Earlier, he was a Senior Research Fellow at the Bangladesh Institute of Development Studies (BIDS).

He studied in Dhaka, Moscow, and Oxford. Visiting positions held include Senior Fulbright Fellow at the Center for Global Development, Washington DC. He serves on the boards and working groups of various leading institutions and editorial boards of reputed journals including Oxford Development Studies. He was General Secretary of the Bangladesh Economic Association for three consecutive terms.

Dr Bhattacharya chairs the Southern Voice, a network of 50 think tanks from Africa, Asia, and Latin America, dedicated to following up and reviewing the implementation of the Sustainable Development Goals (SDGs). He led the pioneering multi-country studies on shaping the 2030 Agenda of the United Nations, data deficits of SDG monitoring, and early signals of SDG implementation in the developing countries. He also chairs LDC IV Monitor, an independent partnership of eight international organisations and academic institutions engaged in monitoring the outcome of the fourth United Nations Conference on the Least Developed Countries.

He serves as the Convenor of the Citizen's Platform for SDGs, Bangladesh – a platform of more than 100 NGOs and private sector bodies, seeking to contribute to the delivery of the SDGs at the country level.

He recently edited the volume Bangladesh's Graduation from the Least Developed Countries Group: Pitfalls and Promises, Routledge (2018); Southern Perspectives on the Post-2015 International Development Agenda, Routledge, London (2017); and was the team leader of the study Quest for Inclusive Transformation of Bangladesh: Who Not to be Left Behind (2017).



VICTORIA SEKITOLEKO

Member

Victoria Balyejusa Sekitoleko is a former Minister of Agriculture in the Ugandan government. She was a representative of the United Nations Food and Agriculture Organization (FAO) in China, Mongolia, and South Korea, and previously served as the FAO's representative in Ethiopia to the African Union and to the Economic Community for Africa.

Ms Sekitoleko is currently the chair of the governing board of the Uganda Agribusiness Alliance, which unites all those involved in the industry to optimise their ability to profitably and sustainably pursue the many global opportunities in the world's largest industry.

In 2010, Ms Sekitoleko founded the Uganda Community Cultural Centre which trades as Speakers Forum. This trains professionals to become skilled presenters and also supports community libraries.

Ms Sekitoleko was educated at Makerere University in Kampala, where she attained a BSc in Agriculture majoring in Farm Management and Extension.

GROUP FINANCE AND AUDIT COMMITTEE

Composition of the present finance and audit committee is as follows:

- Parveen Mahmud FCA - Chair
- Dr Muhammad Musa - Member
- Syed Abdul Muntakim - Member Secretary
- Sylvia Borren - Member
- Hans Eskes - Member

The primary function of the finance and audit committee is to assist the governing board in fulfilling its responsibilities on the:

- Financial reporting and budgeting processes
- System of internal controls and risk assessment
- Compliance with legal and regulatory requirements
- Qualifications, independence, and performance of the external auditors
- Qualifications, independence, and performance of the internal audit function

STICHTING BRAC INTERNATIONAL MANAGEMENT AS OF JUNE, 2021

MANAGEMENT BOARD



DR MUHAMMAD MUSA

Executive Director



SHAMERAN ABED

Senior Director
Microfinance and Ultra-Poor Graduation



RUTH OKOWA

Director
Africa Region



SYED ABDUL MUNTAKIM

Director
Finance



MUNMUN SALMA CHOWDHURY

Director
Human Resources

DIRECTORS



NELLY ENWEREM-BROMSON

SENIOR DIRECTOR
Programme Development, Resource
Mobilisation and Learning (PRL)



SHAMERAN ABED

SENIOR DIRECTOR
Microfinance and Ultra-Poor Graduation



RUTH OKOWA

DIRECTOR
Africa Region



MUNMUN SALMA CHOWDHURY

DIRECTOR
Human Resources



SYED ABDUL MUNTAKIM

DIRECTOR
Finance



CASSANDRA NELSON

DIRECTOR
Communications and Outreach



SAJEDUL HASAN

DIRECTOR
Humanitarian Programme



SONIA WALLMAN

DIRECTOR
Grant Management, PRL



NANDA DULAL SAHA

DIRECTOR
Internal Audit



AFM SHAHIDUR RAHMAN

DIRECTOR
Programme Development
Asia, PRL



MD LIAKATH ALI

DIRECTOR
Climate Change

BRAC SOUTH SUDAN GOVERNANCE
AND MANAGEMENT

BRAC South Sudan Advisory Members

Prof. Augustino T. Mayai	Chair
Mr. Gabriel Manyang Guot	
Hon. Ambrose Mou Thiik	
Ms. Museme Munira Issa	
Hon. Margret Ayite	

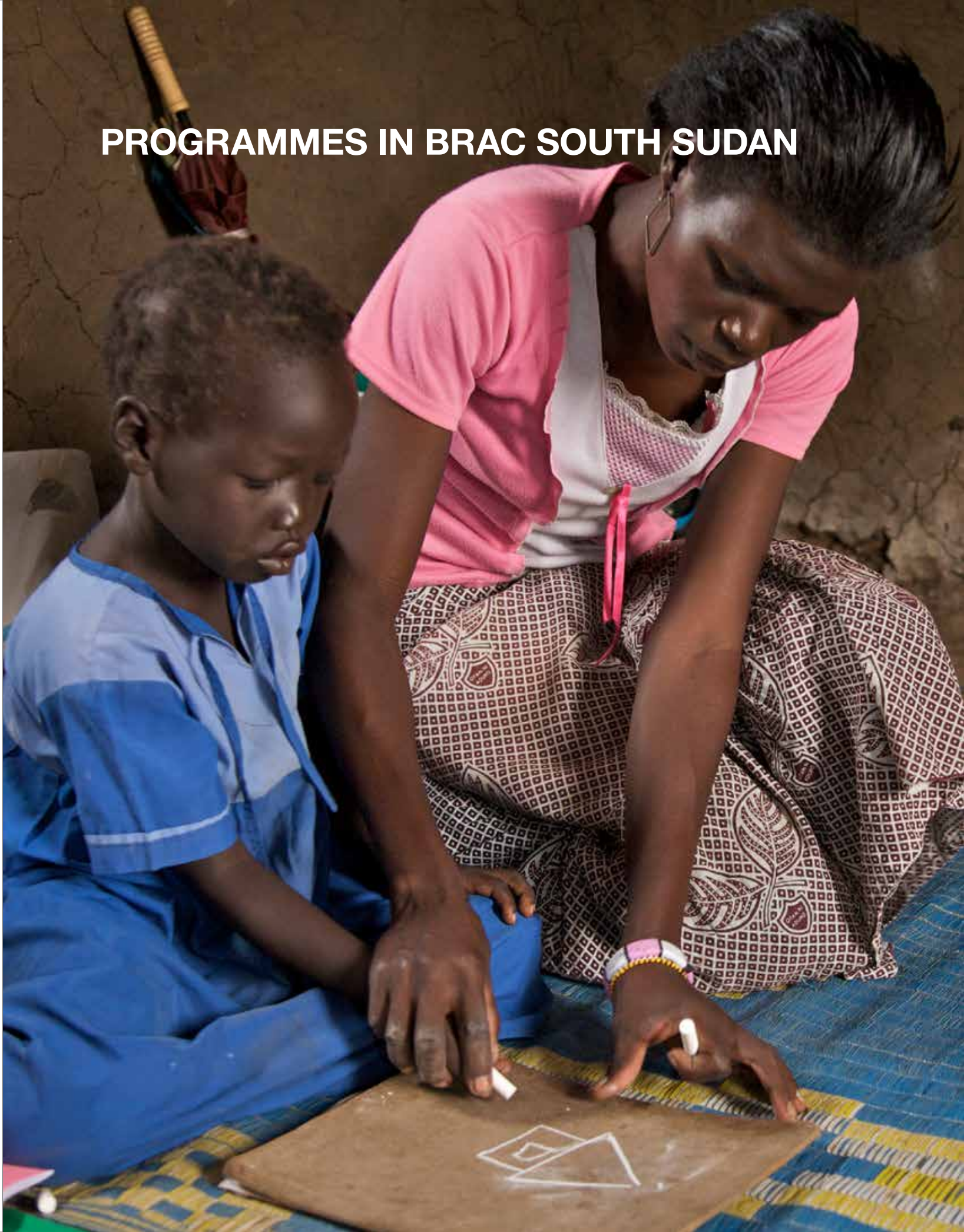
Country Management Team

Benie K. Mooya	Country Director
David A. Bruscino	Deputy Country Director
Seth M. Ong'uti	Chief of Party, CoBE
Godfrey S. Mandinde	Head of Finance
Moreen R. Nyakato	Head of Operations

BRAC SOUTH SUDAN DEVELOPMENT PARTNERS



PROGRAMMES IN BRAC SOUTH SUDAN



AGRICULTURE, FOOD SECURITY AND LIVELIHOODS

Access to food is a primary concern for people across urban, peri-urban and rural locations of Torit County, as well as a driver of increased population movement to rural areas and across South Sudan’s borders into neighbouring countries, where small-scale agriculture is still able to be undertaken. Peri-urban and urban populations have been significantly affected by recent violence, which has manifested in direct violations including sexual violence, harassment, use of community facilities by armed elements and looting, and indirectly in death during flight, family separation, restricted movement and widespread psychosocial stress. Consequently, previously well-functioning services have had a constrained capacity to deliver key services, including health, nutrition, WASH and education, all of which have been most inhibited by insecurity preventing movement and blocking the transportation of supplies. Although Torit communities demonstrate high levels of resilience and practical coping mechanisms, the scale of humanitarian need in the area is high, relating predominantly to an urgent need for food assistance, distribution of quick yield agricultural inputs, protection monitoring and support systems, and safe humanitarian access to enable the delivery of medical and nutrition supplies.

OUR APPROACH

With the support of the Food and Agriculture Organisation of the United Nations (FAO), BRAC implemented the Emergency Livelihood Support programme, which was designed to increase access to emergency livelihood inputs for food insecure and displaced households of Torit county, to enable maintenance of food production. In the course of two growing seasons and one dry season, BRAC provided emergency livelihood support to the most food insecure and vulnerable households and helped to strengthen coping mechanisms and skills. BRAC mobilised and sensitised communities at the payam level; formed seed fair committees and organised seed fairs; built the capacity of traders and staff at payam and county-level seed fairs; distributed tools, crops, vegetable and fishing kits. Trainings were conducted on agricultural production and various elements of fishing, and post-activity monitoring was conducted.

MOVING FORWARD

The project was successfully completed in 2020. We continue to look for opportunities to support AFSL initiatives in South Sudan. .



CREATING A HAPPIER AND HEALTHIER TOMORROW

Mary Sabelker Mayen is a 35-year-old peasant farmer with a family of 13. Mary and her family were displaced from Bor town in Jonglei State to Yei River State in South Sudan during the SPLM/SPLA-IO conflict in 2016 where she settled in a refugee camp. She farms on government land and she does not own any livestock, but her family does some fishing which they use for their food.

Before the FAO/BRAC project went to their community, Mary’s family was struggling to sustain themselves in various ways both economically and socially. Mary was unable to provide medication or sufficient food for her family or send her children to school. Despite being a farmer, she had no seeds to plant, let alone the tools to till the land.

The Emergency Response Livelihood Project (ERLP) that was implemented in her community gave Mary and her family the boost they needed, changing their lives. Through BRAC, Mary received training on basic agronomic practices, a variety of crop and vegetable seeds and a hoe and a maloda to help her till the land. The timing was perfect, as the rain pattern was favourable and led to high yields.

Through the support of the project, Mary now produces more than enough to feed her family and can sell the surplus in the market to raise money for school fees, medical bills, paying debts and other household needs. She saves seeds from each planting season and has been able to improve her and her family’s diets.

Mary plans to invest in agriculture because she has been educated through the project and now sees the potential in increasing her income through agriculture. She also hopes to be able to obtain livestock like sheep, goats and even poultry. “This project has been like a saviour to our community and my family in particular”, said Mary.

PROGRAMME HIGHLIGHTS

10,000 households supported with crop seed through direct distribution

5,500 households (30% to 50% female headed households) supported with field crop kit through seed fairs

325 persons were supported with fishing kits

125 people trained on vegetable production, with five demonstration sites established

250 people trained in net making and fish preservation techniques

Monitoring was conducted following the seed fairs, after seed distribution and following planting

EMERGENCY FOOD SECURITY AND LIVELIHOODS PROJECT

South Sudan was listed in FEWSNET’s food insecurity alert (December 2019 – January 2020) as an area of highest concern. Torit County in Eastern Equatoria State, which the intervention targeted, is listed as an area in crisis. In short, South Sudan faces serious food insecurity due to low per capita levels of domestic food production, periodic droughts, widespread poverty and political unrest. Insecurity and insufficient agricultural production have kept levels of hunger and acute malnutrition alarmingly high. Moreover, the poor harvests of 2018, coupled with delayed rains in early 2019, and the floods caused by torrential rains between September and December 2019, worsened the living conditions of South Sudanese people in many parts of the country, including Torit County.

OUR APPROACH

In partnership with the United Nations International Organisation for Migration (IOM), BRAC responded urgently with the Emergency Food Security and Livelihood Project that provided assistance to the 1,400 beneficiaries (574 males and 826 females) in the needy communities of Bur and Kudo in Torit County who were severely impacted by the floods and resulting displacement. Through the project, BRAC distributed assorted vegetable packages and hand tools to support increased vegetable production, provided training on agricultural best practices, distributed fishing kits and oriented on fishing techniques.

MOVING FORWARD

The project was successfully completed in mid-2020. We continue to look for opportunities to support AFSL initiatives in South Sudan.

PROGRAMME HIGHLIGHTS

Beneficiaries had been impacted by floods, food insecurity and displacement

1,400 beneficiaries (574 males and 826 females) reached

Households supported were composed of **1,328** from the host community, **28** internally displaced and **50** returnee

Support included distribution of seeds and tools, fishing kits and training



COMMUNITY BASED EDUCATION FOR OUT OF SCHOOL GIRLS AND VULNERABLE CHILDREN (CoBE)

Decades of war combined with political instability and extreme poverty have negatively affected the education sector of South Sudan. Primary school enrolment stands at 1.6 million (43% girls), while less than 20% of the teachers of primary schools are adequately trained. South Sudan’s population is among the youngest in the world, which puts an additional strain on the already stretched education system that is characterised by weak and under-resourced national systems.

OUR APPROACH

With funding from Global Affairs Canada (GAC), BRAC is implementing the Community-Based Education for Out of School Girls and Vulnerable Children (CoBE) project in the four states of Central Equatoria, Eastern Equatoria, Western Equatoria and Northern Bahr el Ghazal. The project is designed to expand access to education for marginalised and vulnerable out of school children (OOSC) and youth, especially girls, by addressing institutional, social and cultural barriers to basic education. The project will provide alternative education through two programs: 1) Community Girls Schools (CGS), which takes children of ages 8 to 12, who dropped out of school between primary 1 and 4, and once they satisfactorily complete the CGS cycle (3 years), they join a formal primary school at Grade 5, and 2) Alternative Learning Program (ALP) for students of ages 12 to 18, who may have dropped out of schools at any grade (Primary 1 to 8), who are then prepared to sit for the Primary 8 national examination. This will qualify them to proceed to secondary school or a vocational institute of their choice. The project employs a human-rights approach to development and actively involves communities while addressing issues that impede education, especially for girls.

MOVING FORWARD

The project will provide education to more than 6,800 learners, mostly girls, in 79 communities and will include children with disabilities, internally displaced persons and refugee returnees over a period extending into 2023. BRAC will train paraprofessional teachers and establish management and governance systems that will ensure long term sustainability of the schools, including addressing COVID-19 risks.





PROGRAMME HIGHLIGHTS

79 schools, with proper WASH facilities, will enroll more than **6,800** students

More than **250** teachers will be identified and trained

Strong working relationships between BRAC and government departments of education (National, State and County levels) have been established

Communities have set aside land where longer-term facilities can be constructed, while in the short term they have identified Temporary Learning Spaces where learning can commence immediately

Multiple studies have been completed to gather information relating to education, gender and conflict dynamics, power relationships, relevant environmental and food security issues, the impact of COVID-19 and certain human rights elements; to establish certain initial indicator targets and gather additional information and better understand potential beneficiaries; to validate available community resources and to evaluate potential environmental impacts.

BRAC supported the South Sudan Ministry of General Education and Instruction to develop **textbooks for all five (5) core subjects** based on the new competence curriculum for both CGS and ALP students, as well as the teacher training materials for the initial ten-day training of the paraprofessional teachers

A policy “**Guideline for Implementation of CGS and ALP programmes**” for South Sudan was revised and is now available for use by any partner wishing to implement CGS and ALP programmes.

COMMUNITIES RISE (CoRISE)

A community-based education top-up integrating adult learning towards economic, social, and political equity

More than 50% of the population of Northern Bahr el Ghazal and Western Equatoria states are living in acute crisis. These states also feature high instances of child marriage and child labour. Legal provisions towards gender equity, women’s engagement in public life, and the protection and empowerment of women are comprehensive on paper but have not trickled down as learning or practical action at local levels. Women are minimally engaged in civic and political processes at local levels, and if engaged, often not meaningfully engaged. There is a comprehensive vacuum of feminist role models at local levels – both women and men. There is a significant opportunity and cultural precedent for expanded agricultural business engagement for women outside of subsistence agriculture; education in business components is particularly needed.

OUR APPROACH

With support from the European Union, BRAC and its partner Help Restore Youth (HeRY) are implementing the Communities Rise (CoRise) project in Northern Bahr el Ghazal and Western Equatoria states. CoRise is designed to build increasingly supportive communities towards women’s engagement in public life (social, economic, and political), featuring visible allied behaviour of men, boys, and community leaders, and enabling increased women’s engagement in public life including economic activities. The urgent needs in these densely populated areas originally led BRAC International to design its Community Based Schools for Girls and Vulnerable Children (CoBE) intervention, which aims to provide alternative education to more than 6,800 learners. CoRise leverages CoBE by catalysing supportive environments in 50 of the CoBE communities, where many girls and boys will be going to school for the first time, by targeting adult women and men (~3000 direct, ~12000 indirect), including the parents of the CoBE students, towards integrated economic, social, and political empowerment.

MOVING FORWARD

The project will set up supportive conditions for current and future young adult generations, particularly girls and women, and augment the sustainability of both the CoBE and CoRise initiatives. Full implementation of CoRise will achieve the following two specific objectives:

1. Increased % of women participate in economic opportunities.
2. Increased participation of women in social, civic, and political processes, with the engagement and support of men, boys, and community leadership structures.

The project will continue into 2023.



PROGRAMME HIGHLIGHTS

Overall, the project will reach adult women and men (~3000 direct, ~12000 indirect), including the parents of the CoBE students

Target beneficiary groups include:

- Young mothers and single mothers (age 15-35) of BRAC CoBE learners
- Young women and men aged 15-35 from the targeted marginalized communities
- Chiefs/leaders/custodians of the system of the targeted communities.

Key project strategies include developing an alliance with men and boys and modelling equity (overall gender breakdown of project is 50/50)

Principal activities toward increasing participation of women in economic activities include training in financial literacy, business development, leadership skills and job acquisition, entry pathways into the vocational sector, linking women with income-generating opportunities and start-up financing

Increasing participation of women in social, civic and political processes will be achieved through training of community members on life skills connected to women's social empowerment and on rights-based leadership and allied behaviours, integrating women into community decision-making processes and providing technical assistance to develop localized women's social, political, and economic engagement roadmap

SUSTAINABLE DEVELOPMENT GOALS



SOUTH SUDAN ENHANCING COMMUNITY RESILIENCE AND LOCAL GOVERNANCE PROJECT (ECRP)

Programme Area: Third Party Monitoring

The provision of basic services and managing social tensions over services, particularly in areas with high concentrations of returnees, are compelling priorities for South Sudan. With over a third of the population displaced and 60% severely food insecure, additional returnees that accompany government formation will put a significant strain on already overstretched services in vulnerable return areas. It is particularly important to strengthen community institutions to manage their own development, develop resilience to external shocks such as natural disasters and conflict, and make them more inclusive in order to reduce inter-communal tensions over local development and service delivery. It is also critical to support local governments and strengthen their relations – and their relevance - within and between communities. The government depends almost entirely on external assistance and informal and collective structures as an economic and social safety net in the country. Low trust in government institutions, weakened informal authorities, and social divisions wrought by war has weakened social cohesion in the country and will impact governance in South Sudan for the foreseeable future.

OUR APPROACH

With funding from the World Bank, the United Nations Office for Project Services (UNOPS) and the International Organisation for Migration (IOM) are implementing the South Sudan Enhancing Community Resilience and Local Governance Project (ECRP) in 20 counties within South Sudan. The ECRP is designed to respond to various community level needs while strengthening the humanitarian-development nexus for medium-term recovery and longer-term development. The Project aims to improve access to basic infrastructure and strengthen community institutions through four key components: 1) community infrastructure and services; 2) local institution strengthening; 3) project management and learning, and 4) contingency emergency response.

BRAC South Sudan (BRAC) has been contracted by the UNOPS to provide independent Third Party Monitoring services for the ECRP to monitor the progress of project activities following its overall plan and risk mitigation actions; provide recommendations for continuous improvement, relevance, effectiveness, impact, and sustainability of activities; and provide advice on the relevance and adequacy of the results frameworks, including its structure of outcomes and outputs and related indicators and target group numbers based on the evolving project context.

MOVING FORWARD

The ECRP will reach approximately 630,000 people who are expected to directly benefit from project investments and support in 20 counties of the country. BRAC will review the performance of the project by monitoring the efficiency and effectiveness of the project cycle stages to provide regular and timely feedback to UNOPS, which will enable in-time course corrections and quality improvements. The project will be implemented for 3 years and BRAC will conduct 8 quarterly visits. The findings and lessons learned from the visits will be invaluable to both enhance transparency and inform the design of future programmes in the recovery phase, should the country's situation improve following the peace process.



PROGRAMME HIGHLIGHTS

Approximately **630,000** people will be supported by ECRP in **20** counties in South Sudan.

Core activities include construction or rehabilitation of public goods such as water supply and sanitation facilities, footpaths and community roads, dykes for flood protection, health and education facilities, among others.

The project will also support the participatory planning process for the identification of subprojects that will be constructed and rehabilitated, monitoring of the construction and O&M of subprojects, and capacity building of the community institutions.

The project will span 3 years, and BRAC will conduct 8 monitoring visits



SOUTH SUDAN SAFETY NET PROJECT (SSSNP)

Programme Area: Third Party Monitoring

War combined with political instability and extreme poverty has negatively affected development in South Sudan. The conflict has damaged infrastructure, destroyed property, livelihood opportunities, and broken down social capital. Development indicators continue to be some of the lowest in the world and governance challenges persist. Two years after the signing of the Revitalised Peace Agreement, its implementation has not reduced the humanitarian needs of the South Sudanese people.

Around 1.6 million people remain internally displaced as of December 2020, and social cohesion that was fragile even before the conflict, has been undermined by the cumulative impacts of sustained insecurity and economic instability, hampering prospects for peaceful co-existence between host, displaced, and returning populations. In addition, 7.5 million people are still considered to be in dire need of humanitarian assistance and protection (OCHA 2020).

OUR APPROACH

With funding from the World Bank, the United Nations Office for Project Services (UNOPS) is implementing the South Sudan Safety Net Project (SSSNP) in 10 counties within South Sudan. The SSSNP is designed to respond to various needs and humanitarian crises in the country. The project aims to bridge the humanitarian-development nexus by addressing urgent needs through a scale-up of the safety net activities, while also rehabilitating community assets and strengthening safety net delivery tools for longer-term development.

The project focuses on scaling up community-based public works activities providing access to temporary income, supported by a “plus” approach, which will include selected complimentary support. Broadly, this component finances: (a) cash transfers, including transfer fees, for beneficiary households participating in labour-intensive public works to meet immediate needs and sustain household assets; (b) equipment, materials, and skilled labour to ensure public



works of reasonable quality; and (c) complementary support to strengthen household capacity to more consciously use the cash received for the family's well-being.

BRAC South Sudan has been contracted to provide independent Third Party Monitoring services to SSSNP to assess adherence at all implementation levels to the procedures set out in the relevant project documents (Project Appraisal Document (PAD), Project Operations Manual (POM), Environmental and Social Safeguards Monitoring Framework (ESMF), work plans, COVID-19 Adaptation document); and in verifying the implementation of all project activities, particularly the public works activities.

MOVING FORWARD

The SSSNP is supporting a total of 65,000 vulnerable households living in poverty (approximately 429,000 individuals). The households are being supported by the provision of cash transfers through direct income support and labour-intensive public works.

BRAC will continue to provide Third Party Monitoring services to the SSSNP project by conducting visits on a quarterly basis (that is for 7 quarters through the life of the project) at a time when payments are occurring. During each quarter, the BRAC ascertains whether payments are being made to the intended beneficiaries. The TPM uses a mixed method approach which is both quantitative and qualitative in nature.

PROGRAMME HIGHLIGHTS

The SSSNP is supporting a total of **65,000** poor and vulnerable households (approximately **429,000** individuals).

To date, BRAC has conducted and provided reports for several cycles of Third Party Monitoring of on-site cash distribution, post cash distribution monitoring and public works

Beneficiaries are pleased with the delivery of the project; they indicate that the cash transfers being received is improving their household income as they are able to afford medication and are also able to send their children to school.

The sub-projects being implemented are bringing positive contributions to their communities e.g road construction which increased accessibility.

The project has also been instrumental in providing awareness of COVID-19 in different communities.

Effective communication between BRAC and UNOPS has led to enhanced implementation of the project through learning and adaptation emanating from findings of the exercise.

COVID-19 COMMUNITY AWARENESS AND CAPACITY BUILDING PLAN

The outbreak of the global COVID-19 pandemic in South Sudan presented an additional, significant challenge on multiple fronts to an already fragile, post-conflict country, including as a catalyst for increased violence, threats to already weak health, social protection and education systems and exacerbation of the vulnerability of the most marginalised.

OUR APPROACH

In order to mitigate the potential impact of the virus within communities targeted for the Community Based Education for Out of School Girls and Vulnerable Children (CoBE) project, BRAC implemented a six-month emergency COVID-19 Community Awareness and Capacity Building Plan (COVID-19 Plan), funded by Global Affairs Canada. The COVID-19 Plan was designed to accomplish the following:

- Prevent the spread and transmission of COVID-19 among teachers, learners and parents in the targeted CoBE communities
- Mitigate/minimise the negative impact of COVID-19 on the wellbeing and learning of CoBE teachers, learners and communities
- Ensure a safe return to quality learning for teachers, learners and school communities

MOVING FORWARD

Lessons learned from the COVID-19 Plan activities are being used to adapt the design of the CoBE project and will continue to inform the mainstreaming of COVID-19 into normal operations of the schools. As the effects of COVID-19 continue to become clearer, BRAC will explore additional medium and longer-term social and economic rehabilitation interventions that could complement or be integrated into the CoBE project in response to the impact of COVID-19. More generally, COVID-19 protocols will continue to be incorporated into the designs of all BRAC programmes and in the organisation's operations.



PROGRAMME HIGHLIGHTS

46,875 community awareness sessions conducted on COVID-19 and education-related topics

300 public hand washing stations installed

205 boma (civic) leaders oriented on COVID-19 and education related topics

39,450 IEC materials (flyers, posters and banners) distributed on COVID-19 prevention and other related education topics

2,500 hygiene kits and related messages distributed to extremely vulnerable households

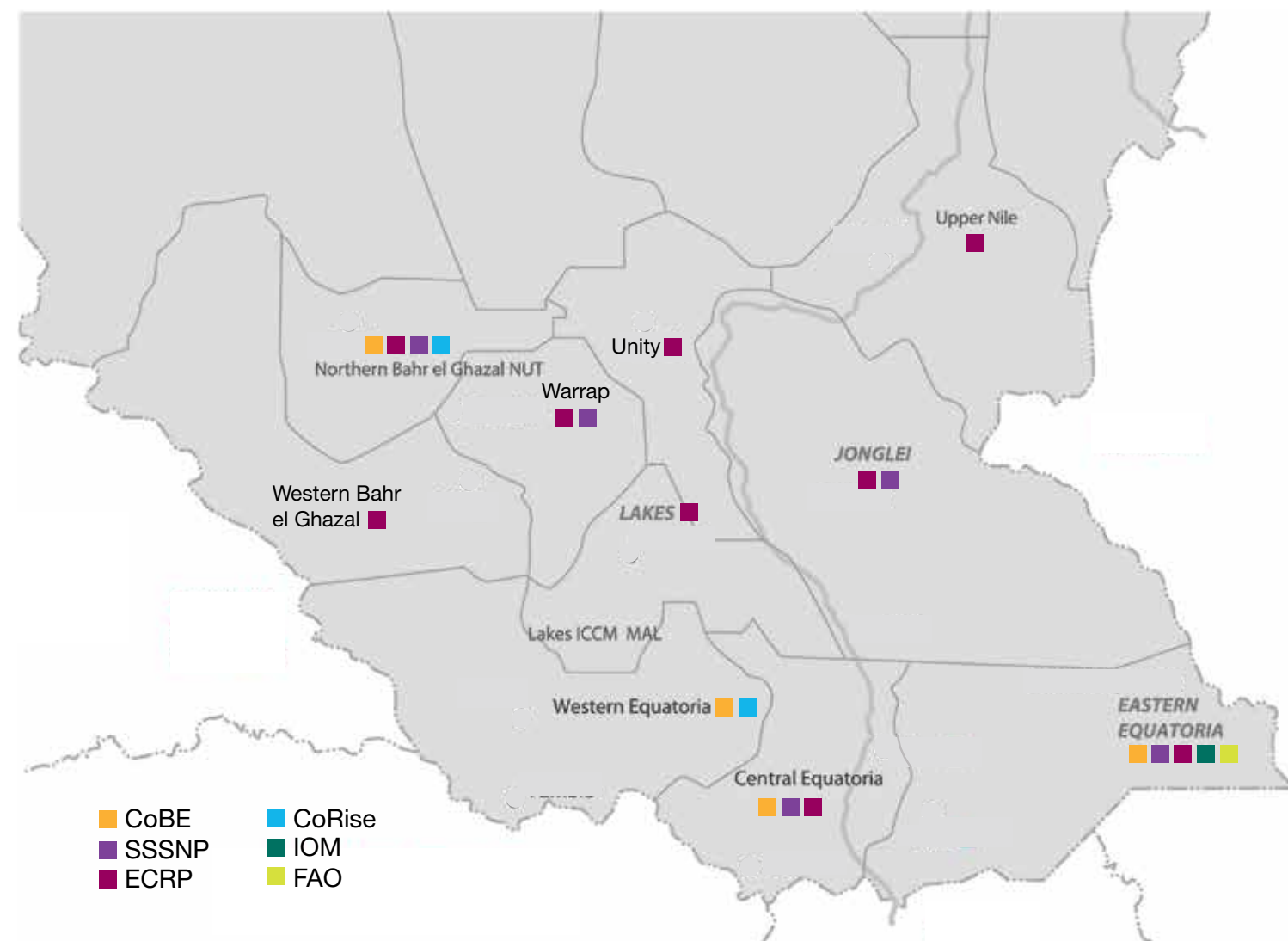
2,400 items of personal protection equipment items (gloves and masks) provided to staff and volunteers

82 staff and volunteers trained on COVID-19 pandemic (prevention, protection, control and community awareness)

SUSTAINABLE DEVELOPMENT GOALS



PROGRAMME LOCATIONS, BRAC SOUTH SUDAN



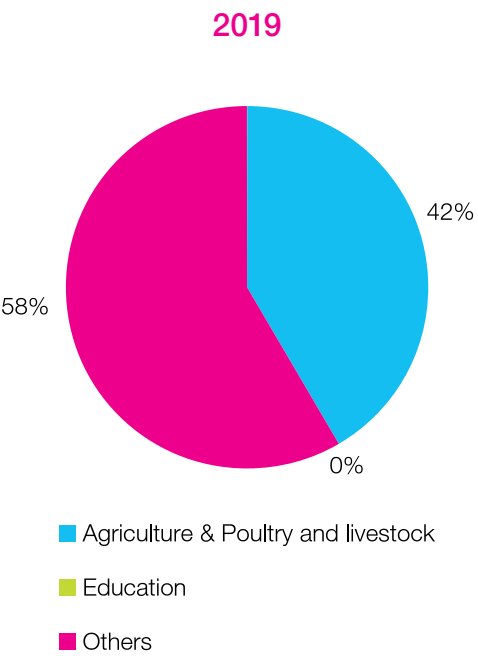
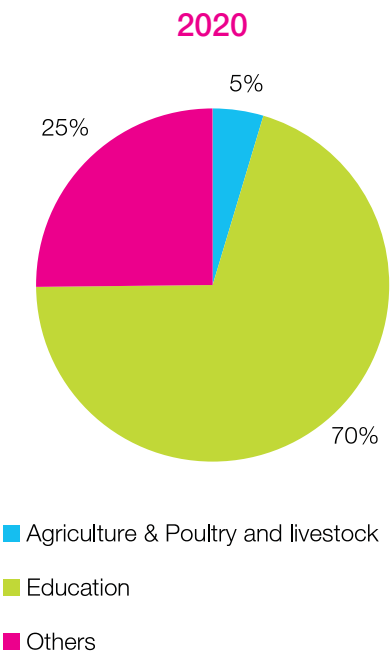
FINANCIAL STATEMENTS

OPERATIONAL AND FINANCIAL HIGHLIGHTS OF BRAC SOUTH SUDAN

BRAC South Sudan received USD 1,629,815 as grants compared to USD 732,705 in 2019. Total Project expenses for the year were increased by 125% to USD 1,962,970. Out of the total expenses GAC holds the majority of the portion. About 70 % of total expenditure has been used for programme services.

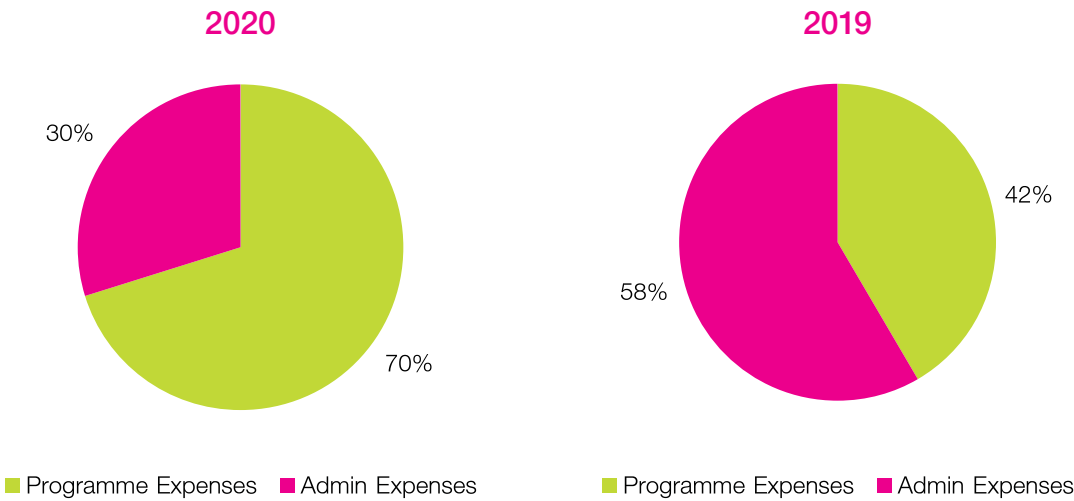
PROGRAMME COST BY NATURE OF PROGRAMME (IN USD)

Programme	2020	%	2019	%
	USD		USD	
Agriculture & Poultry and livestock	91,029	5%	362,943	42%
Education	1,377,739	70%	-	0%
Others	494,202	25%	510,364	58%
Total	1,962,970	100%	873,307	100%



PROGRAMME COST BY NATURE OF EXPENSES (IN USD)

Expenses	2020	%	2019	%
	USD		USD	
Programme Expenses	1,377,497	70%	362,943	42%
Admin expenses	585,473	30%	510,364	58%
Total	1,962,970	100%	873,307	100%

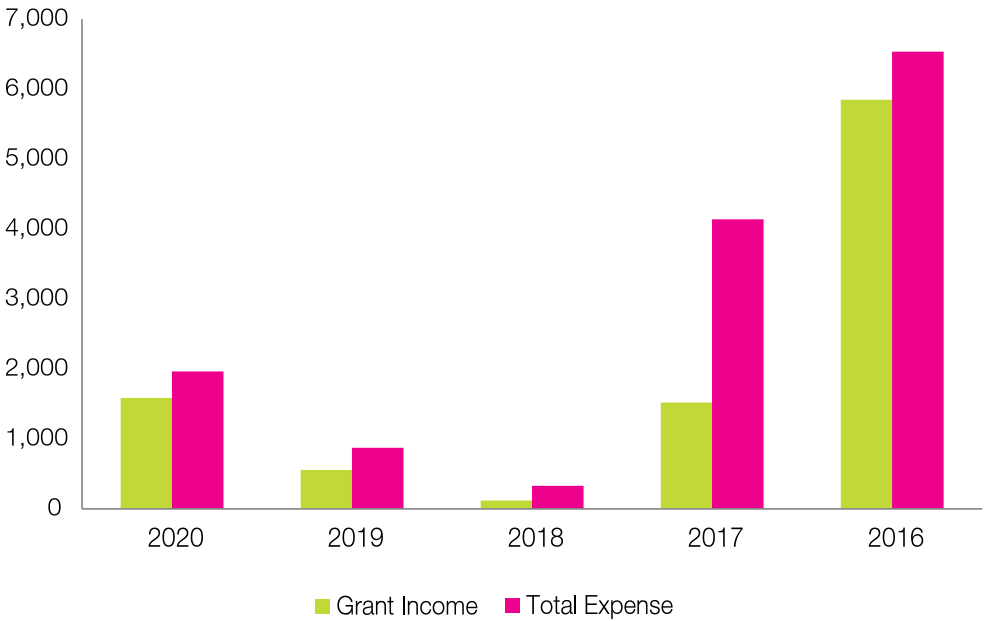


PERFORMANCE REVIEW (IN USD)

Particulars	2020	2019	2018	2017	2016
	USD	USD	USD	USD	USD
Income Statement					
Grant Income	1,584,716	553,858	117,334	1,518,965	5,846,000
Other Income	1,834	1,998	220,648	9,380	4,000
Programme Expenses	1,377,497	362,943	121,658	1,516,000	5,991,748
Admin expenses	585,473	510,364	205,129	2,619,411	542,252
Financial Position					
Donor funds	122,874	77,775	114,061	360,564	1,146,000
Cash at Bank	99,440	40,910	22,843	585,442	3,789,606
Operational Statistics					
No. of Projects	2	1	1	5	17

GRANT INCOME AND EXPENSES

in USD'000



Last five years Grant used as income vs. Programme expenses (in'000 USD)

BRAC SOUTH SUDAN

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BRAC SOUTH SUDAN
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

LIST OF ABBREVIATIONS / ACRONYMS

ALP	: Alternative Learning Programme
CGS	: Community Girls School
ELRP	: Emergency Livelihood Response Programme
GAC	: Global Affairs Canada
GESS	: Girl Education South Sudan
HHS	: House Holds
IDP	: Internally Displaced People
M & E	: Monitoring and Evaluation
OOSC	: Out of School Children
PDM	: Post Distribution Monitoring
SDG	: Sustainable Development Goals
SRP	: Strategic Response Plan
SSAES	: South Sudan Alternative Education System
SSP	: South Sudanese Pound
STI	: Stichting BRAC International
USD	: United States Dollars
WASH	: Water, Sanitation and Hygiene

GENERAL INFORMATION

The following directors served in the office during the year:

- | | |
|---------------------------|--------|
| 1. Dr Muhammad Musa | Chair |
| 2. Ms Ruth Okowa | Member |
| 3. Mr Syed Abdul Muntakim | Member |

MANAGEMENT TEAM

- | | | |
|------------------------------|------------------------------------|--------------------------|
| 1. Mr. Mooya Bernard Kachiko | Country Director | (Appointed January 2020) |
| 2. Mr. Mwenebanda N Dennis | Head of Finance and Administration | |

PRINCIPAL PLACE OF BUSINESS AND REGISTERED OFFICE

Country Office,
Plot 15, Block No L-14, Atlabara,
Juba, South Sudan.

BANKERS

Eco Bank South Sudan Limited,
Koita Complex, Ministries Road,
Juba, South Sudan.

INDEPENDENT AUDITOR

PKF Uganda,
Certified Public Accountants,
Plot 1B Kira Road,
P. O. Box 24544,
Kampala, Uganda.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The South (New) Sudan NGO's Act 2003, requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation as at the end of the financial year and of its financial performance for that year. It also requires the directors to ensure that the organisation keeps proper accounting records that are sufficient to show and explain the transactions of the organisation; that disclose, with reasonable accuracy, the financial position of the organisation and that enable them to prepare financial statements of the organisation that comply with the International Financial Reporting Standards and the requirements of the South (New) Sudan NGO's Act 2003. The directors are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The directors accept responsibility for the preparation and fair presentation of there financial statements in accordance with the International Financial Reporting Standards and in the manner required by the South (New) Sudan NGO's Act 2003. They also accept responsibility for:

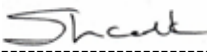
- i. designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii. selecting and applying appropriate accounting policies; and
- iii. making accounting estimates and judgements that are reasonable in the circumstances;

The directors are of the opinion that the financial statements give a true and fair view of the financial position of the organisation for the year ended 31 December 2020 and of the organisation's financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the South (New) Sudan NGO's Act 2003.

In preparing these financial statements the directors have assessed the organisation's ability to continue as a going concern as set out in note 3 (a). Nothing has come to the attention of the directors to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities. Approved by the board of members on March 24th 2021 signed on its behalf by:


Dr. Muhammad Musa
BOARD CHAIR, EXECUTIVE DIRECTOR
STICHTING BRAC INTERNATIONAL


Syed Abdul Muntakim, ACMA CGMA
DIRECTOR FINANCE
STICHTING BRAC INTERNATIONAL


Mooya Bernard Kachiko
COUNTRY DIRECTOR
BRAC SOUTH SUDAN

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF BRAC SOUTH SUDAN

Opinion

We have audited the accompanying financial statements of BRAC South Sudan set out on pages 51 to 68 which comprise of the Statement of Financial Position as at 31 December 2020, Statement of Income and Expenditure, Statement of Changes in Accumulated Funds/ reserves and Statement of Cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion the accompanying financial statements give a true and fair view of the financial position of BRAC South Sudan as at 31 December 2020 and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards (IFRS') and in a manner required by the South Sudan NGO Act 2003 and the local statutory regulations.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of BRAC South Sudan in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in South Sudan, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the Directors Report and Directors' Responsibility statement but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of the other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for 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.

In preparing the financial statements, the directors are responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless the directors either intended to liquidate the organization or to cease the operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Those charged with governance are responsible for overseeing BRAC South Sudan's financial reporting process.

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 International Standards on Auditing 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 the financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of BRAC South Sudan financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the organizational audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the direction with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence. The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Charles Oguttu (P0141).



Charles Oguttu (P0141)



Certified Public Accountants
Kampala.
Date 24th March 2021
Ref: CO/B078/0069/2021

STATEMENT OF INCOME AND EXPENDITURE

	Notes	2020 USD	2019 USD
Income			
Grant income	4	1,470,655	360,883
Other income	4	115,895	194,973
Total Income		<u>1,586,550</u>	<u>555,856</u>
Operating Expenditure			
Staff costs and other benefits	5	621,226	367,304
Other general & administrative expenses	6	1,286,858	462,950
Depreciation		54,886	43,053
Total Operating Expenditure		<u>1,962,970</u>	<u>873,307</u>
Deficit for the year		<u>(376,420)</u>	<u>(317,451)</u>

The notes on pages 55 to 68 form an integral part of these financial statements.

Report of the independent auditor - pages 48 to 50.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020


	Notes	2020 USD	2019 USD
ASSETS			
Non-current assets			
Property and equipment	7	105,520	108,972
Current assets			
Receivables and other current assets	8	-	97,962
Cash and Cash Equivalents	9	99,440	40,910
		<u>99,440</u>	<u>138,872</u>
TOTAL ASSETS		<u>204,960</u>	<u>247,844</u>
Fund Balances			
BRAC contribution	10	1,124,206	1,124,206
Accumulated Funds		(2,279,856)	(1,903,436)
Total funds		<u>(1,155,650)</u>	<u>(779,230)</u>
Current liabilities			
Other current liabilities	11	456,482	394,366
Borrowings	12	220,000	-
Donor grants	13	122,874	77,775
Related party payable	14	561,254	554,933
		<u>1,360,610</u>	<u>1,027,074</u>
Total liabilities		<u>1,360,610</u>	<u>1,027,074</u>
TOTAL FUNDS AND LIABILITIES		<u>204,960</u>	<u>247,844</u>

The notes set out on pages 55 to 68 form an integral part of these financial statements.

The financial statements were approved by the Board of Directors on March 24th 2021 and were signed on its behalf by:



Dr. Muhammad Musa
Board Chair, Executive Director
Stichting BRAC International



Syed Abdul Muntakim, ACMA CGMA
Director, Finance
Stichting BRAC International



Mooya Bernard Kachiko
COUNTRY DIRECTOR
BRAC SOUTH SUDAN

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

	Accumulated Funds USD	BRAC Contribution USD	Total Funds USD
At 1 January 2020	(1,903,436)	1,124,206	(779,230)
Deficit for the year	(376,420)	-	(376,420)
As at 31 December 2020	<u>(2,279,856)</u>	<u>1,124,206</u>	<u>(1,155,650)</u>
At 1 January 2019	(1,786,379)	1,124,206	(662,173)
(Deficit) for the year	(317,451)	-	(317,451)
Payable to Bangladesh written back	200,394	-	200,394
As at 31 December 2019	<u>(1,903,436)</u>	<u>1,124,206</u>	<u>(779,230)</u>

The notes on pages 55 to 68 form an integral part of these financial statements.

Report of the independent auditor - pages 48 to 50.

STATEMENT OF CASHFLOWS

	Notes	2020 USD	2019 USD
Cash flows from operating activities			
(Deficit)/Surplus for the year		(376,420)	(317,451)
Adjustments for:			
Write back of payables - Bangladesh		-	200,395
Depreciation		54,886	43,053
		<u>(321,534)</u>	<u>(74,003)</u>
Changes in working capital			
Decrease/(increase) receivables and other current assets		97,962	213,649
Increase in donor grants		45,099	(36,286)
Increase in other liabilities		62,116	126,017
Decrease in related party payable		6,321	(200,300)
Cash flow from operating activities	8	<u>(110,036)</u>	<u>29,077</u>
Cash flow from investing activities			
Acquisition of fixed assets	7	<u>(51,434)</u>	<u>(11,010)</u>
Net cash flow from investing activities		<u>(51,434)</u>	<u>(11,010)</u>
Cash flow from financing activities			
Loan received during the year		<u>220,000</u>	<u>-</u>
Net cash flow from financing activities		<u>220,000</u>	<u>-</u>
Net decrease in cash and cash equivalents		58,530	18,067
Cash and cash equivalents at beginning of the year		40,910	22,843
Cash and cash equivalents at end of the year	9	<u>99,440</u>	<u>40,910</u>

The notes on pages 55 to 68 form an integral part of these financial statements.

Report of the independent auditor - pages 48 to 50.

3. NOTES TO THE FINANCIAL STATEMENT

REPORTING ENTITY

BRAC South Sudan, an international private development organization was incorporated on 8th November 2006 under the Non-Governmental Organizations Act, 2003 and registered under the Ministry of Internal Affairs, of the Republic of South Sudan with a view to participating in the development activities by adapting an environmental friendly sustainable development approach through high-impact education, health, agriculture and employment and income generation activities for the poor especially for the women and children. It's the South Sudan Operation of the International NGO BRAC.

BRAC is the largest non-governmental development organisation in the world, measured by the number of employees and number of people it has helped. BRAC was ranked the number one NGO in the world for the three-consecutive year in 2018 by the Geneva based NGO Advisor, an independent organisation committed to highlighting innovation, impact and governance in the non-profit sector. BRAC retained the top spot as part of the 2018 top 500 NGOs World rankings.

SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

Presentation of Financial Statements

The financial statements have been prepared in accordance with International Financial Reporting Standards, (IFRS) and the requirements of the NGO Act, 2003 of South Sudan and local statutory regulations. The financial statements have been prepared on the historical cost basis, except for the measurement of certain financial instruments at fair value. They are presented in United State Dollars (USD).

a) Going Concern

The financial performance of the organization is set out in the Statement of Income and Expenditure. The financial position of the organization is set out in the Statement of Financial Position. Based on the financial performance and position of the organization and its risk management policies, the Directors are of the opinion that the organization is well placed to continue in business for the foreseeable future and as a result the financial statements are prepared on a going concern basis.

Significant judgements and sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

b) Income recognition

Income is measured at the fair value of the consideration received or receivable.

The organization recognizes income when the amount of income can be reliably measured, it is probable that future economic benefits will flow to the organization and when specific criteria have been met for each of the organization’s activities as described below. The organization bases its estimates on historical results, taking into consideration the type of donor, the type of translation and specifics of each arrangement.

Income is recognized as follows:

All donor grants received are initially recognized as deferred income at fair value and recorded as liabilities.

Donor grants are recognized if there is reasonable assurance that the grant will be received and all attached conditions will be compiled with. When the grant relates to an expense item, it is recognized as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate. When the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Other income

Other income comprises gains less losses related to trading assets and liabilities, and includes gains from disposal of BRAC assets and all realized foreign exchange differences and grant income.

Deferred income

Grant income is deferred where it has been received to fund specific future expenditure.

c) Property, plant and equipment

All property and equipment are initially recorded at cost and therefore stated at historical cost less depreciation. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use. All property and equipment that relate to projects are written off as project expenditure on acquisition.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the organization and the cost can be reliably measured. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the Statement of Income and Expenditure during the financial period in which they are incurred.

Depreciation is calculated on a straight-line basis method to write down the cost of each asset, to its residual value over its estimated useful life using the following annual rates

Asset Category	Rate
Motor vehicles	20.0%
Furniture and fittings	10.0%
Equipment and Machinery	20.0%
Computer and Peripherals	33.3%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

Gains and losses on disposal of property and equipment are determined by comparing the proceeds with the carrying amount and are taken into account in determining operating surplus/ (deficit).

Useful lives and residual values of property and Equipment, intangible assets and right of use of assets

Management reviews the useful lives of the items of property and equipment, intangible assets and right of use of assets on a regular basis. During the financial year, the directors determined no significant changes in the useful lives and residual values.

d) Intangible assets

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortized over their estimated useful lives of five years.

e) Translation of foreign currencies

Transactions in foreign currencies during the year are converted into (Country) (functional currency) at rates ruling at the transaction dates.

Assets and liabilities at the statement of financial position date which are expressed in foreign currencies are translated into (Country) (functional currency) at rates ruling at that date. The resulting differences from conversion and translation are dealt with in profit or loss in the year in which they arise.

f) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand, deposits held at call with banks, and the financial statements with maturities of less than 91 days, net bank overdrafts, money market lines and restricted cash balances.

Restricted cash balances are those balances that the organization cannot use for working capital purposes as they have been as a lien to secure borrowings.

In the statement of financial position, bank overdrafts are included within borrowings under current liabilities.

g) Grants receivables

Grants receivable comprises refundable expenditure on programs approved by donors.

h) Payables

Accruals and other payables are obligations on the basis of normal credit terms and do not bear interest.

Payables denominated in a foreign currency are translated into the functional currency using the exchange rate at the reporting date. The resulting difference from conversion and translations are dealt with in profit or loss in the year in which they arise.

i) Current tax

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

Whilst the organization does not have a tax exemption certificate at present, the organization deals in activities which are not for profit and therefore the management is of the view that the organization would not be subject to tax. Therefore, no provision for current or deferred tax is recognized in these financial statements. The management has initiated the process to obtain a formal tax exemption certificate.

Employee benefit obligations

j) Pension obligations

The organization and its employees contribute to the National Social Insurance Fund (NSIF), a statutory defined contribution scheme registered under the NSIF Act. The Organization's contributions to the defined contribution scheme are charged to statement of income and expenditure in the year which they relate.

k) Accrued leave

The estimated monetary liability for employee's accrued annual entitlement at the reporting date is recognized as an expense accrual.

l) Impairment of assets

At each reporting date, property and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected assets (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in statement of income and expenditure.

Similarly, at each reporting date, assets are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognized immediately in statement of income and expenditure.

m) Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

n) Financial Instruments

Classification

The organization classifies financial assets and financial liabilities into the following categories:

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through profit or loss, which shall not be classified out of the fair value through profit or loss category.

Financial Instruments

Initial recognition and measurement

Financial instruments are recognized initially when the organization becomes a party to the contractual provisions of the instruments.

The company classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Disclosure of New Standards adopted by BRAC South Sudan & BRAC International

At the date of approval of these financial statements, certain new accounting standards, amendments and interpretations to existing standards have been published and have been adopted by organization and at group level.

Information on new standards, amendments and interpretations that are expected to be relevant to the organization's financial statements is provided below.

o) Amendments to IFRS 16 Covid-19 Related Rent Concessions

The amendments provide relief to lessees from applying IFRS 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from Covid-19 related concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment applies to annual reporting periods on or after 1 June 2020. Earlier application is permitted. This amendment had no impact on the financial statements of BRAC South Sudan.

Financial Risk management

The organization has exposure to the following risk from its use of financial instruments:

- Liquidity risk
- Market risk

Risk management framework

The board of directors has overall responsibility for the establishment and oversight of the organization's risk management framework. The organization's management are responsible for developing and monitoring the organization's risk management policies. Management reports regularly to the board of directors on its activities.

The organization's risk management policies are established to identify and analyze the risks faced by the organization, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the organization's activities. The organization, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

Liquidity risk

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as and when they fall due. During the year, BRAC South Sudan had 2 projects implemented with funding from International Organisation for Migration (IOM) for USD 91,029 and the other from Global Affairs Canada (GAC), valued at Canadian Dollars 8.35 Million over a 3 year period ending 31 March 2023. Furthermore BRAC South Sudan received a short term working capital loan of USD 220,000 from Stichting BRAC International, the parent entity.

Management of liquidity risk

The organization's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to its reputation.

Exposure to liquidity risk

The organization uses cash flow forecast, which assists it in monitoring cash flow requirements and optimising its cash return on its operations. Typically, the organization ensures that it has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted, such as natural disasters.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the organization's income or the value of its financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on risk. To manage and control market risks the company's transactions are carried out as indicated below;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2020 USD	2019 USD
4. INCOME		
Grant incomes from donors	1,470,655	360,883
	<u>1,470,655</u>	<u>360,883</u>
OTHER INCOME		
Amortization for the period (Note: PPE)	-	26
Net Foreign Exchange Gain	(305)	1,420
Other Income	2,139	578
Contribution from BRAC	114,061	192,949
	<u>115,895</u>	<u>194,973</u>
TOTAL INCOME	<u>1,586,550</u>	<u>555,856</u>
Note: The BRAC contribution income of USD 114,061 were amounts received in 2018 for the support of operations from BRAC USA. However, these amounts were not utilised in 2019 and were only put to use during the year.		
5. STAFF COST AND OTHER BENEFITS		
Salary & Benefits	482,932	334,112
Bonus	25,319	7,308
Social Security Fund (SSF)	99,211	23,487
Staff insurance	13,764	2,397
	<u>621,226</u>	<u>367,304</u>
6. OTHER GENERAL & ADMINISTRATIVE EXPENSES		
Training, workshops and seminars	5,819	-
Occupancy expenses	127,983	82,300
Travel and transportation	290,574	83,546
Maintenance and general expenses	255,945	210,364
Printing and office stationery	22,450	12,149
Generator fuel & Maintenance	23,860	-
Technical support from BRAC International	4,462	6,047
Audit Fees	10,500	9,500
Program supplies	292,557	-
HO logistics and management expenses	95,233	-
Bad Debts	97,962	13,167
Internet	49,452	-
Telephone and Fax	4,217	3,413
T-shirts	300	8,960
Banners	5,544	165
Training to Seed Fair Committee (SFC)	-	2,679
Software Maintenance Cost	-	10,185
Seed and Tools Loading and Unloading Cost	-	20,475
	<u>1,286,858</u>	<u>462,950</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2020 USD	2019 USD
Depreciation	54,886	43,053
	<u>54,886</u>	<u>43,053</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. PROPERTY AND EQUIPMENT

	Furniture USD	Equipment USD	Computers USD	M/Vehicle USD	Motorcycle USD	Total USD
Cost						
At 1 January 2020	33,762	90,129	36,047	78,290	27,799	266,027
Additions	3,640	3,250	18,344	-	26,200	51,434
At 31 December 2020	37,402	93,379	54,391	78,290	53,999	317,461
Depreciation						
At 1 January 2020	24,945	50,689	17,206	53,372	10,843	157,055
Charge for the year	3,034	17,271	12,319	19,544	2,718	54,886
As at 31 December 2020	27,979	67,960	29,525	72,916	13,561	211,941
Net book value:						
As at 31 December 2020	9,423	25,419	24,866	5,374	40,438	105,520
At 31 December 2019	8,817	39,440	18,841	24,918	16,956	108,972

BRAC SOUTH SUDAN

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2020 USD	2019 USD
8. RECEIVABLES AND OTHER CURRENT ASSETS		
BRAC Uganda	-	97,962
	-	97,962
9. CASH AND CASH EQUIVALENTS		
Cash at hand	3,845	11,456
Cash at bank		
Cash at Bank (Operating)	2,868	292
Cash at Bank (USD)	2,110,889	2,047,569
Provision for Impairment Loss	(2,018,162)	(2,018,407)
	95,595	29,454
	99,440	40,910
Bank details		
Eco Bank Ltd - GAC USD	54,817	-
Eco Bank Ltd - GAC SSP	2,115	-
Eco Bank Ltd - SSP A/c	753	291
Eco Bank Ltd - USD A/c	2,134	1,903
Eco Bank Ltd - NSSF A/c	32,515	6,943
Stanbic Bank Ltd - USD A/c	993	17,885
Stanbic Bank Ltd - USD A/c	2,268	2,431
	95,595	29,454
10. BRAC CONTRIBUTION		
This fund relates to the initial contribution towards the establishment of BRAC South Sudan and was used for starting up the microfinance programme.		
BRAC	1,124,206	1,124,206
11. OTHER CURRENT LIABILITIES		
Outstanding Liabilities	271,601	231,411
Other Liabilities	35,941	71,191
Social Insurance Provision	99,211	39,181
Provision for Medical Benefit	35,965	35,965
Self-Insurance Provision	13,764	2,397
Bonus Provision	-	7,308
Tax Payable (Employer)	-	6,913
	456,482	394,366

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2020 USD	2019 USD
12. BORROWINGS		
Loan from Stichting BRAC International	<u>220,000</u>	-
	<u>220,000</u>	-
The amounts borrowed from BRAC International are unsecured and interest free and will become due and payable during the following year.		
13. DONOR GRANTS RECEIVED IN ADVANCE		
At 1 January 2020	77,775	(99,588)
Donations Received	1,629,815	732,705
Transfers to Income and Expenditure Statement	(1,581,430)	(362,393)
BRAC Contribution	-	(192,949)
Donor fund Investment in Fixed assets		
(Depreciation of Fixed Asset)	<u>(3,286)</u>	-
	<u>122,874</u>	<u>77,775</u>
Note: The individual project balances were made of the following amounts:		
Emergency Project (FAO)	-	(36,286)
Control Account	-	114,061
GAC	<u>122,874</u>	-
	<u>122,874</u>	<u>77,775</u>
14. RELATED PARTY PAYABLES		
Payable to Bangladesh	544,823	544,748
Payable to biTS	-	10,185
Payable to Stichting BRAC International	<u>16,431</u>	-
	<u>561,254</u>	<u>554,933</u>

SEGMENTAL REPORTING

Appendix 1

Statement of Financial Position as at 31 December 2020

	Emergency Agriculture and Livelihood USD	GAC USD	Control USD	Total USD
ASSETS				
Cash and Bank	-	59,260	40,180	99,440
Property and Equipment	-	43,089	62,431	105,520
TOTAL ASSETS	-	<u>102,349</u>	<u>102,611</u>	<u>204,960</u>
CURRENT LIABILITIES				
Other Current Liabilities	-	(30,148)	706,630	676,482
Donor Grants	-	122,874	-	122,874
Related Party Payables	-	10,469	550,785	561,254
TOTAL CURRENT LIABILITIES	-	<u>103,195</u>	<u>1,257,415</u>	<u>1,360,610</u>
CAPITAL FUND				
BRAC Contribution	-		1,124,206	1,124,206
Accumulated Funds	-	(846)	(2,279,010)	(2,279,856)
TOTAL CAPITAL FUND	-	<u>(846)</u>	<u>(1,154,804)</u>	<u>(1,155,650)</u>
TOTAL LIABILITIES AND CAPITAL FUND	-	<u>102,349</u>	<u>102,611</u>	<u>204,960</u>

BRAC SOUTH SUDAN
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SEGMENTAL REPORTING

Appendix 2

Statement of Financial Position as at 31 December 2020

	Emergency Agriculture and Livelihood USD	GAC USD	Control USD	Total 2020 USD
Income				
Grant Income	91,029	1,377,126	2500	1,470,655
Contribution from Brac	-	-	114,061	114,061
Foreign Exchange Gains	-	(233)	(72)	(305)
Other Income	-	-	2,139	2,139
Total Income	91,029	1,376,893	118,628	1,586,550
Operating Expenditure				
Staff Costs and other Benefits	15,813	456,004	149,409	621,226
Other General and Administrative Costs	75,216	918,449	293,193	1,286,858
Depreciation	-	3,286	51,600	54,886
Total Operating Expenditure	91,029	1,377,739	494,202	1,962,970
Gain/Surplus for the year	-	(846)	(375,574)	(376,420)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Gain	-	(846)	(375,574)	(376,420)

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Disclaimer: Some names and identifying details in the case stories may have been changed to protect the privacy of the individuals.