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MAKING BUDGETS AND AID WORK

2014 1st QUARTERLY PROJECT PROGRESS REPORT



DONORS



Ministry of Finance,
Government of Afghanistan

PROJECT INFORMATION

Project ID: 00047111

Duration: 2007 – 2014

ANDS Component: Good Governance

Contributing to NPP: NPP₁ PFM Roadmap

CPAP Component: The state has improved ability to deliver services to foster human development and elected bodies have greater oversight capacity

UNDP Strategic Plan Component: Strengthening accountable and responsive governing Institutions

Total Budget: \$394,937 for the first quarter 2014

Implementing Partner: Ministry of Finance

Key Responsible Parties: Policy Department and Budget Department of the Ministry of Finance and UNDP

Project Manager: Maiwand Akbari

Responsible Assistant Country Director: Masood Amer

ACRONYMS

AMP	Aid Management Policy
ANDS	Afghanistan National Development Strategy
BCI	Budget Circular I
BCII	Budget Circular II
BU	Budgetary Unit
DAD	Development Assistance Database
DGB	Directorate General Budget of the Ministry of Finance
GoIRA	Government of Islamic Republic of Afghanistan
GRB	Gender Responsive Budgeting
JCMB	Joint Coordination and Monitoring Board
LMs	Line Ministries
MBAW	Making Budgets & Aid Work
MTBF	Medium Term Budget Framework
MFFF	Medium Term Fiscal Framework
NPPs	National Priority Programmes
OBI	Open Budget Index
PB	Program Budgeting
PFM	Public Finance Management
SBPS	State Budget Planning System
TMAF	Tokyo Mutual Accountability Framework
UNDP	United Nations Development Programme

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I. EXECUTIVE SUMMARY

2013 was a very positive year for the project as it met all its annual targets. The Public Finance Management (PFM) capacity of the MoF has been considerably improved over the past 2 years, demonstrated by the latest PEFA assessment, which ranked the MoF higher than other fragile and even Middle Income Countries, in terms of public expenditure management capacity.

Other major achievements of 2013 included the 57% budget execution rate, the impressive OBI score of 59%, the substantial improvements of most of the PEFA assessment dimensions and the progress towards monitoring the Tokyo Mutual Accountability Framework (TMAF) commitments related to PFM and aid effectiveness and management. The record high 57% budget execution rate was also one of the prime examples of capacity gains and a proof that UNDP investments in capacity development are paying off gradually in the long run.

Since the beginning of this year, the project has achieved all its targets under output 1 but has only made small incremental steps under outputs 2 and 3 because, mostly, of funding issues and uncertainties over this quarter, impacting on the level of support to the MoF as well as on the project experts' motivations.

Overall, the project is supporting the national budget process and cycle which is critical for the MoF. The project experts notably revised the BC I and BC II instructions over this quarter, expected to improve the budget execution rate and to streamline the budget execution process. In addition, it technically supported the publication of the Citizens Budget and has been supporting LMs with the budget allotment process.

In terms of coordination of external assistance, under output 2, the project made substantial steps, in collaboration with the UNDP Country Office, on the Busan New Deal implementation, and above all greatly contributed to reaching an agreement between the development partners and the MoF on the on-budget and alignment guidelines of the AMP. This is a huge step forward in the monitoring of the TMAF priorities and in the mapping of priority areas for the GoIRA in relation to donors' alignment.

Regarding capacity development, the project experts delivered training courses to 609 MoF and LMs representatives over this quarter in PFM reforms but the project does not have a coordinated approach towards capacity development any longer.

The future of the project is uncertain as it depends on potential donors' funding commitment. This issue is at the core of the project key stakeholders and partners priorities as it can undermine all the previous gains, achievements and contributions of the project towards strengthening the MoF capacity.

II. RESULTS

A. OUTPUT 1: Improved Budget planning and management (The budget is comprehensive, policy-based, prepared in an orderly manner, and supportive of the national development strategy)

This output is still highly relevant although the PFM Roadmap, driving the PFM reforms agenda, requires substantial review and update. Besides, this output is of particular importance in the context of transition, notably given the fiscal constraints faced by the GoRIA. The project contribution under this output is also critical since the project has been supporting the budget–planning and execution process for years and is therefore pivotal to a robust budget planning and management. The project would however need to revise and update its focus and priorities because the project documents dates back from 2007.

1.1 Indicators:

- a) Number of budgetary units implementing Gender Responsive Budgeting
- b) Number of BC I forms submitted to MoF and reflecting national priorities

As previously reported in the 2013 annual report, 4 LMs are implementing GRB. Over this quarter, the GRB strategic plan was revised, in cooperation with the UNDP GEP project. It serves as the main blueprint for the national budget to be more responsive to gender needs. In addition, the project finalized the 1392 pro-poor 4th quarter report, which is required by IMF to track pro-poor budget allocations and expenditures. Gradually, the budget is thus becoming more gender and pro-poor responsive although there is still a long road ahead.

Over this quarter, the project completed the budget annex sent to Parliament. The budget annex is a PEFA benchmark indicator and helps the Parliament to develop a better oversight and control of the national budget process. Analysis of BC I forms is ongoing and will be completed over the next quarter, as per the logical sequencing of the national budget process. Over this quarter, the project revised and issued BC I forms and instructions aiming to serve as a basis for LM ceilings and MTBF.

Additionally, the project team substantially revised both Budget Circulars (I and II) and simplified the allotment process in order to improve budget execution and streamline the budget process. These circulars improvements are expected to ease LMs budget execution and thus to improve service delivery, although; tangible results from these changes will only be visible in the next quarters, once BC I and BC II forms are finalized.

Within the budget cycle, the project also played a critical role in revising, finalizing and getting the 1393 budget approved by Parliament. Thanks to the project, the budget was approved on time and the budget timetable was sent to all BUs. The budget timetable is a key budget planning document and it determines critical national budget process milestones.

Furthermore, the 1393 budget statement, which reflects among others macro-economic trends, budget performance overview, and gender budgeting reform progress, was drafted.

It greatly helps to assess the 1393 budget challenges in order to best address issues and integrate lessons-learnt into the new budget year process and procedures.

Regarding PFM reforms, the project introduced a Program Budgeting Results Framework and Roadmap, intending to be used as a program budgeting implementation guideline for the coming 5 years which should therefore facilitate implementation of the PB reform across LMs.

Last but not least, the project finalized the Citizens Budget, available on the MoF website in 3 languages. Like every year, the Citizens Budget intends to present the budget in a simplified and citizens' friendly format. It is supposed, in essence, to bring the national budget closer to the Afghans while strengthening transparency.

1.2 Indicator:

- a) Number of budget performance reports**
- b) Number of fiscal bulletin produced**
- c) Provincial Budgeting policy prepared and endorsed**

The project finalized the 1392 annual performance report in addition to the 1st quarter performance report circular. Moreover, the project revised the performance reporting manual, last updated in 2010, to integrate major changes and better synergize it with the budget manuals. It helps the Afghan budget process and reforms to be more consistent with national policies and aligned to strategic GoIRA priorities.

The project also published over this quarter the 4th Quarterly Fiscal Bulletin of 1392 and the monthly reports for months 11 and 12. The technical capacity of the MoF fiscal policy unit supported by the project considerably improved over this quarter as the macroeconomic forecasting model was finalized. It will help the MoF to improve reliability of their macro-projections and further strengthen the MTFP as key policy instrument for the long-term (5 years) budget policy and planning process.

Regarding provincial budgeting, the project experts have been conducting consultation meetings with stakeholders and the draft sub-national budgeting policy is awaiting approval from Cabinet.

To summarise, the project met all its scheduled targets for the first quarter 2014 and above all contributed to further streamline the national budget process in order to improve budget execution and service delivery. The project also assisted the MoF with its routine budget core functions and with the PFM reforms implementation. It keeps on 'fueling' the MoF with much needed technical expertise and resources, therefore directly contributing to the PFM capacity of the MoF, provided an adequate exit strategy comes into play in the years ahead to ensure sustainability while consolidating gains.

EXPENSES FOR THE QUARTER

During the first quarter of 2014, a total of USD \$44,839 was spent for Output One. For more financial details, please refer to Annex 1, Annex 2 and Annex 3.

Below is a snapshot of where MBAWP is in relation to its annual targets after Q1

2013 Baseline	2014 Annual Targets	Q1 Planned	Q1 Actual	Comments
1.1 a) Gender responsive budgeting piloted in 4 budgetary units	a) Gender responsive budgeting introduced in additional 1 budgetary unit		Planned for next quarter. GRB policy revised under this quarter	
b) BC I forms submitted from all Line Ministries and 60% of them reflecting policy priorities	b) BC I forms are processed on time and 65% of them reflecting national priorities		BC I forms are supposed to be analyzed under next quarter.	
1.2 a) Budget Performance report published on a monthly basis	a) One Budget performance reports published on a quarterly basis	X	Annual performance report and 1 st quarter reports published	
b) Fiscal bulleting published quarterly	b) Quarter fiscal bulletin published	X	Last quarter 1392 fiscal bulletin published as well as last two monthly bulletins for 1392	
c) Provincial Budgeting Policy drafted	c) Provincial Budgeting Policy endorsed by Cabinet	X	Ongoing consultation meetings with key stakeholders.	Sub-national policy awaiting for Cabinets' approval

B. OUTPUT 2: National Policy and Strategy Development and Coordination of External assistance aligned with Paris Declaration and ANDS implementation improved

This output, as previously noted, requires revision in light of the TMAF and mutual accountability principles. Besides, the ANDS came to an end and it is expected that a new roadmap takes over. Besides, this output should better capture the New Deal and Busan commitments of the GoRIA where the project is playing a major role.

2.1 Indicator:

a) Percentage of AMP indicators achieved both by government and International community

b) Tracking and monitoring system in place to capture ODA alignment

The implementation of the AMP has already started and regular meetings are taking place between the MoF, supported by the project, and the international development partners. Over this quarter, the AMP guidelines were further discussed in view of finalizing the on-budget and alignment guidelines, previously reported as being initiated and drafted with the project support. These guidelines are obviously critical because they are the two main pillars of the Tokyo declaration and they are both expected to be fully endorsed in the next quarter. They went through major revisions and discussions between the GoRIA and the donors in order to agree on common definitions and indicators which will in turn, help them to better monitor and measure alignment and harmonization principles.

Annual Heads of Agencies meetings and Portfolio Reviews (by sectors) were also organized by the MoF with technical assistance of the project. These meetings and reviews aim to enhance the effectiveness of donors funding, by identifying challenges related to alignment and harmonization, and to enhance coordination between donors and GoRIA.

Furthermore, the project concluded grants and loans negotiations for a value exceeding US\$ 750 million over this quarter. Such agreements include major investments in the infrastructure and utility sectors in order to ensure that a large majority of the Afghan population has access to basic public services.

Regarding the percentage of ODA alignment, there has not been any change from last quarter 59% of aid recorded into the database, and the project is still working on finalizing the DCR report which will provide an official percentage of ODA alignment. Donors seem reluctant to record their aid flows in the database but it is an ongoing discussion between the MoF and the international community whereas slow progress is however visible.

Finally, the project made major steps towards the New Deal country survey and three New Deal implementation taskforce meetings were organized over this period in order to finalise the questionnaire, presented and submitted to the International Dialogue Secretariat at the end of March. This questionnaire design featured inclusive stakeholders' dialogue and exchange between the MoF, Civil Society Organizations and donors. As a

result, the survey consolidates views from major stakeholders and is a major step forward the New Deal implementation in Afghanistan.

2.2 Indicator:

a) Tokyo Mutual Accountability Framework (TMAF) action plan and M&E system in place

b) Number of National Priority Programs (NPPs) endorsed

As reported in the 2013 annual report, the project experts designed the TMAF matrix and related indicators which are going through regular revisions and are regularly discussed at the AMP working groups meetings. It is therefore a work in progress; given the monitoring of the TMAF commitments require constant negotiations and discussions between the GoIRA and the donors. NPP clusters, supported by the project, such as the Governance Cluster, are closely working with LMs and development partners to fulfill the promises made in Tokyo, to fill the funding gaps of most NPPs, and notably over this quarter, to ensure that the preparation of the presidential election is going 'smoothly'.

All NPPs, except the National Transparency and Accountability Programme, were endorsed last year and no tangible progress has been made over this quarter on the last remaining NPP. Since this NPP is highly political and controversial, the deadlock situation may evolve after the elections. A special JCMB meeting was held before the election in order to review progress on the TMAF and thus to take stock of progress and challenges before the elections.

Overall, the project has achieved, over this quarter, small but incremental steps under this output. It made substantial contributions to the progress with the New Deal implementation and has managed to reach an agreement with the international development partners on the on-budget and alignment guidelines of the AMP, which is a major momentous in the implementation and monitoring of the TMAF commitments.

EXPENSES FOR THE QUARTER

During the first quarter of 2014, a total of USD \$21,696 was spent for Output One. For more financial details, please refer to Annex 1, Annex 2 and Annex 3.

Below is a snapshot of where MBAW is in relation to its annual targets after Q1

2013 Baseline	2014 Annual Targets	Q1 Planned	Q1 Actual	Comments
2.1 a) AMP endorsed	a) AMP Action Plan implementation started	X	Ongoing process	
b) 38% ODA alignment	b) ODA alignment increased to 45%			Ongoing – the DCR report to be published next quarter will officially announce percentage of ODA alignment
2.2 a) TMAF principles endorsed at Tokyo and AMP approved	a) TMAF commitments monitored and reported on time	X	Regular meetings are taking place at both technical and diplomatic/political levels (such as JCMB)	
b) 21 out of 22 NPPs are endorsed	b) All NPPs endorsed		No progress made over this quarter	Deadlock situation with this NPP

C. OUTPUT₃: Improved Budget Execution and delivery management and sustainable Institutional capacity developed at MoF and Government Institutions

This output is still very relevant although the sustainability of the project is still debatable. The project is emphasizing on putting into place coherent and harmonized capacity development systems and policies across the MoF while improving the PFM technical capacity of the LMs. The budget execution peaked at a record high 57% at the end of last year, demonstrating improved institutional capacity of the MoF and LMs and best illustrating the capacity gains for which the project contributed.

3.1 Indicators

a) Percentage increase of development budget execution rate in selected 14 LM

b) Percentage accuracy of financial plans submitted by the 14 supported LM

The first indicator is not pertinent under this quarter because the first quarter of a financial year is characterized by very low budget execution rates, hence no progress can be reported under this indicator over this period. The first quarter execution rate is always extremely low and the budget execution gradually increases over the financial year. As such, comparing the 1st quarter of last year with the 1st quarter of this year could lead to wrong assumptions or hasty conclusions. As comparison, the last year budget execution rate of the first quarter was 13% (\$231million) and is of 9% (\$179 million) at the end of this quarter.

Nonetheless, the project has invested over this quarter, as reported above, in streamlining some budget procedures which are expected to further improve budget execution over this year. The project experts have also delivered on-the-job trainings and coachings to individuals within BUs of LMs and are pursuing their efforts aiming to improve budget execution and PFM technical capacity within LMs.

Regarding financial plans, the project has assisted LMs with the submission of their 1393 financial plans which are expected to be, alike last year, 90% accurate. This very high level of accuracy can be explained by the mentoring approach of the project experts with the LMs and the considerate time spent to guide and assist them with their financial planning.

3.2 Indicators

a) Number of training courses, coaching to LMs and peer to peer exchanges organised

The project trained a total of 609 MoF and LMs representatives over this quarter in Programme Budgeting, Financial Planning, Budget Circular II, Performance Reporting, and DAD and SBPS. The project does not have precise gender disaggregated data but it is estimated that 5% of training recipients are female. These training, delivered via a mix of class-room trainings, workshops, conferences and peer-to-peer trainings aim at strengthening the PFM capacity of LMs and updating the MoF staff with latest changes in the budget process. No training was organized abroad during quarter one. The project experts are, by now and thanks to the previous investments of the project in their individual capacities, able to deliver trainings. It is a prime example that individual capacity development in the project experts has paid off as they have become agents of change, delivering trainings and technical assistance to the LMs and consequently, contributing to strengthen LMs' technical capacity in PFM.

Given the uncertainties over the project funding, capacity development has been somehow neglected, or at least substantially reduced, under this quarter. The CD plan is no longer revised and updated by the project for example, and the project no longer coordinates the capacity development activities of the different units it is supporting. Overall, there has not been major progress under this output over this period and capacity development requires a longer term outlook that is currently impossible to capture because of the unpredictability of the project's future. The approach of the project in terms of capacity development has nonetheless been ripping considerable results as i) the budget execution is year-by-year increasing, and ii) the project experts have become change agents in the budget execution process and PFM capacity of the LMs. However these results might be undermined because of the current uncertainties and funding issues faced by the project. Besides, an adequate exit strategy is still pending in order to guarantee sustainability and institutionalization of the project achievements.

EXPENSES FOR THE QUARTER

During the first quarter of 2014, a total of USD \$170,977 was spent for Output One. For more financial details, please refer to Annex 1, Annex 2 and Annex 3.

Below is a snapshot of where MBAW is in relation to its annual targets after Q1

2013 Baseline	2014 Annual Targets	Q1 Planned	Q1 Actual	Comments
3.1 a) 1392 official execution rate is 52%	a) Overall LM execution rate improved by 10% compared to last quarter		Not relevant under this quarter	The first quarter of a financial year is characterized by very low budget execution rates, hence no progress can be reported under this indicator over this period. The first quarter execution rate is always extremely low and the budget execution gradually increases over the financial year.
b) 70% accuracy of the 14 LM financial plans	a) Finalised submission of financial plans from LMs with above 75% accuracy	X	Ongoing and expected to be 90% accurate	
3.2 a) 2800 people were trained over 2012 (including participants to peer to peer exchanges)	A minimum of 4 training courses organised targeted to MoF and LM in 2014	X	Met – 609 representatives of LMs and MoF trained	

III. GENDER SPECIFIC RESULTS

Aside of the Gender Responsive Budgeting policy revised under this quarter and the trainings delivered, whose female estimated participation accounted for 5%, the project did not achieve any additional gender specific results over this quarter.

As previously reported in the 2013 annual report, 4 LMs are implementing GRB thank to the project technical support, in collaboration with the UNDP GEP project. . Over this quarter, the GRB strategic plan was revised, in cooperation with the UNDP GEP project. It serves as the main blueprint for the national budget to be more responsive to gender needs. In addition, the project finalized the 1392 pro-poor 4th quarter report, which is required by IMF to track pro-poor budget allocations and expenditures. Gradually, the budget is thus becoming more gender and pro-poor responsive although there is still a long road ahead.

IV. ISSUES

- **Funding gaps for NPPs implementation (recorded March 2012)**

Partly due to the declining interest from donors on the NPPs, some NPPs such as the governance ones are still struggling to commit and secure funding. The project cluster experts organize and coordinate regular meetings with LMs, MoF, MoEc and the development partners to address this issue but still to address the NPP funding issue the project will continue supporting MoF and development partners in their efforts.

In addition, identifying funding sources for NPPs is an on-going process which is being addressed by the project cluster experts by conducting regular meetings and consultations with development partners. The AMP technical working group on NPPs financing should also help to address this issue.

- **Limited fiscal resources against significant off-budget spending (recorded July 2012)**

This previously identified issue cannot be solved in the short term and is a long process. The project expert however contributed to the Self-reliance strategic contribution to the Tokyo declaration and the MoF is developing a sound fiscal forecasting and modelling capacity which is critical to tackle this issue.

- **Difficulties in collecting data for sound fiscal forecasting and modeling (recorded February 2013)**

The Fiscal Department is highly dependent upon collection and reliability of data from other government agencies such as the Central Bank but the data/statistics collection and methodology capacity in Afghanistan remains very limited. The project fiscal experts are currently designing a database for macro forecasting models and the data collected and entered should be used as a baseline to forecast and to develop sound fiscal modelling.

However collecting reliable data and statistics in Afghanistan is a serious issue and cannot be tackled by the MBAW project alone.

- **Lack of coordination between the MoF, the MoEc and other LMs on the NPPs and TMAF processes (recorded February 2013)**

Despite the efforts of the cluster Advisors in transferring technical expertise and know-how to the MoEc, the capacity of the MoEc remains low and duplication high. Further assistance and support should be envisaged for the MoE which is now playing a critical monitoring role in the implementation of the NPPs following Tokyo.

Besides, as NPPs are essential components of the TMAF commitments, MBAW experts from the Policy, the Aid Coordination and the Budget Execution departments have intensified their collaboration in order to speak from one voice at the MoF and as examples, conduct joint assessment of alignment, develop policy guidelines, identify sources of funding for NPPs, and more generally facilitate coordination between the GoA institutions.

- **Uncertainties regarding the project future and funding (recorder over this quarter)**

The project is facing considerable issues in terms of securing funding, resulting into staff salaries payment delays, budget cuts in the capacity development activities, staff frustration and demotivation, and uncertain directions regarding the project future workplan and objectives. The project is currently in discussion with USAID to secure funding but no final decision was taken to-date.

V. RISKS

- **Achieving the 50% on-budget (harmonization) rule and 80% NPP alignment rule (recorded January 2012)**

Monitoring of the alignment rule is being addressed as reported above but meeting this important TMAF benchmark depends largely on the donors commitment and implementation. The project, as reported above, finalised the onbudget and alignment guidelines over this quarter, which should greatly help to monitor these commitments.

- **Predictability of aid (recorded January 2012)**

The project, via its support to the Fiscal Department, Policy department and Budget Department of the MoF, is providing technical assistance to further link national priorities with the national budget and to build the capacity of these departments to analyse, forecast and model accurate macro-economic projections in order to better anticipate and address forthcoming challenges linked to projected fiscal constraints.

VI. LESSONS LEARNED

- **Meeting Tokyo commitments first require common understanding**

One major lesson learnt of this quarter relates to the implementation and monitoring of the Tokyo commitments. They first and foremost require a common definition and understanding of the agreed concepts or milestones. This explains the reasons behind the

project's investment into developing alignment and harmonization guidelines, endorsed by the development partners.

- **Budget execution rate largely depends upon good coordination mechanisms between LMs and the MoF**

The project has considerably improved the coordination between the LMs and the MoF, resulting into a record-high execution rate last year. This enhanced coordination is translated, among others, in the day-to-day work environment by regular meetings between LMs and project experts representing MoF, and by on-the-job trainings and guidance provided by the MoF along the different stages of the budget process.

- **Proactive, participatory and inclusive approach to AMP implementation is key success factor**

Continuing consultative process provides a better working environment between the Ministry of Finance/Aid Management Directorate and the development partners. The consultative approach is a time consuming but has proved to resolve major bottlenecks to enhance aid effectiveness and also strengthens the role of mutual accountability between Development Partners and GIROA. Therefore, advanced and continuous communications with Development Partners and other stakeholders in policy dialogues and AMP implementation matrix and the New Deal institutionalization should result in the development of comprehensive approach to aid effectiveness.

VII. FUTURE PLANS

The project will pursue its course and will keep on performing the critical routine functions of the MoF while supporting key reforms, provided funding is secured. There are many uncertainties regarding the future of the project, given funding is required and a new or revised project document would be required in order to best address the sustainability concerns of the project and to guarantee institutional capacity gains are retained within the MoF and LMs. This uncertainty over the project future has undoubtedly negative impact on the project staff motivations, impacting on the project results and achievements. Many initially planned activities, notably related to capacity development, cannot be delivered because of the lack of funds. The financial contribution and support of the project to the national budget process is therefore restricted and pending for firm funding commitments from donor(s). The project might also need to seriously consider exit options or to develop a longer-term outlook and scenarios, which have not been possible lately because of uncertainties regarding funding. It is however becoming critical for all stakeholders to have a longer term vision and shared understanding of the project's future and intended outcomes.

VIII. ANNEXES

ANNEX 1: FINANCIAL TABLE

Making Budget and Aid Work Project - Award ID 00047111

The Interim Donor Report for the Period Ended 31 Mar 2014

Annex 1. Financial Table

Donor Name	COMMITMENT/ PAST YEARS RECORD			CURRENT YEAR						FUTURE EXPENSES		TOTAL RECEIVABLE		
	Commitment (a)	Revenue Collected 31/12/2013 (b)	Expenses 31/12/2013 (c)	IPSAS Adjustment (d)	Opening Balance E=(b - c+d)	Contribution Revenue (f)	Other Revenue (g)	Expenses (h)	Closing Balance I=(e+f+g - h)	Commitments (Unliquidated Obligations) (j)	Undepreciated of fixed Assets and Inventory (k)	(Future Due) L=(a-b-f)	(Past Due) (m)	Available Resources N=(i - j-k-m)
Afghanistan	124,726	124,726			124,726	-	-	49,837	74,889	5,449	-			69,440
UNDP	400,000	400,000			400,000	-	-	254,800	145,200	53,795	38,532			52,873
DFID	4,238,713	4,238,713	4,212,762	35,645	61,596				61,596	-	9,769			51,827
Japan	10,000,000	10,000,000	9,750,773		249,227				249,227	2,190				247,037
Grand Total	14,763,439	14,763,439	13,963,535	35,645	835,550	-	-	304,637	530,913	61,435	48,302	-	-	421,177

Note:

i) Income received in currency other than USD is approximated to USD based on UN- Operational Rate of Exchange applied.

ANNEX 2: Expenses by Output

The Interim Donor Report for the Period Ended 31 Mar 2014

Annex 2. Expenses by Output

Project Output ID and Description	2014 Budget (AWP)	Expenses Jan - Mar 2014	Delivery Rate
Output 1: 00081414 Improved Budget planning and management (The budget is comprehensive, policy-based, prepared in an orderly manner, and supportive of the national development strategy)	50,000	44,839	
Sub-total Output 1	50,000	44,839	90%
Output 2: 00081415 National Policy and Strategy Development and Coordination of External assistance aligned with Paris Declaration and ANDS implementation improved	23,000	21,696	
Sub-total Output 2	23,000	21,696	94%
Output 3: 00081439 Improved Budget Execution and delivery management and sustainable institutional Capacity developed at MoF and Govt. institutions	235,386	170,977	
Sub-total Output 3	235,386	170,977	73%
Output 4: 00056407 Technical Assistance and Management Cost (Project Support Costs)	86,551	67,125	
Sub-total Output 4	86,551	67,125	78%
Grand Total	394,937	304,637	77%

ANNEX 3: Expenses by Donor

The Interim Donor Report for the Period Ended 31 Mar 2014

Annex 3. Expenses by Donor

Donor Name	Project Output ID and Description	2014 Budget (AWP)	Expenses (Jan-Mar-2014)	Delivery Rates
Afghanistan	Output 4: 00056407 Technical Assistance and Management Cost (Project Support Costs)	57,908	49,837	86%
Sub-Total		57,908	49,837	86%
UNDP	Output 1: 00081414 Improved Budget planning and management (The budget is comprehensive, policy-based, prepared in an orderly manner, and supportive of the national development strategy)	50,000	44,839	90%
	Output 2: 00081415 National Policy and Strategy Development and Coordination of External assistance aligned with Paris Declaration and ANDS implementation improved	23,000	21,696	94%
	Output 3: 00081439 Improved Budget Execution and delivery management and sustainable institutional Capacity developed at MoF and Govt. institutions	235,386	170,977	73%
	Output 4: 00056407 Technical Assistance and Management Cost (Project Support Costs)	28,643	17,288	60%
Sub-Total		337,029	254,800	76%
Grand Total		394,937	304,637	77%