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MAKING BUDGETS AND AID WORK

1st QUARTERLY PROJECT PROGRESS REPORT 2015



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Ministry of Finance,
Government of Afghanistan

PROJECT INFORMATION

Project ID: 00047111

Duration: May 2007 – June 2015

ANDS Component: Good Governance

Contributing to NPP: NPP1 PFM Roadmap

CPD Component: Improved legitimate, transparent and inclusive governance at all levels that enables progressive realization of human rights.

UNDP Strategic Plan Component: Strengthening accountable and responsive governing Institutions

Total Project Budget : \$ 33.5M

Total Annual Budget 2015: \$ 2,034,724

Un-funded Amount: \$ 0.00

Implementing Partner: UNDP

Key Responsible Parties: Ministry of Finance

Project Manager: Sajed Taqwa

Responsible Assistant Country Director: Masood Amer

Cover page Photo: The Q&A session during the Budget Execution Workshop held for Line Ministries' and independent directorates' budgetary units at the Intercontinental Hotel, Kabul.

ACRONYMS

AFMIS	Afghanistan Financial Management Information System
AEPU	Aid Effectiveness and Policy Unit
AMP	Aid Management Policy
ANDS	Afghanistan National Development Strategy
BCI	Budget Circular I
BCII	Budget Circular II
BU	Budgetary Unit
DGB	Directorate General Budget of the Ministry of Finance
GoIRA	Government of Islamic Republic of Afghanistan
GRB	Gender Responsive Budgeting
LMs	Line Ministries
MBAW	Making Budgets & Aid Work
MoPW	Ministry of Public Works
MTBF	Medium Term Budget Framework
NPPs	National Priority Programmes
PB	Program Budgeting
PEFA	Public Expenditure and Accountability
PFM	Public Finance Management
SBPS	State Budget Planning System
TMAF	Tokyo Mutual Accountability Framework
UNDP	United Nations Development Programme
FPD	Fiscal Policy Department
O&M	Operation and Maintenance

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I. EXECUTIVE SUMMARY

UNDP MBAW Project provided extensive support and technical assistance to the Ministry of Finance (MoF), Line Ministries (LMs) and sub-national institutions in preparing the 1394 National Budget. To ensure the 1394 budget is comprehensive and policy based, the project supported the Budget Directorate (BD) of the MoF to organize budget hearings in order to discuss and scrutinize budget allocations and ensure alignment with national development agendas. Upon approval of the FY 1394 budget, the project team provided support to various units of MoF in holding budget execution training sessions for the representative of all 56 budgetary units of the GoIRA. A total of 350 personnel from LMs and budgetary units attended these workshops. Similarly, the Budget Execution Workshop was also held for the 90 Directorate General Budget of the Ministry of Finance (DGB) staff members at the MoF.

During the reporting period, project's Budget Reform team provided support in the final revision of the 1394 national budget document – the revised version (2nd draft) included information on budget reforms, program budget table, translations and was sent to the parliament. Similarly, the team finalized the Public Budgeting (PB) Steering Committee ToRs (both in Dari and English) for Deputy Ministerial and Director General Levels, and shared them with the senior management of MoF for their comments and approval.

During the reporting period, MBAW project's Infrastructure and Natural Resources team analyzed the financial plans of the LMs that are engaged in infrastructure sector. The finalized document was shared with the treasury department. In addition the Infrastructure and Natural Resources team closely worked with Ministry of Public Works, AMEC consultancy and USAID on the establishment of road fund, road authority and a transport institute.

During the reporting period, the Budget Policy and Reporting team of the project provided support to MoF in the timely dissemination of the approved National Budget Law to all relevant budgetary units and the relevant administrations. Similarly, it provided support in the finalization of the 1395 Budget Timetable and its dissemination.

With the support of the project, a total of 1694 allotment forms of development budget were issued. This can be translated as a 2 % expenditure rate of the development budget. Out of the mentioned percentage, the discretionary budget execution rate is 3.3 % and non-discretionary budget execution rate is 1.66 %. Operating budget allotments and special cods adjustment forms were accurately processed throughout the 1st quarter of FY 1394 and as a result the expenditure rate rose up to 10 %. It is mentionable that the overall expenditure rate for both development and operating budget is (7.5%).

The Annual Government Performance Report for fiscal year 1393 was prepared and officially shared with the state ministry of parliamentary affairs for onward submission to Budget Committee of National Assembly. The report contains both financial and non-financial (performance) information for 25 BU's for the FY 1393. It is worth mentioning that during the

first quarter of the FY1394, the Government Performance Reporting Reform expanded to additional 10 Line Ministries and agencies.

During the reporting period, the project assisted MoF directorates in preparing FY 1394 action plans and procurement plans. In addition, the project is assisting the ministry in developing monitoring tools, for the action plans and procurement plans to insure timely implementation of the plans.

Finally, despite the critical role played in the ministry, the current phase of the project will complete by the end of June, 2015. However, future of the project remains uncertain because of lack of interested from the stakeholders to come up with a long term solution to the sustainability issues of the project functions.

II. RESULTS

The MBAW project's efforts and resources have been garnered towards supporting the budget-planning, execution process and aid management and is therefore has played a pivotal role in the MoF towards facilitating robust budget planning and management mechanisms.

All resources of the project for 2015 were planned under output 5, therefore all the project activities are carried out through this output.

OUTPUT5: National budget is planned in alignment with NPPs and improved Aid Management.

5.1 Indicators

a) Number of budgetary units implementing Gender Responsive Budgeting

b) Percentage of BC II form submitted to MoF and reflecting national priorities

The first quarter of the year usually is a busy period for the MoF as it coincides with the consolidation period of last year's budget performance, approval of the forecasted budget for the coming year and prompt commencement of budget execution process upon the beginning of the New Year, as per Afghan calendar.

During the reporting period, the project's Budget Reform team provided support in the final revision of the 1394 national budget document – the revised version (2nd draft) included information on budget reforms, program budget table, translations and was sent to the parliament. In addition, it assisted line ministries on defining / correcting performance indicators set out in budget proposals based on program budgeting criteria and approved budget by parliament. It provided technical support to line ministries and MoF sectors to make sure they have identified their objectives, output and outcome indicators in accordance to the approved budget.

Budget Reform team completed the first draft of program budget's 2nd phase strategy for the next five years. The strategy is developed with the aim to facilitate effective implementation of program budget reform and covers the issues of better alignment of organizational structure of LMs with program budget structure, assigning program managers, effective budget allocation and execution, etc. It will bolster accountability and transparency of public financial resources usage, as well. In addition, the unit commenced work on reviewing the program budget structure, program objectives, output/come indicators of 16 key Line Ministries (LMs) and its alignment with Ministerial and national strategies and NPPs. This will facilitate the better implementation of the program budget reforms.

During the reporting period, with support of Budget Reform team MoF finalized the Public Budgeting (PB) Steering Committee ToRs (both in Dari and English) for Deputy Ministerial and Director General levels, and shared them with the senior management of MoF for their

comments and approval. The ToRs covers the key roles and responsibilities of the committee member for effective implementation of PB.

During the reporting period, Annual Government Performance Report for fiscal year 1393 was developed and officially shared with the state ministry of parliamentary affairs for onward submission to Budget Commission of National Assembly. The report contains both financial and non-financial (performance) information for 25 BU's for the FY 1393. It is worth mentioning that during the first quarter of the FY1394, the Government Performance Reporting Reform expanded to additional 10 Line Ministries and agencies.

The various documents developed or revised by the project's Budget Performance Monitoring (BPM) team, i.e. Budget Performance Reporting Detailed & Brief Guidelines, Manuals, Reporting Template, Rules and Regulations and Quarterly Performance Reports (both in Dari and English) were uploaded to the MoF website.

Upon approval of the FY 1394 budget, various units of the project provided support to MoF in holding budget execution training sessions for the representative of all 56 budget entities of the GoIRA. The training encompassed topics such as the new reforms in the budget execution process such as implementation of the budget at provincial level through Afghanistan Financial Management Information System (AFMIS) and State Budget Planning System (SBPS), changes in the budget form, procurement and financial constraints due to revenue deficit due to various reasons including the economic impact of NATO withdrawal. These trainings furnished guidelines to line ministries on how to implement their budget in compliance with the new reforms in most efficient manner. Proper budget execution certainly can play a vital role in boosting of the local economy and on time service delivery.

The outline of the trainings provided is as following:

Budget Execution Workshop for LMs/BUs:

The two-day workshop was conducted in Continental hotel, Kabul. The workshop covered 1393 budget execution lessons learned, problems and 1394 budget execution guidelines. In this workshop 350 people including DGs participated.

Budget Execution Workshop for DGB staff:

This workshop covered the lessons learned, problems and 1394 budget execution guidelines. In total the 90 employee of the DGB participated in this workshop

National Budget workshop for MoF staff:

As per request of HR directorate of MoF, the project team conducted 1394 National Budget Workshop for MoF directorates' staff including Admin/finance, HR, revenue, etc. In this workshop the 1394 national budget, revenue, funding sources and expenditure were explained to the participants. A total of 20 MoF staff participated in this workshop.

During the reporting period, MBAW project's Infrastructure and Natural Resources team analyzed the financial plans of the LMs that are engaged in infrastructure sector. The finalized document was shared with the treasury department. Financial plan is an important tool in financial management; it will enable LMs to implement financial discipline inside ministries and it will help treasury department in cash management at provincial and central

level. In addition, it will help the budget department to monitor the development budget execution on monthly and quarterly basis.

The project supported Infrastructure and Natural Resources Unit of DGB to work with budget units of LMs to elaborate the B3 forms; B3 is the detailed information of the approved development budget in provincial, program, fund component and economic code (22 and 25). The accurate breakdown of the development projects and programs will enable LMs to implement their budget in a proper way and it will prevent misuse of funds. After reviewing the form it has been recorded in SBPS - it will enable us to generate different kinds of reports for MoF senior management, Ministers' Council and parliament.

The project Infrastructure and Natural Resources team held meetings with DFID, representative of Ministry of Energy and Water and Ministry of Public Works on the Operation and Maintenance (O&M) budget of Helmand province. DFID has allocated £ 1.8 million for the O&M of the irrigation canals and roads in Helmand province but the money was not recorded in AFMIS in a proper code. Therefore, few meetings were organized with the representative of the ministries, treasury and DFID to resolve the issue and give the expenditure report via AFMIS to DFID. It also worked with both ministries to hire an audit firm to prepare the audit report of the fund as well – a prerequisite imposed by DFID.

In addition to the above activities, MBAW project's Infrastructure and Natural Resources team worked with Ministry of Public Works, AMEC consultancy and USAID on the establishment of road fund, road authority and a transport institute. Government spent more than \$ 5 billion on construction of roads but still it doesn't have any mechanism for road maintenance. Therefore, USAID hired AMEC, a UK based firm, to work on the establishment of road fund, road authority and transport institute in close coordination of Ministry of Public Works (MoPW) and MoF. Currently, MoF is working on the revision of the toll tax law to bring enough revenue for the maintenance of roads. Similarly, meetings were conducted with USAID and Da Afghanistan Breshna Sherkat (DABS) regarding the financial management and payments of the Power Transmission and Expansion Connectivity (PTEC) and Kajaki Dam projects – both funded by USAID. The project team also participated in meetings held with NATO representatives on the issue of Afghan airspace transition from NATO to the Afghan government.

The MBAW's Budget Policy and Reporting (BPR) team provided support to MoF in the timely dissemination of the approved National Budget Law to all relevant budgetary units and the relevant administrations. Similarly, it provided support in the finalization of the 1395 Budget Timetable and its dissemination. The 1395 Budget timetable will guide budgetary units on key dates and activities which will facilitate sound and timely budget preparation. The unit has also commenced preparatory work for the drafting of the 1395 budget and has prepared the Budget Circular – 1 forms and instructions for the FY1395. Budget Circular -1 form will ask ministries and the budgetary units for their baseline estimation and the new initiatives. These will be used as basis for ceilings calculations and the Medium Term Budget Framework. The team also worked on determining soft-ceilings and how to integrate them into budget process. The introduction of the soft-ceilings will enable us to get better scores in Public Expenditure and Accountability (PEFA) assessment.

The MBAW's Budget Execution team provided technical support to relevant MoF departments in budget execution activities. During the reporting period (FY 1394), a total of

1694 allotment forms of development budget were issued. This can be translated as a 2 % expenditure rate of the development budget. Out of the mentioned percentage, the discretionary budget execution rate is 3.3 % and non-discretionary budget execution rate is 1.66 %. Operating budget allotments and special codes adjustment forms were accurately processed throughout the 1st quarter of FY 1394 and as a result the expenditure rate rose up to 10 %. It is mentionable that the overall expenditure rate for both development and operating budget is (7.5%).

5.2 Indicators

a) Aid Management Policy (AMP) endorsed and implementation started

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

During the reporting period, a government-wide M&E system diagnostic report was developed based on the findings, and was shared with senior management of 10 ministries for their feedback. The M&E diagnostic report was revised based on the feedback received from the target ministries.

Similarly, MPAW project's Fiscal Policy team delivered the inputs for 1394 budget statement. FPD team contributed to the main chapter of the statements which includes Global & Regional Economic Outlook, Fiscal Strategy & Outlook, and Expenditure Performance & Outlook. These reports have already been sent to the Budget Policy Directorate to incorporate it in the main documents and to be shared in the MoF website for public information. In addition, the FPD prepared a brief Revenue Performance Analysis for FY 1393, providing the reasons for shortfall and re-forecast of revenue for the medium term. The FPD team also carried out different tax gap analysis to identify the level of compliance between traders on imports and domestic tax payers.

During the reporting period, the project assisted MoF directorates in preparing FY1394 action plans and procurement plans. In addition, the project is assisting the ministry in developing monitoring tools, for the action plans and procurement plans to insure timely implementation of the plans.

5.3 Indicators

a) Improved budget execution and delivery management and sustainable institutional capacity developed at MoF and Government institutions

Upon approval of the FY 1394 budget, various units of the project provided support to MoF in holding budget execution training sessions for the representative of all 56 budget entities of the GoIRA. The training encompassed topics such as the new reforms in the budget execution process such as implementation of the budget at provincial level through Afghanistan Financial Management Information System (AFMIS) and State Budget Planning System (SBPS), changes in the budget form, procurement and financial constraints due to revenue deficit due to various reasons. These trainings will furnish as guidelines to line

ministries on how to implement their budget in compliance with the new reforms in most efficient manner.

The MBAW's Budget Execution team provided technical support to relevant MoF departments in budget execution activities. During the reporting period (FY 1394), a total of 1694 allotment forms of development budget were issued. This can be translated as a 2 % expenditure rate of the development budget. Out of the mentioned percentage, the discretionary budget execution rate is 3.3 % and non-discretionary budget execution rate is 1.66 %. Operating budget allotments and special cods adjustment forms were accurately processed throughout the 1st quarter of FY 1394 and as a result the expenditure rate rose up to 10 %. It is mentionable that the overall expenditure rate for both development and operating budget is (7.5%).

During the first quarter of the 2015, the project underwent technical and financial audit of the project activities. The project staff provided the required documents for the auditing firm's scrutiny. The auditing firm declared the MBAW project to be 'unqualified', i.e. it has met all the set standards and objectives.

EXPENSES FOR THE QUARTER

During the first quarter of 2015, a total of USD \$ 660,304 was spent for this Output. For more financial details, please refer to Annex 1, Annex 2 and Annex 3.

Progress towards annual targets, Output 5:

2014 BASELINE	2015 ANNUAL TARGETS	Q1	Q2	Q3	Q4	2015 ACTUAL	COMMENTS
5.1 a) Gender responsive budgeting piloted in 6 budgetary units (MoPH, MoE, MoHE, MoLSAMD, MRRD, MAIL)	5.1 a) Gender responsive budgeting introduced in additional 7 budgetary units, Subject to approval of GRB strategic Plan by MoF	x				GRB Strategic plan is ready and will be launched in second Quarter. Also UNDP GEP is in the process of recruiting GRB experts to support MoF in this regard	
b) BC I forms submitted from all Line Ministries and 65% of them reflecting policy priorities 5.2	5.1 b) BC I forms are processed on time and 70% of them reflecting national priorities		x				
a) AMP endorsed b) TMAF principles endorsed at Tokyo and AMP approved	5.2 a) AMP Action plan developed and implementation started		x				
	5.2 b) TMAF commitments monitored and reported on time	x	x			Met	M&E is an ongoing process.

III. GENDER SPECIFIC RESULTS

As previously reported, the project has no dedicated staff to undertake gender related activities. However, UNDP through its Gender Equality Project is in the process of recruiting experts to assist MoF in further strengthening GRB in the national Budget processes.

IV. PARTNERSHIPS

The project is fully owned and driven by the MoF and most of the project outputs, such as the provincial budgeting policy, are MoF 'products'. The visibility of the project is thus, on the one hand, regarded as weak or undervalued but on the other hand it provides and promotes national ownership of reforms to the MoF which is one of the key successes of this project and a goal that all technical assistance projects strive to accomplish.

Internally, the project has been intensifying collaborations with the UNDP GEP project in terms of GRB, as detailed above, as well as with the UNDP ASGP project for provincial budget. In the coming years UNDP will further strengthen collaboration among the project to ensure project activities complement each other.

V. ISSUES

- Difficulties in collecting data for sound fiscal forecasting and modeling (recorded April 2014)

Data collection is one of key components that the Fiscal Policy department is dependent upon; FPD faced difficulty in collection of required data from central bank which delayed development of database for the macro forecasting model.

Lack of coordination within MoF and CSO has been reported as a challenging issue by MBAW project staff. Overall it's been a challenge to collect accurate data in Afghanistan from CSO which cannot be tackled by MBAW project staff and requires dialogues between the leadership of the two entities.

- Uncertainties regarding the project future and funding (recorder over the 4th quarter 2014)

The project faced considerable issues in terms of securing funding resulting in salary disbursement delays for staff, budget cuts in the capacity development activities and the consequent staff frustration and demotivation; this it has had its negative impact on progress towards project future work plan and objectives. The grant received from USAID restored basic project activities to normal level till the end of 2014, and another grant amount was agreed upon between USAID and MoF to fund the project till June 2015, too. But this cannot

be considered a long-term solution as the project staff would have only a short break from the ambiguity concerning their career's continuity with the project.

VI. RISKS

- Untimely Closure of MBAW Project

For the past couple of years, the MBAW project has been grappling with the unavailability of a consistent and long-term funding source for continuation of its activities. This has led to the demotivation of project technical staff and bleeding away of technical cadre. During the year, six technical staff members left the project and joined other organizations. If this ambiguity concerning the continuation of the project continues, or if the project closes down, the MoF's budget handling capabilities will be adversely affected due to loss of technical support provided the project. MoF, UNDP and other stakeholders need to engage in senior level to make sure that the current functions of MoF that are carried on by the project is properly handed over to MoF.

- Achieving the 50% on-budget (harmonization) rule and 80% NPP alignment rule (recorded May 2014)

As stated previously that due to political changes in the country and commitments of the donors a large number of risks have been reported, again its worth mentioning that meeting the benchmarks of TMAF largely depends on the commitments of the donors and at the current stage project expertise is in process of following up the on-budget alignment guidelines at the technical level. Hopefully this will help to have proper monitoring agent in place.

- Project completion in June 2015 and none transfer of trained personnel to MoF

For the last several years the project has managed to train a pool of experts in the area of PFM, Aid Management and Policy. As project is faced with serious funding issues as well as previous exist strategies were not successful, the project has to close in June, 2015. With closure of the project there is a risk of losing trained personnel in MoF where the project has invested a lot of resources in building their capacity over the years.

MoF, UNDP and other stakeholders need to find a solution to ensure that these personnel are maintained in the ministry through permanent arrangements rather than temporary project arrangements which, in the long run, is not sustainable.

VII. LESSONS LEARNED

- Bringing Efficiency in Budget Circular II Processing

Previously the LMs used to submit their BC II forms with the Budget Reform Unit (BRU) of the MoF. The BRU revised the BC IIs and their finalization process encompassed lengthy series of correspondence between the BRU and LMs. In order to bring efficiency into the process, the LMs now submit the BC IIs with relevant sector which undertakes their revision and finalization in coordination with the LMs. The BRU receives the finalized BC IIs and proceeds with processing it.

- 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, bringing in efficiency in the budget execution rate. 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.

VIII. FUTURE PLANS

As stated in last year's annual report, the MBAW has been continuously dealing with the looming prospect of being closed down due to lack of a consistent source of funding. The project is expected to close by the end of June 2015 if no donor is sourced. There is, as of yet, no scenario analysis conducted on the impact of the project closure on the MoF, national budget process, and service delivery, nor on the organizational and individual capacity loss. There seem to be a general acknowledgment that pressure and burden on the MoF has substantially increased over the years, because of growing on-budget aid and the TMAF commitment to just name a few, but a new project document and theory of change will certainly be required to capture these new dynamics and to move forward.

During the course of 2015, the project intends to continue its support to the budget formulation process and further improve the PFM capacity of the BUs within LMs. Implementation of the Busan New Deal as well as strengthening aid management and effectiveness will be areas where the project will also concentrate its efforts.

During the course of second quarter of 2015 the project senior management, in addition to supervising the routine project activities will concentrate its efforts on securing funds for continuation of the support for 2015 and beyond.

IX. ANNEXES

ANNEX 1: Financial Table

Annex 1. Financial Table

Donor Name	COMMITMENT/ PAST YEARS RECORD			CURRENT YEAR (2015)						FUTURE EXPENSES		TOTAL RECEIVABLE		
	Commitment (a)	Revenue Collected 31/12/2014 (b)	Expenses 31/12/2014 (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 (MoF)	124,726	124,726	114,884	-	9,842	-	-	-	9,842	-	-			9,842
UNDP	442,559	392,559	392,559	-	-	50,000	-	72,605	(22,605)	1,005	-			(23,610)
USAID	4,408,735	2,503,119	2,038,741	-	464,378	1,905,626	-	660,304	1,709,700	42,482	-			1,667,218
Grand Total	4,976,020	3,020,404	2,546,183	-	474,220	1,955,626	-	732,909	1,696,937	43,487	-	-	-	1,653,451

Note:

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

ii) Data contained in this report is an extract of UNDP financial records. The accounting period for the report is an open period and data from some accounting processes may not have been processed. Financial data provided above may not be complete, and it is provisional.

ANNEX 2: Expenses by Output

Annex 2. Expenses by Output

Project Output ID and Description	2015 Budget (AWP)	Cumulative Expenses (Jan-Mar 2015)	Delivery Rate
Output 4: 00056407 Technical Assistance and Management Cost (Project Support Costs)	50,000	72,605	145%
Sub-total Output 4	50,000	72,605	145%
Output 5: 00091255 Alignment of National budgeting with NPPs and Aid Management improved	1,905,616	660,304	35%
Sub-total Output 5	1,905,616	660,304	35%
Grand Total	1,955,616	732,909	37%

Note:

i) The over spent balance under output 00056407 will be adjusted in Q2 2015.

ANNEX 3: Expenses by Donor

Annex 3. Expenses by Donor

Donor Name	Project Output ID and Description	2015 Budget (AWP)	Cumulative Expenses (Jan-Mar 2015)	Delivery Rates
UNDP	Output 4: 00056407 Technical Assistance and Management Cost (Project Support Costs)	50,000	72,605	145%
Sub-total		50,000	72,605	145%
USAID	Output 5: 00091255 Alignment of National budgeting with NPPs and Aid Management improved	1,905,616	660,304	35%
Sub-total		1,905,616	660,304	35%
Grand Total		1,955,616	732,909	37%

Note:

i) The over spent balance under UNDP will be adjusted in Q2 2015.