



## **QUARTERLY PROJECT REPORT [Third Quarter, 2007]**

**United Nations Development Programme**

**Afghanistan**

**Making Budgets and Aid Work project**

**1 July 2007 – 30 September 2007**

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<p><b>Project ID:00056407</b> <b>Duration: May 2007 -April 2012</b> <b>Component (MYFF): Public administration reform and anti Corruption</b> <b>Total Budget: USD 7,541,170</b> <b>Unfunded: 0</b></p>
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## I. IMPLEMENTATION PROGRESS

With the existing support, the project is in a special position to ensure the daily operations of the department and to improve the human capacity, skills and competency level of the civil servants in the Budget Department in line with the overall objectives laid out in the Making Budgets and Aid work 2007 Annual Work Plan (attached as an annex to this document). Progress achieved against these objectives during the reporting period is described in detail below.

### **COMPONENT 1: THE BUDGET IS COMPREHENSIVE, POLICY BASED, PREPARED IN AN ORDERLY MANNER AND SUPPORTIVE OF THE NATIONAL DEVELOPMENT STRATEGY**

#### **OUTPUT 1: STRENGTHENED BUDGET POLICY AND PLANNING PROCESSES LINKED TO ANDS PRIORITIES**

During the reporting period, the project continued to provide support to the Budget Department to develop and implement the National Budget in line with national strategic objectives and policy priorities and in a timely manner.

#### **1386 Budget Mid-Term Review**

The mid year review started in late September, as scheduled. The initial draft of the changes has been prepared and will go to the cabinet on Monday 5 November 2007. The review is expected to be short, covering only selected ministries as compared to previous years in which all ministries were covered. The major increase in the operating budget comes to around 1,792,105,907 Afs (including the governors' outreach fund financed by the ARTF and the three months salary of the national police financed by LOTFA). The total Operating Budget will be increased to 55.39 billion afs (initial figures of Operating Budget for 1386 was 53.6 billion Afs). In the development budget, there are only minor changes.

#### **Integration of ANDS into the budget planning process**

Integration of the ANDS into the budget process is the key to successful budget implementation in regard to ensuring that the budget serves as a tool for translating the government's priorities and objectives into services that will address the needs of its citizens. Therefore, the Budget Department has initiated discussions with the ANDS teams on next year's budget formulation. The aim is to have ANDS sector strategy priorities reflected with the 1387 budget ceilings as identified by the MoF and approved by the Cabinet.

However, since ANDS sector strategies (expected in November) will not be finalized in time to be fully reflected in the 1387 budget, the Ministry of Finance and ANDS have agreed to have three sector strategies – Education, Health and Transportation – prepared and finalized through a so-called "fast track" approach, by mid October. During the reporting period, the Budget Department worked with the line ministries from these three sectors on developing templates and a methodology for costing the strategies. The priorities from these three sectors are expected to be implemented in the 1387 budget. The rest of the sector strategies are expected to be finalized by the end of 2007 and costed in time to be fully integrated into the 1388 budget.

The Budget Department has also worked with the ANDS secretariat and its Oversight Committee on defining overall priorities for the country and sector ceilings, based on which Ministry of Finance would prepare Medium-Term Budget Framework and budget ceilings for 1387 budget. Once defined by MoF and approved by the Oversight Committee, budget ceilings will be submitted to the Cabinet for its approval and form the basis for the 1387 line ministries budget submissions and therefore for 1387 National Budget.

## **OUTPUT 2: STRENGTHENED BUDGET FORMULATION PROCESSES**

The MoF has invested a great deal of effort to improve the budget formulation process and introduce more credible and implementable budgets in the last few years. In order to support these efforts, the MBAW project has continued to provide assistance toward the development of and adherence to a more realistic and transparent medium-term and annual budget preparation process.

### **Preparation of the Medium Term Budget Framework**

*Budget Circular No 1* - As a first step in the preparation of the Medium Term Budget Framework (MTBF), in July 2007 Budget Department has issued Budget Circular 1. This circular required all line ministries to provide information on the new spending initiatives planned in the coming three-year period, linking them with the priorities and benchmarks set in the ANDS. Through the incorporation of this additional step, the Budget Department aims to achieve two goals: (i) the creation of a clear link between the ANDS (strategic objectives and policy priorities) and MTBF, and (ii) the setting of budget ceilings in a more transparent way.

The line ministries' submissions were received in September and thorough analysis of these submissions by the sector managers has just been finalized.

*Medium Term Budget Framework* - Currently, the Budget Department is working on the preparation of the Medium Term Budget Framework. The Medium Term Budget Framework (MTBF) will contain following information: (i) Afghanistan macroeconomic development and outlook, (ii) overview of the National development priorities as identified in the ANDS, (iii) medium term fiscal strategy, (iv) medium term budget priorities and (v) budget ceilings by budgetary units. It will be based on the macro-fiscal framework prepared by the Fiscal Policy Unit, information submitted by the line ministries through the budget Circular No 1 and a decision on prioritization to be made by the ANDS Oversight Committee.

The MTBF will define initial budget ceilings for the line ministries, to be used as a basis for the preparation of the line ministries 1387 budget submissions. Considerable progress was made on the MTBF during the reporting period, and it is expected to be finalized and adopted by the Cabinet by the end of October.

### **Programme Budgeting Pilot**

The Budget Department's Budget Integration Reform Unit (BIRU) has been working closely over the last quarter with seven pilot ministries on developing their 1387 program budgets. The Ministry of Finance has issued a Programme budget Manual and prepared draft Action plan for pilot ministries, defining detailed steps ministries need to undertake in order to prepare their 1387 budget in the programmatic form.

Steering Committee meetings (comprised of the pilot ministries' deputy ministers and chaired by the Deputy Minister Finance) have been held three times so far, with the aim of monitoring and discussing the progress achieved in implementing the programme budget.

Initial meetings held with each pilot ministry's management were followed by the two-day training on basic introduction to program budgeting for each ministry, developed by the Budget Department in cooperation with USAID CDP and conducted by the Civil Service Institute. Each ministry has formed its Programme Budget Implementation Team, revised action plan and until now developed programme structure based on its ANDS ministerial (and sector) strategy. The Budget Department met with the Implementation Teams on a regular basis during the reporting period. Pilot ministries have recently

received USAID CDP assistance in program budgeting implementation in a form of one international and two national advisers working in each ministry. The BIRU is playing a crucial role in coordinating the work of the advisers.

The Budget Department also worked closely with the Treasury Department and line ministries on designing a new Chart of Accounts and changes to be introduced in the AFMIS in order to accommodate the need of the pilot ministries for tracking expenditures by programmes (sub-programmes and activities).

Furthermore, the Budget Department worked closely during the reporting period with the Ministry of Rural Rehabilitation and Development, the Ministry of Education and USAID CDP on developing a Database that pilot ministries can use internally for preparing a programme budget, tracking expenditures by programmes and monitoring and reporting against performance.

The BIRU has also been working with ANDS, Civil Service Commission and Tashkeel Office on designing a new organizational structure for the ministries, in line with programme budget and integrated budget requirements. BIRU prepared Budget Integration Instructions during the reporting period, to be issued in early October.

The Budget Department is also working on the preparation of the Programme Budget Circular containing instructions and guidelines for the preparation of the 1387 programme budget submission. This Circular will be issued mid October.

### **Provincial Budgeting Pilot**

Provincial budgeting is proceeding through scheduled trips by provincial and programme budget officers in provinces where orientation and consultation meetings with the provincial governor's office, directors of pilot ministries, provincial directors, and other stakeholders such as USAID and Provincial Reconstruction Teams were held. Provincial budget officers also visited pilot ministries (MRRD, Ministry of Education and Ministry of Agriculture) to discuss work on the preparation of the 1387 provincial budget. Provincial Budget Instructions were drafted during the reporting period and are expected to be issued in mid October.

The new international Provincial Budgeting Advisor joined the team in mid September. Hence, activities on provincial budgeting are expected to intensify in the coming period. For the period between mid to end of September the provincial Budget Advisor carried out initial consultations with Development Partners and other relevant stakeholders. The drafting of a work plan for the provincial budgeting component was also initiated.

### **OUTPUT 3: STRENGTHEN BUDGET EXECUTION PROCESSES**

The MBAW project has continued to play an active role in improving budget execution by line ministries during the reporting period, in alignment with its budget formulation work.

#### **Improved Budget Execution rate**

The core budget, especially the development budget, has been increasing. The Core budget has increased to about \$2.8 billion in 1386 compared to \$2.1 billion in 1385. This is mainly due to improved public finance management and donor trust in the core budget.

Close monitoring of the large projects as well as improved coordination with key line ministries by the Budget Department have proven to be effective in improving the budget execution. As a result, in the period until September 23, 2007, the budget execution reached \$777 mil or 23% of the overall budget,

compared to \$559mil (or 25%) in the same period last year. The same way, total allotment for the core budget increased to \$1,215 mil, or more than 43%, compared with the \$866 or 39% rate in the same period last year.

Out of this, by Sept 23, 2007 (end of the second quarter of the 1386 budget year) the operating budget has been executed in the amount of \$366 mil (or 34%), compared to the \$316 mil or 38% for the same period last year. Similarly, the allotment for the operating budget reached \$515 mil or 48% of the overall operating budget. The total operating budget increased from \$942 million to \$1070 to cover the additional costs associated with recruitment of additional civil servants including teachers and police and to cover for the rolling out of the Pay Grading Reform.

In the second quarter of the 1386 budget (third quarter of 2007), development budget execution reached \$411 million, compared to \$243 million by the same date for 1385. This translates to a 23% execution rate as of the end of the second quarter of the budget year (23 September), compared to 18% by the same date for 1385. Similarly, the budget allotment for the development budget reached \$700 million as of Sept 23, compared to \$448 million in the same period for 1385. This translates to a 40% allotment rate for 1386, compared to 32% for the same period for 1385.

The Budget Department, through its sector managers and budget officers, played an important role in working with the line ministries to execute their projects. The Budget Department's decision to hire more budget officers to be focal points for all primary budgetary units at line ministries has proved to be a significant factor in this regard.

#### **Workshops on procurement and project preparation**

A three-day workshop on procurement procedures was held for the line ministries in July, 2007. The workshop was organized and delivered by the Ministry of Finance, Procurement Unit.

This workshop was followed by training in development project preparation and evaluation for Ministry of Finance, Budget Department and Line Ministries staff, delivered by the World Bank Institute. During the workshop, the World Bank Institute adviser provided participants with the insight into the modern tools and techniques for development and preparation of the development projects by the line ministries staff and rules and tips for evaluating of the submitted projects by the Ministry of Finance, Budget Department officers.

#### **Planning and monitoring reporting format**

A planning and monitoring reporting format has been developed by the Budget Department and sent to line ministries in order to help them monitor and understand their budget expenditure status. Follow-up presentations and meetings have been held with the key line ministries.

#### **Budget software**

A Budget Department delegation went to United States in September to meet with a Synergy International vendor who provided a presentation on potential ways in which budget software might improve the budget formulation process. The Budget Department is planning to visit some other software vendors providing budget FMIS module in the region, in order to make a decision on the module that would best address all the needs of the Budget Department for easier data manipulation, better coordination with budgetary units and better control over the budget, during the budget preparation process and throughout the budget year, and at a same time be compatible with the existing AFMIS system supporting Treasury functions in the Ministry of Finance.

#### **OUTPUT 4: STRENGTHENED AND REFORMED BUDGET MONITORING AND REPORTING**

Several initiatives were started by the project in the previous quarter to improve budget reporting and transparency through preparing regular progress briefs and reports and making them available at the Budget Department web-site have continued during the reporting period. These initiatives include maintaining central database with fiscal and budget data, issuing weekly and monthly fact-sheets and reports, quarterly budget bulletins, and an annual performance report.

##### **Budget execution reporting**

*Annual performance report* - The 1385 Performance Report has been finalized and posted at the Budget Department web-site. The Performance Report has also been circulated to all donors, other international partners, and government agencies.

*Bi-weekly reports* - In order to improve the budget execution process for the development budget, the budget department initiated a mechanism to track the top 50 projects' expenditure. The goal behind this is to observe the impediments that exist in the implementation of projects and find ways to remove those obstacles through meetings with line ministries/departments by Budget Department or Senior Management of Ministry of Finance. These reports were produced on a bi-weekly basis during the reporting period.

##### **Budget Department performance reporting**

*Weekly and monthly reports* - At the Minister's request, the Budget Department has started submitting a brief report on a weekly and monthly basis to the Finance Minister's office. These are internal reports shared within the Ministry of Finance only. The purpose of the reports is to provide an overview to the Minister and other MoF departments on Budget Department work and performance, as well as to improve information flow and increase efficiency in processing documents.

#### **COMPONENT 2: ALIGNMENT OF EXTERNAL ASSISTANCE AND IMPROVED AID EFFECTIVENESS TO SUPPORT AFGHANISTAN DEVELOPMENT GOALS AND STRATEGY**

##### **OUTPUT 5: IMPROVED ALIGNMENT AND EFFECTIVENESS OF AID TO SUPPORT AFGHANISTAN DEVELOPMENT GOALS AND STRATEGY**

Aid effectiveness and managing grants and loans as efficiently as possible to derive the maximum impact from development assistance provided by donors has continued to be an important part of the project. The project plays a key role in national aid coordination.

Some of the major achievements of the Budget Department - Aid Coordination Unit (ACU) during the third quarter of 2007 are as follows:

ACU drafted the Aid Policy Paper which would dovetail into the ANDS. The paper is intended to clearly set out what the Government will do to make aid more effective and to ensure that aid is spent in a manner that has maximum impact on economic development and poverty reduction in Afghanistan. The initial draft was shared with Development Partners. Some representatives of the international community such as UNDP provided feedback. The Aid Policy Paper was sent to ANDS for comments and after receipt of their comments will be circulated inter-departmentally within the Ministry of Finance. In the fourth quarter of 2007, the Aid Policy Paper will be circulated to donors and after incorporating comments from donors, will be finalized and submitted to the Oversight Committee and ANDS for incorporation into the final ANDS.

In order to set the medium-term agenda for the aid effectiveness, ACU has prioritized six benchmarks of Annex II of the Afghanistan Compact on aid effectiveness and has prepared an action plan. The six

benchmarks were presented in the Afghanistan Development Forum (ADF) 2007 and were approved by the GoA and the international community. During the third quarter, much progress was made by the ACU in achieving the six benchmarks.

In terms of Afghanistan having greater ownership of its development strategy, ACU provided comments to the various sector and cross-cutting strategies that have been developed for the ANDS. In terms of the second benchmark relating to alignment and increasing the proportion of assistance channeled through the core budget, ACU maintained close contact with the ARTF Secretariat urging them to persuade more donors to channel their resources as un-preferenced resources so that the Government would be able to fund its priority projects more effectively. In terms of the fourth benchmark pertaining to the greater use of Afghanistan materials in the implementation of donor funded projects, ACU held discussions during the third quarter of 2007 with the Peace Dividend Trust to conduct the survey starting in November 2007. The main goal of this survey is to find out whether donors are increasing their procurements of local goods and services and hence promoting sustainable economic growth. The findings of the joint survey by ACU and the Peace Dividend Trust will be shared with all stakeholders in the ADF 2008.

During the third quarter of 2007, the ACU completed the biannual Financial Reviews with all donors. This exercise helped provide updates on donor pledges, commitments as well as disbursements over a multi-year period until 2012. This will help immensely in finalizing the MTFF/MTBF which has to go to the Cabinet by 1st November as well as the costing of the ANDS. The exercise also saw the roll out of the Harmonized Reporting Form (HRF) which was developed and finalized by the ACU. From next year onwards, all donors will have online access to the Development Assistance Database which hosts the HRF and the whole exercise will be time-saving as well as paperless as donors can update the HRF online, generate a variety of reports as well as GIS maps of the areas where their projects are located as well as view what other donors are doing in their areas of assistance. The HRF was a commitment made by the Government and endorsed by donors at the ADF in April 2007. The rollout of the HRF has helped strengthen donor coordination and improve the reporting, monitoring, and analyses of external aid significantly.

Aid information management is one of the major responsibilities of the ACU. The information obtained from donors during the Financial Review exercise is currently being used by the focal points at ACU to update the Development Assistance Database (DAD). This updating exercise is continuing from the third quarter of 2007 into the fourth quarter of 2007.

### **COMPONENT 3: SUSTAINABLE INSTITUTIONAL CAPACITY BUILT WITHIN MOF AND WITHIN AND THE GOA INSTITUTIONS**

In the context of the third component of the project, which addresses the sustainability of the project and institutional development within the MoF Budget Department, the project will support a "Young Graduate" scheme, in which 15 young graduates will be recruited every year and given hands-on training from the project staff. Civil servants and graduates will be promoted through the PRR process. The project will gradually decrease its own staff complement (currently 76 staff) to zero by the end of the project.

The plan for these graduates is to provide them with formal and on-the-job skills training throughout this phase of the project and implement a gradual hand-over of responsibilities from national project professionals to them.

## **OUTPUT 6: SUSTAINABLE INSTITUTIONAL CAPACITY BUILT WITHIN THE MINISTRY OF FINANCE AND LINE MINISTRIES**

### **Capacity building and training**

During the third quarter, the project conducted several 'learning hours' on Wednesdays. The project also organized training/workshops for the Budget Department staff in development budget projects preparation and development strategy costing methodologies.

The project is working with several donors, including the World Bank and DFID, on preparation of the training programme for Budget Sector and line ministries staff in Kabul and regional centers.

In addition to 'learning hours' and workshops in the Ministry of Finance the project staff has also participated in overseas training and travel during the reporting period:

Mr. Waheedullah Qaderi, Deputy Director General Budget and Ms. Lida Homa, Aid Coordination Officer participated in a workshop in Jakarta – Indonesia. Workshop held on: 22-24 August 2007. Subject of the Workshop was Asia Pacific Workshop on Gender Equality and Aid Effectiveness. The workshop was focused on Contribution to the third High Level Forum on Aid Effectiveness and the ACCRA Agenda for Action 2008.

Mr. Arif Hussain, Budget Officer, Agriculture sector, attended a course titled Public Expenditure Management (PEM) in New Delhi-India for two weeks 10<sup>th</sup> -21<sup>st</sup> September 2007. The course was designed to train Government employees in the areas of government accounting procedures, banking arrangements, use of information technology in the field of PEM, and internal audit procedures. The course was mainly dealing with it from the Indian context and was an experience sharing forum too.

A comprehensive 7-day training program on modern budget practices - budget preparation, planning and implementation – was prepared and facilitated by UNDP and conducted by the World Bank (Washington DC, USA) in September 2007 for the Budget Department's managers.

Similar training is scheduled to be held in Delhi in November 2007 and participants are expected to be the senior budget officers in the Budget Department.

### **Recruitment of national and international staff**

During the third quarter, in line with its proposed outputs and activities, the project recruited for 11 national vacant positions (National Project Manager, Budget Officer, Budget Policy Coordination and Reporting Manager, Aid Coordination Manager, Budget Policy, Coordination and Reporting Manager, Provincial Budgeting and Reporting Officer, 2 Programme Budgeting and Reporting Officer, two Budget Execution Officers, Budget Execution Manager, IT Officer and Administrative Assistant) and international advisors (programme and provincial budgeting). Recruitment for two Aid Coordination Officers, three Budget Officers, and a Web Officer took place during the reporting period and will be completed during the fourth quarter of 2007.

## **II. PROJECT IMPLEMENTATION CHALLENGES**

### **UPDATED PROJECT RISKS AND ACTIONS:**

There is one risk which may jeopardize the success of one of the component of project in supporting

an effective and efficient budget preparation, planning and implementation process at the provincial level.

### **Risk 1: Deteriorating Security Situation**

The current deteriorating security situation could have a considerable impact on the implementation of the provincial budgeting pilot. A field visit to Ghazni province was canceled due to security concerns. In order to mitigate the security risk measures have been taken to coordinate training activities to reduce the exposure of risks both for facilitators and trainers and for government officials at provincial level. An effort has been made to provide project staff with armored vehicles for transportation to provinces in non secure areas.

### **UPDATED PROJECT ISSUES AND ACTIONS:**

Two issues were identified in relation to the roll out of programme budgeting. These are:

#### **Issue 1: Delay of the integration of the ANDS into the budget**

Integration of the ANDS in the budget process is a key for its successful implementation and transformation of the budget into an effective tool for prioritization and realization of the government policy objectives. The Budget Department has been planning to use ANDS priorities as a basis for setting the budget ceilings within the Medium-term Budget Framework. To have this alignment of the ANDS with the 1387 budget, ANDS sector strategies were supposed to be finalized by end of August. This process has been delayed.

Since this deadline was not met, the Budget Department has been working with the ANDS on implementing an alternative solution. The MoF, with the ANDS, has decided to speed-up the process for finalization of the three key sector strategies – Education, Health and Transport. These so called “fast track” strategies are now expected to be finalized by mid October 2007, which will allow the Budget Department to implement some of the sector priorities in the 1387 budget. At the same time the Budget Department will be working with the ANDS Oversight Committee on defining and approving overall sector priorities to be used as a basis for determining budget ceilings for line ministries for the 1387 budget preparation.

#### **Issue 2: Low capacity in the line ministries**

Low capacity among most line ministries in preparing and executing the national budget has been a major impediment for the national budget process. One of the main reasons for the lower execution rates in core development budget in the previous periods has been low capacity of the line ministries.

To further improve budget execution of the core development budget, the Budget Department has closely monitored the implementation of the top fifty projects on biweekly basis, hence continuously observing their progress. In addition, the line ministry focal points are visiting their relevant ministries on a regular basis to assist them with the implementation of the core budget. Furthermore, in order to increase the budget execution rates, in the last two months three Budget Committee meetings were held in the Ministry of Finance to include some projects from approved projects to approved budget.

### III. FINANCIAL STATUS AND UTILISATION

#### FINANCIAL STATUS

**Table 1: Contribution Overview [May 2007 to April 2012]<sup>1</sup>**

DONOR NAME	CONTRIBUTIONS		CONTRIBUTION BALANCE
	Committed	Received	
DFID	5,000,000	-	5,000,000
CIDA	2,803,738	467,290	2,336,448
GTZ	606,114	606,114	-
UNDP	154,500	154,500	-
<b>TOTAL</b>	<b>8,564,352</b>	<b>1,227,904</b>	<b>7,336,448</b>

#### FINANCIAL UTILIZATION

**Table 2: Quarterly Expenditure by Activity [01 January-30 September 2007]**

Activity	BUDGET 2007	QUARTERLY EXPENDITURE	BALANCE	DELIVERY (%)
Activity 1: Strengthening Budget Policy Plan	195,500	97,671	99,829	
Activity 2: Strengthening Budget Formulation process	51,900	89,722	(37,822)	
Activity 3: Strengthening Budget Execution process	24,600	42,592	(17,992)	
Activity 4: MoF. Budget Dep t. Capacity Development	48,600	24,241	24,359	
Activity 5: Improved Budgeting. coordination	129,517	149,687	(20,170)	
Activity 6: MoF. Budget. Institutional Development	28,500	7,054	21,446	
Activity 7: Management and Administration	109,949	87,388	22,561	
Activity 9: Program/provincial Budgeting.	577,251	432,521	144,730	
GMS	63,053	57,141	5,912	
<b>Total</b>	<b>1,228,870</b>	<b>988,017</b>	<b>240,853</b>	<b>80%</b>

<sup>1</sup> The “resource overview” can be any kind of chart (a pie chart, for example, would be an effective way of demonstrating a funding gap).

**Table 3: Quarterly Expenditure by Donor [1 January–30 September 2007]**

DONORS	ACTIVITY (as per approved budget)	2007 Budget	Q1-Q3 EXPENDITURES 01/07/07-30/09/07	BALANCE as of 30/09/07	DELIVERY RATE %
GTZ	Activity 9	577,251	432,521	144,730	
<b>GMS 5 %</b>		<b>30,382</b>	<b>22,764</b>	<b>7,618</b>	
<b>Subtotal GTZ</b>		<b>607,633</b>	<b>455,285</b>	<b>152,348</b>	<b>75%</b>
CIDA	Activity 1: Strengthening Budget Policy Plan	41,000	56,038	(15,038)	
	Activity 2: Strengthening Budget Formulation process	51,900	89,722	(37,822)	
	Activity 3: Strengthening Budget Execution process	24,600	42,592	(17,992)	
	Activity 4: MoF. Budget Deptt. Capacity Development	48,600	24,241	24,359	
	Activity 5: Improved Budget coordination	129,517	149,687	(20,170)	
	Activity 6: MoF. Budget Deptt. Institutional Development	28,500	7,054	21,446	
	Activity 7: Management and Administration	109,949	87,388	22,561	
<b>GMS 7%</b>		<b>32,671</b>	<b>34,377</b>	<b>(1,706)</b>	
<b>Subtotal CIDA</b>		<b>466,737</b>	<b>491,099</b>	<b>(24,362)</b>	<b>105%</b>
UNDP	Activity 1: Strengthening Budget Policy Plan	154,500	41,633	112,867	
<b>Subtotal UNDP</b>		<b>154,500</b>	<b>41,633</b>	<b>112,867</b>	<b>27%</b>
<b>Total</b>		<b>1,228,870</b>	<b>988,017</b>	<b>240,853</b>	<b>80%</b>