

04-2013



Phnom Penh, 13 FEB 14

Ms. Leah April
Senior Public Sector Management Specialist
The World Bank Cambodia Country Office
113 Norodom Boulevard, Phnom Penh, Cambodia.

Quarterly and Annual Interim Unaudited Financial Reports as at 31 December 2013
Public Financial Management Reform Program-IDA Grant H241-KH

Dear Ms. Leah April,

SCS is pleased to submit herewith Quarterly and Annual Interim Unaudited Financial Reports (IFRs) of Public Financial Management Reform Program as at 31 December 2013.

The IFRs comprise of (1) Analysis of program financial performance (2) Sources and Uses of Fund by Expenditure Type and Group-Component (3) Procurement Plan and Tracking (4) Contract payment of Goods, Consultant's Service, Training/workshops and IPA and (5) the Program Progress Report. However the Program Progress Report is under view and will be sent to the World Bank later.

Should you have any comments in this regards, please contact us.

Thank you for your kind assistance and cooperation.

Yours faithfully, *[Signature]*

Dr. Sok Saravuth
Steering Committee Secretariat Manager

CC: - H.E. Aun Pornmoniroth
Minister, Ministry of Economy and Finance
Chairman of the PFM Steering Committee

Tep Borita

From: Tes Putheara <putheara@pfm.gov.kh>
Sent: Thursday, February 13, 2014 6:04 PM
To: lapril@worldbank.org
Cc: soksaravuth@pfm.gov.kh; Yeth Vinel; bou_vongsokha@yahoo.com; meas.san@gamil.com; sly@worldbank.org; skhiev@worldbank.org; sso2@worldbank.org; llor@worldbank.org; lky@worldbank.org; tepborita@pfm.gov.kh; 'Huy Sovannara'
Subject: PFMRP -IFR4 and Annual Report - 2014
Attachments: 2) IFR Q4-13.xlsx; 3) Procurement Plan and Tracking form 2014 - update 10 Feb 2014.xls; 4) Procurement Plan and Tracking form update Dec 2013.xls; Cover & Analysis of financial statement Q4-2013.pdf

Dear Leah April:

We are pleased to attach you the final quarter of 2013 including Balance Sheet, Project Sources and Use of Fund by Categories and Activities, Contract Expenditure Report and Procurement Plan & Tracking 2013 for Public Financial Management Reform Program of the Ministry of Economy and Finance. The official hard copies are delivered to WB soon.

Should you have any queries or require further information I would be delighted to elaborate.
Thank you for your kindest cooperation.

Best Regards,

Tes Putheara
Office Manager
Steering Committee Secretariat (SCS)
Public Financial Management Reform Program (PFMRP)
Ministry of Economy and Finance (MEF)
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**Royal Government of Cambodia
Public Financial Management Reform Program (PFMRP)
Interim Unaudited Financial Reports
For The Third Quarter Ending December 31, 2013**

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Royal Government of Cambodia
Ministry of Economy and Finance
Public Financial Management Reform Program

IDA Grant H241-KH

Interim Unaudited Financial Report: Analysis of Financial Performance
For the Period: Fourth Quarter Ending 31 December 2013 and Annual Report 2013

Interim Unaudited Financial Report (IFR) is produced quarterly and form part of overall project reporting with financial arrangements of IDA grant through the World Bank and Royal Government of Cambodia. The attached reports provide information on the program financial position, financial expenditures, program performance, and report on procurement monitoring on goods and consultant services.

The Interim Unaudited Financial Reports (IFR1, IFR2, and IFR3) summarize funds received from the World Bank, Royal Government of Cambodia, and program uses of fund by expenditure type and component (group/function). The report explains the variance of the actual expenses against estimated budget for current quarter and year to date budget.

The Procurement Monitoring Reports (IFR4 and IFR5) describe the status of the procurement implementation comparing with the procurement plan. Annex I to Annex IV, supporting to the financial report describes in details on the current quarter and cumulative contract expenditure reports of consultants, goods, training/workshop, and International Procurement Agent (IPA) since the program started until reporting date. Annex V describes the quarterly program progress report and its issues.

Activities of the Steering Committee Secretariat (SCS)

A-Financial Management

1-Receipt of Funds

In 2013, PFMRP has received the fund from IDA totally US\$1,631,645.39 as following:

- Funds from IDA Grant – Replenishment = US\$ 950,844.47
- Funds from IDA Grant – Direct Payment = US\$ 680,800.92

The above amount of US\$1,631,645.39 has been received during the period from January-September 2013 and by that time PFMRP has fully disbursed fund from WB-Manila for IDA Grant H241-KH in the total amount of SDR 9,8000,000. Starting from Q4-2013, PFMRP has prepared documentation of prior advance to designated account as following:

Advance to designated account	= US\$ 800,000.00
Recovery in WA No.074-IDA for Jul 2013	= US\$ 49,438.33
Recovery in WA No.075-IDA for Aug 2013	= US\$ 86,182.50
Recovery in WA No.076-IDA for Sept 2013	= US\$ 88,215.49
Recovery in WA No.077-IDA for Oct 2013	= US\$ 87,552.53
Recovery in WA No.078-IDA for Nov 2013	= US\$ 312,700.47
Recovery in WA No.079-IDA for Dec 2013	= US\$ 132,185.21
Total Recovery Amount	= US\$ 756,274.53
Outstanding Amount Advance	= US\$ 43,725.47

2-Use of Funds

The following table summarizes the actual used of fund by components and categories of PFMRF contributed by Royal Government of Cambodia (RGC), Multi-Donor Trust Fund (MTDF) and IDA Grant during Q4-2013 and for the whole year:

2-1 Use of Funds by Project Activities

Project Components	Uses of Funds/Contribution by Financiers in Q4-2013 (in USD)			Total Q1-Q4 2013 (in USD)
	RGC	IDA H-241	Total Q4-2013	
Revenue Management	-	3,600.00	3,600.00	4,000.00
Budget Formulation	-	82,384.84	82,384.84	144,951.20
Budget Execution	-	77,624.00	77,624.00	243,358.99
Policy Group	10,803.40	161,693.46	172,496.86	363,828.37
General Support Group	16,955.06	127,613.25	144,568.31	599,676.19
International Proc. Agent (IPA)	-	79,522.66	79,522.66	983,420.61
Line Ministries	-	-	-	-
Total	27,758.46	532,438.21	560,196.67	2,339,235.36

2-2 Use of Funds by Project Categories

Project Categories	Uses of Funds/Contribution by Financiers in Q4-2013 (in USD)			Total Q1-Q4 2013 (in USD)
	RGC	IDA H-241	Total Q4-2013	
1-Goods	9,310.00	85,340.00	94,650.00	146,370.00
2-Consultant Services	4,890.50	153,916.59	158,807.09	579,112.63
3-Training Workshop / Study Tour	10,208.26	189,721.16	199,929.42	496,420.26
4-Incremental Operation Cost (IOC)	3,349.70	23,937.80	27,287.50	133,911.86
5- MPBI & POC	-	-	-	-
6- International Proc. Agent (IPA)	-	79,522.66	79,522.66	983,420.61
Total	27,758.46	532,438.21	560,196.67	2,339,235.36

2-3 Summary of Activities Completed by Departments in Year 2013

Major activities completed by relevant departments in 2013 are summarized below:

Financial Industry Department

To assist financial industry department in collecting annual financial statements for general insurance business, Mr. Long Saroeun was selected as Account Receivable Software Database Design Consultant for a period of four months commencing from 01 July 2013 and continuing through 31 October 2013. By the contract ended date, the entire assignment was completed by the consultant.

Budget Department

Based on the approved annual budget plan, Budget Department had conducted two phases of Program Budgeting Training. The objective of the training is to improve staff capacity on preparing and implementing program budgeting.

The first phase, comprising of 3 sessions, was delivered to Line Ministries (at Ministry Level) in the 2nd Quarter 2013 and the second phase, comprising of 5 more sessions, was delivered to Line Ministries (at department level) in the 3rd and 4th Quarter 2013.

Local Finance Department

There were two training/workshop organized by Local Finance Department in year 2013. Training on District and Municipality Financial Management system was held in Siem Reap Province on 16-18 September 2013. There were about 231 participants, in which 184 participants were from sub-national level (14 provinces) and the rest from national level.

The main objectives of the training were to provide training on 1) payment and accounting system for district and municipality administration 2) procedure of budget formulation, approval and execution for district and municipality administration and 3) process of project procurement for district and municipality administration in 2013.

Workshop on DM budgeting Implementation 2013 was held at Phnom Penh Hotel from 30-31 October 2013. There were about 287 participants, in which 201 participants were from sub-national level and 86 participants from national level. The main objective of the workshop was to improve understanding on project development for District/Municipality Administration.

Procurement Department

With the support from Mr. Jeffrey Woodhams, International Consultant for carrying out key procurement reform activities, the main outputs produced for department are Piloting of the Procurement Monitoring System, Post Contract Procurement Audit, Standard Bidding Document for Goods & Works (ICB and NCB), Standard Proposal for Consultant Services, and comments on Sub-decree & IRRPP.

General Department of National Treasury

In 2013, GDNT has continued IT Trainings on Microsoft Excel 2010, Microsoft Outlook 2010 for Provincial Treasuries. The trainings were conducted at Takeo, Mondulhiri, Kampong Thom, Siem Reap, Preash Vihear, Kampong Chhnange, Pursat, Kratie, Rattanakiri, Kampot, Sihanouk Ville, Oddar Meanchey, Bantey Meanchey, Kandal, Koh Kong, Battambang, Pailin, Prey Veng and Svay Rieng provinces.

In addition to the IT Training, GDNT also organized workshop on New Chart of Account from 17-18 October 2013 for all national provincial treasury departments. The main objective of the workshop is to introduce government new chart of account for implementing in Year 2015, which is also part of PFMRP-Stage 2 (Budget Credibility).

Apart from the local training and workshop, GDNT officials were invited for meeting on Public Expenditure Management Network in Asia (PEMNA) in Hanoi, Vietnam from 09-11 October 2013. Budget for one official participating the training was approved by World Bank in an email dated 01 October 2013.

IT Department

With the support from FMIS Working Group (FWG) established under Prakas No.451 MEF, IT Department completed the procurement process of the Supply and Implementation of Financial Management Information System (FMIS). The evaluation process for stage 1 and stage 2 was completed and the contract was signed on 23 December 2013.

The department also conducted several training/workshop including 1) training to raise awareness of FMIS to relevant stakeholders on 11-12 September 2013 at Cambodiana Hotel and 2) three sessions of workshop on Change Management for FMIS, which were held in Siem Reap, Sihanouk Ville and Phnom Penh.

Contracts of 10 Business Analysts and International FMIS Functional Advisor were extended to continue providing relevant technical assistant to the department.

Economic Policy and Public Finance Department

To support the Economic Policy and Public Finance Department in improving revenue policy and administration Mr. Carlos de la Torre was selected as Revenue Policy and Administration Implementation Advisor. The consultant service is commencing from 01 July 2013 through 31 October 2013. Main output produced by consultant was priority action plan for implementation of Revenue Mobilization Strategy.

Internal Audit Department

Internal Audit Department has designed training program on practical internal audit training to line ministries. The training are divided into 20 sessions, however, as of time constraints against project closing date, only 8 sessions could be delivered. In addition, the department also conducted workshop on IT Auditing Tools and Technique in Siem Reap Province from 30-31 October 2013. There were about 109 participants from 25 line ministries and 7 public enterprises.

Similar to IT department, contracts of Internal Audit Specialist, IT Auditor and International Internal Audit Advisor were extended to continue providing relevant technical assistant to the department.

Economic and Finance Institute

After finalizing training programs on Management & Leadership and Public Financial Management, EFI has prepared training plan for provincial government officials. Based on the approved annual budget plan 2013, the two programs were provided to officials at Sihanouk Ville and Koh Kong Provinces. For Kampot, Kampong Chhnang and Kampong Thom provinces, only Management & Leadership program could be delivered. There were approximately 100 officials participated in each provinces.

Program Management (SCS)

The Steering Committee Secretariat (SCS), established under the PFMRP, is charged with the responsibility for financial and procurement management of the program. Contracts of SCS staff including Office Manager, Accountant, Procurement Officer, Procurement Assistant, Bookkeeper, Administrative Officer, Secretary and IT Officer were extended to support day to day operation of the program.

3-Disbursements and Grant Withdrawals of the Program

IDA Grant H241-KH has been fully disbursed since September 2014 and therefore in the fourth quarter 2013, PFMRP/SCS submitted applications for only documentation of prior advance to designated account.

As at 31 December 2013, the cumulative expenditure amounted to US\$ 25,112,605.33 proceed for the implementation of PFMRP, which represent 57.89% of the total fund from multi-donor of 43.38 million dollars (RGC 0.43 M\$, IDA 14 M\$, AUD 2.54 M\$, Europe 17.23M\$ & SIDA 4.12M\$ & DFID 5.04 approximately 43.38 million US Dollars).

4-Summary Sources of Fund

4-1 The World Bank-IDA Grant H241-KH

Beginning August 12, 2011 the bank has switched the project to be financed by IDA 100%. This IDA agreement was signed between the World Bank and Government to extend the project by November 15, 2013 and contract amendments will be finished by the same day.

The cumulative expenditure as of 31 December 2013 is US\$ 15,052,764.65 which is more than the original estimated allocation conversion from SDR 9.8 million which equals to US\$14 million. These result from the fluctuation of exchange rate between SDR and US\$ that the World Bank already provided NOL dated 25 June 2013 on disbursement projection of PFMRP.

4-2 The World Bank-MDTF TF 054547-KH (Closed in April 11, 2012)

Project designated account is a pooled account containing fund received from Multi-Donor Trust Fund and IDA Grant. The trust fund was closed in April 11, 2012 and the disbursement from the World Bank-MDTF into project was US\$ 9,463,117. Disbursement rate has reached 73.73% of total agreed funding per financing agreement (according to the latest modification of grant agreement effective from 05 August 2011, financing amount from parents MDTF to recipient MDTF increases from US\$ 9,835,000 to US\$12,835,000). The balances amounting to US\$ 3,371,883 was cancelled and the World Bank informed that the fund was carried forward to new trust fund.

4-3 Counterpart Fund

As of 31 December 2013, cumulative fund received from counterpart was US\$703,612.69 and cumulative disbursement was US\$572,654.25 as summarized below.

Counterpart fund has been used in contribution with Multi-Donor Trust Fund for MBPI payment from 2005 to December 2009 as per the financing agreement through national treasury. However the MBPI was terminated by Royal Government of Cambodia's decision effective from January 1, 2010.

Starting from August 2011, PFMRP has received USD 277,500 from counterpart fund through the AC No. 000000009057. The amount is mainly used for supporting oversea training and other activities based on the actual request and approval from PFM Management.

No	Description	Amount Received (USD)	Amount Disbursed (USD)						Balance (USD)
			Goods	Consultant	T/W	IOC	MBPI	Total	
1	Received from CF for MBPI (through GDNT 2005-2009)	425,520.38	-	-	-	-	425,520.38	425,520.38	-
2	Received from CF from Aug 11-Dec 13 through AC No.000000009057 (\$277,500.00)	278,092.31	9,310.00	4,890.50	129,583.67	3,349.70	-	147,133.87	130,958.44
Total		703,612.69	9,310.00	4,890.50	129,583.67	3,349.70	425,520.38	572,654.25	130,958.44

4-4 The World Bank- PHRD Grant (JPN 54627-KH)

Budget in the grant agreement was US\$492,700 for project preparation. The program received the advanced payment from the World Bank amounted US\$ 50,000. Due to the notice of the effectiveness was closed to the grant closing date, the program was not able to use the fund for its purposes.

However the amount of US\$ 24,069 was spent for review workshop. The remaining fund amounted US\$ 25,931 from the advance payment was transferred back to the World Bank in July 2006 to close the grant.

5- External Audit

A-Audited Financial Statement

PFMRP periodically monitored the management of Designated Account as per the World Bank guidelines, the deposits, transfers and withdrawals made out of the Designated Account at the National Bank of Cambodia. All PFMRP transactions were reconciled on monthly basis with the endorsement of the bank statement. The opinion of auditing on financial statements of the project as at and for the year ended 31 December 2012 give a true and fair view of the financial position of the project.

B-Management Letter

The Management Letter for financial year 2012 gives some constructive suggestions for improving financial administrative practices, procedures, and control weakness. Regarding to the findings and recommendations from the auditor, SCS have followed and implemented. However, the findings number five saying about “NO WITHHOLDING TAXES ON SERVICES”, the SCS will work with the relevant institutions by raising this issue on Joint Country Portfolio Performance Review Meeting or other related workshops.

Auditor Finding Raised in Management Letter for FY2012				Status of Recommendation
No.	Description	Finding	Recommendation	
1	Absence of Cash Receipt Journal and General Ledger in Monthly Reports	Cash receipt journal by all bank accounts and general ledger are not printed out and filed as required by the Manual.	It is recommended that the above mentioned documents mentioned above should be printed out and filed as required by the Manual.	Implemented
2	Delay in Submitting Financial Monitoring Reports	Progress Report for quarter 4 of 2012, which is part of the FMRs, have not been submitted to World Bank as per deadline set by the Manual.	Progress report should be submitted to World Bank no later than 45 days after the end of each quarter.	Implemented
3	Delay in Advance Clearance	Certain advances were not cleared within 10 working days after the completion of activities.	It is recommended that the cash advance should be followed up to ensure the timely liquidation and submission of supporting documents as required by the Financial and Administration Manual.	Implemented
4	No Withholding Tax on Consultancy Services	Auditor noted that the management does not withhold tax on consultant fees.	It is recommended that the Project properly withhold and remit the related Withholding Tax on consultancy payments to the Tax Dept to comply with the prevailing tax regulations in order not to be pay the penalty mentioned above. The Project should ensure that the Withholding Tax rate is properly applied.	Ongoing

B-Procurement Activities

1. Key Activities

Summary of key activities undertaken by the procurement unit is shown below of all packages where activities have been undertaken with regards to the defined outputs, i.e. receipt of TOR/Technical requirements, PRC Approved/WB NOL, Bid closing, WB NOL and submission of Evaluation Recommendation to PRC approval, PRC negotiated contract with consultant, WB NOL/SCS signed contract with consultant.

2. Procurement Plan/Tracking forms

The up-date procurement plans 2013 was approved by the World Bank on 03 April 2013 and procurement process was carried out accordingly. The status of planned, scheduled and actual completed procurement activities are shown more detail in the attached tracking form and updated procurement plan by category.

3. Summary of Output Achieved from January-December 2013

Cat.	Planned & Actual Output	Annual Plan - 2013			
		No. Package	Percentage (%)	Total value of package	Percentage (%)
Service	Planned	17		643,113.00	
	Actual	25		660,639.00	
Goods	Planned	6		165,000.00	
	Actual	6		134,700.00	
Planned Total		23		10,808,113.00	
Actual Total		31	100%	10,184,227.88	100%

4. Status of Procurement Package in 2013

Procurement of Goods

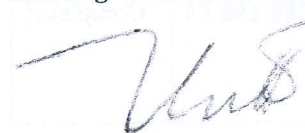
No.	Description	Method	Sign date	Contract Value (USD)	Status
G-16/13	Procurement of one station wagon vehicle for SCS	NS	29-Apr-13	51,500.00	Completed
G-17/13	Procurement of one station wagon vehicle for SCS to coordinate all line Departments of MEF exclude Tax	NS	26-Aug-13	29,700.00	Completed
G-18/13	Printing Audit Regulations (500 books=\$10,000) for IAD	NS	4-Jul-13	3,950.00	Completed
G-20/13	Procurement of one station wagon vehicle for ITD included tax	NS	24-Oct-13	46,000.00	Completed
G-21/13	Printing and Supply of 1000 Books of a Set of Guidelines on Processes and procedures of Financial Control for Current Budget Expenditure at Central Administration for FAD	NS	14-Oct-13	3,550.00	Completed
CAM-MEF-PFMRP-FMIS-N001	Procurement of 2 stage Bidding Document for the Treasury Centric FMIS Phase 1 implementation	Two-Stage BD	23-Dec-13	9,388,888.88	Completed

Procurement of Consultant Service

No.	Description	Method	Sign date	Contract Value (USD)	Status
CS-01/13	Office Manager for SCS	IC	24-Jan-13	17,640.00	Extended
CS-02/13	Procurement Officer for SCS	IC	24-Jan-13	13,650.00	Extended
CS-03/13	Accountant of SCS	IC	24-Jan-13	13,650.00	Extended
CS-04/13	Procurement Assistant	IC	24-Jan-13	10,626.00	Extended
CS-05/13	Administrative Officer of SCS	IC	24-Jan-13	9,471.00	Extended
CS-06/13	Bookkeeper of SCS	IC	24-Jan-13	6,699.00	Extended
CS-07/13	IT Officer of SCS	IC	24-Jan-13	6,814.50	Extended
CS-08/13	Local IT Auditor	IC	24-Jan-13	6,006.00	Extended
CS-09/13	Local Internal Audit Specialists	IC	24-Jan-13	15,592.50	Extended
CS-10/13	10 Local Business Analyst	IC	24-Jan-13	32,000.00	Extended
CS-11/13	International Internal Audit Adviser(Extension Contract) for IAD (120 working Days)	IC	18-Feb-13	15,2400.00	Extended
CS-12/13	International FMIS Functional Advisor(Extension Contract) for ITD (85 working Days)	IC	6-Jan-13	133,540.00	Extended
CS-13/13	International Consultant Revenue Policy and Administration Implementation Adviser(90 day for three trip) for EPFPD	IC	6-Jan-13	92,073.50	Extended
CS-23/12	International Individual Consultant to assist Cambodian Government in carrying out key procurement reform activity (120 day for three trip) for DPP	IC	22-Apr-13	107,250.00	Extended
CS-21/12	Accountant Receivable Software(ARS) Database Design Consultant (Local Consultant) for FID (4 months)	IC	24-Jun-13	4,000.00	Extended
CS-10/13	10 Local Business Analyst (Extension Contract) for ITD (One months and a haft)	IC	5-Sep-13	14,400.00	Extended

We focus on the issues related to financial management and procurement. The issues and challenges for the program implementation will be reported separately in the Progress Report (Annex v).

Steering Committee Secretariat Manager



Dr. Sok Sarayuth

Date: ... 13 February 2014

Ministry of Economy and Finance
Public Financial Management and Reform Program
Statement of Financial Position
For the Quarter Ended December 31, 2013

	(In US\$)	(In US\$)
Cash Balance		
Petty Cash	368	
Designed Account	43,725	
Received from Counterparth	128,491	
Advance to RCS	<u>2,100</u>	
		<u>174,684</u>
Uses of Fund		
Goods	3,023,762	
Consultant's service	4,463,884	
Training/Workshops	4,854,822	
Incremental Operating Cost	651,604	
Merit Based Pay Initiative	3,111,830	
Inter. Procurement Agent	6,662,421	
Priority Operation Cost	<u>2,344,283</u>	
		<u>25,112,605</u>
		<u><u>25,287,289</u></u>
Fund Received		
MD trust fund	8,675,019	
MD trust fund-direct payment	788,098	
IDA Grant	10,200,029	
IDA Grant-direct payment	4,896,461	
Government counter part fund	703,613	
Bilateral Assitance - ADB	-	
Bilateral Assitance - France	-	
Bilateral Assitance - IMF	-	
Bilateral Assitance - JICA	-	
Bilateral Assitance - UNDP	-	
Trust Fund TF054627 (closed)	24,069	
Other	<u>-</u>	
		<u><u>25,287,289</u></u>

Ministry of Economy and Finance
Public Financial Management and Reform Program

Consolidated Report: Project Sources and Uses of Fund by Category

For the Quarter Ended December 31, 2013

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance									
Petty Cash	308	749	-						
Designed Account	572,426	644,277	-						
Received from Counterpart	158,717	159,739	-						
Advance to Budget Formulation	1,120	6,762	-						
Advance to Budget Execution	0	16,519	-						
Advance to Capacity Development	2,100	55,250	-						
Advance to RCS	210	0	-						
A-Total	734,881	883,296	-						
Sources of Funds									
Receive from CounterPart fund	-	(1,022)	703,613						
Receive from IDA grant	-	950,844	10,200,029						
Receive from IDA-direct payment	-	680,801	4,896,461						
Receive from Multi-Donor TF	-	-	8,675,019						
Receive from MD-direct payment	-	-	788,098						
Receive from TF054627	-	-	24,069						
B-Total fund received	-	1,630,623	25,287,289						
Uses of Funds									
Goods	94,650	146,370	3,023,762	49,000	157,000	3,757,723	49,000	56,280	779,611
Consultant's service	158,807	579,113	4,463,884	144,889	501,049	4,997,287	70,153	(64,146)	547,321
Training/Workshops	199,929	496,420	4,854,822	152,257	406,699	6,102,210	(7,739)	(42,049)	1,295,061
Incremental Operating Costs	27,288	133,912	651,604	35,656	106,968	857,207	9,280	(35,312)	197,234
Merit Based Pay Initiative Pay	-	-	3,111,830	-	-	3,111,830	-	-	-
Inter. Procurement Agent	79,523	983,421	6,662,421	311,041	933,123	3,028,123	224,726	(281,816)	(3,865,816)
Priority Operation Cost	-	-	2,344,283	-	-	3,620,649	-	-	1,276,366
C- Total Uses of Fund	560,197	2,339,235	25,112,605	692,843	2,104,839	25,475,029	345,419	(367,043)	229,777
Closing BL (A+B-C)	174,684	174,684	174,684						
Represented by									
Petty Cash	368	368	368						
Designed Account	43,725	43,725	43,725						
Received from Counterpart	128,491	128,491	128,491						
Advance to RCS	2,100	2,100	2,100						
174,684	174,684	174,684	174,684						

Ministry of Economy and Finance
Public Financial Management and Reform Program
MTDF TF54547-KH: (Closed) Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2013

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance	-	-	-	-	-	-	-	-	-
Petty Cash	-	-	-	-	-	-	-	-	-
Designed Account	-	-	-	-	-	-	-	-	-
Advance to Revenue Management	-	-	-	-	-	-	-	-	-
Advance to Budget Formulation	-	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	-	-	-	-	-	-	-	-
Advance to Capacity Development	-	-	-	-	-	-	-	-	-
A-Total	-	-	-	-	-	-	-	-	-
Sources of Funds									
Receive from Multi-Donor TF	-	-	8,675,019	-	-	-	-	-	-
Receive from MD-direct payment	-	-	788,098	-	-	-	-	-	-
B-Total	-	-	9,463,117	-	-	-	-	-	-
Uses of Funds									
Goods	-	-	1,841,899	-	-	-	-	-	(1,841,899)
Consultant's service	-	-	2,169,069	-	-	-	-	-	(2,169,069)
Training/Workshops	-	-	2,356,694	-	-	-	-	-	(2,356,694)
Incremental Operating Costs	-	-	206,559	-	-	-	-	-	(206,559)
Merit Based Pay Initiative Pay	-	-	1,859,496	-	-	-	-	-	(1,859,496)
Priority Operation Cost	-	-	1,029,400	-	-	-	-	-	(1,029,400)
C- Total	-	-	9,463,117	-	-	-	-	-	(9,463,117)
Closing BL (A+B-C)	-	-	0	-	-	-	-	-	-
Represented by									
Petty Cash	-	-	-	-	-	-	-	-	-
Designed Account	-	-	-	-	-	-	-	-	-
Advance to Budget Formulation	-	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	-	-	-	-	-	-	-	-
Advance to Capacity Development	-	-	-	-	-	-	-	-	-

Ministry of Economy and Finance
Public Financial Management and Reform Program
IDA Grant H241-KH: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2013

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Date Budget	Cumulative Budget	Current Variance	Date Variance	Cumulative Variance
Opening Balance									
Petty Cash	308	-	-	-	-	-	-	-	-
Designed Account	572,426	43,725	-	-	-	-	-	-	-
Advance to Budget Formulation	1,120	-	-	-	-	-	-	-	-
Advance to Capacity Development	2,100	-	-	-	-	-	-	-	-
Advance to RCS	210	-	-	-	-	-	-	-	-
A-Total	576,164	43,725	-	-	-	-	-	-	-
Sources of Funds									
Receive from IDA grant	-	-	10,200,029	-	-	-	-	-	-
Receive from IDA-direct payment	-	-	4,896,461	-	-	-	-	-	-
B-Total	-	-	15,096,490	-	-	-	-	-	-
Uses of Funds									
Goods	85,340	-	1,172,553	-	-	-	(85,340)	-	(1,172,553)
Consultant's service	153,917	-	2,289,924	-	-	-	(153,917)	-	(2,289,924)
Training/Workshops	189,721	-	2,344,475	-	-	-	(189,721)	-	(2,344,475)
Incremental Operating Costs	23,938	-	441,695	-	-	-	(23,938)	-	(441,695)
Merit Based Pay Initiative Pay	-	-	826,813	-	-	-	-	-	(826,813)
Inter. Procurement Agent	79,523	-	6,662,421	-	-	-	(79,523)	-	(6,662,421)
Priority Operation Cost	-	-	1,314,883	-	-	-	-	-	(1,314,883)
C- Total	532,438	-	15,052,765	-	-	-	(532,438)	-	(15,052,765)
Closing BL (A+B-C)	43,725	43,725	43,725	-	-	-	-	-	-
Represented by									
Petty Cash	-	-	-	-	-	-	-	-	-
Designed Account	43,725	43,726	43,725	-	-	-	-	-	-
	43,725	43,726	43,725	-	-	-	-	-	-

Ministry of Economy and Finance
Public Financial Management and Reform Program
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2013

	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date
Opening Balance									
Petty Cash	0	0	0						
Receive from CounterPart fund	158,717	159,739	-						
A-Total	158,717	159,739	-						
Sources of Funds									
Receive from CounterPart fund	-	(1,022)	703,613						
B-Total	-	(1,022)	703,613						
Uses of Funds									
Goods	9,310	9,310	9,310	-	-	-	(9,310)	(9,310)	(9,310)
Consultant's service	4,891	4,891	4,891	-	-	-	(4,891)	(4,891)	(4,891)
Training/Workshops	10,208	10,208	129,584	-	-	-	(10,208)	(10,208)	(129,584)
Incremental Operating Costs	3,350	3,350	3,350	-	-	-	(3,350)	(3,350)	(3,350)
Merit Based Pay Initiative Pay	-	-	425,520	-	-	-	-	-	(425,520)
C- Total	27,758	27,758	572,654	-	-	-	(27,758)	(27,758)	(572,654)
Closing BL (A+B-C)	130,958	130,958	130,958						
Represented by									
Petty Cash	368	368	368						
Received from Counterparth	128,491	128,491	128,491						
Advance to RCS	2,100	2,100	2,100						
130,958	130,958	130,958	130,958						

Ministry of Economy and Finance
 Public Financial Management and Reform Program
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
 For the Quarter Ended December 31, 2013

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance	-	-	-	-	-	-	-	-	-
A-Total	-	-	-	-	-	-	-	-	-
Sources of Funds									
Receive from TF054627	-	-	24,069	-	-	-	-	-	-
B-Total	-	-	24,069	-	-	-	-	-	-
Uses of Funds									
Training/Workshops	-	-	24,069	-	-	-	-	-	(24,069)
C- Total	-	-	24,069	-	-	-	-	-	(24,069)
Closing BL (A+B-C)	-	-	-	-	-	-	-	-	-
Represented by									
	-	-	-	-	-	-	-	-	-

Ministry of Economy and Finance
Public Financial Management and Reform Program
Consolidated Report: Project Uses of Fund by Departments
For the Quarter Ended December 31, 2013

Department	Current	Year to	Cumulative to	Current	Year to	Cumulative	Current	Year to	Cumulative
	Quarter	Date	Date	Budget	Date Budget	Budget	Variance	Date Variance	Variance
Revenue Management	3,600	4,000	1,272,981	-	5,000	2,152,516	(400)	4,600	883,135
Budget Formulation	82,385	144,951	2,288,598	73,285	158,905	2,221,607	(38,179)	23,054	(57,891)
Budget Execution	77,624	243,359	2,507,812	56,398	189,194	2,770,047	22,812	(32,939)	283,462
Policy Group	172,497	363,828	4,583,118	75,883	289,031	6,191,246	75,413	21,702	1,704,628
General Support Group	144,568	599,676	6,208,040	176,236	529,586	6,161,914	61,047	(101,644)	(77,680)
Line Ministries	-	-	1,589,636	-	-	712,318	-	-	(877,318)
Inter. Pro. Agent	79,523	983,421	6,662,421	311,041	933,123	5,265,380	224,726	(281,816)	(1,628,559)
Total Uses of Fund	560,197	2,339,235	25,112,605	692,843	2,104,839	25,475,029	345,419	(367,043)	229,777