

NEPAL PUBLIC FINANCIAL MANAGEMENT MULTI-DONOR TRUST FUND

PROGRESS REPORT | July - December 2020



Nepal Public Financial Management Multi-Donor Trust Fund

Supported by:



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WORLD BANK GROUP

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ACKNOWLEDGMENTS

This progress report has been prepared by Victor Bonsu and Shraddha Shah, on behalf of the World Bank as MDTF Administrator. The MDTF management and team is especially grateful to the PEFA Secretariat Nepal for their continued support.

Photo courtesy: Narendra Shrestha

ABBREVIATIONS AND ACRONYMS

BER	Budget Execution Report
BCP	Business Continuity Plan
CP	Contingency Plan
CAAT	Computer-Aided Audit Techniques
CIAA	Commission for the Investigation of Abuse of Authority
CSO	Civil Society Organization
CPA	Citizen Participatory Audit
DPC	Development Policy Credit
DP	Development Partners
EU	European Union
FCGO	Financial Comptroller General Office
IFMIS	Integrated Financial Management Information System
GESI	Gender Equity and Social Inclusion
ICAN	Institute of Chartered Accountants of Nepal
ICGFM	International Consortium of Government Financial Management
ICR	Implementation completion report
IFRS	International Financial Reporting Standard
IPSAS	International Public Sector Accounting Standard
ISSAI	International Standard of Supreme Audit Institutions
IT	Information Technology
LMBIS	Line Ministry Budget Information System
M&E	Monitoring and Evaluation
MDTF	Multi-Donor Trust Fund
MOFAGA	Ministry of Federal Affairs and General Administration
MTBF	Medium-Term Budget Framework
MTEF	Medium-Term Expenditure Framework
NAMS	National Accounting and Management Service
NFRS	Nepal Financial Reporting Standard
NNRFC	National Natural Resource and Fiscal Commission
NPSAS	Nepal Public Sector Accounting Standard
OAGN	Office of the Auditor General (of Nepal)
OPCS	Operation Policy and Country Services
PAC	Public Accounts Committee
PCC	Program Coordination Committee
PEFA	Public Expenditure Financial Accountability
PFM	Public Financial Management
PFMTC	Public Financial Management Training Centre
PPMO	Public Procurement Monitoring Office
RMIS	Revenue Management Information System
SAI	Supreme Audit Institution
SDC	Swiss Development corporation
SOAG	Strengthening the Office of Auditor General of Nepal (Project)
SNG	Sub National Government
TSA	Treasury Single Account
USAID	United States Agency for International Development
VFM	Value for Money
WB	World Bank

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FOREWORD



Victor Boakye Bonsu
MDTF Program Manager

Dear Partners and Friends,

The last few months have been unusual, to say the least, and characterized by uncertainty. The unprecedented COVID-19 crisis has tested all our systems. In Nepal, however, as it had been the case in the immediate aftermath of the earthquakes, the PFM systems have shown flexibility and resilience and has been able to weather this crisis solidly.

The MDTF Development Partners (DPs) are highly committed to improving the various sub-systems of PFM in the country. During the period of this report, the DPs finalized the necessary Administration Agreements to extend the Nepal PFM MDTF until January 2026. Some DPs also increased their contributions to the MDTF to broaden support in the PFM agenda in the Nepal.

The MDTF team continues to carry on work on IPFMRP, despite the COVID-19 crisis, albeit with

several delays and restrictions. The last virtual mission conducted successfully from October 5 to 12 and a review by one of the DPs have noted the following progress: the preparation of Medium-Term Expenditure Framework (MTEF) guidelines for provincial and local governments and other activities enabling successful implementation of MTEF; the submission of the Integrated Financial Management Systems (IFMIS) diagnostic report and a draft roadmap for interim/reporting IFMIS solution; and the contract-awarding for the Training Needs Assessment and strategy building necessary for the PFM Training Academy and long-term capacity building in PFM. Additionally, the Nepal Government Auditing Standards, based on the International Standards of Supreme Audit Institutions (ISSAI), has been approved which will enhance accountability and the capacity of PFM stakeholders; the development of draft guidelines for citizen-participatory audit; and the up-grading of the new system architecture for the Office of the Auditor General (OAG), the Nepal Audit Management System (NAMS). The information systems development in the OAG systems will promote paperless and remote audit for all three tiers of the government. The development and implementation of unified guidelines for budgeting that include Gender Responsive Budgeting at the subnational level has also started.

The completion of the IPFMRP activities is crucial since it is the main project that supports the Government of Nepal's PFM Strategy covering specific activities for strengthening the federal and sub-national PFM systems and institutions.

Despite the efforts by the MDTF, restrictions on movement, travel and gatherings have significantly undermined the implementation of scheduled capacity building activities especially at the subnational level. These activities would strengthen the processes for planning, budget preparation and budget execution and control at the subnational level significantly if they are given additional implementation time.

Considering the time constraint, the Nepal Ministry of Finance has requested an extension of the closing date of the project to complete implementation of the project activities. Approval of this request by the Bank is dependent on the improvement of the project's performance rating which is currently "not satisfactory". To achieve a satisfactory performance rating necessitates restructuring of the project.

It also gives me great pleasure to announce the revival of the PFM working group. Non MDTF Partners including ADB, GIZ and UNCDF continue to join us in this group. A benefit of this working group will be the avoidance of duplication of effort, among others. The members have started meeting regularly and in the coming months plan to team up with other working groups such as the Federalism Working

Group and the Integrity & Accountability Working Group to collaborate effectively and contribute to the federalism agenda.

We are encouraged that the GoN is committed to improved government service delivery in response to COVID-19 through the initiation of the National Business Continuity Management Guideline (NBCMG) and Business Continuity Plan (BCP) for the three tiers of the government that will enable the government to function more smoothly during crises.

In the end, I thank my predecessor, Franck Bessette, for his effective management of the Trust Fund and for ensuring a smooth transition. Additionally, I would like to thank my colleagues for their extra hard work during this difficult time. I would also like to thank our MDTF Partners and Government counterpart for their continuous support and suggestions. I would once again like to wish everyone a very happy 2021. Let us hope this year will be safer for us and our families.

PART I

The MDTF Program

Background:

Strengthening Public Financial Management (PFM) is a key element of the Government of Nepal's (GoN) strategy for strengthening governance, optimizing outputs from public resources and for ensuring inclusive and broad-based development. There has also been an increasing interest in recent years on the part of non-state actors, civil society organizations and development partners (DPs) in strengthening financial accountability, with the goal of improving use of public resources and obtaining value for money. The GoN has been working closely with DPs in the design and implementation of PFM reform initiatives at the country and sector level.

Development Objective

The overall program development objective (PDO) of the MDTF is "to strengthen the performance, transparency and accountability in public financial management in Nepal".

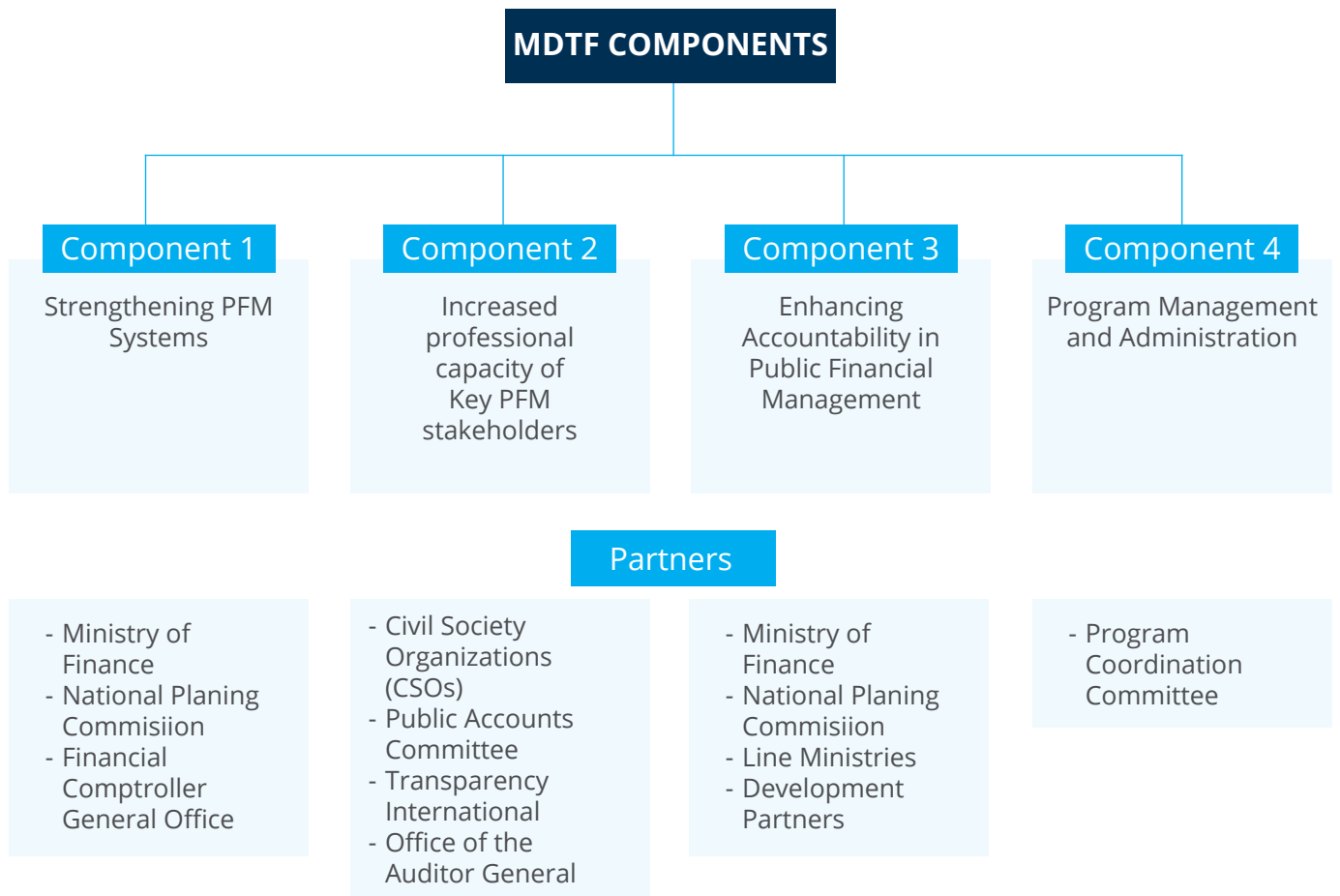
The key results expected from the projects to be funded through the MDTF are:

- i. Improved resource management as a result of strengthened PFM systems and processes
- ii. Increased awareness and oversight of government PFM processes by diverse constituencies
- iii. Better knowledge of value for money challenges and PFM governance gaps, contributing to improved design of PFM interventions at the country and sector level.

Program Components

Based on the MDTF strategy, the MDTF is composed of the following components

Figure 1: MDTF Components



PART II.

Integrated Public Financial Management Reform Project (IPFMRP)

Currently, IPFMRP is the main vehicle through which the MDTF program is being implemented.

Implementation Status:

Implementation Support Mission, October 5- 12, 2020

During October 5-12, 2020, the Bank Project Team, led by the Task Team Leader, Mr. Maxwell Dapaah carried out an Implementation Support Mission of the Integrated Public Financial Management Reform Project (IPFMRP). Due to the current COVID-19 crisis, the mission team conducted this mission through virtual discussions with the implementing entities. The objectives of the review were to: (i) review and evaluate the project's implementation performance, including a follow-up on the progress made in implementing actions agreed at the last mission and disbursement progress; (ii) start work on the IPFMRP restructuring; (iii) agree with the stakeholders, key actions required to further enhance the implementation performance of the project towards achieving the PDOs and results; and to (iii) evaluate the possible impact of COVID-19 on the project and emerging needs that can be incorporated into the project. After the mission, the team issued an Aide Memoire (AM) which summarized the findings on the status of project implementation, recommendations and agreed actions with the relevant agencies to take corrective measures and/or to expedite implementation. The AM was discussed at the wrap-up meeting on October 12, 2020 with Mr. Shishir Kumar Dhungana, Secretary, Ministry of Finance as the Chair of the Public Financial Management Reform Steering Committee. The issues discussed include:

(a) Overall Status and Key Project Data.

The mission team expressed concern on the slow implementation progress with disbursement of only 18.6 percent after two years of implementation. The mission noted that while, to some extent, the COVID-19 situation has impacted project implementation, significantly delays predate the COVID-19 crisis due mainly to the slow procurement processes. Additionally, the team observed that no activities of the procurement under the Public Procurement Monitoring Office (PPMO) has been implemented despite continued follow-up. The slow implementation of activities under the Ministry of Finance, and long outstanding payments to consultants affecting motivation were also noted.

The mission team expressed concern that the slow progress would adversely affect the overall achievement of the Project's Development Objectives. As some of the reforms supported under the project are critical to support the fiscal federalism agenda and the Public Financial Management (PFM) Reform Strategy implementation, the mission emphasized the need to ensure improvement in the implementation by the Implementing Agencies. Additionally, it was pointed out that, as support from this project aims to help build the country systems in PFM and would directly impact key national indicators, any further delays or non-implementation is likely to adversely affect Nepal's Country and Institutional Policy Analysis (CPIA) rating as well as the Public Expenditure and Financial Accountability Assessment (PEFA) scores in the future.

(b) IPFMRP Results Framework

The World Bank Implementation Support Mission updates the results framework of the project and measures progress towards the development objectives and the intermediate results. Below is the updated Results Framework based on the latest implementation support mission:

PDO Indicators by Objectives / Outcomes Results Framework

Indicator Name	Baseline	Intermediate Targets				End Target	Status as of December 2020
		Year 1	Year 2	Year 3	Year 4		
Credible MTEF in place (Text)	Basic guidelines for MTEF at federal level in place.		MTEF review completed and procedures revamped			Difference between multi-year estimates and subsequent setting of annual budget ceilings are clearly explained.	The existing MTEF guidelines are being updated through consulting support for three tiers of the government. After updating the guidelines, an MTEF software system will be developed for linking with LMBIS and Project Bank. This will support an effective planning and budgeting process with clear linkages between Project Bank, MTEF and annual budget. Further, Project Bank sector guidelines will also be developed for effective project identification, appraisal, selection and prioritization
Comprehensive internal control procedures adopted at SNGs. (Text)	No coherent internal control framework exists that ensures consistency in these practices across the three tiers of Government		Approved internal control procedures comprehensive/ consolidated that are adopted (Federal and provincial level –FCGO, Local Governments- MOFAGA)			P/LGs that cumulatively manage 50% of overall SNG budget have their own internal control manual adopted.	Internal Control Framework has been developed based on international standards. Based on this framework, internal control guidelines for federal and model guidelines for provincial and local governments are being prepared, for which an inception report/ gap analysis report has been submitted. Based on these guidelines, training will be provided to SNGs to adopt the guidelines into their procedures.
IFMIS developed and pilot tested (Text)	Zero Pilots		IFMIS review completed and implementation roadmap developed	Pilot IFMIS designed		2 pilot sites	Consultant has provided diagnostic report with proposed design of interim IFMIS solution with cost estimate, which is under review by the Government. The aim is to develop the interim IFMIS solution by the project closing to the extent possible.
Enhancing participation and capacity of technical female staff in trainings/ workshops (Text)	0		20% participation in all PFM trainings	30% participation in all PFM trainings		30%	About 17% female participation rate in training out of 3743 trainings offered so far. For FY 2019/20, information on trainings could not be collected due to the pandemic.

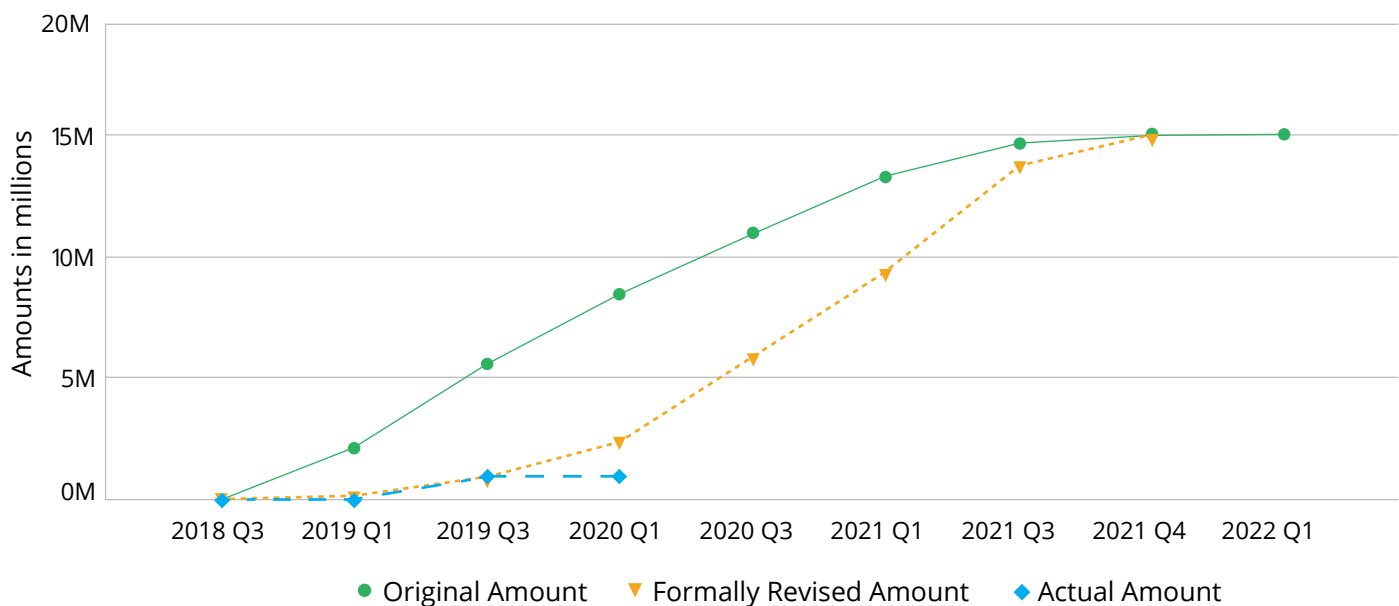
Unified budget guidelines including gender responsive budget processes introduced to SNGs (Text)	No unified budget guidelines including gender responsive budget processes for SNGs		Approval of guidelines by appropriate authority at federal and SNG levels			SNGs that cumulatively manage 50% of overall SNG budget have adopted the unified budgeting guidelines	Consultants are supporting the MOF in developing simplified templates/ guidelines to mainstream GRB in SNGs based on the model guidelines issued by federal government. Based on the simplified templates/ guidelines, training will be provided to SNGs to ensure embedding GRB into their policies, procedures and practice.
Timely submission of financial audit reports of SNGs to appropriate authorities within legal time frame (Percentage)	0	20	40	60		60	Submission time for audit reports not specified. The practice has been to submit within nine months of FY end. Accordingly, the FY 2017/18 audit report was submitted by nine months. However, submission of FY 2018/19 audit reports was impacted by COVID-19 situation. To address the challenges posed by the pandemic, NAMS system has been upgraded to enable paperless audit. The system can also cater to remote audit when the applicable systems such as CGAS, TSA etc. have been upgraded to allow for remote audits.
Number of citizens mobilized and involved in audit process through CSOs of which 50% are female. (Number)	80	150	300	400		400	266 people trained on CPA of which 182 (68%) were CSOs representatives in 5 CPA workshops and among them, 44% were female. Draft CPA Guideline has been submitted by consultant, upon its finalization, citizen mobilization process will be mainstreamed
Effective audit follow-up (Text)	Score of 0 SAI PMF dimension 7 (iii)			Conduct SAI PMF		Score of 2 SAI PMF dimension 7 (iii)	SAI Thailand is selected to conduct SAI PMF, which has been agreed to be completed by December 2020. The assessment will report on the said dimension. As per the current procedure, OAGN re-examines as per the auditees request as the Financial Procedure & Financial Accountability Act, 2019 requires Chief Accounting Officer or Responsible Person to settle the irregularities and request to OAGN for re-examination. Based on re-examination, OAGN notifies clearance of the same or otherwise within 15 days of request letter received.
Complaints resolved following effective complaints handling mechanism in e-GP (Percentage)	0	0	0	30	60	60	No progress

Basic procurement documents and guidelines developed for sub-national government (out of a master list of sub-national level documents to be prepared) (Percentage)	0	0	20	50	80	80	No progress
Procuring entities of KSAs with at least one certified procurement staff established (As a percentage of the total procuring entities) (Percentage)	10	10	20	60	80	80	Progress on ITC/ILO consultancy contract impacted due to the pandemic as trainings cannot be conducted. Potential of virtual trainings has not been agreed yet by PPMO
System generated performance reporting prepared for KSAs (Text)	0		Generation of Performance Report for at least 2 KSAs			Generation of Performance Report for KSA's	No progress
A citizen's engagement strategy is prepared and implemented as per proposed sequence (Text)	No Strategy exists		Draft Citizen engagement strategy developed for consultations	Citizen engagement strategy developed		Strategy exists and implemented	Proposals from consultants under evaluation. Upon contract award, consultant will support in development of strategy for citizen engagement in PFM for three tiers of government.

(c) Disbursement Summary

Source of Funds	Net Commitment	Disbursed	Balance	% Disbursed
IBRD	-	-	-	0%
IDA	-	-	-	0%
GRANTS	15.00 M	2.21 M	12.79 M	15%

Cumulative Disbursement



(d) IPFMRP Status of Risks (SORT)

During project preparation, risks have been systematically assessed and reflected in the project document. During implementation support mission, the Bank team updates the risk assessment and discusses with government appropriate mitigation measures. The progress report provides an update of the risk assessment as follows:

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	● High	● High	● Substantial
Macroeconomics	● Moderate	● Moderate	● Substantial
Sector Strategies and Policies	● Moderate	● Moderate	● Moderate
Technical Design of Project or Program	● Substantial	● Substantial	● Substantial
Institutional Capacity for Implementation and Sustainability	● Substantial	● Substantial	● Substantial
Fiduciary Fiduciary rating from IRT: ● Substantial as of 07 Aug, 2017	● Substantial	● Substantial	● Substantial
Environment and Social Environmental Risk rating from Specialist: ● Low as of 14 Aug, 2017 Social Risk rating from Specialist: ● Low as of 07 Aug, 2017	● Low	● Low	● Low
Stakeholders	● Substantial	● Substantial	● Substantial
Other	--	--	--
Overall	● Substantial	● Substantial	● Substantial

(e) Restructuring

The task team and GoN have agreed to restructure the project as progress remains slow due to the COVID-19 pandemic and major activities are unlikely to be completed by the project closing date of July 30, 2021. The goal of the restructuring is to reduce the scope of the project and cancel related funds to improve overall project performance. Cancelled funds will be put back to the Multi-Donor Trust Fund (MDTF) so that it can be used for other purposes related to PFM improvement. By taking such steps, the project could be taken out of problem status and the work could focus on the implementation of the rest of the activities. The improvement in the project's performance, following the cancellation of non-performing activities, may justify a request for extension of the project's closing date which is needed for the Government to meet its contractual obligations under the initiated activities which have progressed well but have been delayed by the pandemic. Thus, given the current problem status of the Project, consideration of closing date extension is contingent upon improved financial performance and the restructuring proposal.

The proposed changes are in two phases, sequenced as follows:

First, seek immediate partial Grant cancellation of US\$6 million to reflect a much more realistic resources envelope. The goal of this phase is to help improve the disbursement performance and take the project out of problem status. Since the IPFMRP is financed by the PFM Multi Donor Trust Fund (MTDF) the cancelled funds will be returned to the MDTF and could be reprogrammed for future PFM support.

Second, seek to extend the Grant closing date from July 30, 2021 to June 15, 2022 for the additional period of 12 months. This will be to allow the remaining project activities to be completed and the development objectives achieved in full/satisfactorily. There are no additional costs arising from the extension, nor reallocation of funds. The request for closing date extension will be submitted for management consideration in March 2021.

PART III.

Program Management and Administration

(a) MDTF Extension until January 31, 2026:

Following unanimous agreement by all the DPs in the PCC meeting held on September 2019, the MDTF management team has completed all the necessary internal administrative processes and obtained approval from the senior management of the Bank to extend the closing date of the MDTF from January 31, 2022 to January 31, 2026. This was a 'no cost extension' thus no additional funding was involved. The necessary AAs have been signed by all the partners.

(b) Revival of PFM Working Group:

On September 30, 2020 the PFM Working Group was revived consisting of the six MDTF DPs and GIZ, UNCDF and ADB colleagues. This has become necessary due to the multiplication of donor initiatives in PFM outside the MDTF, mainly due to the 2015 Constitution and the federalism agenda. It was felt that a revival of this group would be useful to promote effective donor collaboration and coordination of donors' programs to avoid duplication. The DPs noted that the Group would enable Partners to work together as a team in moving forward respective PFM engagements as well as the overall PFM agenda in the country. A mapping exercise has been carried out and a TOR developed for the group. A follow up meeting was organized by the Bank and Foreign Commonwealth and Development Office (FCDO) on 25 November 2020. The next meeting is scheduled for the end of February 2021.

(c) Technical Review Meetings

Two technical meetings were held during the period covered by the progress report.

(i) Technical Meeting on August 20, 2020

The Task Team Leader (TTL) of the IPFMRP gave a detailed operational status of the project and the need for restructuring. He explained that in the last implementation supervision mission of the project, the overall performance was downgraded to Moderately Satisfactory (MS), with the main reason being slow pace of progress and very low overall disbursement rate than expected. The TTL also explained the slow reimbursement process in Nepal which, to some extent, have impacted on actual level/ timing of disbursement. He explained that, however, in addition to actual amount disbursed, there was a substantial level of commitment for on-going activities. The DPs were supportive of the idea and understood the slow pace of implementation due to impact of COVID-19.

(ii) Technical Meeting on November 17, 2020

WB MTI unit submitted two proposals for MDTF support. One was on budget execution at the provincial and local level in Nepal and the other was on Provincial and Local-Level Tax Policy and Administration. The activities were deemed necessary to address constraints identified from the World Bank's monitoring and supervision of the Programmatic Fiscal and Public Financial Management Development Policy Credit II. Following subsequent discussions, the two proposals were approved.

PART IV.

FINANCIAL REPORT

The MDTF has two active trustee accounts: TF071617 and TF072582. The TF071617 is the Parent TF which initially had seven DPs but one left the partnership in June 2016. As of 31 December 2020, the total pledged contributions was US\$20,957,834 which has been fully paid by the partners. Total disbursements recorded was US\$16,565,198. Total fund balance stood at US\$4,531,035 and commitment was US\$4,196,519.

The trustee account TF072582 is parallel to the original trustee TF071617. This was created to accommodate new contributions from the six

DPs. The total pledged contributions stood at US\$18,984,930 of which paid contributions by the DPs amounted to US\$14,890,111. The balance of the pledged contributions was US\$ 4,094,819. Total disbursements amounted to US\$3,176,695. The total fund balance as of 31 December, 2020 was US\$11,899,949.

For further financial details of the two trustee accounts please refer to tables below:

Table 1: Trustee: TF071617

Customer Name	Currency	Amt in Country Currency	Eqv. USD	Paid in Country Currency	Eqv. USD	Unpaid in Country Currency	Eqv. USD
Australia-Department of Foreign Affairs and Trade	AUD	2,850,000	2,991,120	2,850,000	2,991,120	0	0
EU-Commission of the European Communities	EUR	4,500,000	5,623,628	4,500,000	5,623,328	0	0
Norway - Ministry of Foreign Affairs	NOK	15,000,000	2,615,314	15,000,000	2,615,314	0	0
Swiss State Secretariat for Economic Affairs (SECO)	CHF	3,000,000	3,066,371	3,000,000	3,066,371	0	0
United Kingdom - DFID	GBP	3,500,000	5,570,360	3,500,000	5,570,360	0	0
United States Agency for International Development (USAID)	USD	712,578	712,578	712,578	712,578	0	0
Denmark-Royal Ministry of Foreign Affairs ***	DKK	2,000,000	378,465	2,000,000	378,465	0	0
Sub Total			20,957,834		20,957,834		0

*** Embassy of Denmark left the partnership in June 2016

Table 2: Trustee: TF072582

Customer Name	Currency	Amount in Country Currency	Amount in USD	Paid in Country Currency	Paid in USD	Unpaid in Country Currency	Unpaid in USD
Australia-Department of Foreign Affairs and Trade	AUD	5,300,000	3,791,860	5,300,000	3,791,860	0	0
EU-Commission of the European Communities	EUR	3,000,000	3,371,625	3,000,000	3,371,625	0	0
Norway - Ministry of Foreign Affairs	NOK	34,000,000	3,971,517	18,000,000	2,110,835	16,000,000	1,860,681
United Kingdom - DFID	GBP	3,000,000	3,895,594	3,000,000	3,895,594	0	0
United States Agency for International Development (USAID)	USD	600,000	600,000	600,000	600,000	0	0
Swiss State Secretariat for Economic Affairs (SECO)	CHF	3,000,000	3,354,335	1,000,000	1,120,197	2,000,000	2,234,137
Sub Total			18,984,930		14,890,111		4,094,819
GRAND TOTAL (Trustee TF 071617 and TF072582)			39,942,764		35,847,945		4,094,819

Table 3: Trustee TF071617-Grants

Grant Number	Grant Name	Trustee	Status	Project ID	Execution	Grant Currency	Grant Amount	Disbursements
TF013011	OPERATIONAL RISK ASSESSMENT OF PFM REFORM IN NEPAL	TF071617	Legally Closed	P132738	Bank Executed	USD	199,983.75	199,983.75
TF010623	PROGRAM MANAGEMENT AND ADMINISTRATION COSTS.	TF071617	Legally Closed	P121853	Bank Executed	USD	838,176.31	838,176.31
TF010454	PREPARATION, APPRAISAL, SUPERVISION, MONITORING, REPORTING COSTS OF STRENGTHENING PFM SYSTEMS	TF071617	Legally Closed	P125770	Bank Executed	USD	551,555.31	551,555.31
TF010482	PREPARATION AND SUPERVISION COSTS OF STRENGTHENING OFFICE OF THE AUDITOR GENERAL PROJECT	TF071617	Legally Closed	P127040	Bank Executed	USD	218,757.49	218,757.49
TF012492	NP ED PETS	TF071617	Legally Closed	P131381	Bank Executed	USD	148,346.99	148,346.99
TF012524	STRENGTHENING CIVIL SOCIETY ORGANISATIONS' USE OF SOCIAL ACCOUNTABILITY TO IMPROVE PUBLIC FINANCIAL MANAGEMENT IN NEPAL	TF071617	Legally Closed	P131860	Bank Executed	USD	699,283.48	699,283.48
TF012668	NLTA UNDER THE SPFM PROJECT TO GOVT OF NEPAL	TF071617	Active	P125770	Bank Executed	USD	707,263.99	707,263.99
TF015354	NEPAL: STRENGTHENING BUDGETING PROCESS	TF071617	Legally Closed	P145814	Bank Executed	USD	701,91.45	701,91.45
TF017673	NEPAL ROSC A&A	TF071617	Legally Closed	P147582	Bank Executed	USD	7,720.19	7,720.19
TF0A0370	STRENGTHENING CIVIL SOCIETY ORGANIZATIONS' USE OF SOCIAL ACCOUNTABILITY TO IMPROVE PFM IN NEPAL 2	TF071617	Legally Closed	P153514	Bank Executed	USD	547,921.69	547,921.69
TF0A3254	NEPAL-SUPPORT FOR FISCAL MANAGEMENT (TA)	TF071617	Legally Closed	P157724	Bank Executed	USD	449,765.46	449,765.46
TF010452	STRENGTHENING PUBLIC FINANCIAL MANAGEMENT (PFM) SYSTEM (TREASURY SYSTEM, FINANCIAL REPORTING AND PFM CAPACITY BUILDING)	TF071617	Legally Closed	P125770	Recipient Executed	USD	4,242,311.23	4,242,311.23
TF010455	STRENGTHENING THE OFFICE OF THE AUDITOR GENERAL PROJECT	TF071617	Legally Closed	P127040	Recipient Executed	USD	2,219,468.89	2,219,468.89
TF012485	STRENGTHENING CIVIL SOCIETY ORGANISATIONS' USE OF SOCIAL ACCOUNTABILITY TO IMPROVE PUBLIC FINANCIAL MANAGEMENT IN NEPAL	TF071617	Legally Closed	P131860	Recipient Executed	USD	800,000.00	800,000.00
TF0A0369	STRENGTHENING CIVIL SOCIETY ORGANIZATIONS' USE OF SOCIAL ACCOUNTABILITY TO IMPROVE PFM IN NEPAL 2	TF071617	Legally Closed	P153514	Recipient Executed	USD	923,734.12	923,734.12
TF0A1065	NEPAL : STRENGTHENING PUBLIC FINANCIAL MANAGEMENT II	TF071617	Legally Closed	P154401	Recipient Executed	USD	2,692,114.05	2,692,114.05
TF0A7475	INTEGRATED PUBLIC FINANCIAL MANAGEMENT REFORM PROJECT	TF071617	Active	P164783	Recipient Executed	USD	4,800,000.00	617,203.75
TOTAL							20,747,994.0	16,565,198.15

Table 4: Trustee: TF072582- Grants

Grant Number	Grant Name	Trustee	Status	Project ID	Execution	Grant Currency	Grant Amount	Disbursements
TF0A7474	INTEGRATED PUBLIC FINANCIAL MANAGEMENT REFORM PROJECT	TF072582	Active	P164783	Recipient Executed	USD	10,200,000.00	2,285,033.53
TF0A8864	PROGRAM ADMIN. AND MGMT COST	TF072582	Active	P121853	Bank Executed	USD	800,000.00	550,819.81
TF0A9105	IPFMRP SUPERVISION ALL COMPONENTS	TF072582	Active	P164783	Bank Executed	USD	837,025.65	340,841.54
TOTAL							11,837,025.65	3,176,694.88



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