

## PFM REFORMS ACTION PLAN (2006/2007)

<b>COORDINATION: MINECOFIN (PFM Secretariat) effectively coordinates, monitors and evaluates Public financial management reforms and communicates to the National PFM steering Committee on targets and achievements in the PFM reforms action plan</b>							
Planned Output	Tasks	Timing		Responsibility	Estimated Cost RFW	Source of Funding	Remarks
		Start Date	End Date				
A secretariat to coordinate PFM reforms established and operational	Establish a PFM reforms National Steering Committee	2 <sup>nd</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2006	Minister of Finance and Economic Planning	4,792,089.2	MDTF (EU,DFID,WB)	Operational cost (MDTF- Multi Donor Trust fund)
	Establish a PFM secretariat	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	PFM reforms National Steering Committee			
	Recruit a PFM facilitator / Coordinator	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Accountant General / HIDA	95,841,792		3 years
	Appoint of members from relevant departments (Public Accounts, ICT, Budget, Internal Audit, Treasury and Procurement)	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Directors of relevant Departments	-	-	
	Develop a program of activities to be accomplished by the secretariat	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	PFM reforms Secretariat	-	-	
<b>Sub - Total</b>					<b>100,633,881.2</b>		
<b>PFM LEGAL FRAMEWORK – To establish a sound and legal framework for Public Financial Management</b>							
Clear Legal and Regulatory Framework for PFM established and effectively communicated to all stakeholders	Ensure the OBL is gazetted	3 <sup>rd</sup> Quarter	3 <sup>rd</sup> Quarter 2006	Accountant General	-	-	
	Finalise approval and gazettement of the Financial Regulations.	3 <sup>rd</sup> Quarter	3 <sup>rd</sup> Quarter 2006	Accountant General	-	-	
	Ensure approval and circulation of accounting policies and procedures manuals to be used by all the Budget Agencies	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Accountant General	-	-	
OBL and Financial regulations implemented	Conduct workshops for senior Budget Managers on OBL and Financial Regulations across the Government	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Accountant General	5,000,000		
	Conduct workshops for the mid- level officials on OBL and Financial Regulations across the	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Accountant General	8,000,000		

	Government						
<b>Sub - Total</b>					<b>13,000,000</b>		
<b>PUBLIC ACCOUNTS – To strengthen the Rwanda Public Accounting System and Produce Government Consolidated statements</b>							
Public Accounting System Installed across government institutions	Develop and validate accounting manuals	2 <sup>nd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Director of Public Accounts	224,000,000	EU	
	Reconfigure and install public accounting information system (Public Books) in MINECOFIN	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Public Accounts	-	-	Done
	Test and pilot the system in MINECOFIN	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Public Accounts	-	-	
	Roll out the system in all central and local governments	1 <sup>st</sup> Quarter 2007	4 <sup>th</sup> Quarter 2007	Director of Public Accounts	56,000,000	GOR/EU	
Consolidated government financial statements produced	Establish opening balances for all the budget agencies as at 1 <sup>st</sup> January 2005	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2007	Director of Public Accounts	220,000,000	IDA (PSCBP)	
	Write books of account for 2006	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
	Produce monthly, quarterly and annual financial reports for 2006	3 <sup>rd</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
	Consolidate financial statements for 2006	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
Consolidated Fixed Asset Register Maintained	Undertake inventory of fixed assets in all government institutions	3 <sup>rd</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Public Accounts	165,000,000	IDA (PSCBP)	
	Record fixed assets in a register maintained at each budget agency	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
	Consolidate fixed asset register	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
Migration from cash to accrual basis of accounting	Prepare roadmap for migration	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Public Accounts	201,600,000	IDA (PSCBP)	Long Term TA (3 Years International consultant)
	Migrate from cash to modified cash basis	4 <sup>th</sup> Quarter 2007	4 <sup>th</sup> Quarter 2008	Director of Public Accounts			
	Migrate modified cash to accrual basis	4 <sup>th</sup> Quarter 2008	2010	Director of Public Accounts			

Skilled accounting personnel throughout central and local governments	Appoint accountants in all budget agencies	Done		Director of Public Accounts	-	-	
	Orient accounting personnel on interim Reporting Templates	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Director of Public Accounts	30,000,000		
	Induct accounting personnel on accounting manuals	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Public Accounts			
	Train accounting personnel on the public accounting system	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Public Accounts			
	Induct accounting personnel on International Public Sector Accounting Standards (IPSAS)	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Public Accounts	385,000,000	IDA (PSCBP)	Long Term Training
	Conduct training on professional accounting certification	2 <sup>nd</sup> Quarter 2006	2008	Director of Public Accounts			
<b>Sub - Total</b>					<b>1,281,600,000</b>		

**INTERNAL AUDIT: To establish an effective and efficient internal audit system**

A streamlined internal audit function across the government	Review the existing internal audit structure	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Government Principal internal Audit	16,800,000	IDA (PSCBP)	Short term consultancy
	Develop appropriate internal audit structure	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit			
	Approve the revised internal audit structure by cabinet	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit			
Strengthened Internal audit systems in both central and local governments	Develop internal audit procedural manual	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit	30,000,000	IDA (PSCBP)	Short term consultancy
	Develop code of ethics and audit charter for internal audit staff	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit			
	Develop annual audit plans and internal audit programs	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit			
	Maintain a comprehensive list of all entities to be audited including Government projects and	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Government Principal internal Audit	-	-	

	programmes						
	Develop an M&E system for internal audit based on internal audit standards	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Government Principal internal Audit	16,800,000	IDA (PSCBP)	Short term consultancy
Skilled Internal audit staff in all Government institutions.	Conduct Training Needs Assessment for internal audit staff	Done		Director of Government Principal internal Audit	Done		
	Develop a program covering short, medium and long term training.	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Government Principal internal Audit	-	-	
	Orient internal audit staff to appreciate elements of PFM reforms such as OBL, Financial Regulations, Procurement Law, etc.	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Government Principal internal Audit	-	-	Catered for under the Training for accountants
	Conduct training on professional certification and Rwanda Public accounts practice	On going		Director of Government Principal internal Audit	-	-	
	Second internal audit staff to selected countries within the region to benchmark on internal audit best practices	1 <sup>st</sup> Quarter 2007	3 <sup>rd</sup> Quarter 2007	Director of Government Principal internal Audit	18,480,000	IDA (PSCBP)	Three months attachment for 6 Auditors in 2007
Established specialized audit teams in the internal audit department	Develop audit teams in value for money (performance) audits, forensic audits (money laundering, sophisticated bank frauds)	1 <sup>st</sup> Quarter 2007	4 <sup>th</sup> Quarter 2007	Director of Government Principal internal Audit	12,320,000	IDA (PSCBP)	Two months Training for 6 Auditors in 2007
Auditor General's recommendations implemented by all the Budget agencies	Maintain an up dated data base of Auditor Generals recommendations	1 <sup>st</sup> Quarter 2007	continuous	Director of Government Principal internal Audit	-	-	
	Ensure and follow up the implementation of the Auditor General's recommendations	1 <sup>st</sup> Quarter 2007	continuous	Director of Government Principal internal Audit	-	-	
<b>Sub - Total</b>					<b>94,400,000</b>		

## BUDGET – Preparation of the National Budget and Monitoring its execution

Development and recurrent Budget integrated	Revise the economic classification of capital expenditure to allow integration with the recurrent budget	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Budget	45,920,000	UNDP	
	Revise the budget format to allow integrated presentation to allow partial integration of development programs and sub programs	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Budget			
	Full integration of the budget	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006				
	Integrate project execution reporting into SMARTGOV/PIP module NB: Should have started for 2006 budget execution – now postponed to 2007 budget execution.	4 <sup>th</sup> Quarter 2006	Continuous	Director of Budget			
	Link the development Budget execution with DAD	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Budget			
Economic and functional classification in place and operational	Carry out a study on the economic and functional classification	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006		-	-	Cost already catered for in the Development and recurrent budget intergration
	Implement the revised economic and functional classification	4 <sup>th</sup> Quarter 2006		Director of Budget			
Fiscal decentralization established and functional	Facilitate approval of the Fiscal decentralization policy by Cabinet	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Director of Budget	-	-	
	Finalise formula for Block transfers	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Director of Budget	-	-	

	Define framework for Earmarked transfers:	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Director of Budget	-	-	
	Create a separate fiscal decentralization unit	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Director of Budget	10,000,000	GOR	
OBL implications on budget department Implemented	Decentralize powers to effect expenditure commitments and virements (to ministries and districts)	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Director of Budget	-	-	
	Train budget users on OBL and financial regulations	1 <sup>st</sup> Quarter 2007	Continuous		-	-	
Extra budgetary resources reported	Establish system for capturing, monitoring and reporting the transactions of semi-autonomous agencies	1 <sup>st</sup> Quarter 2007	Continuous	Director of Budget	-	-	
<b>Sub - Total</b>					<b>55,920,000</b>		
<b>DEVELOPMENT PLANNING UNIT: Strengthening Planning processes and ensure that the National level strategies and plans are in place, implemented, monitored and evaluated.</b>							
EDPRS	Implement EDPRS roadmap and ensure finalization of document by May 2007			DPU	392,000,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
MTEF- Performance based budget strengthened	Ensure that MTEF structure allows monitoring of EDPRS and sector policy implementation.	2 <sup>nd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	DPU	11,200,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
	Updated criteria for priority expenditures to monitor implementation of the EDPRS through the annual budget.	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	DPU	16,800,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
Strengthen strategic planning at central and local government levels	Train planners in strategic planning and logical framework analysis	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	DPU	-	-	Catered for under the Logical frame works
	Train planners in costing activities highlighted in	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	DPU	-	-	

	their strategic plans						
	Develop planning and budgeting guidelines for districts (finalise existing draft)	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	DPU	16,800,000	BTC	
	Facilitate Districts in developing district development plans (including training on costing)	4 <sup>th</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2007	DPU	56,000,000	BTC	
	Facilitate districts in developing 2007 action plans	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2007	DPU	11,200,000	BTC	
Strengthen the M&E system at Central and decentralised levels	Identification of performance indicators for all sectors, at both central and decentralised levels	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	DPU	-	-	Catered for under the Logical frameworks
	Establishment of data collection framework for all performance indicators (sources of data, collection frequency, responsibility of collection)	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	DPU	-	-	Catered for under strengthening M&E
	Establishment of reporting and dissemination framework	4 <sup>th</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2007	DPU	22,400,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
Joint annual sector and district on Public expenditures reviews conducted	Compile of joint review documents into one overall annual progress report	2 <sup>nd</sup> Quarter 2007	3 <sup>rd</sup> Quarter 2007	DPU	67,200,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
	Assist updating of sector strategies	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2007	DPU	56,000,000	BTC	
National Poverty analysis conducted	Produce a poverty profile and poverty trends analysis report	4 <sup>th</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	DPU	84,000,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to MINECOFIN	
	Produce a poverty map of Rwanda	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2007		84,000,000	Pooled Basket Fund-EU, DFID,UNDP – Interim Support to	

						MINECOFIN	
	Maintain a database on different studies conducted in Rwanda and disseminate executive summaries	Throughout year		DPU	-	-	
<b>Sub - Total</b>					<b>817,600,000</b>		

**ICT: To Integrate and Strengthen management of the Ministry Information systems for better decision making and control**

	Develop the SmartGov implementation plan	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Project Manager, ICT Director	-	-	To be developed by the SmartGov Manager
	Train SmartGov users in all the Budget Agencies	2 <sup>nd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	ICT Director	134,400,000	IDA (PSCBP)	
	Finalize Public accounting module (PUBLICBOOKS) in compliance with manuals and regulations	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	ICT Director, Accountant General, Director of Public Accounts	-	-	Support Contract
	Interface of SmartGov with IS in other Government Institutions	3 <sup>rd</sup> Quarter 2006	Continuous	ICT Director/ SmartGov Manager	2,800,000	-	Yet to identify the source of funds
	Roll out and implement SmartGov in districts	3 <sup>rd</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2007	ICT Director MINALOC assisted by RITA	168,000,000	ADB	
	Design and Implement MINECOFIN ICT Policy	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	ICT Director/ SmartGov Manager	-	-	
	Implement data integrity and security measures in all Budget Agencies	3 <sup>rd</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2007	BNR/ICT Director/SmartGov Manager	33,600,000	-	Yet to identify the source of funds
	Establish a Program Execution and coordination committee(PECC) to oversee IT strategy implementation for MINECOFIN	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Minister of Finance and Economic Planning	-	-	

<b>Sub - Total</b>					<b>338,800,000</b>		
<b>TREASURY: To ensure optimal allocation of available cash resources and effective management of Public debt</b>							
Single treasury account established and operational	Re-enforcing and implementation of a zero balance account system	2005	2008	OTR	-	-	
	Elimination of dormant accounts	1 <sup>st</sup> Quarter 2005	Continuous	OTR	-	-	
	Reconciliation of the main treasury account system	1 <sup>st</sup> Quarter 2005	Continuous	OTR	-	-	
Efficient debt management system	Maintain debt sustainability analysis for Rwanda	2 <sup>nd</sup> Quarter 2004	Continuous	OTR	-	-	
	MINECOFIN data base reconciliation with BNR	1 <sup>st</sup> Quarter 2005	3 <sup>rd</sup> Quarter 2006	OTR	24,869,432	UNDP	
	Ensure proper management and control of domestic debt	1 <sup>st</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2007	OTR	-	-	
	Devise a training plan for staff in Public debt management	1 <sup>st</sup> Quarter 2005	1 <sup>st</sup> Quarter 2007	OTR	-	-	Training catered for in the cost above
<b>Sub - Total</b>					<b>24,869,432</b>		
<b>PUBLIC PROCUREMENT : A reformed Public Procurement Management System with clear guidelines and trained personnel to manage it</b>							
Established legal framework reflecting procurement best practices	Facilitate and ensure adoption of Public Procurement code by Parliament	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Minister of Finance and Economic Planning / Executive Secretary NTB	-	-	
	Facilitate adoption of Law establishing Rwanda Public Procurement Regulatory Authority	4 <sup>th</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Minister of Finance and Economic Planning/ with support of NTB	-	-	
	Draft legal texts accompanying the Public Procurement Code and Law establishing PPA (including defining appeal mechanisms)	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Procurement Task Force	33,320,000	IDA (PSCBP)	
RPPA Established and operational	Develop a roadmap for the transition from NTB to RPPA	3 <sup>rd</sup> Quarter 2006	4 <sup>th</sup> Quarter 2006	Procurement Task Force	72,426,200	IDA (PSCBP)	

	Restructuring Process	1 <sup>st</sup> Quarter 2007	2 <sup>nd</sup> Quarter 2007	Executive Secretary NTB	-	-	
Tools for improved procurement process available to all spending entities	Develop and disseminate standard bidding documents and user manuals.	2 <sup>nd</sup> Quarter 2006	2 <sup>nd</sup> Quarter 2006	Procurement Task Force	-	IDA (PSCBP)	Done
Trained procurement stall in all Budget Agencies	A strategy and action plan, including capacity building needs assessment and plan, to implement activities envisaged in the public Procurement reform.	3 <sup>rd</sup> Quarter 2006	1 <sup>st</sup> Quarter 2007	Procurement Task Force	60,000,000	IDA (PSCBP)	
	Ensure that every Budget Agency has at least one procurement officer and have all of them trained to acquire procurement skills	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Executive Secretary NTB	-	-	
	Train all procurement officers on procurement practice	1 <sup>st</sup> Quarter 2007	2 <sup>nd</sup> Quarter 2007	Executive Secretary NTB			
E-Procurement developed and operational	Online Advertisement by all procuring entities	2 <sup>nd</sup> Quarter 2007	Continuous	Procurement Task Force/RITA	554,000,000	-	Consolidated budget for 2007-2009.  Source not yet identified.
	Develop a database of comprehensive tenders awarded and suppliers (including centralized blacklisting)	2 <sup>nd</sup> Quarter 2006	Continuous	Executive Secretary NTB			
	Connect all budget users to E-procurement and develop interface with SmartGov	2 <sup>nd</sup> Quarter 2007	Continuous	Executive Secretary NTB			
	Develop online shopping facility and online bids submission	2 <sup>nd</sup> Quarter 2006	Continuous	Executive Secretary NTB			
<b>Sub - Total</b>					<b>719,746,200</b>		
<b>AUDITOR GENERAL'S OFFICE: To promote accountability, transparency and best practice in government operations as a means to good governance</b>							
Increased audit coverage	Establish and constantly update a comprehensive list of all entities to be audited including Government projects and programmes.	4 <sup>th</sup> Quarter 2006	Continuous	Auditor General/ Accountant General	-	-	

	Full implementation of the audit manual	4 <sup>th</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Auditor General	-	-	
	Acquisition and application of an audit software	1 <sup>st</sup> Quarter 2006	4 <sup>th</sup> Quarter 2007	Auditor General	195,328,000	-	Funding under negotiation with the Netherlands Embassy, SIDA and MDTF
	Train on IT based auditing	4 <sup>th</sup> Quarter 2007	Continuous	Auditor General	28,000,000	-	Funding under negotiation with the Netherlands Embassy, SIDA and MDTF
	Conduct Risk based auditing	2 <sup>nd</sup> Quarter 2007	Continuous	Auditor General	-	-	
Performance audits operational	Establish a performance audit team	2 <sup>nd</sup> Quarter 2007	Continuous	Auditor General	485,296,000	-	Funding under negotiation with the Netherlands Embassy, SIDA and MDTF
	Develop performance audit manual	2 <sup>nd</sup> Quarter 2007	3 <sup>rd</sup> Quarter 2007	Auditor General			
	Conduct training and execution of performance audits	2 <sup>nd</sup> Quarter 2007	3 <sup>rd</sup> Quarter 2007	Auditor General			
	Establish an M&E system for performance audits	2 <sup>nd</sup> Quarter 2007	3 <sup>rd</sup> Quarter 2007	Auditor General			
OAG IT strategy implemented	Establish a Program Execution and coordination committee(PECC) to oversee the IT strategy implementation	3 <sup>rd</sup> Quarter 2006	3 <sup>rd</sup> Quarter 2006	Auditor General	-	-	
	Installation of IT infrastructure	1 <sup>st</sup> Quarter 2007	4 <sup>th</sup> Quarter 2007	Auditor General	204,736,000	-	112,000 already financed by the Netherlands Embassy (Additional Funding under negotiation with SIDA and MDTF)
PEFA self assessment Conducted	Sensitize all the Budget Agencies on PEFA Assessment	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Auditor General / Director EFU / Accountant General	-	-	
	Conduct PEFA Assessment and forward recommendations to the Accountant General for Action	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Accountant General	-	-	

Skilled staff	Re- focus OAG staff to PFM reforms	1 <sup>st</sup> Quarter 2007	1 <sup>st</sup> Quarter 2007	Auditor General	-	-	
	Train OAG staff in professional accounting certification.	1 <sup>st</sup> Quarter 2002	Continuous		128,800,000		Funding under negotiation with the Netherlands Embassy, SIDA and MDTF
	Facilitate knowledge sharing with other regional and international supreme audit institutions (AFROSAI, INTOSAI, etc)		Continuous	Auditor General	400,400,000	-	Funding under negotiation with the Netherlands Embassy, SIDA and MDTF
<b>Sub - Total</b>					<b>1,442,560,000</b>		
<b>TOTAL</b>					<b>4,889,129,513.2</b>		