

# **Manual**

for the Management, Accounting and Reporting  
of the Direct Funding Facilities of the EFA and SESP Programmes 2007-2009

**Approved: December 15th, 2006**

**By DF Steering Committee**

**Copy no: xx**

**Holder: n/a**

## **Acronyms**

Danida .....	: Danish International Development Assistance
DF .....	: Direct Funding Facilities of the EFA and SESP Programmes
DKK .....	: Danish Kroner
EOD .....	: Embassy of Denmark
ESAT .....	: Education Sector Advisory Team
FACS.....	: Foreign Aid Coordination Section
JAR.....	: Joint Annual Review
JFA .....	: Joint Financing Arrangement
MoES.....	: Ministry of Education and Sports
MoF.....	: Ministry of Finance
MoFA.....	: Danish Ministry of Foreign Affairs
NPR .....	: Nepalese Rupees
ToR .....	: Terms of Reference
USD .....	: United States Dollar

## TABLE OF CONTENTS

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
1.1.	BACKGROUND OF THE PROGRAMME.....	1
1.2.	ORGANISATIONAL STRUCTURE OF THE PROGRAMME .....	1
1.2.1.	<i>The Joint Annual Review .....</i>	<i>1</i>
1.2.2.	<i>The Embassy of Denmark.....</i>	<i>2</i>
1.2.3.	<i>The Ministry of Education and Sports.....</i>	<i>2</i>
1.2.4.	<i>The Education Sector Advisory Team .....</i>	<i>2</i>
1.2.5.	<i>The Direct Funding Steering Committee.....</i>	<i>2</i>
1.3.	PURPOSE AND SCOPE OF THE MANUAL.....	2
1.4.	OBJECTIVE OF THE MANUAL.....	2
1.5.	ORGANISATION OF THE MANUAL.....	3
1.6.	DISTRIBUTION AND MAINTENANCE OF THE MANUAL.....	3
<b>2.</b>	<b>ROLES AND RESPONSIBILITIES .....</b>	<b>4</b>
2.1.	MODALITIES OF ACCOUNTABILITY .....	4
2.2.	RESPONSIBILITIES OF OPERATIONAL KEY PLAYERS .....	4
2.2.1.	<i>The Steering Committee.....</i>	<i>4</i>
2.2.2.	<i>The Ministry of Education and Sports through the Foreign Aid Coordination Section.....</i>	<i>5</i>
2.2.3.	<i>The Foreign Aid Coordination Section of the MoES through ESAT.....</i>	<i>5</i>
2.2.4.	<i>The Embassy of Denmark.....</i>	<i>5</i>
<b>3.</b>	<b>MANAGEMENT &amp; REPORTING .....</b>	<b>6</b>
3.1.	BUDGET, ESTIMATE, DISBURSEMENT AND EXPENDITURE .....	6
3.2.	PLANNING AND BUDGETING PROCESS/CYCLE .....	6
3.2.1.	<i>Overall planning and budgeting requirements.....</i>	<i>6</i>
3.2.2.	<i>The financial planning and budgeting process .....</i>	<i>7</i>
3.3.	IMPLEMENTATION OF WORK PLANS AND BUDGETS .....	7
3.4.	MONITORING OF WORK PLANS AND BUDGETS .....	7
3.5.	REPORTING .....	7
3.5.1.	<i>Progress reporting.....</i>	<i>7</i>
3.5.2.	<i>Financial reporting .....</i>	<i>8</i>
3.6.	REALLOCATION BETWEEN COMPONENTS, OUTPUTS AND ACTIVITIES .....	8
3.6.1.	<i>Reallocation between activities within outputs .....</i>	<i>8</i>
3.6.2.	<i>Reallocation between outputs.....</i>	<i>9</i>
3.6.3.	<i>Reallocation from unallocated funds, from contingencies and between components .....</i>	<i>9</i>
<b>4.</b>	<b>ACCOUNTING POLICIES .....</b>	<b>10</b>
4.1.	RECOGNITION OF EXPENDITURE.....	10
4.2.	ACCOUNTING YEAR.....	10
4.3.	ACCOUNTING CURRENCY AND EXCHANGE RATES .....	10
4.4.	PROCUREMENTS PAID FOR DIRECTLY BY THE EOD OR THE MOFA .....	10
4.5.	COMPARATIVES FROM PREVIOUS YEARS .....	10
<b>5.</b>	<b>ACCOUNTING SYSTEM.....</b>	<b>11</b>

5.1.	ACCOUNTING FOR FUNDS CHANNELLED THROUGH THE MOES/ ESAT .....	11
5.1.1.	Approval and authorisation.....	11
5.1.2.	Control measures.....	11
5.2.	ACCOUNTING PROCEDURES .....	11
<b>6.</b>	<b>REQUISITION AND RECEIPT OF FUNDS.....</b>	<b>12</b>
6.1.	REQUISITION OF CASH FUNDS.....	12
6.2.	RECEIPT OF FUNDS .....	12
<b>7.</b>	<b>FINANCIAL STATEMENTS &amp; EXTERNAL AUDIT.....</b>	<b>13</b>
7.1.	SELECTION OF EXTERNAL AUDITOR .....	13
7.2.	PREPARING THE FINANCIAL STATEMENTS .....	13
7.3.	PREPARING THE EXTERNAL AUDIT FILE.....	13
7.4.	DISTRIBUTION OF SIGNED AUDIT REPORTS .....	14
7.5.	FOLLOW-UP ON PREVIOUS EXTERNAL AUDIT.....	14
<b>8.</b>	<b>IMPLEMENTATION ARRANGEMENTS .....</b>	<b>14</b>
	<b>ANNEX 1: TERMS OF REFERENCE DF STEERING COMMITTEE.....</b>	<b>16</b>
	<b>ANNEX 2: FORMAT FOR THE ANNUAL REPORT .....</b>	<b>18</b>
	<b>ANNEX 3: FORMAT FOR THE SEMI-ANNUAL REPORT .....</b>	<b>21</b>
	<b>ANNEX 4: FORMAT FOR THE QUARTERLY REPORT .....</b>	<b>23</b>
	<b>ANNEX 5: FORMAT FOR THE FINANCIAL REPORTING TO EOD IN CONNECTION WITH REPLENISHMENT OF FUNDS.....</b>	<b>25</b>
	<b>ANNEX 6: FORMAT FOR QUARTERLY FINANCIAL REPORT TO THE STEERING COMMITTEE.....</b>	<b>26</b>
	<b>ANNEX 7: ADMINISTRATIVE PROCEDURES DIRECT FUNDING .....</b>	<b>27</b>
	<b>ANNEX 8: ACCOUNTING PROCEDURES DIRECT FUNDING .....</b>	<b>28</b>
	<b>ANNEX 9: PLANNING PROCEDURES DIRECT FUNDING .....</b>	<b>29</b>
	<b>ANNEX 10: COMPONENT AND OUTPUT NUMBERS.....</b>	<b>30</b>
	<b>ANNEX 11: FORMAT FOR FINANCIAL STATEMENTS .....</b>	<b>31</b>
	<b>ANNEX 12: DISTRIBUTION LIST OF DF MANUAL .....</b>	<b>38</b>

# 1. INTRODUCTION

## 1.1. Background of the programme

The Direct Funding Facilities of the EFA and SESP Programmes are set up by an agreement between the Government of Nepal and the Government of the Kingdom of Denmark and is implemented through the Ministry of Education and Sports (MoES).

The overall objective of the Danish support to the education sector is to contribute to reduced poverty, social development and equity, and broad-based popular participation in governance. Within the overall context, the objective is to help ensure an increasing enrolment of both boys and girls in basic education of good quality.

The support to education in Nepal is aimed at assisting the Government in the development and provision of education for primary school age children and secondary school children. Five key priority areas, defined as components, have been identified for the support to the EFA programme. These are: i) Expanding Early Childhood Development; ii) Ensuring access to education for all children; iii) meeting the learning needs of all; iv) reducing adult illiteracy v) eliminating gender disparity and vi) Improving Quality in all aspects of education

The components identified for the SESP (Secondary Education support program) are: i) learning environment, ii) Curriculum Development, Assessment and Instructional Materials iii) Teacher Education and Development iv) Institutional management and capacity building.

The implementation of EFA and SESP is managed by the Ministry of Education and the Direct Funding facilities of the two sector-programmes are co-ordinated by the Foreign Aid Coordination Section (FACS) in MoES with technical assistance from the Danish funded Education Sector Advisory Team (ESAT). The FACS is responsible for the management of special education grants and the coordination of all donor assistance to the MoES. Through the programme, Danida supports ESAT with required equipment, 3 Danish funded advisers and a number of contracted staff and TA as approved by the Direct Funding (DF) Steering Committee. ESAT is assigned with the responsibility of administration and financial management of the Direct funding Facility.

## 1.2. Organisational structure of the programme

The MoES, through the daily management of FACS with ESAT support, is the implementing agency and can, where applicable, contract other institutions and organisations to implement outputs and/or activities. International consultants and NGO's can be recruited through the programme upon prior approval by the Steering Committee.

### 1.2.1. The Joint Annual Review

The Joint Annual Review (JAR) between the Government of Nepal and the development partners in the Education Sector takes place once a year as stipulated in the programme documents and the joint finance arrangements.

Annual review and bi-annual consultations of the EFA and SESP programmes include the review of the direct funding facilities of the two programmes.

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### **1.2.2. The Embassy of Denmark**

The Embassy of Denmark (EOD) is the local representative of the Danish Government and is responsible to the Danish MoFA for the overall programme implementation and in ensuring that recommendations from the JAR are implemented as agreed upon.

### **1.2.3. The Ministry of Education and Sports**

The Ministry of Education and Sports (MoES) is through the FACS charged with the responsibility of ensuring that the DF programme is implemented, integrated in the national frameworks, monitored, and with the FACS supported by ESAT being the liasing point between the MoES and the EOD.

### **1.2.4. The Education Sector Advisory Team**

The Education Sector Advisory Team (ESAT) is the support team to FACS in performing it's duties as stipulated above. ESAT is headed by a Danida Funded Chief Technical Advisor (CTA) who is authorized with executive powers related to DF according to bilateral agreements. ESAT reports to the Steering Committee (SC) through FACS

### **1.2.5. The Direct Funding Steering Committee**

The Direct Funding Steering Committee (SC) is the formal mechanism for joint monitoring of the implementation of the Danish direct funding support.

## **1.3. Purpose and scope of the Manual**

This manual comes into effect on January 1<sup>st</sup>, 2007 after being approved by the Steering Committee in December 2006. The procedures in this manual will apply to the use of funds from the grant provided as the fraction of direct funding of the EFA and SESP programmes by the Government of the Kingdom of Denmark and shall guide all stakeholders involved in the operations of activities under the direct funding facility.

This Manual should be seen in conjunction with the following documents:

- The agreement between the His Majesty's Government of Nepal and the Government of the Kingdom of Denmark on the Secondary Education support Programme, Nepal, - dated March 14, 2003,
- The agreement between the His Majesty's Government of Nepal and the Government of the Kingdom of Denmark on the Education For All programme, Nepal, - dated September 24, 2004,
- The Secondary Education Support programme (SESP) core document, dated July 2002
- The Education for All (EFA) 2004-2009 core document, dated November 17, 2003
- The joint Financing Arrangement (JFA) for Education for All 2004-2009
- The National Education budget – ASIP

## **1.4. Objective of the Manual**

Denmark considers financial transparency and full accountability as central elements of good governance. Further, sound financial management is important to ensure that Danish government and country resources are used for the agreed purpose. This manual addresses these objectives by targeting the following four outputs:

- 1) Guide the overall operational **management processes of the Direct Funding Facility**;
- 2) Supply of **accurate and timely progress and financial reports**;
- 3) **Controlling and monitoring** the use of funds and other assets;

### **1.5. Organisation of the Manual**

The manual has been organised in thematic areas revolving around roles and responsibilities, implementation, accounting and reporting. The Manual describes the overall processes and lines of commands, whereas actual procedures, rules and regulations are annexed in three clusters of sub-procedures regarding accounting procedures, administrative procedures and procedures for programme planning and monitoring.

### **1.6. Distribution and maintenance of the Manual**

The circulated copies are numbered individually to assist FACS/ ESAT in maintaining an accurate record, which will ensure that updates are forwarded to all holders.

Any holder may propose changes to FACS/ ESAT for scrutiny and possible submission to the Steering Committee for approval and subsequent amendment.

## 2. ROLES AND RESPONSIBILITIES

In accordance with the Programme Document and the Agreement, it is an overriding principle that the Government is responsible through the implementing institution i.e. the MoES.

The responsibility includes, but is not limited to, ensuring that Danish funds have been utilised in accordance with programme documents, the JAR and the subsequent approved work plans and budgets.

The MoES has through the FACS/ ESAT established a mechanism which delegates the operational responsibility implementing approved work plans and budgets.

### 2.1. Modalities of accountability

Payments can be initiated and effected through three different channels:

**Channel one:** Funds will be transferred to two USD accounts with Nabil Bank designated Direct Funding Facilities of the EFA and SESP Programmes respectively. Besides, two accounts in local currency will be opened and operated. Payments from both accounts will be regulated by the procedures laid down in this manual.

Payments will be made through registration in the Navision system of ESAT in Nepalese rupees by cheque or transfer directly to suppliers. The MoES will be held accountable for all transactions.

In Danish accounting terms, this modality is referred to as grant-based accounting and subsequently, the EOD accounting registers reflect the cash transfers and not the actual utilisation by the programme.

**Channel two:** Payments will be made by the MoFA on behalf of the MoES.

**Channel three:** In special cases payments can be processed by the EOD on behalf of the MoES.

In respect of channels two and three, the MoES is responsible for recognising the receipt of the goods or services paid for. The payments are reflected in the statements received from the MoFA. ESAT is responsible for reconciling these transactions to its own registrations and to correct own registrations or inform the EOD where deviations are noted, if any.

### 2.2. Responsibilities of operational key players

This chapter briefly describes the main responsibilities of the key players and takes into consideration that funds are channelled three different ways, though implying that two different types of accountability modalities are used.

#### 2.2.1. The Steering Committee

The Steering Committee is the formal mechanism for joint monitoring of the implementation of the Danish direct funding support. The mandate and tasks of the Steering Committee are laid down in the Terms of Reference (ToR) annexed to this manual as annex 1.

**2.2.2. The Ministry of Education and Sports through the Foreign Aid Coordination Section**

- The MoES through FACS/ESAT will ensure that work plans and budgets are reflected in the Governments Development Budget (White Book) and in accordance with national and ministerial priorities;
- The MoES through FACS/ESAT will oversee that funds are utilised efficiently and in accordance with programme documents, Review Aid Memories and approved annual work plans and budgets;
- The MoES through FACS/ESAT will ensure all records are filed and maintained as per this manuals provisions
- The MoES through FACS/ESAT will avail and cooperate with the appointed external auditor to undertake any external audit;
- The MoES through FACS/ESAT will comment on any external audit and sign financial statements where applicable.

**2.2.3. The Foreign Aid Coordination Section of the MoES through ESAT**

- FACS is the overall overseer of progress of activities in the DF annual workplan.
- ESAT is authorized to carry out financial management and administration of the Direct Funding facility according to approved budgets and in line with authorization from the line agencies responsible for the actual activity.
- ESAT will scrutinise requests for payments based on the conditions set forward in this manual and the Agreements entered into between MoES and EOD;
- ESAT / or the responsible line agency will sign claims and ESAT will subsequently process payments,
- FACS/ESAT will facilitate the development and compilation of annual work plans and budgets for approval by the Steering Committee and subsequent assessment by the JAR;
- ESAT will collect financial statements from the EOD regarding Direct funding
- FACS/ESAT will ensure that activities are not duplicated, that work plans and budgets are in accordance with the requirements of the national development budget, and subsequently reported on in accordance with national requirements;
- ESAT will enter into agreement and cooperate with the external auditors following the approval by the Steering Committee.

**2.2.4. The Embassy of Denmark**

- The EOD will release funds in suitable instalments to the USD accounts held with Nabil Bank following the Steering Committees approval of work plans and budgets;
- The EOD will, to ESAT, on a monthly basis forward a copy of the financial statements as received from the Danish central accounting system (UM-finans);
- The EOD will, to ESAT, avail a copy of all international consultancy contracts financed under DF including a copy of all payments made;
- The EOD will assist external auditors in queries and questions relating to any audit of the programme
- The EoD will provide FACS/ESAT with salary scales, recommended DSA rates and other provisions applying to staff contracted by ESAT.

### 3. MANAGEMENT & REPORTING

This chapter describes the management and reporting processes including an overview of the processes to be followed when developing the budget, revising the budget including the possible reallocation of resources between activities/outputs and components respectively. The chapter concludes with the reports to be submitted to the Steering Committee including an outline over the conditions to be met to receive continued funding.

#### 3.1. Budget, estimate, disbursement and expenditure

The programme will in its financial management use the following four major concepts:

- **Approved Budget** is the financial interpretation of the approved work plans and budgets and will be used as comparative in the financial statements to be externally audited once every year;
- **Estimate** is the disbursement budget based on the approved budget and is used to calculate the disbursement level for the remaining part of the current and coming financial year(s);
- **Disbursement** is the actual release of funds from the EOD into the USD accounts with Nabil Bank;
- **Expenditure** is the recorded payments for the supply of goods and services as well as payments made by the EOD/MoFA on behalf of the programme.

It is essential to distinguish between the EOD and the direct funding programme, as a cash transfer is considered as expenditure by the EOD despite the money not being spent by the programmes.

#### 3.2. Planning and budgeting process/cycle

The annual planning and budgeting cycle follows the Nepali fiscal calendar, thus activities are planned for from Mid July to the following Mid July. Preparations of work plans and budgets must be within the general framework of the programme documents' descriptions.

The overall framework for the implementation will take its point of departure in the following set-up applicable to each component and subsequent output:

- **Where are we now?:** A short description of the situation as per the time of planning;
- **Where do we want to go?:** A short description of the situation we want to achieve by implementing the planned activities. This will be used as the revolving point in the constant monitoring of progress and subsequent reporting as per this manual's chapter 3.5.1 and 3.5.2;
- **Assumptions:** This will list the assumptions for the activities getting the effect planned for.

##### 3.2.1. Overall planning and budgeting requirements

The budget is made on activity level and will follow the format laid out in the subsection of 'guidelines for Programming'

Realistic budgets and work plans shall, when and if possible, utilise the reporting on expenditures for outputs and activities in periods passed. Budgets shall be kept within the grant amounts as described in the programme documents.

### **3.2.2. The financial planning and budgeting process**

The programme shall prepare work plans and budgets on output level consisting of specific budgets for each activity under an agreed output. The budget shall, when approved by the Steering Committee, be entered into the chosen registration system (Currently Navision) showing approved budgets by outputs and activities.

### **3.3. Implementation of work plans and budgets**

The implementing departments or external partners are responsible to the DF Steering Committee for implementing the approved activities. Activities are carried out as described in the work plans and according to the approved budgets.

Deviations from the approved work plan can only be allowed after written approval from the FACS co-signed by ESAT - alternatively the Chairperson of the Steering Committee given the nature and extent of the deviation. To this respect reference is made to this manual's chapter 3.6.

Substantial deviations are reported to the Steering Committee in accordance with the reporting formats laid down in annex 2-4 to this manual.

### **3.4. Monitoring of work plans and budgets**

The development of the work plans and budgets as per this manual's chapter 3.2 and the subsequent approval as per chapter 2.2.1 will as an integrated part approve the indicator(s) and targets with the reporting as per chapter 3.5 being the monitoring and evaluation mechanism.

The FACS supported by ESAT is charged with the responsibility of constantly monitoring the implementation of the programme and ensuring that the implementation is in accordance with the MoES overall plans and priorities.

### **3.5. Reporting**

During the year ESAT will prepare the following reports:

- A comprehensive and consolidated annual progress report;
- A semi-annual progress report, focusing on output targets, expenditure and problems/bottlenecks;
- A comprehensive quarterly financial report to the Steering Committee together with an overall progress report focussing on problems/bottlenecks.

#### **3.5.1. Progress reporting**

The quarterly reports to the Steering Committee and the bi-annual reports will include, but are not limited to the following:

- Reporting on major achievements including a brief explanation of problems and bottlenecks experienced and how these have been solved - alternatively might be solved;

- Reporting on the development of agreed indicators, and;
- Reporting on linkages between output and expenditure.

The annual report will besides the above include the following:

- Progress as compared to the original (and revised) targets for the reporting period;
- Specification of recommended changes and adjustments (including budget re-allocations) for approval by relevant authorities;
- An assessment of the development in the national framework during the past year.

The departments and/or external partners implementing the programme will prepare the progress report for their respective areas.

The FACS supported by ESAT will act as the secretariat for the direct funding steering committee/facility and will consolidate the various contributions as per the formats shown in annex 2-4 to this manual. Besides, the FACS will ensure consistency to other relevant data as well as previous reports.

### **3.5.2. Financial reporting**

The financial reporting will principally be in Nepalese rupees and will contain the recorded expenditure on programme, component, output and activity levels respectively.

The reports include all expenses irrespective of the payment channel and currencies used and will include accumulated figures from previous years.

The financial reports will on a quarterly basis be prepared by ESAT for presentation to the Steering Committee for approval. The financial reports will include, but are not limited to:

- Statement of expenditure against the approved budget at component, output and activity level respectively as per this manual's annex 8;
- Reconciliation of the registration records maintained by ESAT vis-à-vis the ones received from EOD and the Bank-statements.

## **3.6. Reallocation between components, outputs and activities**

### **3.6.1. Reallocation between activities within outputs**

The FACS in full agreement by ESAT can authorise reallocations between activities or add "new" activities given that it is justifiable and within the financial framework approved by the Steering Committee. The reallocation will be approved and authorised by the Under Secretary of the FACS jointly together with the Danish funded Chief Technical Advisor. Documentation will be filed appropriately.

Changes above 10% of an output's overall budget will always have to be approved by the Steering Committee, which will receive a written recommendation/request from the MoES. The so effected reallocations shall be reported in the minutes of the Steering Committee for endorsement and/or approval.

**3.6.2. Reallocation between outputs**

Reallocations between outputs will always have to be approved by the Steering Committee following the recommendation by the MoES. The so effected reallocations shall be reported in the first coming meeting of the Steering Committee for endorsement and/or approval.

**3.6.3. Reallocation from unallocated funds, from contingencies and between components**

The JAR can, following recommendations from the Steering Committee, approve reallocations. Depending on the implementation of the programme and the positive consent from the EOD it might be possible to effect the changes during the year.

## **4. ACCOUNTING POLICIES**

The chapter elaborates on the main accounting policies and as such it represents the accounting framework to which all financial activities adhere. Accounting procedures are described in the detail in the annexed accounting subsection of this manual.

### **4.1. Recognition of expenditure**

As the Government accounting system, the programme operates on a cash basis, implying that expenditure is recognised at the time of disbursement and not on an accrued basis where expenditure is recognised only at the time of consumption.

Assets are treated as income in kind and thus any possible value of the assets is not reflected in the financial statements nor is depreciation considered.

### **4.2. Accounting year**

The accounting year will be the same as that of the Government of Nepal from Mid July to Mid July and as a multiple year programme, the annual accounts will not be closed over a retained surplus account.

### **4.3. Accounting currency and exchange rates**

The grant frame is given in Danish Kroner (DKK). However, the accounting records are kept in Nepalese rupees and the accounts will be audited accordingly. Income and expenditure in other currencies shall be converted into Nepalese rupees using the prevailing exchange rate supplied by the EOD.

### **4.4. Procurements paid for directly by the EOD or the MoFA**

All procurement of goods and services paid directly by the EOD or the MoFA will be recognised as income in kind and expensed immediately. The transactions will be shown in a separate column in the financial statements. Where applicable, assets will be recorded in a fixed assets register.

### **4.5. Comparatives from previous years**

The comparative figures in the financial statements are cumulative figures from the time the programme started including payments required in order to prepare the programme.

## 5. ACCOUNTING SYSTEM

This chapter describes the accounting system and deals with the two different levels of requirements in the programme, being:

- 1) Accounting for funds channelled through the accounting system (Navision) of the MoES/ ESAT of Nepal;
- 2) Registration of payments made by the EOD/MoFA plus a break down on activity and output level as per requirements in the Programme Documents.

### 5.1. Accounting for funds channelled though the MoES/ ESAT

Payments will be made in accordance with the provisions of the accounting procedures attached as Annex .....to this manual.

#### 5.1.1. Approval and authorisation

All financial transactions carry the signature of the Danish funded Chief Technical Advisor. The documents will, however, be verified by the responsible line agency before payments are authorised/issued.

#### 5.1.2. Control measures

All documents processed for payment will undergo two separate control stages:

- 1) Internally in the MoE/ ESAT as an integrated part of processing the payment and the supporting documents as per ESAT accounting procedures;
- 2) Internally in the MoES/ FACS / ESAT as an integrated part of the verification, authorisation and approval process involving the Under Secretary of the FACS, the responsible Line Agency and the Danish funded Chief Technical Advisor;

The levels one and two assures the originality of the documents and the conformity of the payments vis-à-vis the approved work plans and budgets is inside the framework given by the Programme Document.

### 5.2. Accounting Procedures

Accounting procedures are attached as annex 8

## 6. REQUISITION AND RECEIPT OF FUNDS

This chapter describes the routines to be followed when requesting for cash transfers from the EOD.

### 6.1. Requisition of cash funds

The Steering Committee is the mechanism that approves the release of funds to the programme through the Nabil Bank. The EOD will initially disburse the USD equivalent of six months' approved work plans and budgets. When the grant is received into the bank account, it becomes available for expenditure.

Replenishment is thereafter processed on a quarterly basis. Replenishing the first disbursement, requires the approval of the Steering Committee as further releases will be subject to:

- The Steering Committee's approval of the quarterly progress reports for the previous quarter;
- The Steering Committee's approval of financial statements for the previous quarter;
- The Steering Committee's approval of the work plans and budget for the coming quarter i.e. the resubmission of annual work plans and budgets plus possible revisions to be made in the coming quarter compared to previously approved.

Following the Steering Committee's approval, ESAT will request the EOD to transfer the USD equivalent of the work plans and budgets for the coming quarter thereby implying, that a maximum of six months' support can remain unaccounted for at any given time.

### 6.2. Receipt of funds

Funds will be transferred from the EOD to the USD accounts with Nabil Bank. ESAT will be advised by e-mail and by letter of the transfer instruction. ESAT will issue a confirmation of the receipt of the transfer.

## 7. FINANCIAL STATEMENTS & EXTERNAL AUDIT

The external audit shall take place within three (3) month after the end of the fiscal year to be audited. In order to present the audited accounts timely, the following timetable will guide the audit process:

March.....:	The Steering Committee approves the auditors' Terms of Reference.
June .....	The external auditor will be appointed and a contract signed.
Mid July .....	The financial year ends.
August 1 <sup>st</sup> .....	Financial Statements and books of accounts ready for external audit.
September 1 <sup>st</sup> .....	The external audit is finalised.
By 15 <sup>th</sup> September:	The audit report is presented to the Steering Committee and distributed to stakeholders.

### 7.1. Selection of external auditor

The FACS / ESAT is responsible for drafting the ToR and will work together with the Financial Comptrollers' Office of Nepal in doing so. The ToR will be presented to the Steering Committee for approval, where after the FACS / ESAT can source proposals for reputable certified public accounting firms. The actual appointment of the external auditor will be done in co-operation with the Financial Comptrollers' Office of Nepal and the EOD.

A Service Plan spelling out expectations and deadlines guides the external audit and will be mutually signed and made available to the Financial Comptrollers Office of Nepal and the EOD.

### 7.2. Preparing the Financial Statements

When the final entries have been posted, reports will be printed out for preparation of the Financial Statements shown in appendix 13. The statements will be completed by the 1<sup>st</sup> of August and will form an integrated part of the audit file prepared in accordance with this manuals chapter 7.3.

### 7.3. Preparing the external audit file

Before the external audit starts, a separate audit file will be prepared to facilitate an easy audit process. The file will contain:

- Copy of reconciliation's vis-à-vis the statements received from EoD as per Mid July;
- Copy of reconciliation's vis-à-vis the statements received from Nabil Bank as per mid July;
- The full years expenditure statements from Navision;
- Print out from the registration system maintained by the FACS / ESAT;
- Copy of imprest summary as per Mid July;
- Copy of the annual work plan;
- Copy of the fixed asset register;
- Extraction of the fixed asset register indicating all entries doing the year and all assets leaving the register;

- Copy of all consultancy contracts for the financial year;
- Draft financial statements comparing realised expenditure with approved expenditure and including a column with cumulative expenditure.

#### **7.4. Distribution of signed audit reports**

The financial statements and the Memorandum of Examination will be produced in ten (10) signed copies to be distributed as follows:


- Ministry of Finance – two copies
- Ministry of Education and Sports - two copies
- Controller/ Comptrollers Office of Nepal - one copy
- FACS / ESAT - two copies
- Embassy of Denmark - two copies
- External auditor - one copy

#### **7.5. Follow-up on previous external audit**

It is the responsibility of the FACS / ESAT to follow-up on the recommendations in the Memorandum of Examination and report to the Steering Committee accordingly.

## **8. IMPLEMENTATION ARRANGEMENTS**

Upon approval of this manual ESAT will prepare implementation and administrative guidelines to be distributed to implementing agencies not later than 6 weeks after approval of the manual. Further ESAT is authorized to align the current accounting procedures, administrative procedures and programme planning and monitoring procedures with the provisions of this manual. – The aligned procedures will be annexed to the manual once approved by the DF Steering Committee.



# **Manual**

for the Management, Accounting and Reporting  
of the Direct Funding Facilities of the EFA and SESP Programmes 2007-2009

# **ANNEXES**

## *Annex 1: Terms of Reference DF Steering Committee*

### Terms of Reference for Direct Funding Steering Committee

Approved, September 15, 2006  
Effective from January 1<sup>st</sup>, 2007

#### Mandate and scope

The Steering Committee is the formal mechanism for joint monitoring of implementation of Danish direct funding to EFA and SESP between the Ministry of Education and Sports and the Embassy of Denmark.

The Steering Committee is responsible for monitoring that the Direct Funding Facility is implemented as planned, and that funds are managed efficiently and effectively in accordance with the agreed key documents (Programme Documents and Government-to-Government Agreement).

The Steering Committee approves annual plans and budgets and quarterly revisions within the above-mentioned agreed framework. The Steering Committee approves the annual and quarterly progress and financial reports, it takes note of the annual audit report, and it monitors that all joint decisions are followed up and implemented. The basis for monitoring is the plans, budgets and reports produced and submitted by the Education Sector Advisory Team (ESAT).

The specific tasks of the Steering Committee comprise:

- Approval of Annual Plans and Budgets within the framework of the Programme Document and the Government-to-Government Agreement, as well as other relevant jointly binding documents
- Approval of Annual Progress and Financial Reports
- Monitoring of the overall progress of the Programme with attention to delays, problems and bottlenecks
- Monitoring of the continued coherence between the Programme and the development of the sector
- Approval of Quarterly Progress and Financial Reports regarding the previous quarter
- Approval of revised Quarterly Plans and Budgets for the next quarter within the annual plan and budget
- Approval of possible revisions of the job descriptions for the Danida fielded Advisors
- Approval of all implementation procedures manuals and agreements and subsequent revisions of them, such as manuals for financial management and procurement
- Approval of Terms of Reference for the annual audit, taking note of the Annual Audit Report and ensuring follow-up on recommendations
- Taking note of the Joint Annual Review reports and ensuring impact on the priorities of direct funding

#### Proceedings

The meetings of the Steering Committee will be chaired by the Secretary of MoES. All decisions are made by consensus. FACS/MoES and ESAT will act as the secretariat for the Steering Committee.

The Secretariat will call the meetings with two weeks' notice. All documentation for the meetings (plan/budget, reports, proposals for adjustments, etc.) shall be distributed to the members together with the invitation and a draft agenda. Proposals not included in the distributed meeting file cannot be tabled for approval.

The Secretariat is responsible for drafting the minutes of the Steering Committee meetings and distributing these to all participants within a week after the meeting.

All documentation (plans, reports etc.) shall be in the English language. The language of the Steering Committee meetings shall also be English.

### **Composition**

Members of the Steering Committee are:

<b>Steering Committee Position</b>	<b>Designation at office</b>	<b>Name</b>
Chairperson	Secretary, MoES	Mr. Balananda Paudel
Member	Joint Secretary - Planning, MoES	Mr. Arjun B Bhandari
Member	Joint Secretary – Educational Administration, MoES	Mr. Laba P Tripathee
Member	Joint Secretary, Administration, MoES	Mr. Bodh Raj Niraula
Member	Director General, DoE	Mr. Janardan Nepal
Member	Executive Director, NCED	Mr. Ramsworup Sinha
Member	Representative, Embassy of Denmark	Mr. Ove Fritz Larsen
Member	Representative, Embassy of Denmark	Mr. Shiva Bhusal
Member	Controller, OCE	Mr. Purna B Ranabhat
Member	Director, NFEC	Ms. Bunu Shrestha
Member	Executive Director, CDC	Mr. Haribol Khanal
Secretary	Under Secretary - FACS, MoES	Mr. Lava Deo Awasthi
Regular Invitee	Chief Technical Advisor, ESAT	Ms. Gitte Stilling
Observer	Embassy of Finland	
Observer	Embassy of Norway	
Observer	Representative, ADB	
Observer	Representative, JICA	

Resource persons are invited as and when necessary related to agenda items requiring inputs and presentations of internal or external resource persons.

A list of names and designations of Steering Committee members is approved annually in connection with the approval of the Direct Funding Work Plan and budget.

The CTA of ESAT will participate in the meetings as a resource person. Other persons may be invited to particular meetings as resource persons when relevant.

Development partners with direct funding facilities, currently ADB, JICA, Finland and Norway, are invited as observers.

### **Timing**

The Steering Committee meets quarterly, tentatively in the beginning of March, June, September, and December of each year. Extraordinary meetings may be called at the request of either Party.

## ***Annex 2: Format for the Annual Report***

### **Annual Progress and Financial Report**

Reporting period: dd-mm-yy to dd-mm-yy

**National Partner:**

Ministry of Education and Sports

**Programme Manager:**

Under Secretary of FACS

Dr. Lava Deo Awasthi

Telephone:

E-mail: aagat@mail.com.np

<b>EFA</b>			
	Component	Reference	Implementing institution/partner
1.1	Expanding Early childhood Development		Department of Education (DoE), Ministry of Education and Sports (MoES)
1.2	Ensuring Access to Education for all children		Department of Education (DoE), Ministry of Education and Sports
1.3	Meeting the learning needs of all		National Center for Education Development (NCED), Ministry of Education and Sports
1.4	Reducing Adult literacy		Non Formal Education Centre (NFEC), Ministry of Education and Sports
1.5	Eliminating Gender Disparity		Ministry of Education and Sports
1.6	Improving Quality in all aspects of Education		Ministry of Education and Sports

<b>SESP</b>			
	Component	Reference	Implementing institution/partner
2.1	Learning Environment		Department of Education (DoE), Ministry of Education and Sports
2.2	Curriculum and Assessment		Curriculum Development Centre (CDC) and Office of the Controller of Examination (OCE), Ministry of Education and Sports
2.3	Teacher Education, Development and Management		National Center for Education Development (NCED), Ministry of Education and Sports
2.4	Institutional Management and Capacity building		Ministry of Education and Sports

Sign: Under Secretary FACS, MoES

Sign: Danish funded Chief Technical Advisor

**EXECUTIVE SUMMARY:**

- Key developments since last report at output/expenditure level;
- Key developments since the beginning of the programme;
- Problems and suggested solutions (output/activity level and/or budget reallocations);
- Critical issues, including previous not completed.

**I: PROGRAMME FRAMEWORK**

1. Development in the national sector framework (policies, resources, other donor support, management issues, harmonisation of procedures) and the continued relevance of the programme

**II: IMPLEMENTATION DURING THE PAST YEAR**

2. Progress during the last year in relation to the programme components (objectives and outputs):

Output	Output description	Indicator	Target	Budget	Expenditure	Status of implementation and achievements
1						
2						
...						

3. Status on implementation vis-à-vis the implementation schedule

Output	Output description	Status	Reason for possible delays	Suggested action	Responsibility for taking action
1					
2					
...					

4. Major deviations and problems related to the implementation of the components

Output	Output description	Problems	Recommendations to Steering Committee
1			
2			
...			

5. Status on outstanding issues and follow-up on decisions made by the Steering Committee, sector reviews or others

Issue	Agreed solution/follow-up	Agreed timing	Responsibility for following up	Status
1				
2				
...				

### III: IMPLEMENTATION SINCE START OF PROGRAMME

#### 6. Development in the assumptions and risk factors as per Programme Document

List of critical assumptions and risks	Assessment (has the dynamics been favourable or less favourable to implementation)	Brief comment on the impact on timely implementation of the programme and proposals for remedial action	Responsibility for taking action
1			
2			
...			

#### 7. Progress and achievements of each component since the beginning of the programme

Output	Output description	Indicator	Target	Budget	Expenditure to date	Status of implementation
1						
2						
...						

#### 8. Status regarding capacity development efforts

Output	Output description	Status	Reason for possible delays	Suggested action	Responsibility for taking action
1					
2					
...					

### IV: ANNEXES

- Financial statements vis-à-vis budgets
- Reconciliation of records vis-à-vis EoD and Bank statements, respectively
- Annual Plan and Budget for the coming year

### ***Annex 3: Format for the Semi-annual Report***

Semi annual Progress and Financial Report

Reporting period: dd-mm-yy to dd-mm-yy

**National Partner:**

Ministry of Education and Sports

**Programme Manager:**

Under Secretary of FACS

Dr. Lava Deo Awasthi

Telephone:

E-mail: aagat@mail.com.np

<b>EFA</b>			
	Component	Reference	Implementing institution/partner
1.1	Expanding Early childhood Development		Department of Education (DoE), Ministry of Education and Sports
1.2	Ensuring Access to Education for all children		Department of Education (DoE), Ministry of Education and Sports
1.3	Meeting the learning needs of all		National Centre for Education Development (NCED), Ministry of Education and Sports
1.4	Reducing Adult literacy		Non Formal Education Centre (NFEC), Ministry of Education and Sports
1.5	Eliminating Gender Disparity		Ministry of Education and Sports
1.6	Improving Quality in all aspects of Education		Ministry of Education and Sports

<b>SESP</b>			
	Component	Reference	Implementing institution/partner
2.1	Learning Environment		Department of Education (DoE), Ministry of Education and Sports
2.2	Curriculum and Assessment		Curriculum Development Centre (CDC) and Office of the Controller of Examination (OCE), Ministry of Education and Sports
2.3	Teacher Education, Development and Management		National Centre for Education Development (NCED), Ministry of Education and Sports
2.4	Institutional Management and Capacity building		Ministry of Education and Sports

Sign: Under Secretary FACS, MoES

Sign: Danish funded Chief Technical Advisor

**Executive Summary:**

- Key developments since the annual report at output/expenditure level;
- Problems and suggested solutions (output/activity level and/or budget reallocations);
- Critical issues, including previous not completed.

**1. Achievements in relation to approved Work Plans and Budgets**

Out put	Output description	Indicator	Target	Budget	Expenditure to date	Status of implementation
1						
2						
...						

**2. Status of implementation in relation to the Work Plans and Budgets**

Out put	Output description	Status	Reason for possible delays	Suggested action	Responsibility for taking action
1					
2					
...					

**3. Major deviations and problems related to the implementation of the components.**

Out put	Output description	Problems	Recommendations to Steering Committee
1			
2			
...			

**4. Outstanding issues and follow-up on decisions made by the Steering Committee, reviews and others.**

Issue	Agreed solution/ follow-up	Agreed timing	Responsibility for following up	Status
1				
2				
...				

## ***Annex 4: Format for the Quarterly Report***

### **Quarterly Progress and Financial Report**

Reporting period: dd-mm-yy to dd-mm-yy

#### **National Partner:**

Ministry of Education and Sports

#### **Programme Manager:**

Under Secretary of FACS

Dr. Lava Deo Awasthi

Telephone:

E-mail: aagat@mail.com.np

<b>EFA</b>			
	Component	Reference	Implementing institution/partner
1.1	Expanding Early childhood Development		Department of Education (DoE), Ministry of Education and Sports
1.2	Ensuring Access to Education for all children		Department of Education (DoE), Ministry of Education and Sports
1.3	Meeting the learning needs of all		National Center for Education Development (NCED), Ministry of Education and Sports
1.4	Reducing Adult literacy		Non Formal Education Centre (NFEC), Ministry of Education and Sports
1.5	Eliminating Gender Disparity		Ministry of Education and Sports
1.6	Improving Quality in all aspects of Education		Ministry of Education and Sports

<b>SESP</b>			
	Component	Reference	Implementing institution/partner
2.1	Learning Environment		Department of Education (DoE), Ministry of Education and Sports
2.2	Curriculum and Assessment		Curriculum Development Centre (CDC) and Office of the Controller of Examination (OCE), Ministry of Education and Sports
2.3	Teacher Education, Development and Management		National Center for Education Development (NCED), Ministry of Education and Sports
2.4	Institutional Management and Capacity building		Ministry of Education and Sports

Sign: Under Secretary FACS, MoES

Sign: Danish funded Chief Technical Advisor

Executive Summary:

- Key developments since the last report at output/expenditure level;
- Problems and suggested solutions (output/activity level and/or budget reallocations);
- Critical issues, including previous not completed.

**1. Achievements in relation to approved Work Plans and Budgets**

Out put	Output description	Indicator	Target	Budget	Expenditure to date	Status of implementation
1						
2						
...						

**2. Status of implementation in relation to the Work Plans and Budgets**

Out put	Output description	Status	Reason for possible delays	Suggested action	Responsibility for taking action
1					
2					
...					

**3. Major deviations and problems related to the implementation of the components.**

Out put	Output description	Problems	Recommendations to Steering Committee
1			
2			
...			

**4. Outstanding issues and follow-up on decisions made by the Steering Committee, reviews and others.**

Issue	Agreed solution/ follow-up	Agreed timing	Responsibility for following up	Status
1				
2				
...				

## Annex 5: Format for the financial reporting to EoD in connection with replenishment of Funds

Ministry of Education and Sports  
Direct funding EFA

File No.: EFA-DF

Disbursement Report to the EOD (M DKK)

Programme period: 2003-2009  
National implementing agency: Ministry of Education and Sports  
Financial Year: Mid July - Mid July  
Status as at:

Components/Outputs	Grant in DKK million [a]	Total disbursement 31.12.06 [b]	Budget current year [c]	Grants from Danida [d]	Direct payments by Danida [e]	Total disbursement year to date [d+e=f]	Balance on current years budget [c-f=g]	Balance on grant end of year [a-b-f]
<b>1: comp 1</b>								
activity	3.871	0.158	-	-	-	-	-	3.713
activity	6.622	-	-	-	-	-	-	6.622
activity	90.207	19.607	-	-	-	-	-	70.599
activity	100.700	19.765	-	-	-	-	-	80.934
activity	-	-	-	-	-	-	-	-
activity	9.300	-	-	-	-	-	-	9.300
<b>Total</b>	<b>110.000</b>	<b>19.765</b>	-	-	-	-	-	<b>90.235</b>
<b>2: comp 2</b>								
activity	7.614	-	-	-	-	-	-	7.614
activity	-	-	-	-	-	-	-	-
activity	-	-	-	-	-	-	-	-
<b>Total</b>								<b>7.614</b>
<b>3: comp 3</b>								
activity	-	-	-	-	-	-	-	12.712
activity	-	-	-	-	-	-	-	-
activity	-	-	-	-	-	-	-	-
<b>Total</b>								<b>12.712</b>
<b>4: comp 4</b>								
activity	43.771	0.587	-	-	-	-	-	43.184
activity	-	-	-	-	-	-	-	-
activity	-	-	-	-	-	-	-	-
<b>Total</b>	<b>43.771</b>	<b>0.587</b>	-	-	-	-	-	<b>43.184</b>
<b>5: comp 5</b>								
activity	26.110	2.000	-	-	-	-	-	24.110
activity	-	-	-	-	-	-	-	-
activity	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26.110</b>	<b>2.000</b>	-	-	-	-	-	<b>24.110</b>
<b>6: comp 6</b>								
activity	10.493	0.158	-	-	-	-	-	10.335
activity	-	-	-	-	-	-	-	-
activity	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10.493</b>	<b>0.158</b>	-	-	-	-	-	<b>10.335</b>
<b>Total components</b>	<b>100.700</b>							

Unspent cash/grant balance brought forward from last year: -  
Cash/grant received reporting year to date: -  
**Sub-total** -  
Programme expenses paid through Programme account - year to date -  
**Unspent cash/grant carried forward (closing balance)** -

Programme Manager: \_\_\_\_\_  
[date and signature]

Danida Chief Technical Adviser: \_\_\_\_\_  
[date and signature]



## ***Annex 7: Administrative Procedures Direct Funding***

To be added after approval of Direct Funding Steering Committee meeting on March 16<sup>th</sup> 2006.

## ***Annex 8: Accounting Procedures Direct Funding***

To be added after approval of Direct Funding Steering Committee meeting on March 16<sup>th</sup> 2006.

## *Annex 9: Planning Procedures Direct Funding*

To be added after Direct Funding Steering Committee meeting on March 16<sup>th</sup> 2006.

## *Annex 10: Component and output numbers*

<b>EFA</b>			
	<b>Component</b>	<b>Output</b>	<b>Activity</b>
1.	Expanding Early childhood Development	1.1 1.2 1.3	1.1.1 1.1.2
2.	Ensuring Access to Education for all children	2.1	
3.	Meeting the learning needs of all		
4.	Reducing Adult literacy		
5.	Eliminating Gender Disparity		
6.	Improving Quality in all aspects of Education		

<b>SESP</b>			
	<b>Component</b>	<b>Output</b>	<b>Activity</b>
1.	Learning Environment	1.1 1.2 1.3	1.2.1 1.2.2
2.	Curriculum and Assessment		
3.	Teacher Education, Development and Management		
4.	Institutional Management and Capacity building		

## Annex 11: Format for financial statements

Ministry of Education and Sports  
Education for All

### RECEIPT AND PAYMENTS

Year ended XX.XX.XX

<b>EFA</b>	Transactions through MoES	Transactions by Danida (not in audit)	<b>Total</b>	Budget	Accumulated
<b>(A) Receipts</b>					
Cash receipts from Danida	###	N/A	###	###	###
Payments directly by Danida	N/A	###	###	###	###
Other Receipts	###	N/A	###	###	###
<b>(A) Total receipts</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>(B) Expenditure</b>					
1. Expanding Early childhood Development	###	###	###	###	###
2. Ensuring Access to Education for all children	###	###	###	###	###
3. Meeting the learning needs of all	###	###	###	###	###
4. Reducing Adult literacy	###	###	###	###	###
5. Eliminating Gender Disparity	###	###	###	###	###
6. Improving Quality in all aspects of Education	###	###	###	###	###
<b>(B) Total Expenditure</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>Funds remaining (A) – (B)</b>	<b>###</b>				
Balances B/F	###				
Non utilized balance C/F	###				

\_\_\_\_\_  
Signature Under Secretary, FACS

\_\_\_\_\_  
Signature Danish Funded CTA

**Direct Funding Facilities of the EFA and SESP Programmes, Nepal**  
Manual

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Ministry of Education and Sports  
Secondary Education Support Programme

**RECEIPT AND PAYMENTS**

Year ended XX.XX.XX

<b>SESP</b>	Transactions through MoES	Transactions by Danida (not in audit)	<b>Total</b>	Budget	Accumulated
<b>(A) Receipts</b>					
Cash receipts from Danida	###	N/A	###	###	###
Payments directly by Danida	N/A	###	###	###	###
Other Receipts	###	N/A	###	###	###
<b>(A) Total receipts</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>(B) Expenditure</b>					
1. Learning Environment	###	###	###	###	###
2. Curriculum and Assessment	###	###	###	###	###
3. Teacher Education, Development and Management	###	###	###	###	###
4. Institutional Management and Capacity building	###	###	###	###	###
<b>(B) Total Expenditure</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>Funds remaining (A) – (B)</b>	<b>###</b>				
Balances B/F	###				
Non utilized balance C/F	###				

---

Signature Under Secretary, FACS

---

Signature Danish Funded CTA

## Ministry of Education and Sports

Education for All

### RECEIVEABLE AND PAYABLES

Year ended XX.XX.XX

EFA	Balance end of Current Year	Balance end of previous year	Change year-to-year
<b>Receiveables</b>			
Balance held with Nabil Bank (USD)	###	###	###
Balance held with Nabil Bank(NPR)	###	###	###
Unaccounted imprest and advances	###	###	###
<b>Total Receiveables</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>Payables</b>			
Unaccounted balance B/F from previous year(s) *)	###	###	###
Unspent balance current year *)	###	###	###
<b>Total Payables</b>	<b>###</b>	<b>###</b>	<b>###</b>

\*) Amount is payable to Danida in accordance with the signed Programme Document

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Signature Under Secretary FACS

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Signature Danish Funded CTA

## Ministry of Education and Sports

Secondary Education support Programme

### RECEIVEABLE AND PAYABLES

Year ended XX.XX.XX

SESP	Balance end of Current Year	Balance end of previous year	Change year-to-year
<b>Receiveables</b>			
Balance held with Nabil Bank (USD)	###	###	###
Balance held with Nabil Bank(NPR)	###	###	###
Unaccounted imprest and advances	###	###	###
<b>Total Receiveables</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>Payables</b>			
Unaccounted balance B/F from previous year(s) *)	###	###	###
Unspent balance current year *)	###	###	###
<b>Total Payables</b>	<b>###</b>	<b>###</b>	<b>###</b>

\*) Amount is payable to Danida in accordance with the signed Programme Document

---

Signature Under Secretary FACS

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Signature Danish Funded CTA

**Direct Funding Facilities of the EFA and SESP Programmes, Nepal**  
Manual

Ministry of Education and Sports  
Education for All

**EXPENDITURE ON OUTPUT AND EXPENDITURE LEVEL**

Year ended XX.XX.XX

EFA	Work Plan (Budget)	Transactions through the MoES	Direct payments by Danida	Total payments	Diff. to work plan (Budget)
<b>Component One:</b>					
<b>Expanding Early childhood Development</b>					
Output 1:					
1.1.1 Activity A					
1.1.2 Activity B					
1.1.3 Activity C					
Sub-total	###	###	###	###	###
Output 2:					
1.2.1 Activity A					
1.2.2 Activity B					
1.2.3 Activity C					
Sub-total	###	###	###	###	###
Output 3:					
1.3.1 Activity A					
1.3.2 Activity C					
Sub-total	###	###	###	###	###
Output 4:					
1.4.1 Activity A					
1.4.2 Activity B					
1.4.3 Activity C					
Sub-total	###	###	###	###	###
Output 5:					
1.5.1 Activity A					
1.5.2 Activity C					
Sub-total	###	###	###	###	###
Output 6:					
1.6.1 Activity A					
1.6.2 Activity B					
1.6.3 Activity C					
Sub-total	###	###	###	###	###
Output 7:					
1.7.1 Activity A					
1.7.2 Activity C					
Sub-total	###	###	###	###	###
<b>TOTAL Component One</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>

Similar statements are done for all the components, outputs and activities with the grand total being identical to the Receipt and Expenditure Statement

**Direct Funding Facilities of the EFA and SESP Programmes, Nepal**  
Manual

Ministry of Education and Sports  
Secondary Education Support Programme

**EXPENDITURE ON OUTPUT AND EXPENDITURE LEVEL**

Year ended XX.XX.XX

SESP	Work Plan (Budget)	Transactions through the MoES	Direct payments by Danida	Total payments	Diff. to work plan (Budget)
<b>Component One:</b>					
<b>Learning Environment</b>					
Output 1:					
1.1.1 Activity A					
1.1.2 Activity B					
1.1.3 Activity C					
Sub-total	###	###	###	###	###
Output 2:					
1.2.1 Activity A					
1.2.2 Activity B					
1.2.3 Activity C					
Sub-total	###	###	###	###	###
Output 3:					
1.3.1 Activity A					
1.3.2 Activity C					
Sub-total	###	###	###	###	###
Output 4:					
1.4.1 Activity A					
1.4.2 Activity B					
1.4.3 Activity C					
Sub-total	###	###	###	###	###
Output 5:					
1.5.1 Activity A					
1.5.2 Activity C					
Sub-total	###	###	###	###	###
Output 6:					
1.6.1 Activity A					
1.6.2 Activity B					
1.6.3 Activity C					
Sub-total	###	###	###	###	###
Output 7:					
1.7.1 Activity A					
1.7.2 Activity C					
Sub-total	###	###	###	###	###
<b>TOTAL Component One</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>

Similar statements are done for all the components, outputs and activities with the grand total being identical to the Receipt and Expenditure Statement

## Ministry of Education and Sports

Direct Funding Facilities – EFA and SESP

### ACCOUNTING POLICIES

Year ended XX.XX.XX

**a) Cash basis accounting system**

The programme follows a cash basis accounting system. All purchases of capital items and stocks for later use are recognised as expenses at the time of payment.

**b) Accrued expenses**

No provision for accrued expenses is made in the financial records.

**c) Recognition of expenditure**

Expenditure in respect of goods and services rendered are recognised in the expenditure statement at the time of payment.

**d) Procurement paid through Danida/Ministry of Foreign Affairs**

Procurement of goods and services with payment facilitated by the Danida/the Danish Ministry of Foreign Affairs are treated as income in kind and subsequently recorded in the fixed asset register where applicable.

**e) Procurement and depreciation of fixed assets**

Expenditure, including that of a capital nature is written off as costs to the programme as incurred. Depreciation is not provided on those fixed assets as expenditure is written off as incurred.

**f) Fixed asset register**

A fixed assets register is maintained to record particulars of fixed assets acquired by the programme. All fixed assets are recorded with the procurement data and the physical location.

**g) Stocks and stores**

Purchases of stocks including those for later use are recognised as expenses at the time of payment.

**h) Advances/imprest**

The term advance and/or imprest is used for funds disbursed to individuals and/or institutions, with the purpose of incurring expenditure on approved budgeted activities on behalf of the programme.

**i) Foreign currency translation**

The accounting records of the programme are maintained in Nepali Rupees. Income and expenditure in currencies other than Nepali Rupees is converted into Nepali Rupees by use of a standard conversion rate applied by the Embassy of Denmark.

***Annex 12: Distribution list of DF Manual***

DF Programme Management Manual – distributed January 2007 to		
No	Holder	Receipt
1	Secretary, Ministry of Education & Sports	
2	Jt. Secretary–Planning Division, MoES	
3	Minister counsellor, Embassy of Denmark	
4	Foreign Aid Coordination Section, MoES	
5	Chief Technical Advisor, ESAT	
6	Advisor-planning & budgeting, ESAT	
7	Advisor-monitoring & information, ESAT	
8	Senior Programme Officer 1, ESAT	
9	Senior Programme Officer 2, ESAT	
10	Head of Finance, ESAT	
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