

Financial Report 2018 Strategic Partnership NIMD

Act. Nr. 27543

Audit report
2016+2017

ILA and Learning agenda	23-10-2015	14-11-2016	2016-2017		23-10-2015	26-4-2018	2018		
	Original budget	Revised budget	ACTUALS		Original budget	Revised budget	ACTUALS	Deviation	
International Lobby and Advoc	€ 500.000	€ 569.000	€ 411.819		€ 250.000	€ 300.000	€ 197.093		34%
Knowledge & Research ('Learn	€ 300.000	€ 340.000	€ 291.604		€ 150.000	€ 150.000	€ 127.304		15%
subtotal	€ 800.000	€ 909.000	€ 703.423	€ 205.577	€ 400.000	€ 450.000	€ 324.397	€ 125.603	28%
Country programmes Africa									
Benin	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ 143.390	€ 145.983	€ 71.068		€ 71.695	€ 116.076	€ 6.624		94%
Objective 2 (Cap Dev for L&A)	€ 170.133	€ 174.578	€ 98.290		€ 85.066	€ 21.568	€ 48.225		-124%
Objective 3 (Relations Civ / Pol actors)	€ 232.992	€ 242.406	€ 83.842		€ 116.496	€ 29.405	€ 158.164		-438%
Objective 4 (Inclusiveness and Gender Equality)	€ 138.185	€ 149.126	€ 119.171		€ 69.092	€ 93.097	€ -		100%
Local Office Costs	€ 73.800	€ 95.156	€ 77.601		€ 31.800	€ 42.770	€ 38.242		11%
Total Budget	€ 758.500	€ 807.249	€ 449.972	€ 357.277	€ 374.150	€ 302.917	€ 251.255	€ 51.662	17%
Ethiopia	2016-2017	2016-2017			2018				
	€ 325.280	€ 462.640	€ 242.565		€ 162.640				
Objective 1 (L&A)					€ -	€ -	€ -		0%
Objective 2 (Cap Dev for L&A)					€ 275.000	€ 277.650	€ -		-1%
Objective 3 (Relations Civ / Pol actors)					€ -	€ -	€ -		0%
Objective 4 (Inclusiveness & Gender Equality)					€ 75.000	€ 75.723	€ -		-1%
Local Office Costs					€ -	€ -	€ -		0%
Total Budget	€ 325.280	€ 462.640	€ 242.565	€ 220.075	€ 162.640	€ 350.000	€ 353.373	€ -3.373	-1%
Ghana	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ 82.750	€ 82.975	€ 42.381		€ 41.375	€ 41.375	€ 20.072		51%
Objective 2 (Cap Dev for L&A)	€ 94.964	€ 102.288	€ 108.031		€ 47.482	€ 47.482	€ 23.035		51%
Objective 3 (Relations Civ / Pol actors)	€ 82.750	€ 82.975	€ 26.750		€ 41.375	€ 41.375	€ 20.072		51%
Objective 4 (Inclusiveness & Gender Equality)	€ 70.536	€ 63.662	€ 72.976		€ 35.268	€ 35.268	€ 17.110		51%
Local Office Costs	€ 18.920	€ 18.920	€ 25.694		€ 9.460	€ 9.460	€ 5.550		41%
Total Budget	€ 349.920	€ 350.820	€ 275.832	€ 74.988	€ 174.960	€ 174.960	€ 85.839	€ 89.121	51%
Kenya	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ 365.446	€ 406.654	€ 384.988		€ 182.723	€ 101.869	€ 63.146		38%
Objective 2 (Cap Dev for L&A)	€ 300.045	€ 310.311	€ 230.146		€ 150.022	€ 103.452	€ 113.173		-9%
Objective 3 (Relations Civ / Pol actors)	€ 202.357	€ 226.945	€ 207.732		€ 101.178	€ 80.430	€ 66.726		17%
Objective 4 Inclusiveness & Gender Equality)	€ 216.867	€ 154.759	€ 112.388		€ 108.433	€ 173.849	€ 151.180		13%
Local Office Costs	€ 183.100	€ 185.123	€ 151.906		€ 85.800	€ 40.000	€ 39.627		1%
Total Budget	€ 1.267.814	€ 1.283.793	€ 1.087.160	€ 196.633	€ 628.157	€ 499.599	€ 433.852	€ 65.747	13%
Mali	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ 275.882	€ 301.751	€ 211.355		€ 137.941	€ 224.389	€ 222.568		1%
Objective 2 (Cap Dev for L&A)	€ 596.607	€ 635.098	€ 385.688		€ 298.303	€ 89.706	€ 96.377		-7%
Objective 3 (Relations Civ / Pol actors)	€ 149.658	€ 156.773	€ 202.944		€ 74.829	€ 73.695	€ 75.699		-3%
Objective 4 (Inclusiveness & Gender Equality)	€ 200.791	€ 202.788	€ 139.580		€ 100.396	€ 39.510	€ 24.754		37%
Local Office Costs	€ 131.390	€ 133.276	€ 112.324		€ 53.195	€ 69.663	€ 34.730		50%
Total Budget	€ 1.354.329	€ 1.429.686	€ 1.051.892	€ 377.794	€ 664.664	€ 496.963	€ 454.127	€ 42.835	9%
SAHEL	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ -	€ -	€ -		€ -	€ -	€ -		
Objective 2 (Cap Dev for L&A)	€ -	€ -	€ -		€ -	€ -	€ -		
Objective 3 (Relations Civ / Pol actors)	€ -	€ -	€ -		€ -	€ -	€ -		
Objective 4 (Inclusiveness & Gender Equality)	€ -	€ -	€ -		€ -	€ -	€ -		
Local Office Costs	€ -	€ -	€ -		€ -	€ -	€ -		
Total Budget	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0%
Mozambique	2016-2017	2016-2017			2018				
Objective 1 (L&A)	€ 256.530	€ 286.600	€ 321.462		€ 134.019	€ 96.185	€ 121.763		-27%
Objective 2 (Cap Dev for L&A)	€ 396.088	€ 421.825	€ 351.665		€ 195.167	€ 151.027	€ 81.421		46%
Objective 3 (Relations Civ / Pol actors)	€ 324.434	€ 352.228	€ 257.768		€ 162.217	€ 41.343	€ 42.542		-3%
Objective 4 (Inclusiveness & Gender Equality)	€ 135.238	€ 144.904	€ 70.394		€ 64.742	€ 23.063	€ 25.356		-10%
Local Office Costs	€ 179.309	€ 178.662	€ 172.825		€ 89.822	€ 33.079	€ 30.972		6%
Total budget	€ 1.291.599	€ 1.384.220	€ 1.174.113	€ 210.107	€ 645.967	€ 344.697	€ 302.053	€ 42.644	12%

Remarks
Underspending on ILA was due to a lack of opportunity around the planned approach towards ECOWAS and AU. The small underexpenditure on Learning Agenda was due to the delays around the party-parliament nexus research and shrinking democratic space study in Zimbabwe.
Overall underspending in Benin is explained by the fact that some activities planned could not be implemented. In 2018, the high pace of reforms of the political system made it difficult for NIMD to contribute to inclusive and constructive interparty dialogue initiative, as initially foreseen in the annual plan for Objective 1 and 4.
Spending is inline with budget
2018 was used to wrap up the work under the SP (and the 16-year-old, MFA-funded IEA-NIMD partnership), in particular through production of a short video that underscores the impact the work on political dialogue has had.
The limited underspending in Kenya is mainly caused by less activities done under objective 1 (System). This is caused by a change of implementation modality of the parliamentary component.
2018 has been a transition year, in which we changed implementation modality. This has caused a small underspending on a total level, but also some changes on budget-line level. Mainly caused an underspending in objective 3.
In 2018 the implementation of the plan suffered some challenges. The constraints relate, for example; (i) to the death of the President of the Renamo Party - Afonso Dlakama, forced the round table to be postponed. (ii) The postponement of the approval of the autarchic electoral legislation that generated distrust among the political actors. (iii) Alteration of the autarkic electoral calendar and, (iv) interim elections in the Municipality of Nampula City. These caused an overall underspending, but mainly on obj 2 (Actor). Part of this underspending could be used in obj 1 (System).

	2016-2017				2018				
Uganda									
Objective 1 (L&A)	€ 259.750	€ 291.203	€ 157.804		€ 160.421	€ 88.805	€ 53.312		40%
Objective 2 (Cap Dev for L&A)	€ 307.223	€ 346.041	€ 281.979		€ 163.782	€ 202.659	€ 35.795		82%
Objective 3 (Relations Civ / Pol actors)	€ 282.998	€ 248.156	€ 204.910		€ 143.580	€ 69.031	€ 186.603		-170%
Objective 4 (Inclusiveness & Gender Equality)	€ 177.857	€ 181.272	€ 172.252		€ 53.585	€ 24.081	€ -		100%
Local Office Costs	€ 198.634	€ 216.452	€ 276.865		€ 67.028	€ 50.961	€ 48.191		5%
Total Budget	€ 1.226.463	€ 1.283.126	€ 1.093.810	€ 189.315	€ 588.395	€ 435.536	€ 323.901	€ 111.635	26%
Zimbabwe									
To be Determined	€ 913.000	€ 456.500			€ 456.500	€ -			
Objective 1 (L&A)	€ -	€ 234.392	€ 327.044		€ -	€ 209.169	€ 187.052		11%
Objective 2 (Cap Dev for L&A)	€ -	€ 81.988	€ 170.999		€ -	€ 64.360	€ 59.498		8%
Objective 3 (Relations Civ / Pol actors)	€ -	€ 48.658	€ 18.473		€ -	€ -	€ -		0%
Objective 4 (Inclusiveness & Gender Equality)	€ -	€ 54.793	€ 86.489		€ -	€ 58.996	€ 15.120		74%
Local Office Costs	€ -	€ 83.100	€ 110.257		€ -	€ 24.000	€ 13.448		44%
Total Budget	€ 913.000	€ 959.431	€ 713.262	€ 246.169	€ 456.500	€ 356.525	€ 275.119	€ 81.406	23%
Subtotal Africa	€ 7.486.905	€ 7.960.964	€ 6.088.606	€ 1.872.358	€ 3.695.434	€ 2.961.196	€ 2.479.520	€ 481.677	16%
Country programmes non-Africa									
Central America (El Salvador, Guatemala, Honduras)									
Objective 1 (L&A)	€ 192.490	€ 260.640	€ 313.373		€ 96.245	€ 258.654	€ 175.044		32%
Objective 2 (Cap Dev for L&A)	€ 265.199	€ 253.069	€ 314.163		€ 132.600	€ 164.034	€ 205.697		-25%
Objective 3 (Relations Civ / Pol actors)	€ 312.824	€ 336.122	€ 294.349		€ 156.412	€ 149.240	€ 194.339		-30%
Objective 4 (Inclusiveness & Gender Equality)	€ 303.733	€ 197.813	€ 121.007		€ 151.867	€ 40.829	€ 28.884		29%
Local Office Costs	€ 119.600	€ 141.158	€ 169.419		€ 59.800	€ 93.243	€ 77.596		17%
Total Budget	€ 1.193.846	€ 1.188.801	€ 1.212.311	€ -23.510	€ 596.923	€ 706.000	€ 681.560	€ 24.440	3%
Georgia									
Objective 1 (L&A)	€ 57.950	€ 40.519	€ 46.329		€ 28.975	€ -	€ -		0%
Objective 2 (Cap Dev for L&A)	€ 224.281	€ 204.498	€ 140.225		€ 112.141	€ 60.734	€ 20.618		66%
Objective 3 (Relations Civ / Pol actors)	€ 137.011	€ 163.172	€ 274.964		€ 68.506	€ 74.616	€ 91.484		-23%
Objective 4 (Inclusiveness & Gender Equality)	€ 55.839	€ 45.236	€ 6.428		€ 27.919	€ -	€ -		0%
Local Office Costs	€ 24.296	€ 37.513	€ 91.180		€ 12.148	€ 57.000	€ 33.454		41%
Total Budget	€ 499.377	€ 490.939	€ 559.126	€ -68.187	€ 249.688	€ 192.350	€ 145.556	€ 46.794	24%
Indonesia									
Objective 1 (L&A)	€ 153.618	€ 151.859	€ 171.903		€ 76.809	€ 96.043	€ 56.130		42%
Objective 2 (Cap Dev for L&A)	€ 161.051	€ 155.575	€ 31.858		€ 80.525	€ 77.669	€ 58.439		25%
Objective 3 (Relations Civ / Pol actors)	€ 74.331	€ 74.691	€ 50.570		€ 37.166	€ 28.813	€ 6.539		77%
Objective 4 (Inclusiveness & Gender Equality)	€ -	€ -	€ -		€ -	€ -	€ -		0%
Local Office Costs	€ 24.846	€ 32.423	€ 12.307		€ 12.423	€ 4.100	€ 6.099		-49%
Total Budget	€ 413.846	€ 414.548	€ 266.638	€ 147.910	€ 206.923	€ 206.625	€ 127.206	€ 79.419	38%
Myanmar									
Objective 1 (L&A)	€ 67.131	€ 89.339	€ 63.060		€ 34.699	€ 50.093	€ 87.983		-76%
Objective 2 (Cap Dev for L&A)	€ 409.163	€ 358.218	€ 231.418		€ 205.293	€ 114.137	€ 139.429		-22%
Objective 3 (Relations Civ / Pol actors)	€ 54.340	€ 82.944	€ 104.644		€ 28.324	€ 111.759	€ 129.703		-16%
Objective 4 (Inclusiveness & Gender Equality)	€ 25.190	€ 12.595	€ -		€ 13.795	€ -	€ -		0%
Local Office Costs	€ 19.116	€ 34.220	€ 72.368		€ 9.408	€ 15.236	€ 45.389		-198%
Total Budget	€ 574.940	€ 577.315	€ 471.490	€ 105.825	€ 291.520	€ 291.225	€ 402.505	€ -111.280	-38%
Subtotal non-Africa	€ 2.682.009	€ 2.671.603	€ 2.509.564	€ 162.039	€ 1.345.054	€ 1.396.200	€ 1.356.827	€ 39.373	3%
Institutional budget									
Administration and PME									
Coordination cost SP	€ 300.000	€ 300.000	€ 302.448		€ 150.000	€ 150.000	€ 123.249		18%
Overhead	€ 1.602.563	€ 1.688.646	€ 1.526.568		€ 801.281	€ 758.162	€ 648.370		14%
Institutional PM&E	€ 300.000	€ 300.000	€ 247.913		€ 330.000	€ 350.000	€ 254.828		27%
Financial gap AWEPA			€ 980.328						
subtotal	€ 2.202.563	€ 2.288.646	€ 3.057.256	€ -768.610	€ 1.281.281	€ 1.258.162	€ 1.026.447	€ 231.715	18%
Total SP Budget	€ 13.171.476	€ 13.830.213	€ 12.358.849	€ 1.471.364	€ 6.721.769	€ 6.065.558	€ 5.187.191	€ 878.367	14%
Difference				€ 812.627		€ 656.211		€ 1.534.578	

Under expenditure in 2018 given a low implementation volume due to temporary limited staff capacity at the NIMD Country Office and reorientation of the programme following the demise of AWEPA. The need to reallocate funding to objective 3 to seize the opportunity to organize the first ever IPOD summit explain the fluctuations in expenditure between objectives

In 2018 there was an overall underspending in the Zimbabwe programme. Mainly in objective 4 (Gender). This is caused by some activities that not could take place, for example the support to development of women caucus strategy plan

Spending overall is in line with budget. Spending on Objective 2 (Actor) went up due to an increase in political parties and therefore a higher demand for support, Objective 3 (Culture) also shows an overspending, this due to more activities in regional democratic schools. This overspending has been compensated with underspending on objective 1 and 4.

Overall underspending of 24%, this mainly caused by less activities on objective 2 (Actor) level and budget savings on local office costs. Part of the underspending could be used to finance higher costs on objective 3.

The underspending is caused by difficulties in implementation, mostly related to the structure & hierarchy within the Indonesian political parties. It proved to be extremely difficult to organize activities with the targetgroup. This was also the reason why we have changed our approach for the 2019 programme (with consent of the MFA). The (small) overspending on local office costs is due to an exchange of a delegation of Myanmar politicians.

The overexpenditure is mainly caused by two things:
1) The success of the core courses leads to growing numbers of alumni that participate in our alumni events.
2) The multiparty dialogue platform, set up in Shan State, genuinely took off last year in terms of content and activities/sessions.

Underspending is mainly caused by the less expenditure we had for PM&E. This as the investment in our new Project Management System will be registered in 2019 (as approved by MFA). Also as the overhead is linked to the actual expenditure, this also went down.