

Cash Flow Management Information Collection Guide

| Worksheet Components | Information Source |
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| Opening Balance | Bank Opening Balance Should Reconciled Book Balance |
| Inflow /Collections | Monthly Spread for inflow forecast was determined from historical data of 2005-08. Percentages should equal 100%. The percentage for the month is determined by the remainder of budget inflows. |
| Outflows/ Expenditure | Monthly Spread is allocated evenly thru – out the 12 months. |
| Variance | Estimated \$ amount less total \$ amount multiplied by -1 (to reflect a positive variance) |
| Recurrent Revenue | Estimated amount from Budget Estimates of financial year. Actual from IFMIS –Summary of recurrent and Capital Revenue (monthly period) |
| Capital Revenue | Estimated amount from Budget Estimates of financial year. Actual from IFMIS –Summary of recurrent and Capital Revenue (monthly period) |
| Recurrent Expenditure | Estimated amounts for Budget of financial year. Actual from IFMIS Monthly Expenditure Summary and Income Statement (monthly period) |
| Capital Expenditure | Estimated from Budget Estimates of Financial year. Actual from Ministry of Sustainable Development |
| Foreign and Domestic Debt servicing | Estimates should be taken from the Budget Estimates of the financial. Annually/Monthly Loan Disbursement schedules should be provided by the Debt Management Unit. |
| Net Cash Requirements | Total Inflows less Total Outflows |

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| Derived Balance | Opening Balance plus Net Cash Requirements |
| Closing Balance | Closing Balance should correspond to Accountant General's General Bank Account. Opening Balance plus Net Cash Requirements |