

gBpl tpgnÇ
kLh7w hDytpgd i .i uXyL LseD8KV
shItpgby@i Jtr86St7dr9atpgd3od391 yv8i Kp6pgnF

b3sh5p6tpgj py
3nFtrp6tpgj Rtypjtpg9pgSt7dr9atpgd3od391 yv8i Kp6pgnF
tmfl @)!\$

rpi Vtp

! → 5Rkpgks9b

@ → skft\$; F

@ → ! ö s3phojn 9Dytpgd i .i uYll Lse 98KV

@ → @ ö j ß n tpgDytpgd i .i uYll Lse 98KV

→ h 7w hDytpgd i .i uYll Lse 98KV

→ ! ö tpg8pl i DrshBääy4pudofp[xp] @) !

→ @ ö tpg8pl i DrshTr8bSt7dr9atpgd3od391 yv8i Kp6pgnF7p9rh

→ # ö tpg8pl i DrshDouiñd3od391 yv8i Kp6pgnFtr 2p

→ \$ ö tpgsglof]3sdrp9kdrpoat Fj ß n tpgsglof]; ytpgk tr 4puj jnptatph 7T#

\$ → ovpdoz r

% → o7u\$kp6yçy9k]n,rug

¼ → ky] py y9 bykpkyc

® okryw

® okryw! F gBpl tpgnçr# kgw

® okryw@ F gBpl tpgnçr# dtms3physl pBpl y9f]n,h

® okryw# F gBpl tpgnçr# dtmsglof] y9by8i l8Vtp

® okryw\$ F gBpl tpgnçr# dtm 3pd77s7P y9tkp9kri 4pu

® okryw% F gBpl tpgnçr# dtmdouñwñ çpy87Lp

! -5kpgks9b

1. qp2gj p4Bphtr pBpyso2pSt7dr9atpgd3od391 yv8i kkp6pgnF t7ksj Psthr=
douiyl3od391 yv8i kkp6pgnFtr p2p2]1 py0sxphs7Pgtk.9j pgbyq2piY syph3E *tpg; pkoq2p
osnJ0 uouiyl3od391 yv8i kkp6pgnFsjhs; tshbpi m h yDr2Ztpg sxphs7Pgt douiyl3od39
1 yv8i kkp6pgnFsjhs; tshh7w h DkrVtr/ yDr2ZtpgE i prgl Ftpgby8i Jtr86St7dr9a
tpgd3od391 yv8i kkp6pgnFgl fsuh89 d3od2as2pl yDby8i ll mlkpgk \$ 2]1 py DÁyD \$
j]nptaph3E *A!Étpgos9y4pus2ú7mfv shÉ8tp A@Étpgos9y3msyl L4pu 1 yv8i ll A#Étpg; kg
4poc8tp7pyD s3physl pBpl yD A\$Étpgos9y3msyl L4pukrVtrX*

2. tpgos9y4pus2ú7mfv shÉ8tpsj h2ps3phsj Pfr09dyj]nptaph7! di 8Bpyfpoa
s; FjptpLby8i syPfxp@))\$ yDdi 8Bpyby8i ll p9suvtshvlyPxp@))% s1 ll di 8Bpyovøajpl
s2p32il 2pr.l yDtpgdotpkjptpLby8i j]nptaph7@ syPfxp@))* yDdi 8Bpyby8i ll p9suvt
shvlyPsjfxp@)) (\ 4pus2ú7mfv Bpys hÉ8tpuV 2pdi 8Bpyos9y s1 ll di 8Bpyxll ovp9i prgl F
t]nJdydokV mpuby8i É8tp syph3Bpys6pLtpgby8i f]n h yDf]npl Dyc8tp2pi Ypy3røi tpya
Si i,fs6loyDf0poc8tpsj hBpyby8i Bpys6pLh]1gf]n h yDf]npl tpy8i rpy4pughy yD
2pt8kDdofp85 yDdofp8i Fpk yDBpys6pLtpg77pi kpfdBptBpy7pyahs8hp dur7p9tpi dy0
Bpysk8Si 7p9dk8f]supHovp0]n m kpfdBpt8j hSi 9Si ttk8j gpg\ S; tshh7w h3g2p7srp7yf
yD7mfv syhs 1 ll Sj hqp2gj p4BphBpy8pl i Drcp 4pus2ú7mfv Bpys hÉ8tp2pkp8ydl 8Bpy
ksdrfsjpl s2p32il Si fpBpfdi 8oyud9p0syfcs7li syPt8j]nptaph7T @ 2pr.l yDps3phsj P
fr09dytpgos9y3msyl L4pu 1 yv8i ll s1 ll Sj hs; pi 2pk]pyahÉpgjptpLby8i douiyl m rpy87lp
kdrpocpgd3od391 yv8i kkp6pgnF\

3. uV npkæps7ph2ptps6; ytpg yDtpgsdi lrht]nfbpyh# p9nptpyPSi rlybpf
sfIk; m uTl py7il Sj hrlyyRkpyj hBpySj g\ t8suhSj ht]n7dr9at]m; h8; « 10y4pus2ú
7mfv Bpys hÉ8tp Af]n hby8i Bpy5k2p9f0paa s6pLgj p4Bphbpfkyll kpfdBptBpysgl9qphæpÉ
s1 ll S; tshf]hj pyj k]pyayH gj p4Bph t]m5ll 5jud9poyl yDz pys7Pos9y3msyl L4pu
1 yv8i ll k]j Pos9y4puf0pkahpka kdtR 4pu yD7pyahs8hpdydouiyl i di p yDgBpl tpgnÇ

3nsyl L yD1 yv8i 0Sj h2prhj pyj k fpyk drpoat pg8pl i Dr«yD84p3 t0s3phsj Pos9lyi r04pu
 4pukit K7V yDdok7W#puDys3physl pBpl i prgl Ftggj pt0Lby0i \$; ytpgk tr4pugrj lnptdph
 7T @ syPsj Fxp@)) (ovpd0zr6Dsj hrlyyfk pyj h8pysti seD2poyby00a **ovpd0zr7!**
 3EpuK0kpvDytpg9pgsdi irhtj nfkdrpoatpgj pt0Lby0i douiyun cpy87Lp Sj hrlydi RSi 2ptpg9pg
 c7 yDpyhtj nfosfts7koqrnphs7 Si Scr7p9uptauyvj hatpgStkdrhdouiyutpg9pg7p9rh Sj h
 o0uphj hatpgSthr0fypkr0k00y tpgd3od39tpg; 0k00 yDtpgtkp96y6pyrykKkdrpoa
 osdrpldouiyu **ovpd0zr7!** 3Bbi1 yv8i 0yDskj t fktshpt Sj h2HAE7Wuhj hatpgby0i J
 flnh yDflnpl yD3physl pBpl c8tptp0p uskkBpys60Lgs90Hgs90j hatpus2u7rtfV Bpy
 Dyc8tp\ **ovpd0zr7!** # 3BbiWu0jytr0p-0c yDsd3pH7R2lyya tBpy2HAE7Wuhj hatpgby0i J
 flnpl yD3physl pBpl flnpl Sj hs60L00uphj hkfypgtflnpl k0py0r.l flyy\ yD
ovpd0zrf0sdtpl 3BbiL8t0kdrpoatp073sdrp9douiyun cpy87Lp5yA9Si r0 Sj hBpys60L
 3sdrp9sj Fdysrj jT (FMIS Completed Modules) di0tpi0y0 rtsyPd0 R3sdrp9tyj j0XV
 (Treasury Centric Module)\

4. s7pH2pl q9np h7w hdyt0n7dr9gl fsuhoyxpDytpgtkp94pus2U7rtfV sh08t0p
 Bpy; h0h7Wpu yD07u0k06y0 k fpyk drpoat r0pt0 tpgsj p0dkpl gph0vpd0zrj, fBpy3k
 ovptart5p9shT Sj hdi8pysti seD; 003p yD2poyby00a 0090xp@)) (@!) yD@)!!
 2pu0kk30tpgtpi0y0 Bpy2pbi0grpy8AE7Wuhdy8bi0skj t f- yD1 yv8i 0kthshpt yDtpg
 osv0k0pyy8tpggi 87P50mby02pi Sj hbpfs60Ltr0p0ta7Pt08bi0j nlnScrs7li; 9\ 7y0yD
 syH c00 Si bpf2ptpg5pi 09a0hs8hptu0 Sry Si tpgflnpl suh2p9 %xpj t0 tpgsdi lrs0lofj j pt0L
 by0i douiyun cpy87Lp kdrpoatpgd3od391 yv8i 0k0pgnfty0rtsyH tBpys60LsI 0rpsuhs8hp
 Sk0I hasglykdi yDj to7u0k06y0pytpy0i sdfy os9lyBpyy84pus2U2ptayD7lyrtfV Itpy0i sdfy
 dur7p9bpf0sdi lrtj nfbpytpy0i h= yDgfghkdrpoatpgfpo8; fby0i douiyun cpy87Lp Sj h7T
 0j; m0yDdi 0j pt0Lby0i syPsj Fxp@)! % 5p9r0syH\

5. xp@)! \$ 3E2xp07T¼ Dytpgoyby0i j lnptdph7T@ syH30tpgoy2jrvltpgby0i \$; ytpg
 ktr4pugrj lnptdph7T@ (Consolidated Action Plan 2 - CAP2) Sj hgrnpy s3ph0jn9 !\$

yDfs9nrktr4pu &# yDsfstfvDp # S; d3ES; d7! kdrpodpgoyud9D4pus2u7mfV shE8tp
rpy \$ s3phojn9 yD !(fs9nrktr4pu S; d7@ kdrpodpgos9N3nsyl L4pu1 yv8i Mrpy *
s3phojn9 yD \$(fs9nrktr4pu yD\$; d7T # kdrpodpgsdi irhtjnpL2]1 pyoyfoarpy @
s3phojn9 yD % fs9nrktr4pu Sjhs; pishitpgkpth09by8i c8tpt86T yDtpgos9Ntpgs6A
krp1gntr/ yD4pud3od2sd2pl Dyc8tp\ 7yryDsyH xpj@)!\$ 3Epxpf@sdtpl Sj hdi8ovoa
tpgby8i ll mlkpgkl # ot @ Sjhs; pishitpgsdi lrslofhouywni cpy8Vlpkdrpodoi bi itpggi yp3pg
(Treasury Centric Module) yDdi8fpoa; Fjptplj jnqtpgsyPsj Fxpj@)!% 5p9rbsyH\

6. j, sfl 7yryDtpgoyud9D4pus2U7mfV shE8tpsx8Hs7Pgtdouywnrpl yDdotosjpl
kq4pusyph tpgos9N3nsyl L4pu1 yv8i Qpkpg8ydi 8Si ksdrfplBpys7bpfz pys7Pj jnptaph7T
3E tpgs; pish3phsj P2pfr09sh2]1 py7T # Dtpgos9Ntpg; kq4poc8t8ps7PyD3physl pBpl \
si tdrV 3nsyl L4pu1 yv8i Qpkpg8ysyphdi 8tjniajpl k, fyptgbk yDiprgsolonp 3Epfsr
Sj hdi8sx i prgl Fh7w hdytpgdi. i uyV lseD8V dytpgby8i jtr86St7dr9atpgd3od391 yv8i M
kp6pgnF yDtpg8pl i Drdouywn3od391 yv8i Qkp6pgnFtr Qpsjpl douywnPEFA \

7. j, fBpy3kovpt8p9sh8p j jnptaph7# 3di8fpoa; FsyPshdouywnqk4pus2U
7mfV shE8tp2prhj pyrpykq4pu yD3nsyl L4pu1 yv8i QksdrfBpy2pkpg8yJ Sjhiprtpg
dosrhrs7Ps [Vc8pbf8yP8xpj@)!\$ D f8xpj@)!% sdtpl utpgjptplby8i douywni cpy8Vlp
kdrpodoi bi itpggi yp3pg tpgjptplby8i hpi tpc8t8pC yD008nsyl lCt Sj hbpfos9N4pu
fQk8npka kdtR 4pu yD7py8uhs8hpldydouywni di p yDqBpl tpgn8nsyl L yD1 yv8i Ms1T
Sjhsx i os7PyD IPSAS t8tdrV krdko dur7p9tpgjptplby8i douywno i bi itpgc8t8pC Atpg
; h6pypfjnpl tpgs6h7itr/ yDtpg77pi E Sj hbp6pypBpyy8tpgos9N4puk8kVw dokV4pu
yDipr4pudytpgby8i c8tp\ rlq9s7li j jnptaph7T # 3Si di8fpoa; F2pr. l yDtpgfpoa; F
2]1 py7! Dyt8n7dr9douywn8tp Asj Fxpj@)!% D@)!% E Sj hj jnptaph7# syhbpfyDov8yp
f8xpj @)! (D@)@) 2pr. l yDtpgjptplby8i j jnptaph7\$ s1T Sj hnk9 (8c8pbfyDov82p
k8ugy8s3phsj P7p9oydytr86St7dr9atpgd3od391 yv8i Qkp6pgnF7p9r8hsyPdi Rxpj@)!% \

@-skftS; F

@-!ö s3phojn9Dytpgdi.i uYlI lse98XW

8. 2pl yltpgi prjpy yDdi.i uYlI L tr86St7dr9atpgd3od391 yv8i kkp6pgnFrpy l yltpg # 3E tpgi prjpy yDdi.i uYlI L dofplI fPk yDdofpXp\ tpgi prjpy yDdi.i uYlI L dofplI 53Eptpgby8i Sj hrpyhtjnf2pD; tDgokatk.9skj.tF- yD1 yv8i M i prgl F3nFtrAtpgSt 7dr9atpgd3od391 yv8i kkp6pgnFgokatk.9 (PFM Reform Committee) gokd3odtk.9kfoiy 2lypv\ prgl Fdtmtpg9pgSt7dr9atpgd3od391 yv8i M yv8i kkp6pgnFgokatk.9 (PFM Working Groups) yDgok8nFtrp6ltpgj 3b48ääyç (PFM Development Partners Committee)\ gBpl tpgnçofplI yDh7w hdytFdo2h ofplI 57p9syH cM Si s6ÄeD2ph tjnfD; tD Si di 8BpySft ; kpl l p97hpl yD2prhj pykdrpoatpgsglofjBpl tpgnçofplI fPk dur7p92ptr8i kdrpoa tpgstHdo2Bkprvgok8nFtrp6ltpgj t yltpg9pgSt7dr9atpgd3od391 yv8i kkp6pgnF (PFM Steering Committee) DÄyDdtmtpg9pgosf-ts7kkLutj n7dr9atpgd3od391 yv8i kkp6pgnF (PFM Technical Working Group) tD tgnFpBpfa

9. tpgi prjpy yDdi.i uYlI L dofplI fPk 3Eptpgby8i jr 3p Sj hgBpl tpgnçofplI fPk di 8BpysglofseD sj pl sh5p6ltpgj pydy3nFtrp6ltpgj t yltpg9pgSt7dr9atpgd3od391 yv8i kkp6pgnF sj pl S; tshjBpl tpgnçokatk.9skj.tF- yD1 yv8i M yDgokd3odtk.9kfoiy 2lypv\ gBpl tpgnçofplI fPk syH3EpgBpl tpgnç tpg yDdi 8Bpy; KuÄ kpl 2pkp6pgnFsdtpI uFpytpg At4pu i prgl FtFdo2hy3nFtrAtpgSt7dr9atpgd3od391 yv8i kkp6pgnFgokatk.9skj.tF- yD 1 yv8i M 3nFtrp6ltpgj t yltpg9pgSt7dr9atpgd3od391 yv8i kkp6pgnF yDdtmtpg9pgosf-ts7k kLutj n7dr9atpgd3od391 yv8i kkp6pgnF\

10. tpgi prjpy yDdi.i uYlI L dofplI 53Eptpgby8i jr 3p Sj hgBpl tpgnçofplI yDdi 8 BpysglofseD sj pl sh5p6ltpgj pydy3nFtrp6ltpgj t yltpg9pgSt7dr9atpgd3od391 yv8i kkp6pgnF sj pl S; tshjBpl tpgnçokatk.9skj.tF- yD1 yv8i M yDgokd3odtk.9kfoiy 2lypv\ gBpl tpgnçofplI syH3EpgBpl tpgnç tpg yDdi 8Bpy; KuÄ kpl 2pkp6pgnFsdtpI uFpytpg At4pu i prgl FtFdo2hy3nFtrAtpgSt7dr9atpgd3od391 yv8i kkp6pgnFgokatk.9skj.tF- yD1 yv8i M

3nFtrp6ltpgj Rtypltpg9pgst7dr9atpgd3od391yV8i kkp6pgnF yDdtmtpg9pgosf-ts7kkLttSn
7dr9atpgd3od391yV8i kkp6pgnF\ 7yRyPsyH gBpl tpgn dofpkxjB2ptr8i kdrpoatpgdi.i uYvL
dofpkxj Å8b0kypÉ Sj htpgdi.i uYvL dofpkxjHrpyhtjF7hpl yDk sdrP sj pl rpy7p9gBpl
tpgn8pl i Drgokdtm8pl i DrAtgp2L yD rYdi kSi 2ptpgdi.i uYvL L8äy4puDyS; ytpgk tr4pu
oqnrphs7 Si t2ps87tpkdrpoatpg8pl i Dr dokV4pu yD4pukitDytpgby8i Jtr86St7dr97p9rh
dur7p9 2pl ytpgkdrpoatpgsthrktr4pu D yDl ytpg l mkkpGkI Scr7p9bpfzpyj hãpgSt
kdr.h7ksjPs7li ; 9 t tgnFpBpfa

11. ovpdozrSj hBpy3kovpt8p9shT gr7p9tpgsBphsxpik thxpj@)!# dur7p9tpg
Stkdr.hgfyprkrydydtk.9skj tFyD1yV8iM uV 2pBpy2HAE7uhj hãpgby8i Jtr86St7dr9atpg
d3od391yV8i kkp6pgnFj]nptãph7T@ t mgl Ftph %xpj Å@))(-@)!#É ty0rtsyH\ 2pt8kD
S; ytpgk tr4pu grj]nptãph7T@ kdrpogl Fsuh # xpj Å@))*-@)!É rYdi 8Bpys6fD0y4pu
s1T Bpyos9M l mkkpGkI # ot @ syPxpj@)!! Sj h2pl mkkpGkI kdrf kdrpo8i tpgsdi l rsglofjtpg
jptplby8i douyurî çpy8Vlpkdrpoatpgd3od391yV8iM sjpl s; pi shS; d2ypvDpr.hj py # 3E
oy8i 8nsyl L4pu kDj pg yDtpgby8i L8Vp dur7p9S; d3pD72pr.hj py @ 3E tpgsglof3drp9
douyurî çpy8Vlp yDtpgk p9kri 4pukdrpoatpgby8i douyurî çpy8Vlpkdrpoatpgd3od391yV8iM
\ tpgdi.i uYvL lsjpl dtmAtgp2L yDtfdo2thi.i uYvL dofpkxj Å8b0kypÉ kdrpoaxpj @)!@ di 8Bpy
5t5py s1T gBpl tpgn dofpdi Fpk yDtfdo2thofpdi Fpk fpoã p9uSuhsglof3Bphsxpixp1.ji rt
jhãj]npxpj@)!# ty0s7PsyHtdi 8Bpy5t5pySj g\ s7pH2pl p9nrp ovpdozr7p9syH rYBpy
ovZoktr4putSn7dr9gokgp2gj p4Bph7p9dk@syphs7 d3py8i kyDytpgby8i di 8Bpycl fh
sjpl bsy8i oqnrph\

12. jsfH sj F0kpgk8y4pu yD2jrvkyDytsn7dr9pLtpy8i rpy284pu5p9tp2p9
rmys7Ps7li 2pu8kksj F0x7 ios7PyDqog7Dyk8y4puysl pBpl skj tF- yDk9tsyPtD bpn i V7
% gokgp2gj p4BphsyH dtk.9skj tFyD1yV8iM t mYpr2pk8oij Rtypltpg9pgst7dr9atpgd3od39
1yV8i kkp6pgnF BpysrHs [Fy8kpgfk5pya 4pu fBpfa yD2poy8yã tpgs6fpgdi.i uYvL lseD8xV
dotosjpl 4pud3od2@sd2pl sh tpgby8i Jtr86St7dr9atpgd3od391yV8i M p9rh tD s3phojn9F

Å!É-øpl i Drshåäy4puðofpkp)!# i prgl Ftpgdi.i uYvLtpgbyði \$; ytpgktrApugr j]nptáph7T@yðl m̄kpgk]# o,t @\

Å@É- øpl i Drshåüüü3od391yVði kkp6pgnFtrm̄p sjpl sdoito5inw9kkrVtr/ gokapefa \

Å#É- øpl i Drshtr86st7dr9atpgd3od391yVði kkp6pgnF7p9rh sjpl uYvLseD8Kv shFtMkñ yðl m̄kpgk]rDytr86st7dr9atpgd3od391yVði kkp6pgnF\ yðz pys7P

Å\$É sgløfBsdpr9kdrpoðFj]n]tpgslof; ytpgktrApugr j]nptáph7T# sjpl \$; ÷ shh7w hdy Å!É Å@É yð Å#É\

@-@öj]n]tpgdytpgdi.i uYvLseD8Kv

13. j,fBpy3kovptayPt0s3pho]n95p9shËp tpgdi.i uYvLseD8KvYH3Eptpg9pg k]pya fpBpfa oy]ya yð i dr8plrpytpgdi.i uYvLldotosjpl 4puð3od20sd2pl shËtpgbyði tr86st 7dr9atpgd3od391kVði kkp6pgnF7p9rh\ jsfH tpgdi.i uYvLsyHrpy8kph4pu6] yðdi8tpgtpg fhgruð3oa]p3Ëptaüüüotosjpl 4pu2prpka tpg77h5kdi8 yð3syl L4pu dur7p9di8tpg suhs8hpsdfyScrs7li ; 9\ sj F0ksdrfBpyiprs3pho]n95p9shËdtrtpg] Æypl yðf9Hho9pvL gokAt®i h]j]rGy]tk.9skj]tFyð1yVði M sh5p6Vpgj pyDy3nFtrp6Vpgj Æypltpg9pgSt7dr9a tpgd3od391yVði kkp6pgnF Bpysgløf]tFj]n]tpgdytpgdi.i uYvLseD8KvYH Sj hgrpy dtm̄tpg9pg ktrAputpg9pg yðsuhs8hpj,f5p9sdtprf

Å!É-øpl i Drshåäy4puðofpkp)!# i prgl Ftpgdi.i uYvLtpgbyði \$; ytpgktrApugr j]nptáph7T@yðl m̄kpgk]# o,t @\ sjpl kpgj]n]tpgdytpg; pkø]u]b]n]iV]T\$ r]t]b]n]iV]T% Bpys6]l]r]p]y]t]p]g]5]t]5]p]y]t]m̄]t]p]q]s]6]B]p]l] t]p]g]n]å]ä]y]4]p]u] y]ð]t]f]d]o]2]h]o]f]p]d]i]F]p]k]k]d]r]p]o]æ]p]!# i]p]9]u]T] di]F]p]k]7]T]@]r]t] \

- ✓ tpg8pl i Dr8ääy4pu]dytpgbyði \$; ytpgktrApugr j]nptáph7T@yðl m̄kpgk]# o,t @ 3BR di R\$5 6æxp@)!# yðsjpl uYvLs7Psh\$; ðk]py0 % 3E 4pus2ü7thfVJ shË8kp 3nsyl L4pu1yVði kkp6pgnF tpsdi lrht]hfkdrpo2]1pyoy]oa tpsdi írsglof]j]pt]p]l]b]y]ð]i]å]ü]ü]ü]r]p]y]8]7]p] y]ð]t]p]g]t]k]p]9]k]r]i]@]p]u] \

- ✓ tpg8pl i Drsh8äy4pusyH di 8BpyS; ðshFhj py @ 3E **Á!É h7w hksdrfBpydy kfypt6loy8s3phsjP yD Á@É ktrAputpg9pgsj hksdrfBpys6loy8 ktrAputpg9pgsj hBpysd3p9by8iX**
- ✓ dtmtpg9pgfjly \$ gokah5p6ltpgj pydi 8Bpyos9 3E **Á!É dtms3physl p8pl yD fjh h Á@É dtmsglofj yDby8i. t8ltP Á#É dtm3pl77s7P yDtkp9kri8pu Á\$É dtmdouiyuúí çpy8VlP** dtmtpg9pg7p9 \$ jRypsj pl i jnp9sh5p6ltpgj pyrpta yD rpykrpk4puuI # s7P \$ ypta gr7p9 i jnp9Dj 3b48ää Bpyfhs6ltpg9pgsj pl ; þha 2pr.l d3ob38ypl tj pps7Pi prS; dtsgl905y Åkþrthov\$z p8dtdmtpg9pgÉ\
- ✓ sdtPuItpgfhs6ltpg9pg; þha2pr.l b38ypl tj ppyf.l 0 sh5p6ltpgj pyBpyj RypjtFdo2jn grfjly @ shIt sj F0E h8p8nyppsye u4ptkshh7w hosnþHboky8 yDsk8gt ri\$! pohgr dur7p9tpgAt4pus7Pshh7w hosnþHboky8 Sj h2prhj pykdrpoa tpgotkgo yDsglofj8pl tpgnçpt2y3nfrtptpgSt7dr9gokdtk.9skjçtF- yD 18v8i 8LxylL u4ptk yDkdrf\
- ✓ suhs8hpdytpgs6ltpg8pl i Dr8äy4pudofpkç! #F r tgp-tm 8xpç! \$ \ **Á@É- 8pl i Drsh8ouiyú3od3918v8i kçp6pgnFtr8p** sj pl sdo8to5in 8p8kkrVitr/ gokapefa \
- ✓ tpg8pl i Dry8s6lt8p @ jhpta oyby88psj pl b38h5p6ltpgj pyt8n7dr9a (PFM Secretariat) yD sj pl sh5p6ltpgj py PEFA (PEFA Secretariat) 2pr.l yD8pl tpgnçr3p\
- ✓ dtmtpg9pgfjly @ y8di 8os9 8j F0V7h5kdi 8t8 tpgdorhigsh5 y8uúí çpy dur7p9jptay8 yDsglofj8pl tpgnç7Pi prdtm\ dtm7p9syHy8j Rypsj pl i jnp9 sh5p6ltpgj py yD rpytpgfhgruI jnp9b38ypl tj pyuptaywy8Dj 3gb48ääyç
- ✓ tpg8pl i Dry8S; ðsh8to5in 8p8kkrVitrFjnpI kçp6pgnF yD3nsyl L4pu 18v8i 8PEFA Performance Measurement Framework) Sj hgrrpy \$ dos47 yD8ft2p ¼ S; dt yD #! kfyptç\
- ✓ suhs8hpf rçyp-tv8 @! \$

A#E- &pl i DrshTr86St7dr9atpgd3od391jv8iKkp6pgnF7p9rh sjpl uylvlseD8XV
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ovojInpt&ph7T! syPf&xpl @))*\ jsf& tpgdi.i uylvl yD&pl i DrshTj ApugrDytpg
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✓ tpg&pl i DrshTr86St7d39atp9rhshyH 38i8S; tshT A!E h7w hdytpgksdrfBpy
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k9j pgby&2piY Sj h2pftKil yD3phsjPgrDy&n7dr9ayD A@E h7w hdy
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sjpl S; tsh&Bpl tpgn&7w hdytpgby8iJty&rt uskk&äy4puDyktr&pu
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d 3 9 1 j v 8 i m k p 6 p g n f 7 p 9 r h y 9 *t p g p l i D r s h d o u i y d 3 o d 3 9 1 j v 8 i m k p 6 p g n f t r p *

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s g l o f s ; y t p g k t r A p u g o k b 3 y p l t j p y (D A P s) y 9 S ; y t p g k t r A p u g o k d t k . 9
k b o i y (M A P s) 3 B i 8 j R e y p s g l o f s j p l y 9 2 p t p g 7 7 . h 5 l k d i 8 g o k b 3 y p l t y 9
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✓ b 3 h 5 p 6 t p g j p y t s n 7 d r 9 a g l o f b 0 0 r d y S ; y t p g k t r A p u g r j j n p t a p h 7 #
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S ; y t p g k t r A p u g r j j n p t a p h 7 T @ (C A P 2) y 9 l m k p G k j # o t @ y 9 S ; t s h t
t p g p l i D r 2 p o r s h t r 8 6 s t 7 d r 9 a p 9 r h s 6 l o s 7 p y 9 f t m k i l y 9 s 3 p h s j p g r d u r
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✓ b 3 y p l t j p y y 9 d 3 o d t k . 9 k b o i y d i 8 f p o a ; f s g l o f j l u p 9 S ; y t p g k t r A p u k d r p o a
j j n p t a p h 7 T # g o k 5 y 7 y 9 3 p y 9 t p g d i . i u y l l S ; y t p g k t r A p u j j n p t a p h 7 T @
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✓ d t m 8 p l i D r A t p 2 l t p g p l i D r d o u i y d 3 o d 3 9 1 j v 8 i m k p 6 p g n f s j p l P E F A y 9
k y k 7 t d r v l 5 l k a y 9 ; h a l p o h a b y m k p k y c S j h 2 p 6 p i m h k d r p o a t p g s t h r s ; y t p g
k t r A p u j j n p t a p h 7 T # 7 p 9 S ; y t p g k t r A p u g r 7 p 9 g o k b 3 y p l t j p y y 9 g o k a
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14. sjpl kpgtpgt5t5pyt tpg8pl iDr« yDsglofjBpl tpgm8ääy4pudofjhi Fpk7T @ di Fpk7T# yDdi Fpk7T\$ kdrpo&pl)!# tpg8pl iDr8ääy4pusyH3Ikdrpo8ääy4pudofj&pl)!# Si rD 3Fpyyil cp2p8ääy4pudytr86sjpl 3V di RjInpf856&pl)!#\ 7yRyDsyH tpg8pl iDr« 8ääy4pusyH3B; #shFhj py # kFpy&EÁ!É h7w hksdrfBpyDyktr4putpg9pgs7Pi prdtm7p9 % Ádtm sglofj&8tp dtmby8i c8tp dtms3physl pBpl dtmfjnh yDdtm3p77s7PE Sj h tpg8pl iDr« syH3B; #sh7p3gl Dyh7w hksdrfBpygok&tr4puyf.l 0 Á!)) 4p3gl 8pl iDreph=*) 4p3gl seD8pl iDreco9&shkuT%) 4p3gl 8pl iDrepr6lr yDdi R %)4p3gl fh 8pl iDreps5kpl É yD Á@É h7w hksdrfBpyDyk,fyptg yD3phsj Ps7Pi prS; &7p9# Á4pus2u7rflv \$hÉ8tp 3msyl L 4pu 1yV8i MlyDtpgsdi lrhtjnfkdrpo2j1 pyoy&É yD Á#É h7w hksdrfBpyDys3phsj Pgo ka dtm7p9 % Áoy8i 8msyl L4pu kDj pg tpgby8i c8tp un rpy8Vlp yDtpgtkp9kri&puÉ Dy l m&kp&kj# ot @ \

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15. syPt&S; ytpgktr4pugrjInpt&ph7E grrpys3phoIn9fjyy !\$ 3Et !!; !@; !#; !\$; @!; @@; @#; @\$; @%; @/; @& #! g1,ijha#@ yDfs9nrktr4pufjyy &# 3Et !!...! g1,ijha#@...@ \ sjf&ksdrfBpys3phoIn9 yDfs9nrktr4pu7p9syH ktr4putpg9pg 2psdfjydi 8Bpytjnia yDby8i sjpl b3ypl tjpyfjyy !@ dur7p9rpytpgfhgru&3odtk9k&oy Sj hdi 8BpySft2p % S; & ÁdtmÉ 3ES; &s3physl pBpl S; &fjnh S; &sglofj&8tp S; &by8i c8tp yD&S; &3p77s7P\ 2pgruInpys3phoIn9npsdrfBpy !))i syPseI s7 o&ykdrpofs9nrktr/ 4pufjyy !# Á!#...@; !#..\$; !\$.%; @!...@; @@.#; @\$...@; @\$..\$; @\$..%; @\$..¼; @%..\$; @*..%; @*...; #@...!É t&f&nprfs9nrktr4pu7p9 &# Á!*i É ksdrfBpy !))i Sj h4p3sdfjydy fs9nrktr4pu7p9syH 3E2pfs9nrktr4puSj hby8i sjpl b3ypl tjpy DypI tjpyr.l Si rpt&9 Ás7pH2pl p9nprfs9nrktr4pu7p9syH yDdi 8ulyVlseD&V u&kkt&suhslofj; ytpgktr4pu kdrpojInpt&ph7#E\ 7yRyDsyH rpys3phoIn9fjyy \$ Á!;!; !#; #!; yD#@É t&f&npr s3phoIn97p9 !\$ Á@(i É ksdrfBpyshkuI*)i s1I rpyfs9nrktr4pufjyy !% Á!#...@; !#..\$; !\$.%; @!...@; @@.#; @\$...@; @\$..\$; @\$..%; @\$..¼; @%..\$; @*..%; @*...; #@...!É t&f&npr fs9nrktr4pu7p9 &# Á@!i É ksdrfBpyshk *)i \ jsf& 2pgrso&yVlshh7w hksdrfBpy

sjpl S; ðsh3pho]n9 yÞfs9Þrktr4pu3fpyyil cp syPtdrV s3pho]n9rpySi @(i s7Sj h
ksdrfBpyshKuT*)i gA &!i s7liSj hksdrfrpyuT*)i fhSj hdi8oy2]mvt/pgby8ii syph 3E
rpy &i Sj hksdrfBpydiR %)i fhSyph3E3pho]n9sh5 @@ 3Epgsthr®otgn&drpo2]mvt
tpg77h5kdi8 yÞ3nsyl L4puttpgd3od391]v8iM 2pu\$kk3fs9Þrktr4push5 @@...!
Sj huptaywÞtpgdi.i uylVlseÞ8xV]hnto5inB iV mYyÞtpgud9Þtpgby8ii fQoadur7p9sglof] yÞ
by8ii J ytpgptayil Ðs7pk7n]yÞtpgkstk] Ð; hg9Þya 7yÞyÞsyh t]f]nprfs9Þrktr4pu
¼!i Sj hksdrfBpy7po2p9 *)i Sj hdi8oy2]mvtby8ii J rpyfs9Þrktr4puflyy * Å!\$.@;
!\$.¼j @!..!j @#..#j @\$..&j @%..%j @&..@j @&..&É Sj hksdrfBpydiR %)i fh 3EkyÞdorpn
!!i Dyfs9Þrktr4pu7p9bka krsrh®okr]m]posj hovptnr#b]ukÞy4puDys3pho]n9
fs9Þrktr4pu yÞktr4pu dur7pb3yp] tjÞySj h77hoy]by8ii J 2pr.l yÞs1imh tpg84p3
yÞtpgky]Þy]prS; ðyF.l 0 Sj h2prh]Þykdrrpoðpg8pl i Dr2pgr5p9sh5yH\

Å@É S; ðshKfyptg yÞs3phsj Pi prS; ð7p9 #

16. tpg8pl i Dr8h7w hksdrfBpy2pgrsjpl S; ðsh74p3gl DytpgkdrfBpyshKtr4p
utpg9pgyF.l 0 Sj hgrf]n]ts7Pt]h7w hksdrfBpyDyfs9Þrktr4pu yÞs3pho]n9Dytr86T
St7dr9Þp9shT uV 2pBpy; hÞlsI Þj ÞukÞy4pugrDytpgby8ii S; ytpgktr4pugrDytr86St7dr9a
tpgd3od391]v8i ÞkÞpgnF u\$kk]sjF]Þu7]1Dy]ktr4putpg9pgSj hksdrfBpy yÞ7]1Dy
ktr4putpg9pgSj hsyPk]hdi8by8ii bys7Pi prb94pu ÅS; ðyÞdtmÉ Sj h77hoy]by8ii J dur7p9
jÞuktr4puby8ii shúy ÐI ði s6loyÞs3phsj PgrDyS; ytpgktr4pugr yÞft]Þk]il Dytr86St
7dr97p9r]h\ of]y]tpg8pl i Drsjpl S; ðshKfyptg yÞs3phsj Ps7Pi prS; ð7p9 # Dy2]1py
yÞj]nptðphSj h2pl m]kÞGkDytr86St7dr9a]pgd3od391]v8i ÞkÞpgnF yÞgR Si s6ÞLI hðpya
Si fQkæp si h7w hDy]ktr4putpg9pg7p9syph yÞ; Þps7PBpy2ph7w hf]Þsdtpl npr.l s7Pt]Þ
tpgsthre]ou]m]3od391]v8i ÞkÞpgnFtr]Þp2]1py0 yÞ2p]j]nptðph0syph b]fo9p]v] prgl F
tpg8pl i Dr]i prkfyptg yÞs3phsj Ps7Pi prS; ð7p9 # DyS; ytpgktr4pugrj f5p9sdtpr0
t-4pus2U7mfv]sh8tÞ

S; ð7F.l DyS; ytpgktr4pugrSj hrpys3pho]n9f]lyy \$ yÞfs9Þrktr4puflyy !(3E
s; Þi s7Psh]tpgoy]ud9Þ yÞos9]y4pus2u7mfv]sh8tÞt]Þs3phsj Pt]kÞ9sxÞHs7Pgt]k]4pu]y4pus2u

7mfv \$hE8tp shF,hj py4pus2u7mfv Bpys hE8tpSj hksdrfBpy2pkpg8ysyPt jInptdph7T \\
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tpgd3od39kpfdBpta tpgbybi ItVh7itrk6pgnF yD tpgd3od39oInm \ 2pgr soS; tshFs9R
ktrApuSj hksdrfBpy S; d;syHksdrfBpy *)i
Dys3phsj Pfs9R ktrApuSj hdi 8bybi \ sjpl Setfs9RktrApuSjhbybi BpyiF2p9 %i
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7yRyRsyH soUyVlshh7w hksdrfBpyDyk,fyptg7p9 ¼ t xp@)!# s6loyR3phsjP
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@-oInm kpfdBpta t k B3kyl s6loyR3phsj PrYplshKuT@i DyfInpl kgo;
#-tpgbybi fInpl i prdos47F sol8i kbybi Bpy ((i s6los7PyR3phsjP (*i ; 7yKvYD
sk8pbybi Bpy !)\$*i s6loyR3phsjP (%i ; yD rh6ybybi Bpy *%i skYR3phsjP \\
sjpl Setk,fyptg @s7li rYksdrfBpyi prs3phsj P3D

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fInpl Bpyi prtr86fInpl Sj hbybi Bpyf !#;#i t di rpk7!; #&@i t di rpk7E;
¼);&i t di rpk7#; (\$*i t di rpk7\$ s6loyR3phsjP !%i ; \$%i ; ¼&i ; (¼i ; yD
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Åxp@)!@ ksdrfBpy !#;&i Dy; k k E\ s1 T k,fyptgr.l s7li 3E BpytIn i a3phsj P fQpkInpka
kdrpo2pr,hj pyt tpg8pk889syH3E tpgud9R tpgbybi Bny\$7phgi yp3p2pi A

j s f h 2pgr bpfky pyBpycp4pus2u7mfv Bpys hE8tpsyPSi gTkpBpy2pkpg8yKdrpoxp@)!#
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xMovp9bju4pufpBfat tpgoySt hr=yDud9R tpgbybi \$; ytpgh7itr/yDtr86fInpl dotosjpl
kitK7Wpu 2pr.l yD tpgoyud9R yD os9W kitK7Wpu yD dok7Wput tpgd3od39tpgdor,h
fIn,h yD tpgd3od39kpfdBptasj F0x0hs7P6pyp4pus2U7mfv \$hE8tpdotosjpl k ¼4pu \

5-3nsyl L4pu1 yv8i M

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s; pi s7PshItpgos9Ny3nsyl L4pu 1 yv8i Nij h2ps3phsj Pqok2]1 py7E yD2ps3phoIn9fr09dy
jInptaph7E\ 2pt8kD gphktr4putpg9pgdyS; d;syH3E; pi shT tpgtkp9 yDjptpLbythi J
oQ8nyEi rpi tpc8tpeT b94puc8tp yDtpgSthrEpgbythi c8tpe dur7p9tpgjptpLbythi douiyw
uñ rpy8Vlpkdrpoatpgd3od391 yv8i kkp6pgrF tN3phsj Pos9NykatR L4pu 3nsyl L4pu
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Sjhbythi Bpyi F2p9 %)i Dys3phsj P3jrrpy @..!j; @#..#j; @\$..&j; @%..%j; @&..@j; yD @&..&
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o0yWpu2pofp7ulkr0i Nj; A!E tpgsthr= yDud9Dtpg3od39fhrhrySrykpsuUymyPi pr
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douiyw9Ny3nsyl L4pusyHtju@di 8Bpytkp9 yDrly7pyBpyjptpLbythi J jsfdu7pybpfT]n ia
kfyptg yD9s3phsj PfknpkSj hbp8pk889h7w hBpyplsfv2pogfprn D3m4pusyPseI \
s7pH2pl p9npl mkkpGk] # o.t @ Sj hdi 8Bpy8pl i Dr6p9sdtpryDovptapydi fQk bju7pugf gpha
Dkby4pu dytpgk9htn fkr0i V 7p9htn Fosf-ts7k 6y6pyrykk yDtpg3od39tpg; pKdG
Sj h2pi dr8tpgf pBpf kdrpoatpgjptpLbythi douiyw rpy8Vlpi prs3phsj PsyXp@)!% 5p9rñ\
3-tpgsdi irhtn fkrpo2]1 pyoyfoa

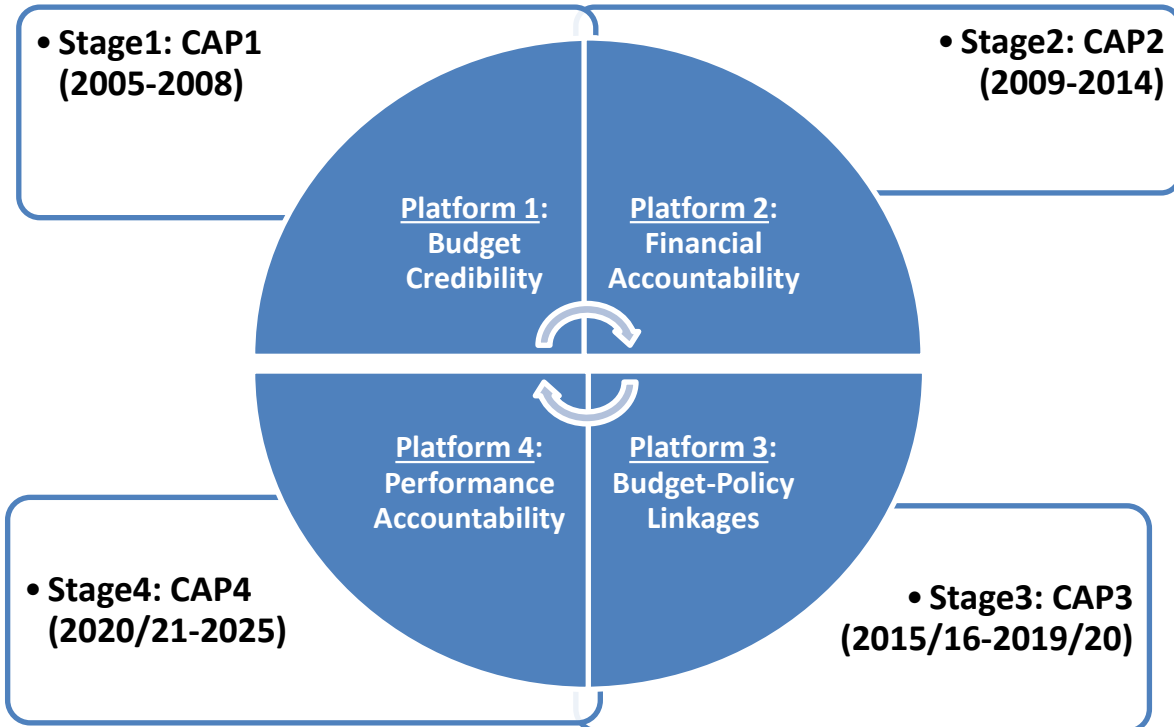
S; d7UdyS; ytpgktr4pugrSj hrpys3phoIn9flyy @ yDfs9nrktr4puflyy % 3E
s; pi s7PshItpgsdi Irhtn fkrpo2]1 py7# yD 7\$ 3Epg; k4poc8tpe7PyD9s3physl pBpl yD
3nsyl L4pukrVtr/ Sj hdi 8oySdi Irhtn F2posn J0syPtN jInptaph7E syH sj F06pyp
ylyy4pu yDdokVWpu dytpgbythi tr86St7dr97p9rh\ 2pt8kD gphktr4putpg9pgdyS; d;syH3E
s; pi shItpgoyLud9D yDud9T4pud3od2@sd2pl yDkrp1gntrc8tpe u\$kkiprgl Ftpgud9Dtpg
bythi S; ytpgl mkkpGkc8tpe yDtpgoyLud9D yDud9Ttpgbythi c8tpe tr86T u\$kktpgjptpLbythi J
c8tpe tr86T uvhvlyPdtk.9kboiyflyy !) yDb94puc8tpe psyXp@)!% 5p9rñ\ 2pgr S; EshT

fs9nrktrApuSj hBpyt]n i a S; dtsyHksdrfBpydorpn **i Dys3phsj Pfs9nrktrApuSj h
di8by0i\ j s f 4p3sdfTyDyktrAput S; dtsyHdi8Bpyksdrfi prs3phsj P\ s7pH2pl p9np
s2p32i Dys; dtsyH4pusdfyf7h7sh7puf7pkhpkDys3phtpgn6nypl kit.kVWpu yDokVW
4pulytpp8nypl yDonWbnph dur7p9xyD yDkri@pugokr6yW3oatdrV Dydtk9k6oy
7p9bk8j h2pbtby0i t.0h8

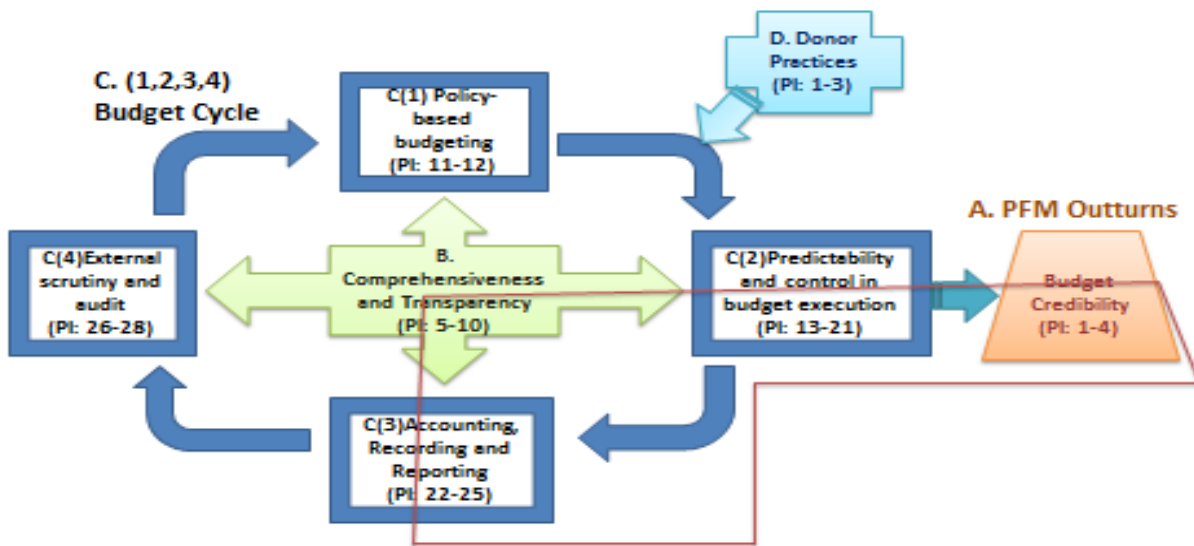
Å#É S; tshh7w hksdrfBpyi prdtm7p9 % Dyl mWkpGkJ# o,t @

17. uW nPkæp s7pH2pBpy8pl iDrsh3phojn9 fs9nrktrApu yDk.fyptgs7Pi pr
S; dtyf.l j.fBpyo9pvVt5p9shTtpj pl Si so\$ I Df9g Dcpsi \$ I D Bpysdi lrhtjrfgha1 I
DsyPkdrpoatpgjptpLby0i douÿwii (py87LpsyPxp@)!% 3E I DuW 2psyPrY7pybpfSX I cpBpysdi lr
gfgha1 I D rY7pyBpysdi irgfgha7 dBptj Sry\ syphs1 I 3Eps1 imhdytpgsglof] yDjptpL
by0i I mWkpGkJ# o,t @ syH syPxp@)!!\ ktrApufljy *! Sj hBpyt]niæp2pktrApuK5pya
yD2p3yWkdrpoatpgsdi irjptpLby0i douÿwii (py87Lp s1 I iprtpg8pl iDrBpyo9pvVcp rpyktr/
4pufljy \$* Å%(i É di8Bpyksdrf !))i ; ktrApufljy !¼ Å@)i É tju0by0i I yDrpytpg
I i I p8j ktrApufljy * Å!)i É rY7pyBpyfpoa; Fj ktrApufljy % Å¼i É rY7pyg hauh
Sj hdi8fpoa; Fj yDktrApufljy \$ Å%i É uYVls [Vtpryoduphã hãpgsdi irsyhs7\ iprtpg
8pl iDr2pgrs [Vtcp bpf2jwv8; dSj h I i I p8sj r0bpfby0i pl7pyauhs8hpi prtpht]ni Bpy\
7yD yDsyH S; dSj hdi82jwv8vøgrppy Å!É tpgovøatpgsglof]sh5tj rpi Vtpc8Vt p yDtpgsglof]
douÿwii (py87Lpkdrpoatpgf9dt9skl8s4Pc8Vt p Å@É tpgovøatpgsglof] yD]ni shj jnãdoi biY
tpgby0i k8Vt pC I Å#É tpgovøatpgsglof] ytpgoVovBnsyl L yDtpgsglof]t]ni gh8jgBpl
tpgn8nsyl L yD1jv8i W yD Å\$É tpgovøatpg; hãpgonWbnphk bjuTpgby0i douÿwii (py87Lp\
rpy87Lp tpgd3od39tpg; pka8 yDtpg8pl iDr« hõduphã k bjuTpgby0i douÿwii (py87Lp\ gBpl
tpgn8r# k bjuh7w hdytpgby0i ktr7p9 *! s7Pi prdtm7p9 % Dyl mWkpGkJ# o,t @ rpy
o9pvVtyptW®okrW% DygBpl tgn\$yH\

#-@ötpg8pl iDrsh7tr8b5t7dr9atpgd3od391jv8i Wkp6pgnF7p9rh



PEFA Performance Measurement Framework



1/24/2014

Sok Saravuth

8

18. 2pgr tr86st7dr9dpgd3od391gv8iikp6pgmfbpfyRdi8tpgg1,ijh87P@ xpl
s6loyR tpgsd3p9cpdi8tpgdorpnSi !)xpl syph\ 7yRyRtpgulptgnCj b9rpyhtj rfr 1f8p

tpjpl tønþovþdozrSj hrlyyRkpyj ha yÞryk t tpgd3od39dytr86J,fBpy3,kovpta
rt5p9shB2pkt7pudkpoðj hovptbju4pul i l p9syH u\$kk t jInpt&ph7I @ syHSi r9\
s7pH2pl p9np @)xpj kdrpo&r p Sj h2pdos7ks7bBpys9buK69þr yÞ5H7p96y6py1 yv8i MyÞ
rykk6los7PyÞonþdos7kb48ää yÞdos7ktju@b48ääj þ7s7Ii Sj h4p3sdfYBpysdoþuhs8hp
s6Hþn7dr9ayHrYi f2p9 !)xpj syH 3EVI 2pbpf77.hI tBpy\

19. ftÞkil yÞs3phsj Pgr dur7p9I mkkpGk.by2]1 pyoyjInpt&phsyPSi o9pvþp
diRdi8 krdko yÞdotosjpl 4pukitK7wyÞdokV#pukdrpo&r p s1 I 7ksjP yÞs3pho]n9
7p9oy2]1 py Å4pus2ú7mfV Dyc8tþ 3nsyl L4pu1 yv8i Mtpg; kq4po&8tþyÞs3physl pBpl yÞ
3nsyl L4pukrVitrÉ Sj hdi8byþi 2poyjInpt&phsyH di8Bpy; kq4po&7PyÞdto5inÞ9þka
krVitrþokapefa 7p9 \$ dos47 ¼ S; & yÞ @* k,fyptgBpyl p9fþkþpk&crs7Ii yÞSj h2p
k,fyptg3ph ÅdrV 50kÉ kdrpo&gi dr97KdouyV 3od391 yv8i kþ6pgrFtrÞpsxþHs7Pgtk9a
j pgbýþ2pi K

20. 4pus2ú7mfV BpyDyc8tþ i8ksdrf2pr,hj py yÞ2pkpg8yli p9uFþxpj@)) * tpuV Sry
oþysyPrY7pyauvþhvlyÞry7py6pypBpykþ4pusyPseI \ 2pt&k9 dokV#pu yÞ4pukitK7wy
tpgdor,hfIn,hiprS; ytpgtþxpj yÞtpgo9fhgi yp3pg2pi \$j pl gh,ydofþ5syPrpytdrV s1 I
dokV#pu yÞ4pu kitK7wytpgbyþi fInpl iprS; ytpgtþxpj yÞtpg77pi aj pl gi yp3pg2pi \$j pl
gh,ydofþ5tþyPrpytdrV Sj g\ jsfH c# M Si k,fyptg7p9 ¼ Sj hBpyoyli prj pyBpyo9pvþp
4pus2ú7mfV \$hÉ8tþ syPgtkþBpy2pr,hj þytþj pl Si 4pus2ú7mfV BpyDyc8tþsyH syP; m dk.I
syPseI sj pl kpgdouyVj F06pyp4pus2ú7mfV \$hÉ8tþsyPuþpyBpyj pta yÞdi8Bpybyþi \$uvþhvV
syPseI \ kþy4pusyH tBpyxMþvþ; 9Sj gi prgl Fh7w h8pl i Dr&j pl syPxpj@)) (s7PshT
k,fyptgfly & 3EPI-13 j haPI-19 Sj h77hBpyuVb+ fly @i c fly @i c+ fly @i yÞ B
flyr.I Si omþH Åk97Kcptpg8pl i Dr&hItsyH uVþp9syHyÞstýseÞÉ\ sj F06yLud9Þ yÞ6pyp
kþ4puþy4pus2ú7mfV BpyshÉ8tþsyH rnyÞ z pys7jInpt&ph7I # fpBpf di8oyLud9Þtpg9pg \$
kþpy&E

*Å!É oyLud9Ptpgd3od39 yP\$; ytpgdorhfh/hplBpy krdkottdr/r.l rpyk4pu
t/xpAdorhBpyi prS; ytpgdofp\$5 i prfQodofp[xp] y9o9f/h gi yp3pg2pi \$j pl s7197pi adur7p9
rlybywpi plrpyojmuyw@xpÉ*

*Å@É oyLud9Ptpgbybi.c8tp yP\$; ytpgf/rpl plBpykrdko Sj hbpfs2ú2ptBpy y9bpf
BpykpyBpy Åf/rpl dof p\$5bybi \$j pl gh y y9dofp[xp]ybi Bpyi prfQoa y9rlybywpi plrpy
ojm kpfBpta@xp]É l tfjnh t/xp\$7P77pi ojm xp]f pk\$ j hryBpysd3p9É*

*Å#É oyLud9Ptpgd3od39kpfBpta y9tpgd3od393 r y\$yP6yp3pg dur7p9dokV#pu dytpg
sdoBpkB r y\$7phgi yp3pg2pi Y y9tpgsdoBpk douiybyp3pgt#tpg77pi dotosj pl dokV#pu
ÅrpygBpl tpgnÇ yP\$; ytpgkpfBpta fQpk hnpka 7pyauhs8hp 2pr.l y986pytpgdotosj pl
4pukitkVWy9dokV#put#tpgsdoBpk kpfBptaÉ*

Å\$É oyLud9Pkri@put#tpgd3od39ojm 7p9ojmSj hdi 8k9 y9ojmSj hdi 87px

21. j s f h d o k y s o t t p g 9 p g 7 p 9 \$ 5 p 9 s h b p f k s d r f B p y s y P t x p j ! \$ s y H s y p H r p y y i l c p
t r 8 6 b p f z p y s 7 P j i n p t a p h 7 T # B p y s y P x p j ! % d o k y s o B n s y l L 4 p u 1 y v 8 i Q p k p g 8 y j y 9 d i 8
B p y k s d r f ; 9 S j g s y P f x p j ! \$ É s j r x p j ! % 5 p 9 r f s y H Å b p f r p y t p g h B p t s j p l k p g i p r t p g
8 p l i D r o s n p H b p k y 8 E d o u i y u i c p y 8 7 L p s y H y 9 b p f f p o a ; F b y b i i s u v l h v B p y s y P s j r x p j ! ¼ s d u p H
@ ! % 3 E p s u h s 8 h p k d r p o k p t h 0 9 y 9 S t k d r h É \

22. *3 n s y l L 4 p u 1 y v 8 i 2 p s 3 p h s j P f r 0 9 D y j i n p t a p h 7 T @ s y H S j h s ; p i 2 p k f p y a h T
Å ! É t p g S t h r s h t p g b y b i c 8 t p Å k p r v c 9 p l d k h b p f B p y k p y B p y b p f s 2 ú 2 p t B p y y 9 r p y d o k V #
4 p u É Å @ É t p g S t h r s h t o u i y B n s y l l t p g t i d i p t p g s 6 g B p l t p g n Ç Å f Q k h n p h a k d i t V 7 p y a u h
s 8 h p É y 9 Å # É t p g o s 9 l y 4 p u d 3 o d 2 @ s d 2 p l 3 n s y l L 4 p u y 9 i r 4 p u \ u l i n p k a p k t r 4 p u
t p g 9 p g 2 p s d f y d i 8 B p y s 6 t g l F t p h % x p t y @ r t s y H S j h s ; p i s h \$; a k f p y 0 j f 2 p t p g s g l o f j
j s n t p g d o i b i l t p g c l t p g s g l o f j r p i l t p c 8 t p c l t p g s g l o f j p 8 n s y l l c l t t p g j p t p l b y b i \$; y t p g
l i n k p d k c 8 t p y 9 t p g s g l o f j p t p l b y b i b 9 4 p u c 8 t p 2 p s j r t p 6 y h 7 w h d y 3 n s y l L 4 p u 1 y v 8 i M
s y H r y 7 p y a 7 h B p y 2 p d o u i y u y P s e 9 s 7 Å s d u p H f s n t y f . l O d y d o u i y u i t p y B p y ; V v k 3 p d 3 o d 2 @ s d 2 p l*

yPsvvshvlypseI É s7pH2pS; dtyr.l Obpftju@77hBpyfñntDytpgos9W3nsyl L4pu1Wv8iM
sgl905ytsjpl \

23. 7b); m bñj hsl ÐBpyg9fþsk@Si d7pñh9BpysyH BpyyÐtju@SirtjhðryS7ys1T
syH3Epg jptþlbyðii douiyuñ cpý8Vlpkdrpodoi bi ðpgtþgbyðii b8tþ Sj ht@2]1 py7! syH3E; þi
shðoi bi ðpggi yp3pg2piY yÐkdrpodtk9skj tFyÐ1Wv8iM iprtþgþl i Drösn þHþkys [Tv
cpdouiyWYHþpfyÐjptþlbyðii suvshvBpysyPsj Fxp] @)!¼ 3EYbpfbyðii suvshvBpysyPsj F
xp@)!% s7 sdupHdtm 1 gñuñ cpý8VlPdi 8tpgsuh ! xp] Å@)!\$É kdrpodtkp9douiyuñ cpysjpl S; ð
shñ7W hdyS; dtyr.l OSj hsl ÐBpysdi lr s1T yÐdi 8tpggI fsuhr.l kdrpodtkp9douiyuñ cpysjpl S; ð
hrðouiyñj hBpytkp9syH Å@)!% di 8doi bi ðpg7p9douiyWjpl Dj ofM0yø yÐdouiyuñ cpý8VlPcT
7y@3pÉ sj F0þf6pyptþjptþlbyðii ll p9svvshvlypsj Fxp] @)!¼\ jsfH rpyyil cp syPf@xp]
@)!% Ðsj Fxp] @)!¼ 3nsyl L4pu1Wv8iM yÐdi 8Bpyos9W7Pshðouiyñ3od391Wv8iM þk6pgnF
tr@posy@sh7pus2ú7tFV ðyc8tþsj hksdrf yÐgtþBpyty@rt Åkþrñdoboðj h3ksjpl
oyþi aundt1r tpidoboðþj \$ syPt@dto5inW9þkkrVitr/ PEFA syPt@j Lpdtpr5p9shÉ \
suhsyH rpyyil cp3nsyl L4pu1Wv8iM ðBpysdrf2pkpg8yl s1T þpfz pys7Ps; þi shñpgos9W
tpg; kþ4po@8tþs7PyÐs3physl pBpl Sj h2p2]1 py7# Ð rpyyil cp tr86St7dr9@pgd3od39
1Wv8iM þk6pgnFþpfz pys7Pj]npt@ph7T # Bpy\ s7pH2pl p9np 3sdrp9douiyuñ cpý8VlpsyH
di 8si fpoa; FuFpgnþbluBñj hdi 8s6@dtpl u]ptþlbyðii suvshvlypxp] @)!¼ gr7p9S; ytpg
kdrpodtkp9douiyuñ cpý8VlpsyHs7PS; d jD7s7li s7PÐcþyp3i yÐ2puþkksyPt@dto5inW
tpsglofþ; ytpgktr4puþr kdrpoð]npt@ph7T#\

24. *tpgsdi lrhtñfkdrpo2]1 pyoyþa* 3Eps; d kþpykdrpoðþpyylyj4puðyl ðWkþGkl
oy2]1 pyoyj]npt@phdytr86St7dr9@pgd3od391Wv8iM þk6pgnF\ 2ptðkÐ s [Tvþtþgsdi lr
htñfkdrpo2]1 py7T @ 3Epgos9W3nsyl L4pu1Wv8iM syPt@j]npt@ph7T ! u] 2pþpygr
fñntj þkþpyd@tpg6pyylyj4puðytr86St7dr9@ s1T t@j]npt@ph7T@ syH sl ÐBpy yÐtju@
s; þi shñpg9pg @ kþpyðEÁ!É tpgoyud9Ð yÐud9tþgbyðii kþth09c8tþtr86TyÐ Å@É tpgos9W
4puð3od2@sd2pl yÐkrp1gntrc8tþ Sj h2ptþgsdi lrhtñfkdrpo2]1 py7T # 3Epgos9W

tpg; k4poc8t8ps7PyP3physl pBpl \ i pr tpg8pl i Dr« s7pH2prpytpgl E l p85ksj pl kpgti pki l p
ymñi tsj pl S; ði pr 7ksj Pl ñkpgKJ tñn7dr9douiyw8tpxp!)!#-@) s [Vtçptpgsdi lr
htjnfksdrfBpykrdko yD3od3pykdrpoatpgz pys7P2]1 py7T # 3Et pgs; pi sh tpgos9lytpg
; kq4poc8t8ps7PyP3physl pBpl syPsj Fxp!)!% ð tpgz pys7Pj jnpt&ph7T#\ j s fñ 2]1 py7T#
ðj jnpt&ph7T # bpfyP fpoa; F2pr.l yP tpgj pt p l byðii kpth09c8t8ptr86suvv h v l tpg
j pt p l byðii b94puc8t8p yD tpgud9P tpgsglof; ytpgl ñkpgKc8t8p dur7p92pr.l yP tpgfpoa; F
douiywñi çpy8Vlp Ásuvv h v l ok yso Fpi haxp!)!¼E \

25. j s fñ tpgksdrfz pys7Pj jnpt&ph7T # syPxp!)!% ð @)!¼ 3Epdkiñ shT Á!É
tpgksdrfBpyy8tpg9pgkçpya \$ kdrpoatpus2u7t fV sh t8t8psj hBpy3kovptçp9shT Á@É tpg7m
fV sh 7pugh yDy j ñ tpg; p k a g u t d o u i y w i b i t p g o f t 0 y s 7 p d o u i y w ñ i ç p y 8 V l p s y P x p !) ! % y D @) ! ¼
yD Á#É tpgsdi lr htjnf5p9shU\$kk tpgbyðii c8t8ptr86suvv h v l tpgj pt p l byðii b94puc8t8p
yD tpgud9P tpgsglof; ytpgl ñkpgKc8t8p\ 7yP yP syH tpg8pl i Drsh t d o u i y w 3 o d 3 9 1 t j v 8 i M
k p 6 p g n F t r p s j p l d t o 5 i n t 9 k k r v w / P E F A y P ; h a u i ç p y y D b y k p k y ç ç p y 8 S y ç s 7 l i
kdrpoatpgksdrf fV syH ÁSi h7w h b p f g 1 , i j h 8 5 r c y p ð t t i j p É \

#-#ö tpg8pl i Drsh t d o u i y w 3 o d 3 9 1 t j v 8 i M k p 6 p g n F t r p

26. tpg8pl i Dr d o u i y w 3 o d 3 9 1 t j v 8 i M k p 6 p g n F t r p s j p l d t o 5 i n t 9 k k r v w / P E F A
di8Bpys6t8psj pl t p k ñ i 9 a y P x p !)) (s j p l S ; ð s h t g s h 5 y D u i ç p y g l f s u h # x p 3 E x p !)) ¼
@)) & yD @)) * \ tpg8pl i Dr syH Bpys6t8p kdrpoði do i b i t p g g o k d t k . 9 k ð o i y s y P c p t a n p h y D
do i b i t p g r y 2 j p v t y P i p r s 5 i j 3 F y B p y 8 p l i D r d o i b i t p g d o u i y w 3 o d 3 9 1 t j v 8 i M k p 6 p g n F D y d o i V
o i t p g g o k k p h p s 5 i s 7 \ t p g 8 p l i D r d o u i y w 3 o d 3 9 1 t j v 8 i M k p 6 p g n F t r p s h t s y H 3 E j F O T Á ! É x M
o v p 9 b j u 8 ä y 4 p u y D 4 p u d o s k ç s e 9 D y d o u i y w 3 o d 3 9 1 t j v 8 i M k p 6 p g n F t r p s d t p l u t p g b y ð i i t r 8 6 T
St7dr9b k 2 V !) x p t y 8 s 7 P ; 9 Á @ É s j F O t h a r h j p y k d r p o a t p g s g l o f ; y t p g k t r 4 p u j j n p t a p h
7 # ; 9 y D Á # É s j F O t k p 9 k r i ç p u g o k a h 5 p 6 t p g j p y t t p g s 6 t p g 8 p l i D r s j p l 5 y A 9 d u r 7 p 9

tpg77hkphay8kri@pu yD3m4pudytpg8pl i DrsyH; 9\ tpg8pl i DrshitsyH yDS; shTgsh5
yDui rpygl fsuh # xp3kpl @!) @!! yD @)!@ Abpfl t @)!!-@)!# dokysoTgsh5
yDui rpy @)!# bprpyd3od3pyE \ tpg8pl i Dr«syHtyDs6kdrpo8i doibitpggokdtk.9kfoiy
syPcrtanph yDdoi bitpgryD2ypvbyPiprs5il jfshTtrySjg\ cprtadtpr2piBpy yDtju@
rpytpg88il yDSthr2psdfyyysuhcDsyH jsfH3gSi6kpg8pl i DrsyPuhkrdkonpr.l sduph8p
bpf2prhj pykbykdrpoatpgsglofS; ytpgktr4putpg9pgSt7dr9ayPcprtadtpr2piK

27. 5p9sdtprsyH3Ep kfyptg7p9 #! 2pr.l yDh7w hsj hdi 8Bpy8pl i DrsyPxp@)) (Sj hBpysglofS7PiprS; dt7p9 ¼ yDdos477p9 \$ \ soS l DulyV LsrhuYmPrS; dt7p9 ¼ s [Tvkp Å!É S; dtdoi bitpg3nsyl L tpgtidip yDtpgs6jBpl tpgn,Å@É S; dtpgdi. i uYV Lu5p9sdtP yDk8ytr/ Åsjpl yVbvdl yDk8ytr2piÉ yDÅ#É S; dtpgbyBii jgokBj 3g BpyuYmPo2p9S; dtjD7 Åc yD dÉ s1T oyfoartS; dt4pubpfBpyakpyBpy yDtpgdi. i uYV LtpgbyBii c8tp ÅB r.l sdtPusyph c yD dÉ yDoyfoart3S; dt4pud3od2psd2pl yDipr4pu ÅB yD cÉ yDoyfoartS7li 3Epus2u7mfv Dyc8tp Årpy A B C yD dÉ yD S; dtf@sdtpl 3Epgsglofj8tpsjpl S; shS3physl pBpl BpyuYmZp9s3 ÅA yD BÉ\ h7w hsyH rpyhtjnfdrh sduphsj pl kpgdouiyml3od397p9rhrly7pyk@sxl 3pBpy yDsjpl kpgdouiy@pl i DrsyH3V ovky8bBj hBpy yDtju@Sthr= s7pH2ph7w hrly7pyksdrf Bpy7p9dk@tjpl \ ®7p1 nç jf2prhs1 i BihypbLS; dttpsglofj8tpsjpl S; shS3physl p Bpl BpyuYmZjpl kpgtggjptplbyBii S; ytpgl mlkpgk.c8tp yDc8tptR8T s7pH2prly7pyBpy byBii suvvhvV yDdotosjpl dokV#putjpl \ s1T douiyBj hx@sxl 3pBpy yDdotosjpl 4pukit.kVlyDdokV#pu syhtS; dt7p9bkarydi 8rpytdrV 5k.3p5p9sutSjg\

dos47AS; dtAk,fyptg		uYV	(i)	(ii)	(iii)	(iv)
dos47AS; dt Af 4pus2u7mfv Dyc8tp						
(PI-1)	Aggregate expenditure out-turn compared to original approved budget (M1)	B	B			
(PI-2)	Composition of expenditure out-turn compare to original approved budget (M1)	D			D	
(PI-3)	Aggregated revenue out-turn compared to original approved budget (M1)	A	A			
(PI-4)	Stock and monitoring of expenditure payment arrears (M1)	C+	A	C		

dos47AS; dAk,fyptg		uyf	(i)	(ii)	(iii)	(iv)
dos47AS; d BF 4pud3od2@sd2pl yDi r4pu						
(PI-5)	Classification of the budget (M1)	C			C	
(PI-6)	Comprehensiveness of information included in budget documentation (M1)	B		B		
(PI-7)	Extended of unreported government operations (M1)	C	C	C		
(PI-8)	Transparency of inter-governmental fiscal relations (M2)	C+	C	A	D	
(PI-9)	Oversight of aggregate fiscal risk from other public sector entities (M1)	C+	C	A		
(PI-10)	Public access to key fiscal information (M1)	C	C			
dos47 cf 8j Dyc8tp						
<i>S; d c(i) f tpsgl of c8tp; #sh3physl pBpl</i>						
(PI-11)	Orderliness and participation in the annual budget process (M2)	A	A	A	A	
(PI-12)	Multi-year perspective in fiscal planning, expenditure policy and budgeting (M2)	B	C	A	B	C
<i>S; d c(ii) f 4pubpf Bpyk dy Bpy yDtpdi .i uyV Dytpgybi b8tp</i>						
(PI-13)	Transparency of taxpayer obligations and liabilities (M2)	B	B	B	C	
(PI-14)	Effectiveness of measures for taxpayer registration and tax assessment (M2)	C	B	C	C	
(PI-15)	Effectiveness in collection of tax payment (M1)	D+	D	B	C	
(PI-16)	Predictability in the availability of funds for commitment of expenditures (M1)	C+	B	B	C	
(PI-17)	Recording and management of cash balances, debt and guarantees (M2)	C+	C	B	C	
(PI-18)	Effectiveness of payroll controls (M1)	D+	B	C	B	D
(PI-19)	Competition, value for money and controls in procurement (M2)	C	C	C	C	
(PI-20)	Effectiveness of internal controls for non-salary expenditure (M1)	C+	C	B	C	
(PI-21)	Effectiveness of internal audit (M1)	D+	D	C	C	
<i>S; d c(iii) f doi bi .tpg3rnsyl l tpgt i dip yDtpsg6Bpl tpgnç</i>						
(PI-22)	Timeliness and regularity of accounts reconciliation (M2)	C	B	D		
(PI-23)	Availability of information on resources received by service delivery units (M1)	C	C			
(PI-24)	Quality and timeliness of in-year-budget reports (M1)	C+	C	A	C	
(PI-25)	Quality and timeliness of annual financial statements (M1)	D+	D	C	D	
<i>S; d c(iv) f tpgdi .i uyV lu6p9sdtP yD k8ytr/</i>						
(PI-26)	Scope, nature and follow up of external audit (M1)	D+	D	C	D	
(PI-27)	Legislative scrutiny of the annual budget law (M1)	?				
(PI-28)	Legislative scrutiny of the external audit reports (M1)	?				
dos47AS; d BF tpgbybi jokij 3b48ääyç						
D-1	Predictability of direct budget support (M1)	C	C	NU		

dos47AS; dAk,fyptg		uYgr	(i)	(ii)	(iii)	(iv)
D-2	Financial info provided by donors for budget, reporting on project, program aid (M1)	D	D	D		
D-3	Proportion of aid that is managed by use of national procedures	D	D			

#-\$ötpgsglofß; ytpgktrApukdrpoj]nptatph7T#

28. sdtpl uYyl Lshh7w hdy8äy4pudofp]xj!)# h7w hdytpg8pl i Drshhtr86T St7dr9a7p9rh dur7p9shh7w hdytpg8pl i Drdouy]3od391 yv8i kkp6pgnFtr]p ußkksjpl uYyl Lshß; ytpgktrApugrj]nptatph7T@ yD l m]kpgk] # ot @ sh5p6tpgj pyBpysk]eDy8 o08; ytpgktrApukdrpoj]nptatph7T # j,fo9pvt] i ppg95p9sdtpr\ S; ytpgktrApugrj]nptatph7T# Sj hBpysk]eDgrrpy \$ S; d yD !(s3phojn938 Å!É S; d7T! kdrpoatpg oyld9R4pus2ü7rtfV Dyc8tprpys3phojn9flyy \$ Å@É S; d7T@ kdrpoatpgoybs9] yDud9R 3nsyl L4pu1 yv8i]pys3phojn9flyy \$ Å#É S; d7T# kdrpoatpgoybs9] yDud9Rtpg; Kpg 4poa8t]ps7PyD3physl pBpl rpys3phojn9flyy & yD Å\$É S; d7T \$ 3Eptpgsdi]rht]nF kdrpoat]1 py7T \$ 3Epgos9]3nsyl L4pufßupHkrVtr/ Sj hgrrpys3phojn9flyy \$ \ S; tshT o0w°rsk]eDsjpl sh5p6tpgj p]syh syPsh77hBpytpgby]m] yDdi8l ts7Ps6]prhj pykdrpoa tpgsglof]fs9]r ktrApukdrpoatpgsglofß; ytpgktrApugr kdrpoj]nptatph7T# (CAP3) yD oy]oarttpsglof]ktrApukdrpoatpgsglofß; ytpgktrApugok]3]pl tjpy (DAP3) yD; ytpg ktrApugok]tk.9k]o]y (MAP3)\ 3gti k]r]h]ep 4pu2pr]katpg77h5]k]di8 yD3nsyl L4pu Dytpgby]m] yDtpsglof]tr86St7dr9atpgd3od391 yv8i kkp6pgnF di8Bpyos9]uF.l j]nptatph s7Pr.l j]nptatpg Sj hBpyx]wovp]97p]xyD yDkri]Apugok]q2gj p4Bphtr]pt]tpgj]t]yp] d3od39 sglof]yDby]m]]tr86St7dr9atpgd3od391 yv8i kkp6pgnF\ bpd]n] sjpl tpgksdrf5p9shT cp si j]nptatph7T# yDdi8f]poa;]rsy]sj Fxp] @)!% D @)!¼ S; ytpgktrApusyHyDdi8sglof]pl Bpys7Pi prdo i V]ysyph\

S; ytpgktrApugrj]nptatph7T# (CAP3)			
S; d7TF 4pus2ü7rtfV Dyc8t]p	S; d7TF 3nsyl L4pu1 yv8i]	S; d7TF tpg; Kpg4poa c8t]pyD3physl pBpl	S; d7\$F 3nsyl L4pukrVtr/
!!...ud9Rtpgd3od39 f]n]h yD; ytpg	@!...tpgj pt]lby]m]]pi]tp c8t]p]yD]o08ny]k]	#!...ud9R yDud9]t]tpg by]m]]c8t]ptr86k]	\$!... sglof]]to5]n]]tpg sglof]]c8t]psjpl krVtr/

dorhfhjh\			
!@...ud9Ptpgd3od39 ojh\	@... tpgj ptplbythi douiyw bythi c8tptiyDj jnigtg doi bi tpgc\	#@...ud9P yD os9y4pu d3od2sd2pl yDkrp1g ntrc8t\	\$@... sglofjto5inWn syl l4pusjpl krVtr/ trkrVtr/
!#...ud9Ptpgd3od39 kpfBptayD3ny\	@#... tpgj ptplbythi douiyw 3nsyl lcl douiynt i di pcl douiywBpl tpgnctiyD douiyw r4pu\	##...sglofjyDj ptpl bythi douiywythi 8nsyl l 4pu Ag8p9yil bv1 yD yil moi bi y8p9 tk18 yD dtk.9kfoiy yDsypt dtk.9kfoiyE\	\$#... sglofjto5inW trkrVtr/
!\$...kdrhtpgbythi J c8tpt yDud9Ptpg bythi S; ytpgfjnhpl \	@\$... tpgj ptplbythi J otgrn yDl yltg sj r0bs9ytpg 77h5kdi 8 yD3nsyl l 4pu\	#\$...ud9Ptpgslofj3ph ysl pBpl yDtpg s6; ytpg 1 yv8i k6pg nF\	\$\$...sglofj; ytpg tkp9 kri @pu kdrpoatpg bythi douiywd3od39sj pl S; tshTkrVtr/
		##%...ud9Ptpg9pgk8ytr/ D; t yD b6tptF\	
		##%...ud9Ptpgbythi 3ph ysl pBpl 8t2Ztpg1 yv8i k6pgnF\	
		##&...os9y dokVwpu dytpg tkp9kri @pu yD 86py tpgsh t7t fV\	

\$- ovpdorz

29. sdtPu6nfovpdorzrgrok ar867p9rhj, fBpy3kovpt5p9shT Sj h2pti p
kilpymri yDrYk sdtprtpgd3od39gok ar86J, f2p ovp8bi V1 yv8i M yDskj tFk thshpt
ovp8bi l u5j ytr p-DC yDsd3pH7R2lyya Sj h2HAE7Wuhj hatpgbythi fhjh yDfhjnhpl yD3ph
ysl pBpl c8tpt r u5kkBpys6plgs9Hgs9Hj hatpus2u7rtfV BpyDyc8tpt yDohuph j hat3phsj P
Dyk, fyptgfjhjh yDfhjnhpl k5py0 r.l flyysyph t rpyovpdorzrr.l flyySj h2pti pbi syprri
yDsj h3gdi 8Bpysh t r tu4ptk yDsk dgt86pytpg7oak pia yDsj phdkpl plBpy7pyauhs8hp yD

dotosj pl dokVw#pu sj F0Bpyptpgby8i Jtr86St7dr9atpgd3od39 1 yv8i Bk6pgmF7p9rhdoduR Y
s7Pdotosj pl 4pukitKvWYyDdokVw#pu\ ovpdoz r7p9syphgr rpy0

AIÉ ovpdozrSj hrpyfgl 2ptpgj RtypI As3physl pBpl s3phtpgnÇDtpg; h7Ksj PE

- 4purYfQpk#pk#tytpg3pl7 1 yv007pykdrpoat r86St7dr9a 2pt8k98b i B8Ytpkdrpo8pl7
3sdrp9douiyuiri çpy8Vlp\
- si BgsglofjQoatpkIm, yDfQoawg6yBph tV-8s7 Dl p9j,fsrfI

**A@É ovpdozrSj hrpyfgl 2ptpgd3od39 AtpgtJhiktr4pu tpgfpi8f9 tpgd3od39 ipr
jpytpgby8i É**

- tprYbpfSo9SftBpyg8p9tpg9pgt§n 7dr9ayDtpg9pgdofp)c\
- tprYbpfqts [VY8b#j hdi 8Sthrsypt#b94pugok8ysj R0Bs9W; hVw#pu dokVw#pu
yD 4pukitKvWYytpg9pg\
- tprYbpf fpi a p9rGyblkrdkoi prkri 8pusj R0Bsgtpg9pggok b94puBpy\
- tprYrpy86pytpg 8AyD I yJtpgf§upHrGy§j h3pyxy8 3pyi n p yD5Akri 8pu\

A#É ovpdozrSj hrpyfgl 2posfts7k

- rpyktr4pufQpk#pk#ka j Dcpb94pudi 8tpgb# Si 5#2lypvkdrpoa6# Adi 8tpgt#kIm i 9a
kdrpo2.l tpg9pg2lypv#hpr.l 2pt#ptaSj hrYsry2ptpg9pgdofp)cÉ\
- 5Akri 8put# tpgos9W4pukitKvWYyDdokVw#puJytpgon#lonph yDtpgtkp9kri 8pu

A\$É ovpdozrSj hrpyfgl 2pgj Bph yDkdrokdrh

- tFk 1 tpg yDtpg; pk8juri çpy dur7p9tpgkdrokdrhg8p9b94pu yDk8o#ysyPSi u#pya
rpy4pukitKvWYyDdokVw#pu\

%- o7u\$kp6yçyDk#n,rug

30. 7y#yD rpyovpdozrj,fBpysglogpoart5p9shT sh5p6Ytpgj pytBpygts [VV yD
77hBpyy8o7u\$kp6yç# r.l flyy yDk#n,rugs;K90 Sj h3gshTl trtSftgshT yDuy#L
u4ptkpsj pHdkpl t#tgnFpBpfayDkrdko\ o7u\$kp6yçyDk#n,rug7p9syphrpyj,f5p9sdtpr0

AIÉ o7u\$kp6yç; srsgly yD o7u\$kp6yç.l flyySj hsh5p6Ytpgj pyl h#p3gSftgshT3E

- b3ypl tj pySj hrpyS; ytpgk tr4pu yDk,fyptgkrdko yDfQk hnpka 3Dpl dk.h.tD tpgi prj pydi.i uLyV L yD rpytpgby8ii Bpyh=dur7pD rpykrVitrhA
 - b3ypl tj pySj hrpytpgj Rtypl yDtpgd3od39h=3E rpykrVitrhA
 - tpgfpi a pD rGyBpykrdko Afpi a pD ryrkKdi8 sgkpls7Psglydi8E os9V; hV 4pu yD dokVw4pu tpg9pggoakb94pu\
 - tpgon Monphi pr86bn Mt3os9hplon Monphoyl Bpy yD tju09pvCprpy4pu kit.kVW yD dokVw4pu 7pD tD b94pu yD x0b94pu yD dtk.9kboiy\
 - tpgtIn i ar 9pg i gyp7BpyfQk hnpka Bpygrfntos9V; hV 4pu yD krVitr gokarGyA
 - tpg rpytph84p3 tpg9pgfQk hnpka kdrpob94pu Bpygrfntos9V; hV 4pu yD krVitr/ gokarGyJyD b94pu\
 - tpgslofpl rpy skl8s4Psn ypl kdrpob8hVt Bpygrfnt; hV 4pu yD krVitr gokarGyA
- Ae kIn rug** rpykIn rugr.l flyy Sj hsh5p6Vt pgj pyl tæp3gl trtuLyV L yD sj pHdkpl sypH3E
- b3ypl tj py3I yD gj ptadi8 tpgc8Vt pdorpn @) hpyj tm pg kdrpob sdrp9ovg2pi Si r.l (National Single Window)\
 - di8 tpgtSy0k8ii 4pu kdrpoj ptar 2Zrn Vhsdkpfdk9ar 1 yDpl (Disaster Recovery Center) kdrpob sdrp9uiri rpy8Vlp\
 - di8 tpgtSy0rpyk8ii 4pusj F0jtkpoin fIn,h2pi K
 - di8 tpgdouiyuiri rpy8Vlp kdrpob tpgf hovj kpgsu4im W7ulkr0i Vj \
 - di8 tpgtpgon Monphosy rpyDoy py2pusk kuptauyV yD tpgj pt0Lby8ii douiyuiri rpy8Vlp\
 - di8 tpguLyV lseD8VshVt pg; hatpgshVt 7RfV \
 - 3gshVt 7RfV J 3pl7 yD2jmv tpgon MonphsyPi prb3ypl tj pySj pl sdoBpkardytok8y ; pnaAbatsfHosd9iybatrYsfHE\

¼- kyj py yD bytkpkyc

Ae kyj pyf

- tpg2odo7Hovp yD4pugbptgabhtD tpgby8ii syPxp!)!# uV 2pBpy2HAE7W hj hatpgby8ii l tIn7dr98j hBpys6pLk tr4pu5krpytpgl fi l p8 yD oHuph8 hatpgksdrfs3phsj Pdy k.fyptgk8py0r.l flyy u8kk 4pus2u7rVfV Dyc8Vt p\

- jInptaph7@ rpy4pukBkpV yD2oovpdoz rsdfTyuV Sry Si tBpyfpi 8Bpytpgsj pH dkpl Bpykrdko7pyauhyDbpfk sdrfBpyi prs3phsj P Å@)!%Å@)!¼É j to7u\$kp6y(ñ Bpy2psdfTy; 9Sj g u\$kk tpgs6V sybtrdouiywo i bi tpgtpg9pg yDtpgSthr#fypkrñkfoiy\
- tpgdi.i uYV lseD8X/V loto sj pl 4pud3od2sd2pl syH uV 2prpykpgfkBpyamk kdrpodpg4poa seD8X/V yDos9 seD8X/Vy8284pulytñ7dr9a yDz pys7PSdotpl pls7P2ptrp9cñ. Sj h tpy8i rpykyñt92p9rny\
- o7u\$kp6yBpyouptæpkri@pujRt ypl yDd3od39 4pukitK VñytpgtpgsdñBpkarGyFpy S; ytpgktr4putpg9pgyDtpH84p3tpg9pgfQpkñpka dur7p9rpytpgSo9Sftrñ9pg 4pgtF-krdko yDfQpkñpka2pr.l yDtpgbyñi \$3ph tpgñCyD8yñ di Rdi 832pr,hj py6pypl rpy ; hñ 4pu50kkrñtrh=4pukitK VñyDdokVñpu50kà

A@Ébykpk yf

- 4pu2prpka tpg77h5kdi8 yD3nsyl L4pu 3Eps3ph tpgñB yñkdrpoj InptaphsyH s1ñ 3gojptkñgi syH yDdi.i uYV LI p91ñ fi ðjñtpgbyñi \$3ph tpgñsyH\
- 3gs6ñ tpgdi.i uYV lseD8X/V yD8pl iDr2pgrshñokVñpu yD4pukitK Vñytpgonñonph AgBpl tpgññatonñonph yDbatdi ðonñonphrnykñpÉ\
- 3gfpoa; Fsglofñouiyw yDl ytpgkdrpod i.i uYV L yD8pl iDrñ7w htpg9pg sj pl S; ðshT k.fyptg8pk889fQpkñpka kdrpod3oñ94pu yDkfoiy sj pl jpta\$7k2pr.l yDg9ñya yD uYñ \
- 3gsVt g8p9tpg9pgdofpñc+ yDtpg9pgtñ7dr9a7b9pl dk.hd3od39\ tpg9pgdofpñc3E2p ktr4putpg9pgsj hdi 8Bpytñi ðñrñ9pg yDdi 8s6ñLksdrfBpyh7w hSj hBpytñi a yD; h2ykdroi prs3physl pBpl yDtr86ñokdtk.9\ Atpg9pgtñ7dr9a8E2pktr4pu tpg9pgsj hdi 8Bpygts [Vt p3gs6ñj F0bs9ñy; hñ 4pu dokVñpu yD4pukitK Vñytpg9pg dof pñc\