

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Financial Monitoring Reports
For The Second Quarter Ending June 30, 2009

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Royal Government of Cambodia

PFM Reform Program

MDTF No TF 054547-KH & IDA Grant H241-KH

Analysis of Financial and Project Performance

For the Period: Second Quarter Ended June 30, 2009

The attached reports provide information on the financial position, project performance and procurement monitoring report on goods and consultant service. These FMRs are produced quarterly and form part of overall project reporting with financial arrangements of Multi-Donor Trust Fund and IDA grant through the World Bank and Royal Government of Cambodia.

The Financial Report summarizes the funds received from the World Bank and Royal Government of Cambodia, and expenditures of project by expenditures type and component (department/function). The report explains the variance of the actual expenses against estimated budget. The Procurement Monitoring Report which details the status of the procurement implementation compare with the annual procurement plan also included in the report. Annex I to Annex IV supporting to this report describes the current quarter and cumulative contract expenditure of consultants, goods, training/workshop, and International Procurement Agent (IPA).

Summary Sources of Funds

Counterpart Fund

Project received 59,530\$ in the quarter from the Royal Government of Cambodia for contribution in monthly MBPI payment as agreed in the financing agreement. Disbursement is made through PMG fund of the Government of Cambodia. The cumulative disbursement to date is 342,547\$.

The World Bank-MDTF TF054547-KH

Fund is received regularly through the replenishment mechanism. To date, there is no significant delay of transferring of fund to and from the designed account at the National Bank of Cambodia. The disbursement from the World Bank into designed account for the current quarter is 387,348\$. The cumulative disbursement to date is 4,870,557.42\$ which is equal to 69.23% of total agreed funding per financing agreement.

The World Bank-IDA Grant H241-KH

Current quarter, the project received 870,801.57\$ through the replenishment mechanism disbursing from the World Bank into designed account at the National Bank of Cambodia. The cumulative disbursement to date is 3,189,976.65 \$ which is equal to 22.79% of total agreed fund per financing agreement.

The World Bank- PHRD Grant (JPN 54627-KH)

The cumulative disbursement is 24,069\$. The grant was closed. It was reported detail in annual report 2006.

Analysis by Expenditure Type

Currently some of procurement of goods and consultants are handled to the project to do by ourselves and some are under IPA's arrangement to carry out the procurement service on behalf all the World Bank financed projects. In general the figure of the financial report indicates under spending due to the delay of procurement of goods and consultant services, most of procurement contract of goods are signed but payment will be made in next quarter. Some training and workshop were not carried out as planned. MBPI for stage II is in process of approval.

Summary uses of Fund by Category

	Current Quarter Actual (\$)	Current Quarter Budget (\$)	Current Quarter Variance (\$)	%
Goods	99,199.46	635,800.00	536,600.54	15.60%
Consultant's service	233,071.31	444,873.00	211,801.69	52.39%
Training/Workshops	262,315.37	465,692.00	203,376.63	56.33%
Incremental Operating Costs	15,368.42	32,635.00	17,266.58	47.09%
Merit Based Pay Initiative Pay	125,556.60	400,000.00	274,443.40	31.39%
Inter. Procurement Agent	271,154.51	354,671.00	83,516.49	76.45%
Total	1,006,665.67	2,333,671.00	1,327,005.33	43.14%

Goods

Current quarter the amount of 99,199.46\$ in financial report reflected expenses for computer and office equipments for Cash Management Unit, computer and office equipment for IT Department, computer and office equipments for SCS, office equipment (photocopiers) and desktop computers (10% of payment) for all MEF Departments and additional printing books of PFM stage II (see contract expenditure report in annex II). The project budgeted 635,800.00\$ on the procurement of goods expected to complete within this quarter. But some of contract signed and fully paid and most of contracts signed however the payment will be paid in next quarter due to the delay of procurement issues such as procurement of 170 desktop computers. Actual expense is 15.60% comparing with current budget planning. (see procurement monitoring FMR4).

Consultants' service

The amount of 233,071.31\$ in the financial report for current quarter indicated the expenses for the consultant service such as Chief of Technical Advisor, Functional Review Consultant, Training Advisor, FMIS Functional Advisor, Change Management Information System Consultant, Revenue Policy Advisor and local contracting staff (see contract expenditure report in annex I). The project budgeted 444,873.00\$ on the expected signed consultant. The figure shows 52.39% of actual expense against budget and it is underspending because the procurement issues. Some of consultants are canceled the recruitment because we no longer need. Some are not yet finalized on the ToR, some are taking long time on contract negotiation, some positions are scarce resources in the market caused the selection failed and take time to re-advertise. And some contract signed by payment will be made to next quarter (see procurement monitoring FMR5).

Training/Workshop

The amount of 262,315.37\$ which is equal to 56.33% budget plan in financial report reflected the expenses of training, workshop related to the PFM reform program and financing to candidates for long term oversea training degree. The details of training and workshop received can be found in Annex III. Project management budgeted to spend 465,692.00 \$ for training, and workshop for current quarter. The figure indicates that fund is under spending due to some training and workshops are not carried out as planned. However it is indicating better performance if comparing with other category.

Merit Base Pay Initiative

Project management budgeted 400,000\$ on MBPI expense for current quarter under three sources of fund financed by MDTF, IDA grant and Government counterpart fund. The actual expense incurred is 125,556.60\$ which is equal to 31.39% of budget plan. The variance of under spending is due to some reasons: (1) the budget was increased because the number of MBPI beneficiaries is planning to increase to about 510 for Ministry of Economy and Finance and 250 for Line Ministry per the financing agreement for PFM stage 2 (2) MBPI for stage II is in process of approval.

International Procurement Agents

The total contract between Government of Cambodia and IPA is 1,249,000\$ which is to be paid from PFM reform program. The remaining balance to be paid to Crown Agents is 389,294.71\$. There is budget of 354,671\$ for this quarter. The actual expense incurred is 271,154.51\$ which is equal to 76.45% comparing with budget plan.

Analysis by Program Component/Function

The program is divided into five components/functions. Under each component there are several MEF departments which are grouped based on its function. There are revenue, budget formulation, budget execution, policy and support group.

Summary uses of fund by component

Summary Current Quarter (\$)	Current Quarter Actual (\$)	Current Quarter Budget (\$)	Current Quarter Variance (\$)	%
Revenue Management	34,169.51	296,909.00	262,739.49	11.51%
Budget Formulation	51,553.63	288,745.00	237,191.37	17.85%
Budget Execution	106,638.70	422,887.00	316,248.30	25.22%
Policy Group	249,478.48	474,880.00	225,401.52	52.54%
General Support Group	293,670.84	495,578.00	201,907.16	59.26%
Inter. Pro. Agent	271,154.51	354,671.00	83,516.49	76.45%
Total	1,006,665.67	2,333,670.00	1,327,004.33	43.14%

Revenue Management

The Revenue Group consists of Custom exercise general department, General department of taxation, Non-tax department, State property department and Financial industry department. The project management budgeted to spend 296,909.00\$ however the actual expense is 34,169.51 \$ equal to 11.51% of budget plan. The figure shows under spending due to delay payment of the procurement of goods. The procurement of two short term consultants to do assessment on Tax Department and Financial Industry Department respectively are cancelled. And payment on MBPI is under spending as reason explained above.

Budget Formulation

Budget Formulation consists of Budget department, Local finance department and Department of investment and cooperation. The project management budgeted to spend 288,745.00\$ however the actual expense is 51,553.63\$ which is equal to 17.85% of budget plan. The figure indicates under spending due to delay payment of the procurement of goods. Most of training and workshop did not carry out as planned. The procurement of Program Budget Specialist is delay because the ToR is not yet finalizes. The cancellation of recruitment of Budget Advisor because the technical assistance will be provided by US finance department instead. Two consultants required by Local finance department are not in place as planned due to ToRs are not yet prepared. And MBPI is under spending as reason explained above.

Budget Execution

Budget execution consists of Department of public procurement, General department of national treasury, Financial affairs department, and Cash management unit. The project management budgeted to spend 422,887.00\$ and the actual expense is 106,638.70\$ which is equal to 25.22% of budget. The figure indicates under spending due to delay payment of the procurement of goods. Most of training and workshop did not carry out as planned. Most of the procurement of consultants are delay because of the procurement issues and other several reasons and payment on MBPI is under spending as explained above.

Policy Group

Policy Group consists of IT department, General inspectorate, Economic policy and public finance, Economic integration and Asean Department and Legal affairs department. The project management budgeted to spend 474,880.00\$ however the actual expense is 249,478.48\$ which is equal to 52.54% of budget plan. It indicates better performance if comparing with other component. However the figure indicates budget underspending due to delay payment of the procurement of goods. Some of workshops and training do not carry out as scheduled. The contracting staffs of ten business analysis are not in place as scheduled because of selection process and final decision made by IT department. And payment on MBPI is under spending as explained above.

Support Group

Support Group consists of Internal Audit department, Administrative and Finance department, Personnel department, Economic and Finance Institute and Program Management (SCS, RC). The project management budgeted to spend 495,578.00\$ however the actual expense is 293,670.84\$ which is equal to 59.26% of

budget plan. The Support Group shows better performance if compared with other Groups. However the figure indicates budget underspending due to delay payment of the procurement of goods, the delay procurement process of MBPI evaluation specialist, local human resource consultants, and short term consultant to review on internal financial management manual. Payment of Ernst & Young will be made in August after completion of audit report. Most of training and workshop planned by EFI and Internal Audit Department do not carry out as planned. And payment on MBPI is under spending as explained above.

Key Issues and Its Impact on the Overall Project Implementation

(1) Procurement of goods and consultant service: even Ministry of Economy and Finance has decided to handle some procurement to Executive Agency to do by themselves, SCS has expressed the concerned over the delay of procurement process. This is because of the complexity of procurement guideline, and there is involvement with many parties such as the World Bank itself, DIC and Executive Agency.

(2) MBPI for stage 2 was planned to increase to about 510 for Ministry of Economy and Finance and 250 for Line Ministry per the financing agreement, however the longer time takes for approval from the World Bank will impact performance of the implementation of the reform program.

(3) The procurement of consultant is the major part of budget. The delay of procurement process may impact the disbursement plan. The issue is because of several reasons such as the preparation of ToR. Most of consultants takes long time on contract negotiation. Some positions are scare resources in the market, it is difficult to evaluate unqualified consultant and caused the selection failed and take time to re-advertise and re-evaluate.

(4) Numbers of trainings and workshops do not take place as planned. Measure should be taken to improve the implementation.

(5) Bilateral reporting: The report should be incorporated into this FMR. SCS need the assistance from the WB to collect the information from all DPs. This has been raised several times in quarterly report.

Steering Committee Secretariat Manager

Sok Saravuth

Date: 10 August 2009

Ministry of Economy and Finance
Public Financial Management and Accountability Project
Statement of Financial Position
For the Quarter Ended June 30, 2009

Cash Balance		
Petty Cash		57.59
Designed Account	1,009,025.44	
ACLEDA Account	2,989.45	
Advance to Budget Formulation	1,360.00	
Advance to Capacity Developmen	15,051.00	
Advance to RCS	1,431.00	
		<u>1,029,914.48</u>
Uses of Fund		
Goods	980,177.61	
Consultant's service	1,312,034.71	
Training/Workshops	1,519,931.20	
Incremental Operating Cost	120,682.31	
Merit Based Pay Initiative	2,696,966.61	
Inter. Procurement Agent	859,705.32	
		<u>7,489,497.76</u>
		<u><u>8,519,412.24</u></u>
Fund Received		
MD trust fund	4,870,557.42	
MD trust fund-direct payment	89,241.94	
IDA Grant	2,844,819.87	
IDA Grant-direct payment	345,156.78	
Government counter part fund	342,547.78	
Bilateral Assitance - ADB	0.00	
Bilateral Assitance - France	0.00	
Bilateral Assitance - IMF	0.00	
Bilateral Assitance - JICA	0.00	
Bilateral Assitance - UNDP	0.00	
Trust Fund TF054627 (closed)	24,069.00	
Other	3,019.45	
		<u>8,519,412.24</u>

Public Financial Management and Accountability Project
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2009

	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Opening Balance									
Petty Cash	16.19	484.79	0.00						
Designed Account	699,245.85	725,040.30	0.00						
ACLEDA Account	2,999.45	2,999.45	0.00						
Advance to Budget Execution	16,638.00	0.00	0.00						
A-Total	718,899.49	728,524.54	0.00						
Sources of Funds									
Receive from CounterPart fund	59,530.96	95,044.12	342,547.78						
Receive from IDA grant	870,801.57	1,320,920.17	2,844,819.87						
Receive from IDA-direct payment	0.00	245,156.78	345,156.78						
Receive from Multi-Donor TF	387,348.13	811,704.45	4,870,557.42						
Receive from MD-direct payment	0.00	89,241.94	89,241.94						
Receive from Other	0.00	0.00	3,019.45						
Receive from TF054627	0.00	0.00	24,069.00						
B-Total fund received	1,317,680.66	2,562,067.46	8,519,412.24						
Uses of Funds									
Goods	99,199.46	417,160.96	980,177.61	635,800.00	1,036,860.00	1,599,876.65	536,600.54	619,699.04	619,699.04
Consultant's service	233,071.31	260,587.67	1,312,034.71	444,873.00	564,983.00	1,616,430.04	211,801.69	304,395.33	304,395.33
Training/Workshops	262,315.37	498,502.08	1,519,931.20	465,692.00	904,917.00	1,926,346.12	203,376.63	406,414.92	406,414.92
Incremental Operating Costs	15,368.42	32,978.96	120,682.31	32,635.00	50,310.00	138,013.35	17,266.58	17,331.04	17,331.04
Merit Based Pay Initiative Pay	125,556.60	301,506.56	2,696,966.61	400,000.00	800,000.00	3,195,460.05	274,443.40	498,493.44	498,493.44
Inter. Procurement Agent	271,154.51	749,941.29	859,705.32	354,671.00	886,677.00	996,441.03	83,516.49	136,735.71	136,735.71
C- Total Uses of Fund	1,006,665.67	2,260,677.52	7,489,497.76	2,333,671.00	4,243,747.00	9,472,567.24	1,327,005.33	1,983,069.48	1,983,069.48
Closing BL (A+B-C)	1,029,914.48	1,029,914.48	1,029,914.48						
Represented by									
Petty Cash	57.59	57.59	57.59						
Designed Account	1,009,025.44	1,009,025.44	1,009,025.44						
ACLEDA Account	2,989.45	2,989.45	2,989.45						
Advance to Budget Formulation	1,360.00	1,360.00	1,360.00						
Advance to Capacity Developmen	15,051.00	15,051.00	15,051.00						
Advance to RCS	1,431.00	1,431.00	1,431.00						
	1,029,914.48	1,029,914.48	1,029,914.48						

Public Financial Management and Accountability Project
MTDF TF54547-KH: Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2009

	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Opening Balance									
Petty Cash	7.93	237.55	0.00						
Designed Account	534,070.54	375,406.14	0.00						
Advance to Budget Execution	8,152.62	0.00	0.00						
A-Total	542,231.09	375,643.69	0.00						
Sources of Funds									
Receive from Multi-Donor TF	387,348.13	811,704.45	4,870,557.42						
Receive from MD-direct payment	0.00	89,241.94	89,241.94						
B-Total	387,348.13	900,946.39	4,959,799.36						
Uses of Funds									
Goods	48,607.70	204,408.88	599,907.50	0.00	0.00	0.00	(48,607.70)	(204,408.88)	(599,907.50)
Consultant's service	125,191.37	138,674.39	1,082,856.91	0.00	0.00	0.00	(125,191.37)	(138,674.39)	(1,082,856.91)
Training/Workshops	128,534.55	244,266.04	876,094.47	0.00	0.00	0.00	(128,534.55)	(244,266.04)	(876,094.47)
Incremental Operating Costs	7,525.61	16,154.79	72,932.46	0.00	0.00	0.00	(7,525.61)	(16,154.79)	(72,932.46)
Merit Based Pay Initiative Pay	25,089.73	78,455.72	1,733,377.76	0.00	0.00	0.00	(25,089.73)	(78,455.72)	(1,733,377.76)
C- Total	334,948.96	681,959.82	4,365,169.10	0.00	0.00	0.00	(334,948.96)	(681,959.82)	(4,365,169.10)
Closing BL (A+B-C)	594,630.26	594,630.26	594,630.26						
Represented by									
Petty Cash	28.22	28.22	28.22						
Designed Account	585,859.46	585,859.46	585,859.46						
Advance to Budget Formulation	666.40	666.40	666.40						
Advance to Capacity Development	7,374.99	7,374.99	7,374.99						
Advance to RCS	701.19	701.19	701.19						
	594,630.26	594,630.26	594,630.26						

Public Financial Management and Accountability Project
IDA Grant H241-KH: Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2009

	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Opening Balance									
Petty Cash	8.26	247.24	0.00						
Designed Account	165,175.31	349,634.16	0.00						
Advance to Budget Execution	8,485.38	0.00	0.00						
A-Total	173,668.95	349,881.40	0.00						
Sources of Funds									
Receive from IDA grant	870,801.57	1,320,920.17	2,844,819.87						
Receive from IDA-direct payment	0.00	245,156.78	345,156.78						
B-Total	870,801.57	1,566,076.95	3,189,976.65						
Uses of Funds									
Goods	50,591.76	212,752.08	380,270.11	0.00	0.00	0.00	(50,591.76)	(212,752.08)	(380,270.11)
Consultant's service	107,879.94	121,913.28	229,177.80	0.00	0.00	0.00	(107,879.94)	(121,913.28)	(229,177.80)
Training/Workshops	133,780.82	254,236.04	619,767.73	0.00	0.00	0.00	(133,780.82)	(254,236.04)	(619,767.73)
Incremental Operating Costs	7,832.81	16,814.17	47,719.85	0.00	0.00	0.00	(7,832.81)	(16,814.17)	(47,719.85)
Merit Based Pay Initiative Pay	40,935.91	128,006.72	621,041.07	0.00	0.00	0.00	(40,935.91)	(128,006.72)	(621,041.07)
Inter. Procurement Agent	271,154.51	749,941.29	859,705.32	0.00	0.00	0.00	(271,154.51)	(749,941.29)	(859,705.32)
C- Total	612,175.75	1,483,663.58	2,757,681.88	0.00	0.00	0.00	(612,175.75)	(1,483,663.58)	(2,757,681.88)
Closing BL (A+B-C)	<u>432,294.77</u>	<u>432,294.77</u>	<u>432,294.77</u>						
Represented by									
Petty Cash	29.37	29.37	29.37						
Designed Account	423,165.98	423,165.98	423,165.98						
Advance to Budget Formulation	693.60	693.60	693.60						
Advance to Capacity Developmen	7,676.01	7,676.01	7,676.01						
Advance to RCS	729.81	729.81	729.81						
	<u>432,294.77</u>	<u>432,294.77</u>	<u>432,294.77</u>						

Public Financial Management and Accountability Project
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2009

	Current Actual	Yeart to Actual	Cumulative Actual	Current Budget	Yeart to Budget	Cumulative Budget	Current Variance	Yeart to Variance	Cumulative Variance
Opening Balance									
ACLEDA Account	2,999.45	2,999.45	0.00						
A-Total	2,999.45	2,999.45	0.00						
Sources of Funds									
Receive from CounterPart fund	59,530.96	95,044.12	342,547.78						
Receive from Other	0.00	0.00	3,019.45						
B-Total	59,530.96	95,044.12	345,567.23						
Uses of Funds									
Goods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	10.00	10.00	30.00	0.00	0.00	0.00	(10.00)	(10.00)	(30.00)
Merit Based Pay Initiative Pay	59,530.96	95,044.12	342,547.78	0.00	0.00	0.00	(59,530.96)	(95,044.12)	(342,547.78)
C- Total	59,540.96	95,054.12	342,577.78	0.00	0.00	0.00	(59,540.96)	(95,054.12)	(342,577.78)
Closing BL (A+B-C)	2,989.45	2,989.45	2,989.45						
Represented by									
ACLEDA Account	2,989.45	2,989.45	2,989.45						
	2,989.45	2,989.45	2,989.45						

Public Financial Management and Accountability Project
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
 For the Quarter Ended June 30, 2009

FMR2D	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Opening Balance									
A-Total	0.00	0.00	0.00						
Sources of Funds									
Receive from TF054627	0.00	0.00	24,069.00						
B-Total	0.00	0.00	24,069.00						
Uses of Funds									
Training/Workshops	0.00	0.00	24,069.00	0.00	0.00	0.00	0.00	0.00	(24,069.00)
C- Total	0.00	0.00	24,069.00	0.00	0.00	0.00	0.00	0.00	(24,069.00)
Closing BL (A+B-C)	0.00	0.00	0.00						
Represented by									
	0.00	0.00	0.00						

Public Financial Management and Accountability Project
 Consolidated Report: Project Uses of Fund by Departments
 For the Month Ended June 30, 2009

Department	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Revenue Management	34,169.51	89,856.11	505,603.47	296,909.00	483,380.00	899,127.36	262,739.49	393,523.89	393,523.89
Budget Formulation	51,553.63	115,904.28	1,066,605.01	288,745.00	404,731.00	1,355,431.73	237,191.37	288,826.72	288,826.72
Budget Execution	106,638.70	247,688.42	1,175,970.66	422,887.00	625,099.00	1,553,381.24	316,248.30	377,410.58	377,410.58
Policy Group	249,478.48	513,231.00	1,596,264.23	474,880.00	1,012,338.00	2,095,371.23	225,401.52	499,107.00	499,107.00
General Support Group	293,670.84	544,056.42	2,285,349.07	495,578.00	831,522.00	2,572,814.65	201,907.16	287,465.58	287,465.58
Inter. Pro. Agent	271,154.51	749,941.29	859,705.32	354,671.00	886,677.00	996,441.03	83,516.49	136,735.71	136,735.71
Total Uses of Fund	1,006,665.67	2,260,677.52	7,489,497.76	2,333,670.00	4,243,747.00	9,472,567.24	1,327,004.33	1,983,069.48	1,983,069.48

Royal Government of Cambodia
Public Financial Management and Accountability Project (PFMAP)
MDTF No. TF054547-KH and IDA Grant No. H241-KH
Procurement Process Monitoring - Goods
For the Second Quarter 2009, by 30 June 2009
in USD

Time Schedule (Dates)

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End	Supplier/ Contractor Name	Contract No.	Contract Value US\$
					Sent	No Objection	Sent	No Objection	Invitation	Opening						
Plan 2008	Office Equipment for Urgent Need of CMU (3 Desktop Computer, 2 Laptop Computers, 1 Laser Color Printer, 2 B&W Printers, and 1 Medium-Size Photocopiers)	NCB	Procured by Crown Agents (IPA)	Plan	N.A	N.A	N.A	N.A	Apr-08	Apr-08	N.A	Jul-08	N/A	N/A	N/A	14,000.00
				Actual (by IPA)	N.A	N.A	N.A	N.A	N.A	15-12-08	N.A	13-01-09	24-03-09	Te Aik Hong Office Machine Supplies Co., td	039/08-SCS/CAKH	12,739.55
Plan 2008	20 Filing Cabinets	NS	Procured by Crown Agents (IPA)	Plan	N.A	N.A	N.A	N.A	11-Feb-08 & 10-Mar-08	Apr-08	N.A	Jul-08	N/A	N/A	N/A	4,400.00
				Actual (by IPA)	N.A	N.A	N.A	N.A	N.A	19-11-08	13-01-09	22-01-09	03-03-09	Leang Hong Import Export Co., Ltd	040/09-SCS/CAKH	3,900.00
Plan 2008	Furniture for Urgent Need of IT Department, GI, IAD and LAD (42 office desks, 20 file cabinets, and 40 office chairs, 3 computer desks)	NS	Procured by Crown Agents (IPA)	Plan	N.A	N.A	N.A	N.A	Nov-08	Dec-08	N.A	Jan-09	N/A	N/A	N/A	18,300.00
				Actual (by IPA)	N.A	N.A	N.A	N.A	29-12-08	20-01-09	N.A	10-02-09	26-02-09	LEECO Shop Modern Office Furniture	041/09-SCS/CAKH	16,014.00
2-a	Vehicle for SCS (Station Wagon)	D.Purchase from UNOPS/IAPSO	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-09	N/A	N/A	N/A	67,500.00
				Actual												
3-a	Supply and Installation of FMIS	ICB	Procured by SCS & ITD	Plan	N/A	N/A	N/A	N/A	N/A	Dec-08	N/A	Jul-09	N/A	N/A	N/A	4,439,000.00
				Actual												
4-a	Office Equipment-Additional Needs in 2007*	ICB	Procured by (IPA)	Plan	N/A	N/A	N/A	N/A	N/A	Jan-09	N/A	Mar-09	N/A	N/A	N/A	534,800.00
				Actual (by IPA)	N.A	N.A	25-Sep-08	24-Nov-08	27-Nov-08	13-Jan-09	23-Mar-09, 06-Apr-09	06-Apr-09, 29-Apr-09	06-May-09, 22-Jun-09, 03-Jul-09, 20-Jul-09	Narita D.C. Co., Ltd, Neeka Ltd, OMC Co., Ltd.	o43,044,045,046, 047/09-SCS/CAKH (Ref.CAKH021)	371,088.40
				Plan (by IPA)	N/A	N/A	07-Nov-08	14-Nov-08	N/A	10-Dec-08	24-Dec-08	Jan-09	N/A	N/A	N/A	45,000.00

EE-1	Refrigerator	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-09	N/A	Apr-09	N/A	N/A	N/A	1,000.00
				Actual												
EE-2	Information Board	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	Jun-09	N/A	N/A	N/A	1,600.00
				Actual												

Notice: 3 Item Ref. No. Plan 2008 are procured by IPA
Item 4-a, C-1, are procured by IPA
Item E-1, AA-1, EE-1, are procured by SCS

8	Budget Execution and Control Adviser (Core-International)	Plan (by IPA)	IC	N/A	Sep-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-09	N/A	N/A	N/A	165,000.00
		Actual (processing Fail)															
9	Business Analysts (10 local Consultants)	Plan (by IPA)	IC	N/A	Oct-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-09	N/A	N/A	N/A	240,000.00
		Actual															
10	International Individual Consultant to assist Cambodian Government in carrying out key procurement reform activities	Plan (by IPA)	IC	N/A	Oct-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	122,000.00
		Actual															
11	Consultant for Designing and Supervision of Electronic Procurement Website (Local)	Plan	IC	N/A	Nov-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-09	N/A	N/A	N/A	15,000.00
		Actual															
12	Legal Adviser for FMIS framework (International/Local)	Plan	IC	N/A	May-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	N/A	N/A	95,000.00
		Actual															
13	Consultant to prepare Financial Inspection Standard (Interantional)	Plan	IC	N/A	Jun-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-09	N/A	N/A	N/A	45,000.00
		Actual															
14	Consultant to Assist Preparation of financial Inspection standard (Local)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	75,000.00
		Actual															
15	Budget Classification and Integration Specialist (International)	Plan	IC	N/A	May-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	N/A	N/A	81,000.00
		Actual															
16	Procurement Law and Regulation Adviser (International)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	120,000.00
		Actual															
17	Consultant on Sub-national Finance Management Execution (Local)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	12,000.00
		Actual															
18-B	Bookkeeper	Plan	IC	N/A	Feb--9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-09	N/A	N/A	N/A	4,800.00
		Actual (By SCS)	IC	N/A	09-Feb-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20-Mar-09	31-Mar-10	Ms. Heang Sinourn	PFM/SCS 09-020	5,160.00
19-B	Procurement Assistant	Plan	IC	N/A	Feb--9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-09	N/A	N/A	N/A	6,000.00
		Actual (By SCS)	IC	N/A	04-Feb-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	27-Mar-09	19-Apr-10	Ms. Leng Phakun	PFM/SCS 09-021	6,000.00
20	MBPI Evaluation Specialist (Internationa)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	50,000.00
		Actual	IC	N/A	17-Apr-09	N/A	N/A	N/A	N/A	N/A	06-Jul-09	05-Aug-09	05-Aug-09				
21	Treasury Adviser (International)	Plan	IC	N/A	May-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	N/A	N/A	100,000.00
		Actual															
22	Office Manager (Contract extension)	Plan	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sep-09	N/A	N/A	N/A	132,000.00
		Actual															

23	Secretary (contract extension)	Plan	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sep-09	N/A	N/A	N/A	4,440.00
		Actual															
24	Independent Audit on 2008 Financial Statement of SCS	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	25,000.00
		Actual															
25	Consultant for Resource Assessment (International)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	45,000.00
		Actual															
26	Program Budgeting Specialist (International)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	165,000.00
		Actual															
27	Consultant for Designing Financial System for Sub-national Administration (International)	Plan	IC	N/A	May-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	N/A	N/A	165,000.00
		Actual															
28	Human Resource Consultant (Local)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	6,000.00
		Actual															
29	Consultant for Designing Human Resource Data Base (Local)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	8,000.00
		Actual															
30	Consultant for Reviewing and Updating Internal Financial Manual and Administrative Manual (Local)	Plan	IC	N/A	Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	8,000.00
		Actual															
31	Consultant to Assess TA Need for FID (Local)	Plan	IC	N/A	May-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-09	N/A	N/A	N/A	45,000.00
		Actual															
	Chief Technical Adviser (Extension of end date)	Plan															
		Actual	SSS										13-May-09	10-Jun-09	30-Apr-10	Mr. Peter Brooke (DAI Europe Ltd)	3 Amendment to 010 RCS

Notice: Plan 2008 are procured by IPA
Item 1-a, 2-b, 3-b, 5-b, are procured by IPA
1 Item Ref. No. Plan 2008 are procured by SCS
Item-b, 19-b, are procured by IPA

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Consultants' Services)
As of 30 June 2009 (USD)

Annex I

Consultant Name	Selection Method	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
						Contract Value	Current Quarter	Payment or Cumulative to date	Balance	Voucher No.	Start	End	Duration	
<u>International</u>														
Mr. Hagop Angaladian	IC	002-RCS	DPP	Procurement Adviser	Canadian	57,750.00	-	23,100.00	34,650.00			10-Jun-06		No
HELM Corporation (Mr. Ian Collins)-(1)	IC	003-RCS	BD	Budget Adviser	British	142,080.00	-	135,901.00	6,179.00		12-Nov-05	12-Nov-06		No
HELM Corporation (Mr. Ian Collins)-(2)	IC	003-RCS	BD	Budget Adviser	British	114,100.00	-	109,656.15	4,443.85		02-Apr-07	04-Apr-08		No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	Finance and FMIS Project Management Adviser	Australian	136,080.00	-	129,660.00	6,420.00			27-Aug-07		No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	Amendment to Contract No.004-RCS-Finance and FMIS Project Management Adviser	Australian	196,950.00	-	138,736.60	58,213.40	PV00572, PV585	Jul-Au/07	31-Jul-09		Yes
Adam Smith International (Mr. Alan Pearson)	IC	005-RCS	FAD/ Working Group 3	Budget Execution Procedures Specialist	Australian	31,060.00	-	30,442.00	618.00			04-Aug-06		No
Adam Smith International (Amendment cont)	IC	Extention to 005-RCS	FAD/ Working Group 4	Budget Execution Procedures Specialist	Australian	8,368.00	-	8,114.65	253.35					No
Mr. Alexander Ronald Wilson	IC	006-RCS	EFI	Training Adviser	New Zealand	97,438.00	-	48,056.04	49,381.96			17-08-06		No

DAI Europe Ltd. (Mr. Peter Brook)	IC	010-RCS	RCS	Chief Technical Adviser	UK	295,160.00	21,542.05	229,050.75	66,109.25	PV538, PV562,PV 00766,PV 00791	01-May-06	04-Apr-08		Yes
Richard A.Bishopp	IC/CQS	008-RCS	EPFPD	Technical ICT Consultant	Hungary	42,531.00	-	13,898.00	28,633.00		29-Jan-07	31-Jan-08		No
Glocoms,Inc.(Mr.Mark Ott)	IC	009-RCS	EPFPD	Macro-Economic Policy Adviser	US	96,400.00	-	82,039.00	14,361.00		01-Jan-07	01-Jul-08		No
P.D.P Australia Pty Ltd. (Mr. Mr.Willian Harris Ao)	IC	011-RCS	PD	Consultant on Establishment Control	Australian	34,700.00	-	34,300.00	400.00		02-Apr-07	10-May-08		No
Ernst & Young Vietnam Limited.	LCS	012-RCS	RCS	Consultant on Independent Audit on Financial Statement of 2005-2006.	Vietnam	24,963.00	-	24,963.00	0.00	PV00513 PV00545	21-Apr-08	31/6/2008		No
Ernst & Young Vietnam Limited.	LCS	013-RCS	RCS	Consultant on Independent Audit on Financial Statement of 2007	Vietnam	24,963.00	-	24,963.00	0.00	PV00563 PV00586	11-Aug-08	10-Sep-08		No
Mr.Teresa Petrocco(ICT Consultant)	IC	013-RCS/CAKH	ITD	Consultant on ICT Consultant.	Canadian	116,520.00	-	14,200.65	102,319.35	PV00658	24-Nov-08	24-Nov-10		Yes
Edmund and Jennifer Attridge.(Functional Review of Personnel Department)	IC	017-SCS/CAKH	PD	Functional Review Consultant of Personnel Department)	USA	26,359.00	4,744.62	10,016.42	16,342.58	PV00703, PV00780	10-Feb-09	23-Mar-09		Yes
Mr.Michael Palmbach.	IC	018-SCS/CAKH	EFI	Traning Adviser of Economic and Finance Institute.	USA	146,700.00	49,955.00	51,845.74	94,854.26	PV00744, PV00775, PV00814, PV00835	10-Mar-09	10-Mar-10		Yes
Mr. Paul Seeds	IC	016-SCS/CAKH	ITD	FMIS Functional Adviser.	British	313,240.00	117,690.16	117,690.16	195,549.84	PV00779, PV00796	17-Nov-08	17-Oct-10		Yes
Mr. Findlay M M Herbert.	IC	015-SCS/CAKH	ITD	Change Management Information System Consultant.	New Zealand	100,800.00	27,214.00	27,214.00	73,586.00	PV00797	17-Nov-08	17-Oct-10		Yes

Mr. Carlos de la Torre.	IC	019-SCS/CAKH	PEFPD	Revenue Policy Adviser.	Peru	86,050.00	3,071.00	3,071.00	82,979.00	PV00823	18-May-09	17-May-10		Yes	
Sub Total						2,092,212.00	224,216.83	1,256,918.16	835,293.84						
National															
Prom Vichetsophorn	IC	RCS	RCS	Prepare manual and Peachthree account program	Cambodia	8,700.00	-	8,700.00	0.00			08-Jun-05		No	
Mr. Um Yuthy	IC	PFM/SCS08-001	SCS	Office Manager	Cambodia	37,200.00	3,300.00	29,900.00	7,300.00	PV00675, PV00717, PV00746, PV00782, PV00808, PV00847	01-Oct-08	30-Sep-09	1year	Yes	
Mrs. Mao Sopheap	IC	RCS	SCS	Secretary/Adm Officer		1,750	-	1,750	0			01-Oct-08	30-Sep-09	1year	No
Mrs. Mao Sopheap	IC	PFM/SCS08-002	SCS	Secretary/Adm Officer		8,640.00	1,110.00	8,580.00	60.00	PV00676, PV00718, PV00747, PV00783, PV00809, PV00848	01-Jul-07	30-Jun-08		Yes	
Ms. Lang Mondul	IC	PFM/SCS09-017	SCS	Administrative officer	Cambodia	7,800.00	1,950.00	3,693.17	4,106.83	PV00677, PV00719, PV00748, PV00784, PV00810, PV00849	12-Jan-09	11-Jan-10	1year	Yes	
Ms. Heang Sinoun	IC	PFM/SCS09-020	SCS	Bookkeeper	Cambodia	5,160.00	1,290.00	1,290.00	3,870.00	PV00785, PV00811, PV00850	01-Apr-09	31-Mar-10	1year	Yes	
Ms.Leng Phalkun	IC	PFM/SCS09-021	SCS	Procurement Assistant	Cambodia	6,000.00	1,204.48	1,204.48	4,795.52	PV00786, PV00812, PV00851	20-Apr-09	14-Apr-10	1year	Yes	
Sub total						75,250.00	8,854.48	55,117.65	20,132.35						
TOTAL						2,167,462.00	233,071.31	1,312,035.81	855,426.19						

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Goods) /i
As of 30 June 2009 (USD)

Annex II

Supplier Name	Procurement Method	Contract No.	Description	Contract Value	Amount Paid		Contract Balance	Contract Date		Active
					Current Quarter	To date		Signed	End	
NARITA Distribution Cambodia Co., Ltd	NCB	001/06-RCS	15 Laptop Computer and software	26,805.00	-	26,805.00	-	18-04-06	24-04-06	No
ROYAL Cambodia Co., Ltd	NCB	002/06-RCS	5 Photocopiers	35,875.00	-	35,875.00	-	18-04-06	08-05-06	No
NEEKA Limited	Shopping	003/06-RCS	3 Servers	13,266.00	-	13,266.00	-	18-04-06	18-05-06	No
DRL Computer Center.	Shopping	3 Quotation & Direct order	02 Desktop Computers for RCS	4,323.00	-	4,323.00	-	07-07-05	21-10-05	No
TE AIK HONG Office Machine Supplies Co., Ltd	NCB	005/06-RCS	70 Desktop Computers	78,694.00	-	78,694.00	-	23-05-06	22-06-06	No
DNS Computer Center	Shopping	006/06-RCS	Network Equipments (15 packages)	4,410.00	-	4,410.00	-	12-07-06	19-07-06	No
LEE CO SHOP	Shopping	3 Quotation & Direct order	Furniture for RCS	1,390.00	-	1,390.00	-	02-09-05	28-10-05	No
R.L.S Import Export Co., Ltd	Shopping	007/06-RCS	Small Office Equipments for RCS	3,693.00	-	3,693.00	-	12-07-06	21-07-06	No
Angkor European Trading Co., Ltd	Shopping	008/06-RCS	RCS Office Refurbishment	1,992.91	-	1,992.91	-	28-07-06	03-08-06	No
TE AIK HONG Office Machine Supplies Co., Ltd	Shopping	011/06-RCS	35 Desktop Computers	36,225.00	-	36,225	-	16-11-06	29-11-06	No
T.O Computer	Shopping	013/07-RCS	02 Desktop Design Computer and Software	3,454.00	-	3,454	-	29-01-07	01-02-07	No
NARITA Distribution Cambodia Co., Ltd	Shopping	014/07-RCS	Supply of Office Equipments for Urgent Need of RCS	7,539.00	-	7,539.00	-	13-03-07	06-04-07	No

NARITA Distribution Cambodia Co., Ltd	Shopping	015/07-RCS	Supply of Office and Computing Equipments for FMIS	16,883.00	-	16,883.00	0.00	31-05-07	23-07-08	no
LEECO Shop	Shopping	018/07-RCS	Supply of 73 Computer Desks for any Department.	4,196.04	-	4,196.04	0.00	19-09-07	29-11-07	no
R.M Asia Co.,Ltd.	NCB	019/07-RCS	Supply of Vehicles of FMIS	31,950.00	-	31,950.00	0.00	12-12-07	08-01-08	no
NARITA Distribution Cambodia Co., Ltd	NCB	020/08-RCS to 025/08-RCS	Supply of Office Equipment	247,015.00	-	247,015.00	0.00	25-02-08	10-06-08	no
TE AIK HONG Office Machine Supplies Co., Ltd	Shopping	026/08-RCS/CAKH	Supply of 16 Desktop Coputer, 7 UPS, 7 B & W Printers... for IT Department.	19,947.90	-	19,947.90	-	23-09-08	24-10-08	no
PTC Computer Co.,Ltd.	Shopping	027/08-RCS/CAKH	Supply of 177 Desktop Coputer.	227,658.00	-	227,658.00	0.00	07-10-08	15-12-08	no
NARITA Distribution Cambodia Co., Ltd	Shopping	032/08-SCS/CAKH	Supply of Electronic White Board for IT Departemnt.	2,880.00	-	2,880.00	0.00	09-12-08	15-12-08	no
TE AIK HONG Office Machine Supplies Co., Ltd	Shopping	031/08-SCS/CAKH	Supply of 02 Photocopiers and 20 Toner Cartridges for ITD.	8,735.80	-	8,735.80	0.00	26-11-08	29-12-08	no
NARITA Distribution Cambodia Co., Ltd	Shopping	033/08,034/08,035/08 -SCS/CAKH	Supply of 10 sound Recorders, 06 Digital Cameras....for ITD,Gen-Inspectoriat, Internal Audit Depart.	4,744.00	-	4,744.00	0.00	19-12-08	25-12-08	no
PIDANA Co.,Ltd.	Shopping	030/08-SCS/CAKH	Printing and Supply of 2000 books for PFM Stage 2.	3,995.00	-	3,995.00	0.00	01-11-08	31-12-08	no
		Amendment to Contract #030/08-SCS/CAKH	Printing and Supply additional 250 books 2000 books for PFM Stage 2.	535.00	535.00	535.00	0.00	07-05-09	20-05-09	no
NARITA Distribution Cambodia Co., Ltd	Shopping	037/08-SCS/CAKH	Supply 07 Sound Recorders & 10 Digital Cameras.	4,565.00	-	4,565.00	0.00	30-12-08	13-01-09	no
R.M Asia Co.,Ltd.	NCB	036/08-SCS	Supply of 02 Vehicles for PFM RP.	59,000.00	-	59,000.00	0.00	19-12-08	30-01-09	no
LEECO Shop	Shopping	041/09-SCS/CAKH	Supply of funiture.	16,014.00	-	16,014.00	0.00	10-02-09	04-03-09	no

TE AIK HONG Office Machine Supplies Co., Ltd	Shopping	038/08-SCS/CAKH	Supply of 02B/W printers and 20 toner Cartridges IT Departement.	11,827.50	-	11,827.50	0.00	30-12-08	12-03-09	no
Leang Hong Import Export Co.,Ltd.	Shopping	040/09-SCS/CAKH	supplying of 20 file cabinets.	3,900.00	-	3,900.00	0.00	22-01-09	02-03-09	no
TE AIK HONG Office Machines Supplies Co.,Ltd.	Shopping	039/09-SCS/CAKH	supplying lot1:03 Desktop computer ,02 Laptops for Cash Management Uni.t	12,739.55	12,739.55	12,739.55	0.00	13-01-09	25-03-09	no
TE AIK HONG Office Machines Supplies Co.,Ltd.	Shopping	042/09-SCS/CAKH	supplying 10 Desktop computer ,20 Laptops for IT Department	40,499.50	40,499.50	40,499.50	0.00	02-03-09	03-04-09	no
OMC Co.,LTD.	Shopping	047/09-SCS/CAKH	Supplying Lot:7(06Photocopiers Medium sizeand 60 toners for need 2007 for PFM).	24,894.00	24,894.00	24,894.00	0.00	29-04-09	06-05-06	yes
NARITA Distribution Cambodia Co., Ltd	Shopping	043/09-SCS/CAKH	Supplying Lot:01 (197 Desktop Computers and Software) for need 2007 of PFM.	27,758.00	2,775.80	2,775.80	24,982.20	06-04-09		yes
NARITA Distribution Cambodia Co., Ltd	Shopping	045/09-SCS/CAKH	Supplying Lot:02 (10unitss Laptop Computer) and Lot:05 (03 LCD Projector) for need 2007 of PFM.	177,556.10	17,755.61	17,755.61	159,800.49	29-04-09		no
TOTAL				1,164,960.30	99,199.46	980,177.61	184,782.69			

NOTES

/i: This report provides procurement information for the project from inception to the latest reporting date.

/ii: Amendments should be included as an additional line with the same contract number and should indicate the amendment number.

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Training/Study Tour/Worshops)
For The Quarter Ended 30 June 2009

Annex III

Training Program/ Workshop Name	No of particip.	Location	Description	Depart	Payment		Date Start	Date End	Duration	Date of Payment	Reference
					Current Quarter	Cummulati To date					
Training											
Printing Books		Cmbodia	EFI print 2,000 books which are titled Managing Economy and Finance	EFI	-	7,200.00				2-Mar-06	
Training Procurement Manual	3	Cmbodia	RCS staffs to train Procurement Manual	RCS	-	224.00	16/11/06	17/11/06	2days		
Asian Institute of Management Training course on Change Management & Leadership	38	Cmbodia	EFI prepared Training course on Change Management & Leadership.	EFI	-	27,323.00	03/12/2007	16/03/07	5days	3-Apr-07	
International training at Harvard University(USA).	1	US	RCS staff (Dr.Sok Saravuth) to train at Harvard University on The Leaders in Development.	RCS	-	14,148.00	06/11/2007	22/06/07	12days	19-Apr-07	
Local training on Program Budgeting	35	Cambodia	Budget Department prepared training on Program Budgeting.	BD	-	405.00	25/6/2007	25/06/2007	1/5days	4-Jul-07	
International training at DUKE University (USA).	1	US	Staff of Tax Department to training on Tax Analysis and Revenue Forecasting Program .	TD	-	13,095.00	15/7/2007	08/10/2007	26days	9-Jul-07	
International training at International Development Law Organization(IDLO)	1	Italy	Staff of Public Procurement Department to training on Procurement, Policy strategy and Reform at Italy.	DPP	-	5,365.00	16/7/2007	20/7/2007	05days	13-Jul-07	
Local training on Program Budgeting	45	Cambodia	Budget Department prepared training on Program Budgeting from 18-09-07 to 28-09-07.	BD	-	2,025.05	18/9/2007	29/9/2007	09days	16-Nov-07	
International training on Prince 2 Foundation Project Management at Australia.	6	Australia	ICT Unit to training on course on Prince 2 Foundation Project Management at Australia.	FMIS	-	27,935.94	12/10/2007	13/12/2007	04days	3-Dec-07	

Long-term training-Bong Angkeara	1	Australia	Mr.Bong Angkeara, long-term training at Australia on Master in Public Policy at Australia .	EFI	6,243.72	47,285.91	01/01/2008	2010	2years	24/07/08, 11/08/08,03-09-08,26-09-08, 03-11-08,09-12-08 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09	PV00595, PV00648, PV00619,PV00690,PV00738,PV00801,PV00827
Long-term training, The Australian National University	1	Australia	Long-term training,The Australian National University for tuition fee of semester 2 of Mr.Bong Angkeara,	EFI	10,263.35	18,851.31	01/01/2008	2010	2years	14-10-2008	PV00807,
Membership fee of 2008 of Internal Audit department.		USA	Internal Audit Department join to the Institute Of Audit (ITA) membership (Pay for 2008).	IAD	-	554.00	2008				
Short-term training on The Project Appraisal and Risk Managemnt Program.	1	USA	Mr.Po Rithy,Budget Department to Short-term training on The Project Appraisal and Risk Managemnt Program at Duke University.	BD	-	13,962.00	05/11/2008	06/06/2008	01month	2-May-08	
Short-term training course on Change Management.	30	Cambodia	Short-term training course on Change Management of IT Department.	FMIS	-	16,836.00	23/6/2008	28/6/2008	5days	30-07-08	
Short-term training course on Fiscal Decentralization and Local Government program.	1	USA	Mr.Tann Lo , Local Finance to Short-term training course on Fiscal Decentralization and Local Government program at DUKE University, USA.	LF	-	11,043.00	07/06/2008	25/7/2008	20days	21-08-08	
Long-term training-But Sangvar	1	Australia	Mr.But Sangvar, long-term training at Australia on Master in Public Policy and Management at Australia .	EFI	15,132.70	49,464.58	May-08	01/05/2010	2years	8/11/08, 03-09-08, 26-09-08, 03-11-08, 30-12-08, 09-12-08,10-02-09,09-04-09,26-05-09,26-05-09,17-06-09	PV00594, PV00647, PV00618,PV00689,PV00737,PV00802,PV00806,PV00828
Short-term training course on Public Financial Management.K.K International Travel & Tours-airticket	1	USA	Mr.Youk Bunna (Deputy manager of RCS) to Short-term training course on Public Financial Management at Harvard University.	RCS	-	14,596.00	25/7/2008	25/7/2008	22days	1-Aug-08	
Short-term training course on Budgeting Finance Management in the Public sector Program.	1	USA	Mr.Bou Vong Sokha (Deputy director of Local Finance Department to Short-term training course at DUKE University.	LF	-	12,233.00	27/7/2008	15/8/2008	22days	7/16/2008, 01-09-2008	

Short-term training course on Budgeting Finance Management in the Public sector Program.	1	USA	Mr.Srieng Chanthy (Deputy Chief of Economic and Public Finance Policy Department to Short-term training course at DUKE University.	EPP	-	12,233.00	27/7/2009	15/8/2009	22days	25-Aug-08	
Long-Term training(Charts Sturt University)	1	Australia	For Academic fee and Introductory for Miss.Sar Rath Kanha.	EFI	-	12,181.75	21/7/2008	30/11/2009	1.5years	8/7/2008,04-03-09	PV00743
Long-term training-Sar Rathkanha	1	Australia	Ms. Sar Rathkanha, long-term training at Australia on Master of Information Technology Management.	EFI	6,224.47	25,155.45	21/7/2008	30/11/2009	1.5years	8/7/08, 03-09-08, 26-09-08 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09	PV00597, PV00621, PV00650,PV00692,PV00739,PV00804,PV00830
Long-term training- Kim Seryvuth	1	Australia	Mr.Kim Seryvuth, long-term training at Australia on Master of Information Technology Management.	EFI	6,224.47	36,314.20	28/7/2008	28/07/2009	1years	06/08/08, 03-09-08, 26-09-08, 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09	PV00529,PV00596, PV00620, PV00649,PV00691,PV00739,PV00803,PV00829
Long-term training (The University of Sydney)	1	Australia	For Academic fee (second payment= last payment that first payment pay to Mr.Kim Seryvuth) of Mr.Kim Seryvuth, long-term training at Australia on Master of Information Technology Management.	EFI	-	8,880.12	28/7/2008	28/07/2009	1years	24-03-2009	PV00742.
Long-term training (The University of Melbourne)	1	Australia	Pay for Academic fee for semester 1 of Mr.Peou Rithjayaseth, long-term training at Australia on Master of Financial Management.	EFI	-	10,635.33	19-02-09	31-12-2010	2years	09/01/2009.	PV00660,
Long-term training-Rithjaseth	1	Australia	Mr.Peou Rithjayaseth, long-term training at Australia on Master of Financial Management and Pay to PTM for airticket.	EFI	6,243.72	12,115.54	19-02-10	31-12-2011	2years	11-02-10,24-02-09,09-04-09,26-05-09,17-06-09	PV00700,PV00714,PV740,PV00805,PV00831
Short-Term training	2	UK	Mr.Um Youthy, and Mrs.Kong Sothiry, to short course training on Financial Management and Development Project at London,UK.	RCS	-	27,678.46	09/01/2008	09/12/2008	2 weeks	11/8/08 & 27-08-08, 22-09-08.	
ACE (IDP Education Cambodia) Limited.	35	Cambodia	For Training English Language.	EFI	3,012.28	8,562.28	13-10-08			08-10-08 & 29-01-09,30-04-09,18-05-09	PV00686,PV00781,PV00793

Short-Term Training	2	Singapore	Mr.Srun Angkearen, to short course training at Singapore.	TD	-	3,020.00	14-10-08	17-10-08	4days		
COMAT Training Service Pte Ltd.	14	Singapore	Pay for training service for IT Department staffs to training FMIS Implementation.	IT	-	52,164.00	20-10-08	30-10-08	12days	3-Oct-08	
PTM Travel & Tours.	14		Pay for airtickets of IT Department staffs to training FMIS,at Singapore.	IT	-	4,790.00	20-10-08	30-10-08	12days	14-Oct-08	
SETYM International Inn.	2	Malaysia	Public Procurement to short-course training at Malaysia, pay for tuition fee, Airtickets and Mr. Tep Botra clear advance.	DPP	-	18,901.00	11/10/2008	28-11-2008	20days	20-10-08, 03-11-08, 11-12-08	PV00598, JV00125
Short-Term Training	14	Singapore	Ms. Chap Sovannara, clear advance for to training on FMIS Implementation, at Singapore.	IT	-	63,674.32	20-10-08	30-10-08	12days	7-Nov-08	
SETEC Unuversity	17	Cambodia	Pay to SETEC University for short-term training of IT Department on Limux & Unix Fundamental & Scripting and Advance L & U with microsoft windows Intergration.	IT	-	45,625.00	11/11/2008	12/05/2008	19days	18-Nov-08	PV00608
EFI (Mrs.Khiev Vimul)	35	Cambodia	For arrangement coffee break when Training English Languade.	EFI	-	602.64	13-10-08	12/01/2008		28-01-09	PV00671
Short-Term Training	17	USA	Pay to Learning Tree International for tuition fee, PTM Travel & Tours Co.,Ltd. for airtickets and Mrs.Chap Sovannara, clear advance for short-term training of IT Department on IT Technical.	IT	-	167,403.00	02/10/2009	06/03/2009	27days	2/4/2009,11-02-09,12-03-09	PV00688,PV00700, JV00140
Short-Term Training	2	USA	Public Procurement to short-course training at USA on International Procurement, pay for tuition fee, and Airtickets from PTM Travel & Tours.	DPP	16,638.00	31,808.00	03/09/2009	04/03/2009	28days	05-03-09,17-03-09,12-04-09	PV00724,PV00726, JV00145
Short-Term Training	1	USA	Mr.Hav Ratanak, Budget Department staff to short-course training at Harvard Unversiry,USA on Leaders in Development, pay for tuition fee, PTM airticket (-\$1,763 for returned airticket to PTM).	BD	9,200.00	9,200.00	06/08/2009	19/6/2009	12days	20-04-09,28-05-09,30-06-09	PV00773,PV00813, JV00165
Short-Term Training	1	USA	Mr.Yu Ty, EFI staff to short-course training on Project Appraisal and Risk Management at DUKE University,USA.(Airticket of PTM, Tuition Fee),and Clear advance.	EFI	14,544.00	14,544.00	05/10/2009	06/05/2009	29days	10-Jun-09	JV00157

Short-Term Training	2	USA	Mr. Seng Sreng & H.E Hean Sahib, EFI staff to short-course training on Executive Education at DUKE University,USA.(Airticket of PTM, Tuition Fee,)	EFI	20,518.00	20,518.00	31-05-09	06/05/2009	6days	30-04-09,21-04-09	PV00788,PV00774
Short-Term Training	1	USA	Mr.Eng Tuch, (DIC staff) to training on Infrastructure in a Market Economy , at Harvard University, USA.(Tuition fee),PTM airticket,	DIC	11,163.00	11,163.00	07/05/2009	17-07-09	15days	18-05-09,28-05-09	PV00794,PV00813
Short-Term Training	1	USA	Mr.Nup Sothunvichet,(SCS Staff) to training on Public Financial Management, at Harvard University, USA.	SCS	14,763.00	14,763.00	07/05/2009	24-07-09	22days	18-05-09,22-06-09	PV00794,PV00836
Short-Term Training	1	USA	Mr.Chhau Somethea,(EPFP staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee.	EPFP	12,009.00	12,009.00	07/12/2009	08/07/2009	29days	6/10/2009,22-06-09	PV00824,PV00836
Short-Term Training	2	USA	Mrs.Tor Nida and Mr.Soun Vichet,(CMU staffs) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee.	CMU	24,018.00	24,018.00	07/12/2009	08/07/2009	29days	6/10/2009,22-06-09	PV00824,PV00836
Short-Term Training	1	USA	Ms.Kim Vathanakuntheary,(SCS staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee,Airticket PTM.	SCS	11,259.00	11,259.00	26-07-09	14-08-09		03-06-09/10/2009	PV00818,PV00824
Short-Term Training	1	USA	Mr.Bou Vong Sokha (Deputy director of Local Finance Department to Short-term training course at Andrew Young School, USA.(For tuition fee, Airticket of PTM, and Clear advance).	LF	9,298.00	9,298.00	07/05/2009	24-07-09	21days	25-06-09,	PV00845,PV00846
Short-Term Training	8	USA	Mr.Phan Phalla, to short-course training on Network Security Fundamental, at Learning Tree, USA.(Tuition fee, airticket PTM, and Clear advance).	IT	28,824.00	28,824.00	07/07/2009	07/10/2009	04days	25-06-09,	PV00843,PV00844
Total					225,578.71	979,886.88					
Study Tour											
Study tour of Budget department	10	Australia	Budget Department went to study tour at Australia	BD	-	41,127.58	30/1/2006	03/03/2006	7days	28-03-06	

Study tour of National Treasury	12	Indonesia	Natonal Treasury went to study tour at Indonesia	NT	-	18,234.00	05/08/2006	05/11/2006	5days	26-06-06	
Study tour of Economy and Public Finance Policy Department	21	Mongolia	Economy and Public Finance Policy Department went to study tour on FMIS at Mongolia	EPFPD	-	52,929.27	06/09/2006	16/06/2006	5days	22-08-06	
Study tour of ICT Unit/FMIS	8	Vietnam/Hanoi	FMIS staffs went to study tour on Public Financial Management at Vietnam/Hanoi	EPFPD/FMIS	-	12,129.38	29/7/2006	08/02/2007	5days	23-07-07	
Study tours of Budget Department	21	Thailand	Budget Department went to study tour at Thailand on Program Budgeting	BD	-	38,900.96	20/01/2008	26/01/2008	6days	30-01-08	
Study tours on EITI	6	Azerbaijan	H.E Hang Chhoun Naron, is going to study tour on EITI at Azerbaijan.	RC	-	24,383.00	02/09/2008	14/02/08	6days	8-Apr-08	
Study tour on Public Sector Budgetary Pratices and Program Budgeting.	12	Singapore	Budget Department to study tours on Public Sector Budgetary Pratices and Program Budgeting at Singapore.	BD	-	34,290.00	15-06-08	20-06-08	06days	27-06-08	
Studytours on Non-Tax Revenue,at Viet Nam.	5	VN	Non-Tax Department to study tours on Non-Tax Revenue,at Viet Nam,Hanoi on 21/12/08 to 27/12/08 (Pay for Airtickets & Mr.Aun Bunhak, clear advance)	NTRD	-	10,468.00	21-12-08	27-12-08	07days	19-12-08, 29-12-08,06-01-09	PV00631, JV00127,PV00656
Studytours on Non-Tax Revenue,at Malaysia.	5	Malaysia	Non-Tax Department to study tours on Non-Tax Revenue,at Malaysia on 09/12/08 to 12/12/09 (Pay for Airtickets & Mr.Pen Vutha, clear advance)	NTRD	-	8,065.00	12/09/2008	12/12/2008	05days	09/12/08, 24-12-08.06-01-09	PV00622, JV00126,PV00657
Studytours on Human resource management in the Public Sector, at Phillipine.	9	Phillipine	Personnel Departement to study tours at Phillipine on Human Resource management in the Public Sector(Pay for Airtickets & Mr.Youk Bunna,clear advance).	PD	-	16,323.00	12/09/2008	12/11/2008	04days	15-12-08, 31-12-08	PV00624, JV00132
Total						-	256,850.19				
Workshops											
Annual Review-2005	103	Cambodia	RCS has annual review of 2006 at Shihanuk ville	RCS	-	23,568.70	17/03/06	18/03/06	2days	28-03-06	
Implementation control Management and Non-tax revenue collection	8	Cambodia	Non-Tax Revenue went to any provices on Implemen-tation control Management and Non-tax revenue collection	NTRD	-	5,280.00	4-Sep-06	9-Sep-06	6days	10-Oct-06	

First step on New Chart of Account	92	Cambodia	Natonal Treasury prepared serminar/ workshop on new chart of account	NT	-	11,140.88	10-Sep-06	15-Sep-06	5days	10-Oct-06	
Extractive Industries Transparency Initiative-EITI	50	Cambodia	Economy and Public Finance Policy Department prepared serminar/workshop on Extractive Industries Transparency Initiative	EPFPD P.114	-	1,475.00	29-Aug-06	29-Aug-06	1days	10-Nov-06	
Understanding the backround of Public Financial Management Reform Program	30	Cambodia	EFI prepared serminar/workshop on Understanding the backround of Public Financial Management Reform Program	EFI P.134	-	2,297.60	21-Aug-06	31-Aug-06	10days	14/12/06	
Fiscal Decentralization Strategy for Cambodia	30	Cambodia	EFI prepared serminar/workshop on Fiscal Decentralization Strategy for Camboda	EFI P.135	-	1,207.00	2-Oct-06	20-Oct-06	8days	14/12/06	
Knowledge Management	36	Cambodia	EFI prepared serminar/workshop on Knowledge Management	EFI P.136	-	725.90	23-Oct-06	27-Oct-06	4days	14/12/06	
Public Debt Management	25	Cambodia	EFI prepared serminar/workshop on Public Debt Management	EFI P.133	-	250.00	9-Oct-06	13-Oct-06	5days	14/12/06	
Government Finance Statistics-GFS	25	Cambodia	EFI-EPFPD prepared serminar/workshop on Government Finance Statistics-GFS	EFI-EPFPD P.30	-	500.00	28-Feb-06	28-Feb-06	1days	20/03/06	
Funtional Analysis	25	Cambodia	EFI-PD prepared serminar/workshop on Funtional Analysis	EFI-PD P.73	-	805.00	29-Mar-06	4-Apr-06	7days	26/06/06	
Budget Reform and Implementation 2007	1,824	Cambodia	Budget Department prepared serminar/workshop on Budget Reform and Implementation2007	BD	-	22,615.00	5-Jan-07	11-Jan-06	7days	2-May-07	
Second step on New Chart of Account and Closing account-2006.	92	Cambodia	Natonal Treasury prepared serminar/ workshop on new chart of account and Closng account.	NT	-	6,032.00	25-Dec-06	26-Dec-06	2days	25/01/07	
Computerize Accounting Management System Program	93	Cambodia	Natonal Treasury prepared serminar/ workshop on Computerize Accounting Management System Program (02 times)	NT	-	6,667.00	6-Feb-07	11-Feb-07	6days	13/03/07	
							19-Feb-07	24-Feb-07	6days	13/03/07	
Annual Review-2006	118	Cambodia	RCS has annual review of 2006 at Siem Reap province	RCS	-	38,997.00	9-Apr-07	10-Apr-07	2days	04/06/2007	
Budget Reform and Budget Strategy Plan	180	Cambodia	Budget Department prepared Seminar/Workshop on Budget Reform and Budget Strategy Plan.	BD	-	3,088.00	29-Jun-07	29-Jun-07	1days	07/11/2007	

Monitoring on Management implementation Non-Tax Revenue		Cambodia	Tax-Revenue department staffs to monitoring on management implementation and collect non-tax revenue	NTRD	-	7,150.00	21-Aug-07	22-Sep-07	1month	26/9/2007	
Workshop on the Overall Objective of Platform 2.	160	Cambodia	RCS prepared seminar and workshop on the Overall Objective of Platform 2.	RCS	-	3,885.78	1-Nov-07	1-Nov-07	1days	11/12/2007	
Workshop on FMIS Managemant	4	USA	ICT Unit participate workshop on FMIS Management at Washinton, USA.	IT	-	19,313.77	2-Dec-07	4-Jan-07	3days	03/04/2008	
Workshop on Negotiation of Tax.	1	Malaysia	Tax Department official have participated workshop on Negotiation of Tax Treaty in Malaysia.	TD	-	578.00	3-Mar-08	7-Mar-08	5days	30-05-08	
Annual Review 2007 of Public Financial Management Reform Program.	450	Cambodia, CDC	Annual Review 2007 of Public Financial Management Reform Program on 28-29/May/2008	RCS	-	20,287.60	28-05-08	29-05-08	2days	13-06-08	
Participate in consultatn Workshop on SOP	3	Shaunk Ville	Consultantion to revised SOP	RCS	-	240.00	5-Jun-08	6-Jun-08	2days	13-06-08	
Workshop on Resource Taxation at Washinton.	2	USA	Pay to PTM for Airtickets, and Mrs.Pen Sopakphea,(Tax Department) clear advance to participate conference at Washinton,USA.	TD	-	7,037.00	25/9/2008	27/9/2008	3days	25-09-08, 03-11-08	JV00119
Workshop of PFMRP	50	Cambodia	PFMRP's workshop for platform 2 on 15-18/09/2008.	RCS	-	986.54	15/9/2008	18/9/2008	4days	26-09-08	
Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department follow up the implementation of inter-ministrial prakas Governmenr order 04BB revenues paid to government budget by provincial department for 2007.	NTD	-	7,450.00	15/9/2009	18/9/2009	10days	20-09-08	
Tax Department workshop on IT,	14	Cambodia	Mr.Noun Theary(Tax Departmernt),clear advance for repared workshop on IT to Siem Reap staffs.	TD	-	2,660.00	14/9/2008	27/9/2008	14days	3-Oct-08	
Workshop of PFMRP	250	Cambodia	PFMRP's workshop for Technical Working Group on 07-10-2008.	RCS	-	724.03	10/07/2008	10/07/2008	1days	20-10-08	
Cash Management Unit	7	Cambodia	Mr.In Someth(Cash Management Unit),Clear advance for mission to Baneay Meanchhey & Poy Peit Province.	CMU	-	1,290.00	22/09/2008	25/09/2008	4days	21-10-09	
IT Department	80	Cambodia	For coffee break for IT Department has trained to any Departments of MEF on FMIS and Chart of Account from 02-09-08 to 04-09-08.	IT	-	720.00	09/02/2008	09/04/2008	3days	3-Oct-08	

IT Department	90	Cambodia	IT Departement to do workshop on presentation on FMIS bidding for stage 2 of consulting firms, pay for translator, Coffee break.	IT	-	7,854.79	16/9/2008	19/9/2008	3days	18-11-08	PV00601
Workshop of supreme National Economic Council on FMIS.	120	Cambodia	IT Department to do workshop at Hotel Phnom Penh on Supreme National Economic Council on FMIS.Pay to Phnom Penh Hotel,Translator, Eerphones,Others.	IT	-	6,025.60	27/10/2008	28/10/2008	2days	18-Nov-08	PV00606, PV00607, PV00609
Technical Workshop on Implementation Stage 2.	520	Cambodia	Technical Workshop on Implementation Stage 2.(For Budget Department, Public Economic & Finance Policy, and State Property Departement)	SCS	-		25/12/2008	30/12/2008	3days		
Tax Department workshop on IT,	30	Cambodia	Mr.Chamreaun Tuch(Tax Departmernt),clear advance for repared workshop on IT to Kohkong and Sihanouk vill.	TD	-	2,565.00	11/12/2008	25/10/2008	14days	5-Nov-08	JV00120
Workshop of PFMRP	250	Cambodia	PFMRP's workshop for Technical Working Group on 20-11-2008.	SCS	-	443.00	20/11/2008	20/11/2008	1days	9-Dec-08	PV00617
Tax Department workshop on IT,		Cambodia	Mr.But Hour(Tax Departmernt), clear advance for repared workshop on IT to Battambang and Banteaymeanchey provinces.	TD	-	2,685.00	16/11/2008	29/11/2008	13days	5-Dec-08	JV00123
SCS Workshop on for Stage 2 on 03-12-2008..	350	Cambodia	SCS Workshop on Launching Ceremony of Public Financial Management Reform Program Stage 2.	SCS	-	11,087.13	12/03/2008	12/03/2008	1days	9-Dec-08	JV00124, JV00131, PV00623, PV00628
TD Department workshop on Taxation of Financial Markets.	1	Malaysia	Mr.Muth Noch (Tax Departemtn staff), clear advance for to paticipate workshop on Taxation of Financial Markets at Malaysia.	TD	-	344.50	18/10/2008	24/10/2008	6days	31-Dec-08	JV00128
Workshop of PFMRP	600	Cambodia	PFMRP's Technical workshop for that presentation of Internel audit,Non-tax,Personnel, and Inspeteriat Department on 26-27/12/08 and 01-12-08.	SCS	-	1,496.70	26/11/2008	12/01/2008	3days	18-Dec-08	PV00632
Workshop of National Treasury.	160	Cambodia	Workshop of National Treasury on Advance.	NT	-	1,474.00	12/12/2008	12/12/2008	1days	26-Dec-08	PV00634
Workshop of PFMRP	460	Cambodia	PFMRP's Technical workshop for presentation of Finacial Affair, EFI and SCS on 08-09-15-16/12/2008.	SCS	-	1,535.15	12/08/2008	16/12/2008	4days	26-Dec-08	PV00641
Workshop of PFMRP	520	Cambodia	PFMRP's Technical workshop for presentation of Budget Department, Public Policy Depart and State Property on 25-12-08/29-12-08/30-12-08.	SCS	-	1,602.00	25-12-08	30-12-08	3days	13-01-09	PV00663

Workshop of PFMRP	160	Cambodia	PFMRP's Technical workshop for presentation of CMU on 22-01-09.	SCS	-	578.29	22-01-09	22-01-09	1days	29-01-09	PV00679
Workshop on Cash Management Unit		Cambodia	Cash Management Unit's staffs mission to Presh Sihanouk Province.	CMU	-	800.00	18-01-09	20-01-09	3days	18-01-09	JV00136
Workshop of PFMRP	2	Cambodia	SCS 's staffs to participated workshop onTWG Network Meeting on Effective Aid Management, at Siem Reap Province.	SCS	-	190.00	12/04/2008	12/05/2008	2days	10-Feb-09	PV00687
Workshop of Cash Management Unit.	30	Cambodia	Pay for translator(Mr.Tia Savora), on Cash Management.	CMU	-	120.00	29/1/2009	29/1/2009	1time	10-Feb-09	PV00695
Workshop PFMRP	150	Cambodia	PFMRP's Technical workshop for presentation of IT Department on 10-02-09.	IT	-	750.36	02/10/2009	02/10/2009	1time	24-02-09	PV00704
Workshop on Program Budgeting.	61	Cambodia	Pay to Phnom Penh Hotel, Sunway Hotel and Mr.Mao Sopheap, that Budget Departement prepared workshop on Program Budgeting.	BD	-	4,287.41	10-02-09,	03/02/2009	07days	24-02-09,05-03-09	PV00704,PV00716,PV00722
Workshop on IT.	60	Cambodia	Pay to EIF for arrangement Coffee break for training course of IT Department from 19-01-09 to 05-02-09.	IT	-	2,520.00	19-01-09	02/05/2009	15days	3-May-09	PV00720.
Workshop of PFMRP	150	Cambodia	PFMRP's workshop on 11-03-2009.	SCS	-	224.39	11-03-09,	03/11/2009	1/2days	18-03-2009	PV00734
Workshop on Application and Interpretation of Tax Treaties.	2	Malaysia	Mr.Ouk Smetha(Tax Department staff),clear advance and Pay to PTM Travel & Tours for airticket for to paticipate workshop on Taxation at Malaysia.	TD	-	1,210.00	02-03-09,	03/06/2009	5days	17-03-09,12-03-09	PV00726,JV00141
Workshop on IIF Asia Regional Economic Forum,DBS.	1	Singapore	Dr.Sok Saravuth,clear advance and Pay to PTM Travel & Tours for airticket for to paticipate workshop at Singapore.	SCS	-	1,692.00	03-03-09,	04/06/2009	4days	17-03-09,12-03-09	PV00726,JV00142
Workshop on Budget strategy plan of Budget Department.	65	Cambodia	Mrs.Mao Sopheap, arrangement for workshop on BSP of Budget Department.	BD	277.85	277.85	04/09/2009	04/09/2009	1days	21-04-09	PV00776
Workshop on Cash Management Unit	6	Cambodia	Cash Management Unit's staffs mission to Kampong Cham and Svay Rieng Provinces.	CMU	1,290.00	1,290.00	30-03-09	04/03/2009	5days	21-04-09	PV00770
Workshop of PFMRP	350	Cambodia	PFMRP's Technical working Group Workshop on 06-04-09 & Workshop on Conduct of Funtional Reviews on 07-04-09.	SCS	976.81	976.81	06-04-09 & 07-04-09	06-04-09 & 07-04-09	2days	20-04-09	PV00771
IT Department	56	Cambodia	For coffee break for IT Department has trained to any Departments of MEF on FMIS for stage 02 from 16-03-09 to 24-03-2009.	IT	1,568.00	1,568.00	16-03-09	24-03-09	7days	4-Sep-09	PV00761

Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department follow up the implementation of inter-ministrial prakas Governmenr order 04BB revenues paid to government budget by provincial department for 2008.	NTD	5,560.00	5,560.00	25-05-09	14-06-09	20days	11-06-09,15-06-09,24-06-09/11/2009	JV00158,JV00159,JV00160,JV00161,JV00162.
Workshop on Budget Formulation and Execution.	300	Cambodia	Workshop on Budget Formulation and Execution on 01-02/06/09 at Le Royal Hotel(Payment to Le Royal Hotel and Mrs.Kong Sothiry claer advance.	BD	23,303.09	23,303.09	06/01/2009	06/02/2009	2days	11-06-09,19-06-09,19-06-09,10-06-09	PV00832,PV00833,PV00834,JV00156
Workshop on MTEF 2010-2012	100	Cambodia	Public Economic & Finance Policy Department, workshop on MTEF 2010-2012, at Phnom Penh Hotel.(Mr.Kim Phalla clear advance and payment to Phnom Phenh Hotel.)	EPFPD	3,250.00	3,250.00	25-05-09	25-05-09	1days	10/6/2009,	PV00825,JV00155
PFM's Workshop on 05-05-09 and 07-05-09	390	Cambodia	Mrs.Mao Sopheap, arrangement for PFM's workshop on 05-05-09 and 07-05-09.	SCS	510.92	510.92	05/05/2009	05/07/2009	2days	6-Nov-09	PV00798
Sub Total					36,736.67	283,193.79					
Total					262,315.37	1,519,930.86					

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (IPA)
As of June 30, 2009 (USD)

Annex IV

Consultant Name	Selection method	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
						Contract Value	Current Quarter	Cumulative to date	Balance	Voucher No.	Start	End	Duration	
<u>International</u>														
Crown Agents	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB	UK	1,249,000.00	271,154.51	859,705.29	389,294.71	CRV00051,PV00678,PV00709,PV00727,PV00760<PV00800,PV00826	24-Oct-07	28-Feb-09	1 year and 4 months	Yes
TOTAL						1,249,000.00	271,154.51	859,705.29	389,294.71					

**The Public Financial Management Reform Program (PFMRP)
The Public Financial Management Steering Committee**

**Progress Report
First Semester, 2009**

The Secretariat of the Reform Steering Committee

1. Background

The Public Financial Management Reform Program (PFMRP) is one of the priorities of “Rectangular Strategy”; it has commenced since December 2004 with its objective to transform the Public Financial Management System of the Royal Government of Cambodia towards international standards by 2015.

The PFMRP is designed as four platforms which have been implemented stage by stage to achieve objectives: (1) increasing budget credibility, (2) increasing financial accountability to enhance the internal review and accountability of budget manager, (3) increasing budget and policy linkages, and (4) increasing performance accountability of manager.

The action plans have been developed to achieve the strategic objective of each stage; relevant activities and monitoring and evaluation mechanisms based on a set of performance indicators of the Financial Accountability and Expenditure Framework have been identified.

The implementation of activities of the stage 2 identified in the Consolidated Action Plan which had been carried out by the Ministry of Economy and Finance and Line Ministries from January to June 2009 and challenges will be presented in this report. The progress in key indicators related to maintaining budget credibility which was the achievement of the Platform 1/Stage 1 will be also reported.

2- Progress based on indicators in key sectors of Platform 1/Stage 1

The budget credibility has been further monitored in the stage 2 through reviewing quantitative indicators of the Platform 1 which is shown as follows:

Indicators	Target	Second quarter 2009	Second quarter 2008
1. Revenue out-turn increasingly close to targeted level in approved budget	Revenue outturn within + or - 5% of forecast used for budget.	Domestic revenue: 45.1%	Domestic revenue: 67.7%

2. No accumulation of new arrears and steadily declining stock	Arrears as defined to be kept at no more than 2% of total expenditure	No arrears	No arrears
3. Budget holders increasingly able to commit expenditure in line with budgets and cash flow forecasts	<p>Expenditure profile not to be less than: 1st Quarter: 15% 2nd Quarter: 45% 3rd Quarter: 67% 4th Quarter: 96%</p> <p>Percentage of payments to creditors and staff made through banking system to be not less than 80% by value</p> <p>Percentage of tax revenue collected through Banks to be not less than 60% by value</p>	<p>Achieved in 2nd Quarter: 40.9%</p> <p>- The payment through banking system: 100% - 21 Ministries have used banking system for salary payment</p> <p>- Customs revenue: 98.9% - Tax revenue: 75.1%</p>	<p>Achieved in 2nd Quarter: 43.7%</p>
4. Composition of expenditure by type (staff costs, non-staff costs etc) close to approved budget.	<p>Outturn compared to budget to be not less than:</p> <p>- Salary: 98% - Goods/Services: 95% - Capital: 85%</p>	<p>Achieved:</p> <p>- Salary: 46.9% - Goods/service: 37.7% - Capital: 42.1%</p>	<p>Achieved:</p> <p>- Salary: 49.7% - Goods/service: 42.1% - Capital: 41%</p>
5. Better yield achieved from tax base through improved collection efficiency and planned use of non-tax sources.	<p>Progressive improvement in revenue yield compared to GDP by 0.5% per annum.</p>	<p>- Tax revenue: 45.1% - Direct Tax: 42.3% - Indirect Tax: 45.8% - Non-tax revenue: 36.7%</p>	<p>- Tax revenue: 67.7% - Direct Tax: 77.4% - Indirect Tax: 66.5% - Non-tax revenue: 66.1%</p>
6. All significant areas of both revenue and expenditure captured in both the budget and accounts of the government.	<p>No significant areas of omission</p>	<p>- TSA and government bank accounts consolidation, new chart of account, new budget classification and budget strategic plan have been further improved. - in the first semester 2009 there are only 25 accounts which need to be further</p>	<p>- TSA and government bank account consolidation were strengthened, new chart of account, new budget classification, and budget strategic plan have been implemented. - In early 2008, there</p>

		<p>monitored.</p> <ul style="list-style-type: none"> - Data system (DMFAS) has been implemented to improve external financial management and review 	<p>were 187 accounts of LMs at the Commercial and National Banks and 13 accounts were closed and 42 were frozen.</p> <ul style="list-style-type: none"> - Data system (DMFAS) has been implemented.
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3. Performance measurement of activities implementation stage 2

The review of stage 2 activities implementation has focused on the progress of three action plans identified in CAP such as reviewing Platform 1 achievements to be strengthened in stage 2, progress to achieve the objectives of the platform 2 and implementation of activities for the next platforms.

3.1 Platform one activities to be strengthened in stage 2

The four objectives for sustaining budget credibility which is the achievement of the platform 1 have been reviewed to support achieving platform 2 objective “Improved Financial Accountability”.

- **Further improved revenue policy and administration**

Non-Tax Revenue:

Activities that have been carried out including preparing circular on life insurance, circular on Accounting guidance, establishment of inter-ministerial task force for real estate business management, inter-ministerial committee for management and encouraging the purchase of insurance for vehicle, liability to third-party, construction sites and transportation, monitoring mechanism of gambling tools, Real estate association and adherence to ASEAN real estate Appraisal Association, conduct research on revenue and expenditure of the public administrative entities, determining school fees of state-owned universities (two), defining criterion for incentive award to revenue collectors, review of debt from privatization and urging its liquidation and fine payment, review investment proposals and market business operation, revenue payment at provincial level, reporting on revenue from mineral land concession and agreement on mine concession 2008, on revenue from stone and construction raw materials 2008, review of government sub-loan agreement, preparing guideline on capital sub-loan review, determining levy on citizenship card, criminal record certificate, vehicle registration, registration fee of industrial design, patent and commercial model certificate, five missions of the Non –Tax Department to six provinces to monitor non-tax revenue collection, review of debt at the ministry of Post and Telecommunication and State Secretariat of Civil Aviation, establishment of state property management task forces in some LMs and preparing state property inventory.

Some activities have been commenced such as preparing microfinance policy and strategy framework, draft code of professional ethics for real estate appraisal and service companies, Prakas on monitoring and license issuing to real estate developers, draft sub-degree on issuing and trading non-government bond, draft sub-degree on functioning of the Stock-Exchange Committee, draft regulation on bond, draft-Prakas on reshuffling members of privatization committee, translation of real estate appraisal standard, draft law on Casino, Trust law, and other regulations related to insurance, collecting information of small and medium enterprise, study on legal framework related to non-revenue collection and improving draft circular on nation receipt. Line Ministries have been requested to claiming arrears payment, collecting revenue, factory rental and mine concessions, preparing monthly/quarterly/bi-annual/annual non-tax revenue report, collecting information on non-tax revenue within LMs and drafting inter-ministries circular on non-tax revenue management.

Tax Revenue:

Activities which have been fully implemented including five new circulars on tax audit (audit preparation, audit process, audit planning, audit working papers and audit reporting), self assessment and estimated system implementation in 07 Khans of the Phnom Penh, Tax revenue management system in Tax Offices of Khans and Provinces, accounting program and tax statistics, Strategic Plan and Modernization Program Manual of Customs and Excise General Department.

The Ministry of Economy and Finance (MEF) has finalized the third draft-law on oil taxation, draft-law on unused land and accommodation tax, sub-degree on reducing threshold of business turnover subject to Taxation, Prakas on the determination of annual profit tax for foreign companies, draft IT policy of the General Department of Taxation (GDT), preparing tax-arrears collection plan, list of companies subject to tax auditing at central level and in Siem Reap and Bontey MeanChey Provinces, classifying companies by business sectors, implementation of self assessment system in Phnom Penh and Provinces, Guidance on taxpayer's obligation and rights, Notice on new tax assessment.

Some activities have been commenced such as translation of Model Treaty on Tax, preparing circular on tax inspection rules and procedures, tax information collection, preparing plan for enterprise census in Phnom Penh, tax database preparation at the central level, planning for establishing Tax Training Center.

Besides the above mentioned activities other activities have been also commenced including updating revenue policy, macro-economic Framework, draft-circular on enforcing the implementation of the article 17 of the public financial system law, economic forecasting model state owned enterprises. Inter-ministerial Task Force has also reviewed revenue report format from oil, gas and other mines, payment of fees and royalties; and action plan has been defined.

- **Further improved debt management**

A report format on loan and grant and a draft of guideline on debt management were prepared. Training courses on using DMFAS were conducted. In addition, officials in charge participated in training courses in Philippine on debt management through DMFAS. Workshops on debt management strategy and DMFAS's functions were conducted for officials of the Department of Investment and Cooperation and other relevant departments.

- **Further improved cash and bank account management**

In early 2009, there were 174 accounts. By 31 May 2009; and 63 accounts were closed, 33 accounts were frozen, new 05 accounts were opened and 91 accounts were withdrawn from the list; as a result, there are only 25 accounts which need to be further monitored. The account balance of the General Department of Taxation (GDT) and the General Department of Customs and Excise is regularly kept zero at the end of the day. General Department of Treasury has reviewed to find out accounts outside the projects and the balance of the accounts which were closed; 17 accounts will be closed soon as the relevant projects come to an end. 16 LMs actively participated in reviewing accounts and provided information related to existing accounts at the National Bank and the Commercial Banks.

Using the commercial banking services and encouraging salary payment through the commercial banking system have been further improved. The memorandum of understanding for pilot project of banking service in 02 provinces was signed by the Ministry of Economy and Finance and the ACLEDA bank. During the first semester 32 LMs (over 38) have opened accounts; 21 among them have operated accounts for salary payment; however, 11 other LM have not yet operated their accounts. Saving accounts with untraceable holders and inactive accounts have been reported and closed. The scope of using banking system in the main locations and covering a whole country including cash flow procedures through the banks has been studied. In overall, LMs have contributed a lots in reducing a number of cash based transactions and expanding the use of banking system for salary payment.

To strengthen cash management framework, some activities have been further implemented such as preparation of expenditure and revenue spreadsheets (including capital expenditure and revenue) by ministries, chapters, accounts and sub-accounts by having incorporated data 2007, 2008 and also updating data 2009; updating monthly/weekly/daily cash reports; preparing state cash report format; preparing cash flow forecast model and format and RACI Matrix Template for FMIS; matching actual cash flow and monthly cash forecast. 17 LMs have been actively engaged in providing revenue and expenditure data, revenue-expenditure forecast, and cash flow balance report. More remarkably since 2007 there are no more arrears at the General Department of National Treasury. LMs have shown their best efforts to improve payment mandate issuing in compliance with annual expenditure plan to avoid accumulating payment

mandates at the end of the year. Automated system for treasury operation has been reviewed for further improvement.

- **Further improved public procurement**

In improving public procurement, some tasks were implemented such as 2nd re-advertisement for recruiting international adviser of procurement law, further improving annexes of the implementing rules and regulation on public procurement (IRRPP), public procurement plan of the LMs, TOR of international consultant for procurement post review, preparing service contract for e-procurement website, procurement post auditing in 14 ministries/entities, sending two officials to participate in the training course on international procurement in the USA, reforming procurement department structure, and establishing the procurement plan office, participating in the training course on FMIS Project.

Meanwhile 10 LMs have been improving their procurement process by developing annual procurement plan, preparing procurement implementation schedule and procurement monitoring schedule. Moreover, LMs have also sent their officials to participate in the training course on procurement organized by the MEF, and regularly sent reports and procurement data to the MEF; they have also enhanced competition in procurement process through providing documents and data related to procurements to participants as well as proving information to the public.

3.2 Platform two activities to be implemented in stage 2

In the process towards improving financial accountability which is the main strategic objective of stage 2, activities have been identified and developed around eight objectives and success of which will lead to an improved financial accountability.

- **Improved lines of accountability by clarifying roles, functions, and responsibilities of LMs, levels, and within institutions**

A study on legal framework related to budget entities and budget managers at the national and sub-national levels has been commenced by reviewing consistency of the existing regulations, new accountability framework, and budget entities with the law on public finance system of 2008; and research on responsibility framework related to preparing PIP has been conducted. Consultations with IMF experts on how to determine budget entities have been done three times. LMs have been reviewing draft document on responsibility for budget, distinguishing roles and duties of each department and offices in order to determine responsibility at each level, establishing new budget holder and budget flow in accordance with the guideline of MEF, preparing new accountability framework and new business process. Workshops on budget entity and its preparation and management have been conducted.

Functional review methodology manual for MEF has been drafted and submitted for consultation. In addition, a study on new business process has been started under FMIS and financial controllers have been relocated to 11 LMs.

- **Improved instruments for encouraging responsibility of financial management and enforcing accountability**

Program budgeting and budget strategic plan have been further improved; reporting system has been set up to review budget performance; and it is used as a tool for budget allocation. Budget management and execution disciplines have been further strengthened. Moreover, some activities have been commenced such as preparation of circular on expenditure implementation, rationalizing expenditure for salary, incentives allowance, implementing measures to restrict administrative expenditure. LMs have been preparing the financial management standard, developing plan to monitor entities under their jurisdiction, and preparing quarterly monitoring report of resources management.

- **Further improve the implementation of new budget classification and new chart of account**

The activities implemented to meet the objective including progressive integration of accounts receivable and accounts payable with relevant entities, data collection for recording accounts payable and accounts receivable, developing accounting ledger, issuing circular on duties and responsibilities of each department for recording debt, researching new methodology for recording accounts receivable, data reconciliation, further linking bridging table of the new chart of account with TOFE; updating TOFE 2008 TOFE January-May 2009, GFS January-May 2009; determining temporary measures for recording debt transaction through and outside the national treasury; reviewing fixed asset inventory before 2007; splitting tax payment vouchers of 2009 from tax revenue of previous years.

New budget classification, accounting classification by functions and programs have been further prepared (functional classification may be implemented subject to FMIS implementation), further improving economic classification by drafting revenue classification and sub-sub accounts of expenditure, further reviewing 10 criteria of COFOG and the four functional classifications (administrative, national defense-security, social, and economic), developing guideline of economic classification, reviewing the implementation of the new budget classification and new accounts classification related to capital expenditure and researching solutions for consistent recording and budget integration and studying the importance of program code number. LMs have been progressively improving the new chart of account, the new budget classification, preparing budget based on administrative, economic, and sub-function classification, annual inventory of state property.

The new chart of accounts, circulars, guiding manual of budget classification and new chart of accounts and other relevant documents have been progressively compiled and relevant trainings have been provided.

- **Improved process and transaction of budget execution**

A sub-degree on improving current expenditure process and cash advance of investment expenditure has been drafted; a circular on petty cash advance record at LMs, provincial

departments has been issued; accounting record to monitor the petty cash advance and income collection, has been prepared. In addition, relevant training courses and workshops have been conducted. Working process has been reduced while payment mandate reviewing process has been improved; and monthly expense report has been reconciled with the balance sheet.

The level of understanding and capacity building of concerned officials have been improved for the FMIS project. 14 IT staff were trained on basic information technology and database management program. A bidding document for stage 2 was prepared and submitted to the World Bank for approval (fifth time). An assessment of ICT equipments and infrastructure needs, human resources, capacity building plan, change management in all departments and relevant LMs was completed. Strategic documents on ICT implementation, common business process and procedure for each phase and identification of business process, and change management strategy and communication plan were prepared. Meanwhile documents related to function and roles of all departments within the MEF were developed and compiled.

LMs have been simplifying their internal process for credit request, improving expenditure commitment process and payment by setting up the monitoring flow chart and timeframe for a request of expenditure commitment, controlling mandate record or advance in accordance with accounting rule and the new chart of accounts.

- **Improved accounting system and financial statement to ensure transparency**

Quarterly, bi-annual, and annual performance report formats of budget execution were prepared, improved, and circulated to relevant LMs, especially the ministries which have been implementing program budgeting.

A number of activities have been also implemented including guidance of recording tax debt, drafting Prakas on opening deposit accounts at the commercial banks, district-khan budget accounts, and district-khan deposit accounts at the provincial treasuries. More importantly, a draft-prakas on guidance of the revenue-expenditure transaction through the ACLEDA bank was developed. Training courses on petty cash advance and income collection were conducted for new staff and LMs. A prakas on additional current account at the commercial banks was issued and an instruction on the commercial banks' operation was implemented. In addition, sub national accounting and debt record related to investment expenditure have been studied; and performance report of the quarterly/bi-annual/ annual budget implementation was prepared. DMFAS system was implemented to improve reporting of debt management office through IT system. LMs have been compiling accounting report formats, preparing internal reports and new report formats in accordance with the MEF's requirement. A recording report and state property inventory review have been improved and LMs have been urged to process for land title of properties under their responsibility.

- **Improved auditing, inspection, and response to the use of auditing and inspection finding**

Activities implemented including monitoring and evaluation of establishment and functioning of the Internal Audit Departments at LMs. 25 LMs established the Internal Audit Department but only 13 of them have been operated and 3 state-owned enterprises also established internal audit entities; audit boxes were installed in 23 capital/provinces. Internal audit procedures for the General Department of Customs and Excise, the General Department of Taxation and at other tax branches were drafted.

Three year inspection plan (2009-2011) and financial inspection program 2009 were prepared by the General Inspectorate of the MEF. Separation of roles and duties between the inspection and internal audit at LMs has been reviewed. Prakas on discipline, professional code of conduct for financial inspectors, performance evaluation, activities of financial inspectors have been drafted. Inspection of the financial management and program budgeting implemented in 2007-2008 at the ministry of land management, urbanization and construction and provinces (07) was conducted. Internal Audit Departments at LMs have prepared annual audit plan in collaboration with the MEF. Mechanisms to ensure the efficiency of audit output were improved; and questionnaires and criteria for auditing were developed.

- **Strengthen and develop fiscal decentralization policy and strategy**

Guidelines on technical procedure of budget preparation and budget execution, allocation of non-tax revenue for sub-national administration were developed to enhance budget formulation and execution of capital/provinces to be consistent with the Law on Administration of municipality, province, district, and khan; and the Law on financial regime and management of state assets at sub-national level; a study of options for autonomous and uniform budget at the municipalities/provinces has been carried out.

Recommendations on improving of the implementation of commune/sangkat budget, the new chart of account for commune/sangkat budget, guideline on improving of procurement at commune/sangkat budget, and draft-manual on the implementation of commune/sangkat projects were prepared and documented. Relevant workshops were conducted in two provinces (Kampong Speu and Kampong Cham).

The working group for reviewing the law on financial regime and management of the provinces/municipalities assets was created and the law on financial regime and management of state assets at sub-national level was drafted and submitted to the National Committee for sub-National Democratic Development. Short (2009-2011) and long term (2011-2018) strategies for implementing fiscal decentralization were developed. In addition, 10 years national program for democratic development was prepared in cooperation with the National Committee for sub-National Democratic Development. A draft-law on management of state assets at sub-national level was reviewed and revised. At the same time, short term strategies for implementing fiscal decentralization has been developed in accordance with the Law on Administration of Municipality, province, district, and khan. LMs have gradually delegated roles and responsibilities to sub-national level.

- **Building institutional capacity and motivational measures**

A capacity building plan was reviewed and improved by including new arising needs from General Departments, Departments, and relevant entities. 43 trainers of the National Audit Authority were trained. Local and overseas short term training courses and workshops were conducted for staff of MEF and relevant LMs such as two training programs on leadership for public policy management were conducted and one student was selected to study in Singapore (in total 7 students). Monitoring and evaluation mechanisms of progress study of student and policy and evaluation methodology for awarding scholarship have been further improved. Training courses on revenue forecasting and 8 training schedules were prepared. Furthermore, workshops on change management; and training courses on IT capacity building and English were conducted. A retreat for building action plan was prepared to implement the official's capacity development program of the MEF and LMs and 2 levels of IT system training course were conducted.

Significantly, structure and implementation program of the capacity building plan stage 2 were developed to ensure effective implementation. Moreover, short, medium, and long term training policies and strategies were also reviewed and improved in accordance with the reform program objectives. Training plan for building specific skills has been developed.

73 staff were recruited for the General Department of National Treasury. An international consultant for human resource management was selected. The document of HRMIS, personnel files of the MEF, and other legal documents related to the staff management have been prepared and documented. A report on functional review strategy and methodology for the MEF has been developed and submitted for consultation in the MEF. MBPI operation manuals, PMAS and business cases for MEF and LMs were prepared and approved from the Council for Administrative Reform (CAR) and waiting for draft MOU approval from DPs. At the same time, documents related to MBPI (personal service contract, term of reference, annual performance agreement, application form, and conditions of appointment) for entities under the MEF and LMs were developed. Mission plan for staff data collection and survey of capacity building needs at municipalities/provincial departments has been developed. In addition, bidding document for human resource management project through IT system and information boards of the MEF were prepared; a training course on human resource management was conducted and human resource management guideline was also drafted. Review of state property inventory at 19 municipalities/provinces, and library, study room and storing document of auditing were also prepared. LMs have been developing training plan, selecting qualified staff, clarifying their functions and duties for implementing reform activities.

3-3 Activities for later platforms

Progress for later platforms aims to improve and expand implementation of program budgeting and budget comprehensiveness and integration.

- **Improving and expanding the implementation of program budgeting**

The guideline on program budgeting was improved and updated. A quality evaluation standard of the program budgeting was also reviewed and improved. A manual; and monitoring and evaluation report formats were developed and implemented. Activities and indicators were improved in accordance with the sub programs and programs. In addition, the implementation of program budgeting was improved and identified. Significantly, performance report, scoring and evaluation procedures on the program budgeting, and internal procedures to pilot the program budgeting were developed. Internal mechanisms to report of the program budgeting preparation were also established. Moreover, 11 training courses were also conducted. LMs have further circulated MEF's principle on the budget strategic plan preparation to budget working groups on gender within the LMs. To strengthen official capability of the formulation and execution program budgeting, LMs prepared internal training plan with using human resources who were trained from the MEF and have experience on the program budgeting to provide future training to officials at the central and sub national levels. The program budgeting has been implemented step by step. 24 municipalities/provincial departments of education, youth and sports have piloted the program budgeting under the monitoring of their Ministry.

- **Further improving budget comprehensiveness and integration**

The Medium Term Expenditure Framework (MTEF) was updated and the workshop was conducted. A guideline on preparation of the budget strategic plan was revised will be circulated to LMs and scoring and evaluating procedures were prepared. The budget strategic plan 2010 of LMs was used as a basis in preparation technical circulars of the draft Law on financial for 2010. MEF prepared forecasting credit investment budget chapter 21 within medium term budget implementation framework.

Some tasks have being processed such as information collection; and document on revenue-expenditure enterprises and industries, budget of administrative public institutions and off budget of the development partners (DPs) at the LMs. Information on expenditure finance by the DPs to be integrated into BSP and budget reports were improved. At the same time, revenue-expenditure of administrative public institutions and industries, and off budget of DPs were also included in the BSP 2010-2012.

A working group has been established; it has been collecting legal documents related to management and functioning of public entities for preparing budget annex to be integrated into annual budget plan. A legal framework for off budget management, especially for state owned enterprises and autonomous budget entities was reviewed and the draft of revenue-expenditure report format for off budget management was also prepared. The working group had reviewed the circular on guideline for preparing annual budget plan to improve the list of annual budget preparation in order to integrate the

budget of the public entities into the annual budget. A draft report of off budget execution was prepared.

LMs have being improved step by step of BSP preparation with establishment and encouraging to be process of BSP working group. BSP preparation meeting was conducted; and process of integration into the ministry consolidated budget and officials' capacity within the BSP preparation was also strengthened. Within the off budget management framework, LMs have being focused on advising entities in order to prepare budget in accordance with the MEF's guideline and collaborated with the MEF to integrate the revenue-expenditure off budget into the annual budget plan. Moreover, internal mechanisms; and monthly and quarterly revenue-expenditure reports were also prepared for MEF.

The relevant departments of the MEF together with the Ministry of Planning and relevant LMs have prepared PIP 2010-2012 and participated in forecasting investment budget expenditure financed by domestic fund and providing data related to PIP financed by both external and internal fund for improving efficiency of BSP and PIP.

4. Issues and challenges

During the first semester, some challenges of the implementation of action plans have had been raised as follows:

- Recruiting consultants was not done as planned (local consultant of Internal Audit, International Advisor of public procurement);
- Lack of qualified and experienced lecturers and training materials, and cooperation with oversea training institutes is limited;
- Difficulties in using program's fund to support the implementation of the action plans;
- Inadequate means to support missions to provinces for inventory tasks;
- MBPI has not yet been implemented;
- Coordination and cooperation among departments within the MEF and with LMs are still limited;
- Reporting arrears and its age profile is manually prepared;
- Lack of legal expert for preparing the revenue policy from oil and gas; and inadequate means and information related to oil and gas business operation;
- Delay in adopting law on casino management;
- Principles of reviewing and managing government sub-loan are not in place;
- Incentive policy for revenue collection has not yet been approved;
- Budget entity has not been clearly identified;
- Limited knowledge of information system and selection of IT business analyst was not complete due to lack of qualified candidates;
- Establishment and functioning of budget working groups in charge of preparing BSP at LMs did not happen as planned;
- Difficulties in getting access to information related to DPs' Fund at the LMs which create problems for budget integration;

- Staff have limited skills and capability for implementing planned activities;
- Implementation of some activities of LMs is subject to the prior action of the General Departments/Departments/Entities under the MEF.

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5. Conclusion

In overall, during the first semester the MEF and LMs have made satisfactory progress in implementing the reform program. The planned activities of the CAP 2, MEF DAPs, and LMs MAPs have been remarkably carried out; so this is a good sign for the PFMRP stage 2.

However, some challenges have been raised and require more attention from every stakeholders, particularly strengthening the ownership and management proactive approach of all ministries and institutions involving in implementing the reform program together with improving coordination mechanism within the ministries and institutions and also across ministries and institutions which need to work together or provide support to each other to avoid unnecessary and eventual impediments to the implementation of the reform activities. In addition, the role of five coordination groups should be reviewed and strengthened to assist in improving task coordination in each specific area of the PFM (revenue, budget formulation, budget execution, policy and general support) which involves different departments and units or ministries/institutions.

Capacity building through training course and workshops, effective incentive mechanisms, the wider sensitization of the reform program, technical assistance providing and supporting means to the activities implementation upon needs and on time have to be taken into more consideration.

Relevant departments and units of the MEF should follow up the implementation of activities in the DAPs and allocated budget of 2009 and ensure that proposed activities and budget have been carried out and spent within the timeframe. Moreover, activities implemented by the MEF will guide LMs to initiate their own reform activities; in this regard, the MEF should particularly take into account of some core reform activities of the PFMRP stage 2 such as defining the budget entity, proposing sanctions on budget mismanagement and flexibility for budget entity, improving budget classification and its further action plan and improving business process for FMIS, clearly defining the accounting standard and creating audit and reporting framework.
