

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Financial Monitoring Reports
For The Fourth Quarter Ending December 31, 2009
And Annual Report 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: Fourth Quarter Ended December 31, 2009
and Annual Report 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 fund amounted 35,876\$ for current quarter from the Royal Government of Cambodia for contribution in monthly MBPI payment for September, October and November 2009 as agreed in the financing agreement. MBPI expense for December 2009 will reflect in FMR report for first quarter 2010. Year to date disbursement for 2009 is 154,405\$ and the cumulative disbursement to date is 401,909\$. Disbursement is made through PMG fund of the Government of Cambodia.

The World Bank-MDTF TF054547-KH

Fund is received regularly through the replenishment mechanism. To date, there is no delay of transferring of fund to and from the designed account at the National Bank of Cambodia. Project designed account contains fund received from Multi-Donor Trust Fund and IDA Grant. The disbursement from the World Bank-MDTF into project designed account for the current quarter is 402,700\$. Disbursement for the year 2009 is 1,625,480\$ and the cumulative disbursement to date is 5,684,333\$. Disbursement rate is 80.80% of total agreed funding per financing agreement (7,035,000\$).

The World Bank-IDA Grant H241-KH

Current quarter, the project received fund amounted 643,914\$ through the replenishment mechanism from the World Bank. The disbursement for the year 2009 is 2,802,032\$ and the cumulative disbursement to date is 4,425,932\$. The disbursement rate is 31.61% of total agreed funding per financing agreement (14,000,000\$). The disbursement rate is still low for a number of reasons.

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.

ACLEDA Account

The account was established since 2005. The purpose of set up this account is to receive minor money from bid selling because then there is no instruction how to keep the money from selling bid. The project is recommended by the WB to close this account and transfer the balance to MEF bank account at National Bank of Cambodia. The account does not present in FMR report and all the balance is transferred to MEF bank account.

Analysis by Expenditure Type

Currently some of procurement of goods and consultants are handled to the project to procure by ourselves and some are under IPA's arrangement on behalf of the 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 training, study tour and workshop were not carried out as planned and significantly MBPI for stage II was canceled. For current quarter project achieved only 31.29% compare with current quarter budget however for year 2009 project achieved 50.81% compare with yearly budget. Significant note is on the category of Goods and

MBPI. Procurement of computer and office equipment procured by IPA budgeted 1,230,000 is delay until first quarter of 2010. Only some part of MBPI was paid, the MBPI planning for stage II budgeted 2,055,246\$ is canceled by the Government of Cambodia. Some areas of training category impact on budget under spending such as all training arrangement by EFI. The training is delay because there is no solution on trainer fee payment for Government officer trainer.

Summary Uses of Fund by Category

	Current Quarter	Year to date	Current Quarter	Year to date	Current Quarter Variance		Year to date Variance	
	Actual	Actual	Budget	Budget	\$	%	\$	%
Goods	13,719.97	603,360.94	459,754.00	1,245,271.55	446,034.03	2.98%	641,910.61	48.45%
Consultant Service	162,076.62	720,462.89	740,788.00	1,341,087.02	578,711.38	21.88%	620,624.13	53.72%
Training/Workshop	478,894.18	1,105,671.89	825,935.00	1,830,684.41	347,040.82	57.98%	725,012.52	60.40%
IOC	16,258.53	64,947.84	26,916.00	86,810.00	10,657.47	60.40%	21,862.16	74.82%
MBPI	179,383.00	645,696.96	876,870.00	2,055,246.00	697,487.00	20.46%	1,409,549.04	31.42%
IPA	237,116.16	1,127,382.90	544,647.00	1,839,235.00	307,530.84	43.54%	711,852.10	61.30%
	1,087,448.46	4,267,523.42	3,474,910.00	8,398,333.98	2,387,461.54	31.29%	4,130,810.56	50.81%

Goods

Current quarter the amount of 13,719\$ in financial report reflected expenses for information board for SCS and Personal Department, office furniture for SCS and payment on vehicle station wagon for SCS. We also received repayment of advance payment from Narita Distribution Cambodia because the termination of contract supplying 197 desktop computers. The project budgeted 459,754\$ on the procurement of goods expected to complete within this quarter especially on procurement of computers and office equipment and one vehicle station wagon. Actual expense incurred for current quarter is only 2.98% comparing with budget planning; however it achieved 48.45% comparing with annual budget. The significant note is on the delay of procurement of computers and office equipments procured by IPA (see detail the procurement performance for year 2009 in procurement monitoring FMR4 and annex I-contract expenditure report).

Consultants' service

The amount of 162,076\$ in the financial report for current quarter indicated the expenses for the consultant service such as Training Advisor, Revenue Policy Advisor, Human Resource Development Advisor, FMIS Functional Advisor, Change Management Information System Consultant, Internal Audit Advisor, MBPI evaluation consultant, local internal audit specialist, local consultant for reviewing financial management and administration manual and local contracting staff (see contract expenditure report in annex I). The project budgeted 740,788\$ on the expected signed consultant for the fourth quarter and yearly budget is 1,341,087\$. The figure indicates 21.88% of actual expense against budget for the fourth quarter; however it achieved 53.72% comparing with annual budget. The significant note is on the procurement delay of number of consultants such as Accounting and Reporting Advisor, Budget Execution and Control Advisor, Consultant to assist in carrying out key procurement reform activity, Procurement Law and Regulation Advisor, Data Integration Advisor, Treasury Advisor, Program Budgeting Specialist, Fiscal Decentralize Advisor etc. for several reasons as indicated in the procurement performance for year 2009 in procurement monitoring FMR5.

Training/Workshop

The amount of 478,894\$ and 1,105,671 which is equal to 57.98% and 60.40% comparing with quarter fourth budget plan and annual budget respectively in financial report reflected the expenses of training, workshop and study tour related to the PFM reform program and financing to candidates for long term oversea training degree for the year 2009. The details of training and workshop received can be found in Annex III for the quarter fourth and previous quarter as already reported. Project management budgeted to spend 825,935\$ for current quarter and 1,830,684\$ for year 2009. The figure indicates that fund is under spending due to some of training and workshops are not carried out as planned for several reasons. Significant note is on the training arrangement by EFI. (see annex III-contract expenditure report and annex IV-report on activity complete and complete in Quarter 4).

Merit Base Pay Initiative

Project management budgeted 876,870\$ and 2,055,246\$ on MBPI expense for fourth quarter and annual year 2009 respectively under three sources of fund financed by MDTF, IDA grant and Government counterpart fund. For current quarter the actual expense incurred is 179,383\$ which is equal to 20.46% of budget plan, however it achieved 31.42% of yearly actual expense comparing with annual budget. The variance of under spending is due to some reasons: (1) the budget was increased because the number of MBPI beneficiaries are planning to increase to 510 for Ministry of Economy and Finance and 250 for Line Ministry per the financing agreement for PFMRP stage 2 (2) MBPI for PFMRP stage II canceled by Government of Cambodia.

International Procurement Agents

The contract amount signed with IPA1 is 1,249,000\$ and IPA2 is 1,401,847\$. For IPA1 payment accumulative to date is 1,087,146\$ and the remaining balance to be paid is 161,853\$. IPA2 started since August 2009, but only the advance payment amounted 150,000\$ claimed for this quarter. Budget for current quarter and year to date is 544,647\$ and 1,839,235 respectively. For current quarter the actual expense incurred is 237,116\$ which is equal to 43.54% comparing with budget. However for the year ended 2009 it achieved 61.30% comparing with annual budget plan (see annex IV). The progress report on procurement performance is separately reported by IPA1 and IPA2 to each executing agency and the World Bank.

Analysis by Program Component (by its function/departments of MEF structure)

The program is divided into main five components of MEF structure; they are Revenue Management, Budget Formulation, Budget Execution, Policy Group and Policy Group. Under each component there are spending category on goods, consultant service, training and MBPI. Incremental operation costs are included in General Support Group and Policy Group under sub component of program management and IT department respectively. Expenditure on IPA and Line Ministry is additional sub-component to PFMR reform program.

The table below indicates that three components of Revenue Management, Budget Formulation and Budget Execution are lower spending for current quarter as well as the year ending 2009. This is due to the issues as explained in analysis expenditure by type and other areas such as the delay of procurement of consultant service and most of workshop/study tour/training do no carry out as planned.

Summary uses of fund by component

Department	Current Quarter Actual	Year to date Actual	Current Quarter Budget	Year to date Budget	Current Quarter Variance	Current Quarter (%)	Year to date Variance	Year to date (%)
Revenue Management	86,472.82	208,526.12	179,776.00	492,035.00	93,303.18	48.10%	283,508.88	42.38%
Budget Formulation	22,535.41	246,952.74	219,524.00	585,297.00	196,988.59	10.27%	338,344.26	42.19%
Budget Execution	62,119.85	398,081.08	539,040.00	1,188,853.00	476,920.15	11.52%	790,771.92	33.48%
Policy Group	408,946.79	1,114,423.09	1,037,214.00	1,829,073.00	628,267.21	39.43%	714,649.91	60.93%
General Support Group	270,257.43	1,172,157.49	693,105.00	1,974,615.00	422,847.57	38.99%	802,457.51	59.36%
Inter. Pro. Agent	237,116.16	1,127,382.90	544,647.00	1,839,235.00	307,530.84	43.54%	711,852.10	61.30%
Line Ministry	0.00	0.00	261,603.00	489,226.00	261,603.00	0.00%	489,226.00	0.00%
Total Uses of Fund	1,087,448.46	4,267,523.42	3,474,909.00	8,398,334.00	2,387,460.54	31.29%	4,130,810.58	50.81%

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 179,766\$ and 492,035\$ for current budget and year to date respectively. However the

actual expense is 86,472\$ which is equal to 48.10% of current quarter and 208,526\$ which is equal to 42.38% of year to date budget. The significant note on the figure under spending that impact on the expenditure of each department as 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 219,524\$ and 585,297\$ for current budget and year to date respectively. However the actual expense is 22,535\$ which is equal to 10.27% of current quarter and 246,952\$ which is equal to 42.19% of year to date budget. The significant note on the figure under spending that impact on the expenditure of each department as 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 539,040\$ and 1,188,853\$ for current budget and year to date respectively. However the actual expense is only 62,119\$ which is equal to 11.52% of current quarter and 398,081\$ which is equal to 33.48% of year to date budget. The significant note on the figure under spending that impact on the expenditure of each department 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 1,037,214\$ and 1,829,073\$ for current quarter and year to date budget respectively. However the actual expense is 408,946\$ which is equal to 39.43% of current quarter and for the year ending 2009 it achieved 60.93% of actual expense amounted 1,114,423\$ comparing with year to date budget. The significant note that impact on the expenditure by department are due to the delay of procurement of computer and office equipment and the cancellation of MBPI for stage II.

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 693,105\$ and 1,974,615\$ for current quarter and year to date budget respectively. However the actual expense is 270,257\$ which is equal to 39.43% of current quarter and for the year ending 2009 it achieved 60.93% of actual expense amounted 1,172,157\$ comparing with year to date budget. The significant note that impact on the expenditure by department are due to the delay of procurement of computer and office equipment, the cancellation of MBPI for stage II and some areas of training category impact on budget under spending such as all training arrangement by EFI

Key Issues and Its Impact on the Overall Project Implementation

Procurement of goods and consultant service:

Even MEF decided to handle some procurement to Executive Agency to procure by themselves, SCS has expressed the concerned over the delay of procurement process. There may be because of the complexity of procurement guideline, and there are involvement with many parties such as the World Bank, DIC and Executive Agency.

Procurement of computer and office equipment procured by IPA budgeted 1,230,000 consider to finish within year ending 2009, however it delay until first quarter of 2010.

Other issues may impact on delay on procurement of consultant because of several reasons such as the preparation of ToR, most of consultants take long time for contract negotiation, some positions are scare resources in the market, hence it is difficult to evaluate unqualified consultant and caused the selection failed and take time to re-advertise and re-evaluate.

MBPI expense:

MBPI budgeted 2,055,246\$ for year 2009 for PFMRP stage 2 that was planned to increase to 510 beneficiaries for Ministry of Economy and Finance and 250 beneficiaries for Line Ministry per the financing agreement, however it is cancelled.

Training/workshops:

Numbers of trainings, study tour and workshops do not take place as planned for example the training arrangement by EFI. Teaching fee for those who are government official is the major issues and currently is under review by the World Bank. There is no official specified documentation on budget for long term oversea training degree program, PFM reform program is waiting to receive the official re-confirmation from the Bank on budget 2 millions USD to be financed for this training program.

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 February 2010

Ministry of Economy and Finance
Public Financial Management and Accountability Project
Statement of Financial Position
For the Quarter Ended December 31, 2009

Cash Balance		
Petty Cash	208.57	
Designed Account	1,031,864.15	
Advance to Capacity Development	7,827.00	
		1,039,899.72

Uses of Fund		
Goods	1,166,377.59	
Consultant's service	1,771,909.93	
Training/Workshops	2,127,101.01	
Incremental Operating Cost	152,651.19	
Merit Based Pay Initiative	3,041,157.01	
Inter. Procurement Agent	1,237,146.93	
		9,496,343.66
		10,536,243.38

Fund Received		
MD trust fund	5,595,090.81	
MD trust fund-direct payment	89,241.94	
IDA Grant	4,080,775.47	
IDA Grant-direct payment	345,156.78	
Government counter part fund	401,909.38	
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	0.00	
		10,536,243.38

Public Financial Management and Accountability Project
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2009

	Current Actual	Year to date Actual	Cumulative Actual	Current Budget	Year to date Budget	Cumulative Budget	Current Variance	Year to date Variance	Cumulative Variance
Opening Balance									
Petty Cash	278.70	484.79	0.00						
Designed Account	1,034,347.70	725,040.30	0.00						
ACLEDA Account	2,989.45	2,999.45	0.00						
Advance to Capacity Development	1,531.00	0.00	0.00						
Advance to RCS	8,730.00	0.00	0.00						
A-Total	1,047,876.85	728,524.54	0.00						
Sources of Funds									
Receive from CounterPart fund	35,876.60	154,405.72	401,909.38						
Receive from IDA grant	643,914.16	2,556,875.77	4,080,775.47						
Receive from IDA-direct payment	0.00	245,156.78	345,156.78						
Receive from Multi-Donor TF	402,700.02	1,536,237.84	5,595,090.81						
Receive from MD-direct payment	0.00	89,241.94	89,241.94						
Receive from Other	(3,019.45)	(3,019.45)	0.00						
Receive from TF054627	0.00	0.00	24,069.00						
B-Total fund received	1,079,471.33	4,578,898.60	10,536,243.38						
Uses of Funds									
Goods	13,719.97	603,360.94	1,166,377.59	459,754.00	1,245,271.55	1,808,288.20	446,034.03	641,910.61	641,910.61
Consultant's service	162,076.62	720,462.89	1,771,909.93	740,788.00	1,341,087.02	2,392,534.06	578,711.38	620,624.13	620,624.13
Training/Workshops	478,894.18	1,105,671.89	2,127,101.01	825,935.00	1,830,684.41	2,852,113.53	347,040.82	725,012.52	725,012.52
Incremental Operating Costs	16,258.53	64,947.84	152,651.19	26,916.00	86,810.00	174,513.35	10,657.47	21,862.16	21,862.16
Merit Based Pay Initiative Pay	179,383.00	645,696.96	3,041,157.01	876,870.00	2,055,246.00	4,450,706.05	697,487.00	1,409,549.04	1,409,549.04
Inter. Procurement Agent	237,116.16	1,127,382.90	1,237,146.93	544,647.00	1,839,235.00	1,948,999.03	307,530.84	711,852.10	711,852.10
C- Total Uses of Fund	1,087,448.46	4,267,523.42	9,496,343.66	3,474,910.00	8,398,333.98	13,627,154.22	2,387,461.54	4,130,810.56	4,130,810.56
Closing BL (A+B-C)	<u>1,039,899.72</u>	<u>1,039,899.72</u>	<u>1,039,899.72</u>						
Represented by									
Petty Cash	208.57	208.57	208.57						
Designed Account	1,031,864.15	1,031,864.15	1,031,864.15						
Advance to Capacity Development	7,827.00	7,827.00	7,827.00						
	<u>1,039,899.72</u>	<u>1,039,899.72</u>	<u>1,039,899.72</u>						

Public Financial Management and Accountability Project
MTDF TF54547-KH: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 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	136.56	237.55	0.00						
Designed Account	548,949.86	375,406.14	0.00						
Advance to Capacity Development	750.19	0.00	0.00						
Advance to RCS	4,277.70	0.00	0.00						
A-Total	554,114.31	375,643.69	0.00						
Sources of Funds									
Receive from Multi-Donor TF	402,700.02	1,536,237.84	5,595,090.81						
Receive from MD-direct payment	0.00	89,241.94	89,241.94						
B-Total	402,700.02	1,625,479.78	5,684,332.75						
Uses of Funds									
Goods	6,722.79	295,646.96	691,145.58	0.00	0.00	0.00	(6,722.79)	(295,646.96)	(691,145.58)
Consultant's service	79,417.53	371,670.30	1,315,852.82	0.00	0.00	0.00	(79,417.53)	(371,670.30)	(1,315,852.82)
Training/Workshops	234,658.12	541,779.33	1,173,607.76	0.00	0.00	0.00	(234,658.12)	(541,779.33)	(1,173,607.76)
Incremental Operating Costs	7,981.35	31,834.13	88,611.80	0.00	0.00	0.00	(7,981.35)	(31,834.13)	(88,611.80)
Merit Based Pay Initiative Pay	54,532.44	186,690.65	1,841,612.69	0.00	0.00	0.00	(54,532.44)	(186,690.65)	(1,841,612.69)
C- Total	383,312.23	1,427,621.37	5,110,830.65	0.00	0.00	0.00	(383,312.23)	(1,427,621.37)	(5,110,830.65)
Closing BL (A+B-C)	<u>573,502.10</u>	<u>573,502.10</u>	<u>573,502.10</u>						
Represented by									
Petty Cash	102.20	102.20	102.20						
Designed Account	569,564.67	569,564.67	569,564.67						
Advance to Capacity Development	3,835.23	3,835.23	3,835.23						
	<u>573,502.10</u>	<u>573,502.10</u>	<u>573,502.10</u>						

Public Financial Management and Accountability Project
IDA Grant H241-KH: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 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	142.14	247.24	0.00						
Designed Account	485,397.84	349,634.16	0.00						
Advance to Capacity Development	780.81	0.00	0.00						
Advance to RCS	4,452.30	0.00	0.00						
A-Total	490,773.09	349,881.40	0.00						
Sources of Funds									
Receive from IDA grant	643,914.16	2,556,875.77	4,080,775.47						
Receive from IDA-direct payment	0.00	245,156.78	345,156.78						
B-Total	643,914.16	2,802,032.55	4,425,932.25						
Uses of Funds									
Goods	6,997.18	307,713.98	475,232.01	0.00	0.00	0.00	(6,997.18)	(307,713.98)	(475,232.01)
Consultant's service	82,659.09	348,792.59	456,057.11	0.00	0.00	0.00	(82,659.09)	(348,792.59)	(456,057.11)
Training/Workshops	244,236.06	563,892.56	929,424.25	0.00	0.00	0.00	(244,236.06)	(563,892.56)	(929,424.25)
Incremental Operating Costs	8,307.18	33,133.71	64,039.39	0.00	0.00	0.00	(8,307.18)	(33,133.71)	(64,039.39)
Merit Based Pay Initiative Pay	88,973.96	304,600.59	797,634.94	0.00	0.00	0.00	(88,973.96)	(304,600.59)	(797,634.94)
Inter. Procurement Agent	237,116.16	1,127,382.90	1,237,146.93	0.00	0.00	0.00	(237,116.16)	(1,127,382.90)	(1,237,146.93)
C- Total	668,289.63	2,685,516.33	3,959,534.63	0.00	0.00	0.00	(668,289.63)	(2,685,516.33)	(3,959,534.63)
Closing BL (A+B-C)	466,397.62	466,397.62	466,397.62						
Represented by									
Petty Cash	106.37	106.37	106.37						
Designed Account	462,299.48	462,299.48	462,299.48						
Advance to Capacity Development	3,991.77	3,991.77	3,991.77						
	466,397.62	466,397.62	466,397.62						

Public Financial Management and Accountability Project
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2009

	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
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2009

	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Opening Balance									
ACLEDA Account	2,989.45	2,999.45	0.00						
A-Total	2,989.45	2,999.45	0.00						
Sources of Funds									
Receive from CounterPart fund	35,876.60	154,405.72	401,909.38						
Receive from Other	(3,019.45)	(3,019.45)	0.00						
B-Total	32,857.15	151,386.27	401,909.38						
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	(30.00)	(20.00)	0.00	0.00	0.00	0.00	30.00	20.00	0.00
Merit Based Pay Initiative Pay	35,876.60	154,405.72	401,909.38	0.00	0.00	0.00	(35,876.60)	(154,405.72)	(401,909.38)
C- Total	35,846.60	154,385.72	401,909.38	0.00	0.00	0.00	(35,846.60)	(154,385.72)	(401,909.38)
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 December 31, 2009

Department	Current Actual	Year to date Actual	Cumulative Actual	Current Budget	Year to date Budget	Cumulative Budget	Current Variance	Year to date Variance	Cumulative Variance
Revenue Management	86,472.82	208,526.12	624,273.48	179,776.00	492,035.00	907,782.36	93,303.18	283,508.88	283,508.88
Budget Formulation	22,535.41	246,952.74	1,197,653.47	219,524.00	585,297.00	1,535,997.73	196,988.59	338,344.26	338,344.26
Budget Execution	62,119.85	398,081.08	1,326,363.32	539,040.00	1,188,853.00	2,117,135.24	476,920.15	790,771.92	790,771.92
Policy Group	408,946.79	1,114,423.09	2,197,456.32	1,037,214.00	1,829,073.00	2,912,106.23	628,267.21	714,649.91	714,649.91
General Support Group	270,257.43	1,172,157.49	2,913,450.14	693,105.00	1,974,615.00	3,715,907.65	422,847.57	802,457.51	802,457.51
Inter. Pro. Agent	237,116.16	1,127,382.90	1,237,146.93	544,647.00	1,839,235.00	1,948,999.03	307,530.84	711,852.10	711,852.10
Line Ministry	0.00	0.00	0.00	261,603.00	489,226.00	489,226.00	261,603.00	489,226.00	489,226.00
Total Uses of Fund	1,087,448.46	4,267,523.42	9,496,343.66	3,474,909.00	8,398,334.00	13,627,154.24	2,387,460.54	4,130,810.58	4,130,810.58

FMR4

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 Fourth Quarter 2009, by 31st December 2009 (revised by Procurement Plan 01 December 2009)
 Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
				Status	Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End			
					Sent	No Objection	Sent	No Objection	Invitation	Opening						
From Inception to the 3rd Quarter, by 30th September 2009																
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 (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-Dec-08	N/A	13-Jan-09	24-Mar-09	Te Aik Hong Office Machine Supplies Co., Ltd	039/08-SCS/CAKH	12,739.55
Plan 2008	20 Filing Cabinets	NS	Procured by (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-Nov-08	13-Jan-09	22-Jan-09	03-Mar-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 (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	N/A	29-Dec-08	20-Jan-09	N/A	10-Feb-09	26-Feb-09	LEECO Shop Modern Office Furniture	041/09-SCS/CAKH
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.	043,044,045,046, 047/09-SCS/CAKH (Ref.CAKH021)	371,088.40
C-1	Computers for Urgent Need of IT Department (10 desktop computers and 20 laptop computers & their maintenance for 3 years)	NCB	Procured by (IPA)	Plan	N/A	N/A	N/A	N/A	N/A	Sep-08	N/A	Mar-09	N/A	N/A	N/A	61,000.00
				Actual	N/A	N/A	11-Aug-08	21-Aug-08	28-Aug-08	26-Sep-08	13-Feb-09	02-Mar-09	31-Mar-09	Te Aik Hong Office Machine Supplies Co., Ltd	042/09-SCS/CAKH (Ref.CAKH207)	40,500.00
E-1	Vacuum Cleaner	D.Invite 3 Quotations	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	90.00
				Actual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20-Mar-09	20-Mar-09	Sunsimix Co., Ltd	N/A
AA-1	Furniture for additional need of SCS & IAD (1 meeting table, 20 meeting chairs, & 10 file cabinets without glass, 12 office chairs & 6 lockers)	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Apr-09	May-09	May-09	N/A	N/A	N/A	7,740.00
				Actual	N/A	N/A	28-Apr-09	30-Apr-09	11-May-09	May-2009	14-Jul-09	Jul-2009	N/A	Mey Leang Modern Office Furniture	048/09-SCS-IFQ#018	6,266.00
				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

EE-1	Refrigerator	Shopping	Procured by SCS	Actual	N/A	N/A	N/A	N/A	27-May-09	12-Jun-09	N/A	29-Jul-09	03-Aug-09	Narita Distribution Cambodia Co., Ltd	049/09-SCS, IFQ#019	990.00
EE-2	Information Board	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	13-Oct-09	N/A	13-Oct-09	N/A	N/A	N/A	1,600.00
				Actual	N/A	N/A	N/A	N/A	19-Aug-09	13-Oct-09	N/A	13-Oct-09	13-Nov-09	Ok San Steel Handicra	050/09-SCS	1,591.53

The 4th Quarter, by 31th December 2009

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	Oct-09	N/A	N/A	N/A	35,000.00
				Actual	N/A	N/A	N/A	N/A	N/A	N/A	18-Sep-09	Nov-2009	22-Jan-10	UNOPS	N/A	29,356.05 (Yen 2,558,317.00)
AA-2	Reserve Chairs for Meeting	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	23-Oct-09	N/A	27-Nov-09	N/A	N/A	N/A	660.00
				Actual	N/A	N/A	N/A	N/A	Oct-2009	Nov-2009	N/A	Dec-2009	09-Dec-09	LEECO Shop Modern Office Furniture	052/09-SCS	528.00
EE-3	Printing Compilation of Laws on Public Financial Management	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Nov-2009	N/A	Dec-2009	N/A	N/A	N/A	4,500.00
				Actual	N/A	N/A	N/A	N/A	06-Nov-09	26-Nov-09	N/A	23-Dec-09	Kim Long Printing House		055/09-SCS	4,350.00
3-a	Supply and Installation of FMIS	ICB	Procured by SCS & ITD	Plan	N/A	N/A	N/A	Dec-2009	Dec-2009	Dec-2009	Jun-2010	Jul-2010	Sep-2010	N/A	N/A	
				Actual	On going to stage two (addeendum to bidding document was sent to short listed bidders)											
E-2	Compiling & printing of regulations governing civil servant (Color-500p) and of sample form document for civil servant management process (Color-400p)	NCB	Procured by SCS	Plan	N/A	N/A	N/A	N/A	13-Nov-09	27-Nov-09	N/A	28-Dec-09	28-Jan-10	N/A	N/A	
				Actual	PD is collecting & arranging relevant documents											
BB-1	Vehicle (Picku Up Car)	NCB	Procured by (IPA)	Plan	N/A	N/A	N/A	N/A	Nov-2009	N/A	25-Dec-09	N/A	N/A	N/A	N/A	
				Actual	SCS decide to remove this package											
CC-1	Office Equipments for 2008 & 2009**	ICB	Procured by (IPA)	Plan	N/A	N/A	N/A	N/A	Sep-2009	N/A	25-Dec-09	N/A	N/A	N/A	N/A	
				Actual	CA is under the evaluation process											
CC-2	Computer and Server Equipments for DPP, IAD and GDCE	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	15-Oct-09	N/A	27-Nov-09	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	28 Nov 09, 30 Nov 09	16-Dec-09	SCS is evaluating					
CC-3	Server Equipments and Software for PD	NCB	Procured by SCS	Plan	N/A	N/A	22-Oct-09	29-Oct-09	30-Oct-09	13-Nov-09	N/A	25-Dec-09	N/A	N/A	N/A	
				Actual	N/A	N/A		26-Oct-09	30-Oct-09	04-Dec-09	SCS is evaluating					

DD-1	Audit Software	Shopping	Procured by SCS	Plan	N/A	N/A	N/A	N/A	12-Nov-09	27-Nov-09	N/A	Dec-09	N/A	N/A	N/A	
				Actual	IAD need more time to prepare Specification in porpuse to make it more useful after award contract											

Notice:

Item Ref. No. Plan 2008, 4-a, c-1 are procured by IPA

Item E-1, AA-1, EE-1, EE2, 2-a, AA-2, EE-3, are procured by SCS

FMR5

Royal Government of Cambodia
Public Financial Management and Accountability Project (PFMAP)
Royal Government of Cambodia
Public Financial Management and Accountability Project (PFMAP)
MDTF No. TF054547-KH and IDA Grant No. H241-KH
Procurement Process Monitoring - Consultancy Services
For the Fourth Quarter 2009, by 31st December 2009 (revised by Procurement Plan 01 December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Description	Status	Selection Method	Proposal No.	Expression of Interest (Received)	Request for Proposals (RFP)			Proposal	Time Schedule (Dates)		Contract			Supplier/Contract or Name	Contract No.	Contract Value US\$
						Sent	No Objection	Issued		Tech. Prop. Eval. No Objection		No Objection	Signature	End			
										(NOL on Shortlist for IC)	(NOL on contract Price for IC)						
From Inception to the 3rd Quarter, by 30 September 2009																	
Plan 2008	Administrative Officer for SCS	Plan	IC	N.A	11-Nov-08	N.A	N.A	N.A	N.A	N.A	N.A	N.A	16-Dec-08	N/A	N/A	N/A	12,000.00
		Actual (By SCS)	IC	N.A	11-Nov-08	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	09-Jan-08	11-Jan-10	Ms. Lang Mondul	PFM/SCS09-017
Plan 2008	International Consultanton Functiona Review	Plan	IC		22-Jun-08	N.A	N.A	N.A	N.A	N.A	N.A	N.A	28-Jul-08	N/A	N/A	N/A	
		Actual (By IPA)	IC	N.A	25-Jun-08	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	29-Jan-09	23-Mar-09	Mr. Edmund Jonh Attridge	017- SCS/CAKH
1	International Audit and Control Specialist (Local)	Plan	IC	N/A	Jun-08	N/A	N/A	N/A	N/A	11-Aug-08	16-Aug-08	13-Sep-08	20-Sep-08	20-Sep-10	N/A	N/A	30,000.00
		Actual (By IPA)	IC	N/A	19-Dec-08	N/A	N/A	N/A	N/A	N/A	26-May-09	26-May-09	10-Jun-09	14-Jun-10	Mr. Meung Samnang	020- SCS/CAKH (Ref.CAKH387)	19,200.00
2	International Training Adviser (Core- International)	Plan	IC		Sep-08	N.A	N.A	N.A	N.A	11-Aug-08	16-Aug-08	13-Sep-08	20-Sep-08	20-Sep-10	N/A	N/A	261,000.00
		Actual (By IPA)	IC	N.A	10-Sep-08	N.A	N.A	N.A	N.A	30-Oct-08	N.A	02-Mar-09	10-Mar-09	01-Mar-10	Mr. Michae Palmbach	018- SCS/CAKH	146,700.00
3	Human Resource Development Adviser (Core-International)	Plan	IC	N/A	Sep-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-09	N/A	N/A	N/A	114,000.00
		Actual (By IPA)	IC	N/A	10-Sep-08	N/A	N/A	N/A	N/A	N/A	25-May-09	25-May-09	11-Jun-09	31-May-10	Mr. Niall T. Crotty	021- SCS/CAKH (Ref.CAKH202)	68,650.00
5	Revenue Policy Adviser (Core-International)	Plan	IC	N/A	Sep-08	N/A	N/A	N/A	N/A	Nov-08	Apr-09	Apr-09	Apr-09	Apr-10	N/A	N/A	165,000.00
		Actual (By IPA)	IC	N/A	25-Sep-08	N/A	N/A	N/A	N/A	10-Nov-08	06-Apr-09	06-Apr-09	07-May-09	17-May-10	Mr. Carlos de la Torre	019/09- SCS/CAKH	86,050.00
6	Internal Audit Consultant (Core-International)	Plan	IC	N/A	Sep-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-09	N/A	N/A	N/A	165,000.00
		Actual	IC	N/A	25-Sep-08	N/A	N/A	N/A	N/A	N/A	13-Jan-09	26-Jun-09	08-Jul-09	28-Jun-10	Mr. Peter Murray	022- SCS/CAKH, Ref.:CAKH223	124,900.00
	Consultant for Designing	Plan	IC	N/A	Nov-08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Aug-09	N/A	N/A	N/A	15,000.00

11	and Supervision of Electronic Procurement Website (Local)	Actual	IC	N/A	05-Dec-09	N/A	N/A	N/A	N/A	N/A	N/A	06-Sep-09	11-Sep-09	30-Sep-10	Mr. Ok Sothyvorn	025-SCS/CAKH	38,000.00
18	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	N/A	20-Mar-09	31-Mar-10	Ms. Heang Sinourn	PFM/SCS 09-020
19	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	N/A	27-Mar-09	19-Apr-10	Ms. Leng Phakun	PFM/SCS 09-021
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	06-Jul-09	05-Aug-09	05-Aug-09	25-Aug-09	25-Sep-09	Mr. Rex Kinder	024-SCS	23,900.00
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	IC	N/A	Apr-09	Part of bundled audit, but the service cost for PFM/SCS will be charged from the project							May-09				
29	Consultant for Reviewing and Finalizing Section of Financial Management 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	IC	N/A	21 Mar-09, 23 Mar-09	10-Apr-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	06-Aug-09	30-Oct-09	Mr. Sok Keo Reaksmeay	023-SCS

The 4th Quarter, by 31st December 2009

4	Accounting and Reporting Adviser (Core-International)	Plan (by SCS)	IC	N/A	28-Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	24-Dec-09	24-Dec-09	30-Dec-09	30-Dec-09	N/A	N/A	
		Actual	IC	N/A	4 Dec 09, (GDNT spent more time for discussing with WB for NOL on TOR						Scoring and Evaluating for recommendation for contract negotiation						
8	Budget Execution and Control Adviser (Core-International)	Plan (by SCS)	IC	N/A	30-Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	26-Dec-09	26-Dec-09	30-Dec-09	30-Dec-10	N/A	N/A	
		Actual	IC	N/A	SCS and Technical working group need more time to finalize TOR due to many comments for discussing												
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	Oct-09	N/A	N/A	N/A	
		Actual	IC	N/A	12-Dec-08	ITD have cancelled the processing for Business Analysis											
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	Oct-09	N/A	N/A	N/A	
		Actual by SCS	IC	N/A	Revised TOR, committee are scoring and evaluating												
		Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	25-Sep-09	25-Dec-09	30-Dec-09	30-Dec-10	N/A	N/A	

12	Legal Adviser for FMIS framework (International)	Actual (By SCS)	IC	N/A	SCS Still waiting for ITD submit TOR													
13	Consultant to prepare Financial Inspection Standard (Interantional)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Dec-09	N/A	N/A	N/A		
		Actual (By SCS)		SCS still waiting for GI submit TOR														
14	Consultant to Assist Preparation of financial Inspection standard (Local)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Nov-09	N/A	N/A	N/A		
		Actual (By SCS)		SCS still waiting for submit TOR														
15	Data Integration Adviser (International)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	20-Nov-09	22-Dec-09	22-Dec-09	Dec-09	N/A	N/A	N/A		
		Actual (By SCS)			11 Sep-09, 7 Oct-09, 12 Nov-09	There was not enough candidate for evaluation, SCS is readvertising												
16	Procurement Law and Regulation Adviser (International)	Plan (by SCS)	IC	N/A	Jul-09	N/A	N/A	N/A	N/A	08-Sep-09	25-Oct-09	25-Oct-09	30-Oct-09	30-Oct-09	N/A	N/A		
		Actual (By SCS)	IC		10 Apr-09, 31 Jul-09	N/A	N/A	N/A	N/A	SCS is checking availability and waiting candidate clarification and supporting doc								
17	Consultant on Sub-national Finance Management Execution (Local)	Plan (by SCS)	IC	N/A	Se-09p	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Nov-09	N/A	N/A	N/A		
		Actual (By SCS)		SCS is waiting for LFD submit TOR														
21	Treasury Adviser (International)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	25-Sep-09	25-Dec-09	30-Dec-09	30-Dec-10	N/A	N/A		
		Actual (By SCS)		SCS is waiting for GDNT submit TOR														
22	Office Manager (Contract extension)	Plan (by SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sep-09	Sep-09	Sep-10	N/A	N/A	15,600.00	
		Actual (By SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13-Nov-09	20-Nov-09	30-Sep-10	Mr. Um Youthy	PFM/SCS09-Ex-002	13,200.00	
23	Secretary (contract extension)	Plan (by SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sep-09	Sep-10	N/A	N/A	4,800.00	
		Actual (By SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	27-Oct-09	30-Sep-10	Mrs. Mao Sopheap	PFM/SCS-Ex-001	4,440.00	
25	Program Budgeting Specialist (International)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	25-Sep-09	25-Dec-09	30-Dec-09	30-Dec-10	N/A	N/A		
		Actual (By SCS)	IC	N/A	SCS is waiting for BD submit TOR													
26	Fiscal Decentralization Adviser (International)	Plan (by SCS)	IC	N/A	28-Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	24-Dec-09	24-Dec-09	30-Dec-09	30-Dec-09				
		Actual (By SCS)	IC	N/A	30 Dec 09, REOI was advertised													
	Human Resource	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Dec-09	N/A	N/A	N/A		

27	Human Resource Consultant (Local)	Actual (By SCS)			13-Nov-09	PD decided to Cancel											
30	Consultant to Establish Appropriate Sanctions for wrong, inappropriate and inefficient management resource-to support indicator #7 (International)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	25-Nov-09	25-Sep-09	25-Dec-09	30-Dec-09	30-Dec-10	N/A	N/A	
		Actual (By SCS)	IC	N/A	SCS waiting for TOR from technical working group												
31	Contracting Staff for Internal Audit Department (Local)	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Nov-09	N/A	N/A	N/A	
		Actual (By SCS)	IC	N/A	Waiting for TOR finalized by IAD and for WB NOL												
32	Finance and FMIS Project Management Adviser (Contract Extension)	Plan (by SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22-Oct-09	22-Oct-09	Oct-09	30-Dec-12	N/A	N/A	
		Actual (By SCS)	IC	N/A	Extension for ITD, Negotiating extension contract												
35	FMIS Change Management Consultant (Contract Extension)	Plan (by SCS)	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25-Oct-09	25-Oct-09	30-Oct-09	30-Dec-10	N/A	N/A	
		Actual (By SCS)	IC	N/A	Extension for ITD, Negotiating extension contract												
36	HRD Database Design Consultant	Plan (by SCS)	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Nov-09	Sep-10	N/A	N/A	
		Actual (By SCS)	IC	N/A	13-Nov-09					Negotiating Contract							

Notice:

Packages highlighted in gray color were already completed/procured
Item Ref. No. 7, 28, 33 & 34 are removed per WB comment.
Item Ref. No. 30, 31 & 32 are new additional needs before 4th September 2009
Item Ref. No. 35 & 36 are new additional needs after 4th September 2009

Item Ref. No. Plan 2008, 1, 2, 3, 4, 5, 11 are procured by IPA
Item Ref. No. Plan 2008, 6, 18, 19, 20, 24, 29 are procured by SCS

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)
For The Quarter Ended 31 December 2009 (USD)

Annex I

Consultant Name	Selection	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
	Method					Contract Value	Current Quarter	Payment Cumulat. to date	Balance	Voucher No.	Start	End	Duration	
International														
Mr. Hagop Angaladian	IC	002-RCS	DPP	Procurement Adviser	Canadian	57,750	0	23,100	34,650			10-Jun-06		Yes
HELM Corporation (Mr. Ian Collins)-(1)	IC	003-RCS	BD	Budget Adviser	British	142,080	0	135,901	6,179		12-Nov-05	12-Nov-06		No
HELM Corporation (Mr. Ian Collins)-(2)	IC	003-RCS	BD	Budget Adviser	British	114,100	0	109,656	4,444		02-Apr-07	04-Apr-08		No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	Finance and FMIS Project Management Adviser	Australian	136,080	0	129,660	6,420			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	0	154,774	42,176	PV00572,PV585,PV883	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	0	30,442	618			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	0	8,115	253					No
Mr. Alexander Ronald Wilson	IC	006-RCS	EFI	Training Adviser	New Zealand	97,438	0	48,056	49,382			17-08-06		No
DAI Europe Ltd. (Mr. Peter Brook)	IC	010-RCS	RCS	Chief Technical Adviser	UK	295,160	0	244,065	51,095	PV538, PV562,PV00766,PV00791,PV00965	01-May-06	04-Apr-08		Yes

Richard A.Bishopp	IC/CQS	008-RCS	EPFPD	Technical ICT Consultant	Hungary	42,531	0	13,898	28,633		29-Jan-07	31-Jan-08		No
Glocoms,Inc. (Mr. Mark Ott)	IC	009-RCS	EPFPD	Macro-Economic Policy Adviser	US	96,400	0	82,039	14,361		01-Jan-07	01-Jul-08		No
P.D.P Australia Pty Ltd. (Mr. Mr.William Harris Ao)	IC	011-RCS	PD	Consultant on Establishment Control	Australian	34,700	0	34,300	400		02-Apr-07	10-May-08		No
Ernst & Young Vietnam Limited.		012-RCS	RCS	Consultant on Independent Audit on Financial Statement of 2005-2006.	Vietnam	24,963	0	24,963	0	PV00513 PV00545	21-Apr-08	31/6/2008		No
Ernst & Young Vietnam Limited.		013-RCS	RCS	Consultant on Independent Audit on Financial Statement of 2007	Vietnam	24,963	0	24,963	0	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	0	29,091	87,429	PV00658,PV862	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	0	10,016	16,343	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	10,734	109,265	37,435	PV00744,PV00775,PV00814,PV00835,PV00874,PV00960,PV01044,PV01080	10-Mar-09	10-Mar-10		Yes
Mr.Paul Seeds	IC	016-SCS/CAKH	ITD	FMIS Functional Adviser.	British	313,240	58,820	243,198	70,042	PV00779,PV00796,PV00958,PV01066	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	21,504	86,216	14,584	PV00797,PV00875,PV00929,PV01067	17-Nov-08	17-Oct-10		Yes
Mr.Carlos de la Torre.	IC	019-SCS/CAKH	PEFPD	Revenue Policy Adviser.	Peru	86,050	22,529	51,808	34,242	PV00823,PV00859,PV00932,PV00995	18-May-09	17-May-10		Yes
Mr. Niall T.Crotty	IC	021-SCS/CAKH	PD	International Human Resourse Development Adviser.	Ireland	68,650	17,264	47,358	21,292	PV00864,PV00961,PV01007,PV01065	01-Jun-09	31-May-10	1Year	Yes

Mr.Peter Muray,(Helm Corporation Ltd.)	IC	022-SCS/CAKH	IAD	International Internal Audit Adviser.	UK	124,900	0	19,111	105,789	PV00913	29-Jun-09	28-Jun-10	1Year	Yes
Dr.Rex.G.Kinder	IC	024-SCS/CAKH	PD	International Merit Based Pay Initiative Evaluation Consultant for Personnel Department.	Australian	23,900	16,500	23,900	0	PV00955,PV00965,PV01036	20-Aug-09	25-Sep-10	1Year	Yes
Sub Total						2,309,662	147,352	1,683,894	625,768					
National														
Prom Vichetsophorn		RCS	RCS	Prepare manual and Peachthree account program	Cambodia	8,700		8,700	0			08-Jun-05		No
Mr.Meung Samnang		020-SCS/CAKH date.10-Jun-09	RCS	Lacal Consultant on Internal Audit and Control Specialish.	Cambodia	19,200	4,800	8,800	10,400	PV876,PV929.PV00963,PV00999,PV01062,1082	15-Jun-09	14-Jun-10	1year	Yes
Ernst & Young Indochina Limited.		Contract Agreement for Consultant	RCS	Cosultant on Finacial Report Audit for PFMRP of year 2008.	Cambodia	5,024	0	5,024	0	PV00882,PV00914	2009	2011	3 years	Yes
Mr. Um Yuthy		PFM/SCS08-001	RCS	Office Manager	Cambodia	50,400	2,200	35,400	15,000	PV00675,PV00717,PV00746,PV00782,PV00808,PV00847,PV00885,PV00934,PV00972,PV01048	01-Oct-08	30-Sep-09	1year	Yes
Mrs. Mao Sopheap		RCS	SCS	Secretary/Adm Officer		1,750	0	1,750	0		01-Oct-08	30-Sep-09	1year	No
Mrs. Mao Sopheap		PFM/SCS08-002	SCS	Secretary/Adm Officer		8,640	0	9,690	0	PV00676,PV00718,PV00747,PV00783,PV00809,PV00848,PV00886,PV00935,PV00973,	01-Jul-07	30-Jun-08		Yes
Mrs. Mao Sopheap		PFM/SCS-EX-001	SCS	Secretary/Adm Officer		4,440	740	740	3,700	PV01022,PV01052	01-Oct-09	30-Sep-10		Yes

Ms. Lang Mondul		PFM/SCS0 9-017	SCS	Administrative officer	Cambodia	7,800	1,300	6,943	857	PV00677,PV00719,PV00748,PV00784,PV00810,PV00849,PV00887,PV00936,PV00974,PV01009,PV01049	12-Jan-09	11-Jan-10	1year	Yes
Ms. Heang Sinoun		PFM/SCS0 9-020	SCS	Bookkeeper	Cambodia	5,160	860	3,440	1,720	PV00785,PV00811,PV00850,PV00888,PV00937,PV00976,PV01011,PV01050	01-Apr-09	31-Mar-10	1year	Yes
Ms.Leng Phalkun		PFM/SCS0 9-021	SCS	Procurement Assistant	Cambodia	6,000	1,000	3,704	2,296	PV00786,PV00812,PV00851,PV00889,PV00938,PV00975,PV01010,PV01051	20-Apr-09	14-Apr-10	1year	Yes
Mr.Sok Keo Reaksmeay, Consultant for reviewing and Finalising the sections of Financial Management and Adminstration Manual		PFM/SCS0 9-023	SCS	Consultant for reviewing and Finalising the sections of Financial Management and Adminstration Manual	cambodia	7,650	3,825	3,825	3,825	PV01071	10-Aug-09	30-Oct-09	15 day	Yes
Sub total						124,764	14,725	88,017	36,747					
TOTAL						2,434,426	162,077	1,771,911	662,515					

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
For The Quarter Ended 31 December 2009 (USD)

Annex II

Supplier Name	Procurement Method	Contract No.	Description	Contract Value	Amount Paid		Contract Balance	Contract Date		Active
					Current Q	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		36,225.00	-	16-11-06	29-11-06	No
T.O Computer	Shopping	013/07-RCS	02 Desktop Design Computer and Software	3,454.00		3,454.00	-	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 books2000 books for PFM Stage 2.	535.00		535	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 furniture.	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 Catridges 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	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	0.00	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	0.00	29-04-09	06-05-06	yes
NARITA Distribution Cambodia Co., Ltd	Shopping	043/09-SCS/CAKH	Supplying Lot:02 (10 units Laptop Computers) and Lot 05(03LCD Projector) for need 2007 of PFM.	27,758.00		27,119.52	0.00	06-04-09		yes
NARITA Distribution Cambodia Co., Ltd	Shopping	045/09-SCS/CAKH	Supplying Lot:01 (97units Desktop Computer) for all departments	177,556.10	-17,755.61	0.00	0.00	29-04-09		No
NEEKA Limited	Shopping	044/09-SCS/CAKH	Supplying Lot:04 (5 Scanners for need 2007 of PFM).	2,161.50		2,161.50	0.00	06-04-2009	23-06-2009	yes
NEEKA Limited	Shopping	046/09-SCS/CAKH	Supplying Lot:03 (70 laser printers color...) and Lot:06 (05 Photocopiers large size and 50 toner/ink cartridge) for need 2007 of PFM.	138,718.80	0.00	138,718.80	0.00	29-04-2009	20-07-2009	yes
NARITA Distribution Cambodia Co., Ltd	Shopping	049/09-SCS/CAKH	Supplying 02 Refrigenerators for SCS and ITD.	990.00	0.00	990.00	0.00	29-07-2009	04-08-2009	no
MEY LENG Modern Office Funiture.	Shopping	048/09-SCS/CAKH	Supplying of Funiture for Additional Need of SCS and IAD.	6,266.00	0.00	6,266.00	0.00	24-07-2009	14-08-2009	no
United Nation office for Project Services in Copenhagen	Direct Contracting		Suppling one car : Nissan X-trail 4WDS/wagon classic comfort of SCS	29,356.05	29,356.05	29,356.05	0.00	10-Nov-09		No
Sok San Steel Handicraft	Shopping	050/09-SCS	Supplying Information board for SCS and Personel Department	1,591.53	1,591.53	1,591.53	0.00	13-Oct-09	14-Dec-09	No
LEECO Shop	Shooping	052/09-SCS	Supplies 10 Folding chairs and 1 large office chair for SCS	528.00	528.00	528.00	0.00	02-Dec-09	24-Dec-09	
TOTAL				1,344,572.18	13,719.97	1,166,377.59	0.00			

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 31 December 2009

Annex III

Training Program/ Workshop Name	No of participants	Location	Description	Depart	Payment		Date Start	Date End	Duration	Date of Payment	Reference
					Current Quarter	Cummulative To date					
Training											
Printing Books		Cambodia	EFI print 2,000 books which are titled Managing Economy and Finance	EFI		7,200.00				2-Mar-06	
Training Procurement Manual	3	Cambodia	RCS staffs to train Procurement Manual	RCS		224	16/11/06	17/11/06	2days		
Asian Institute of Management Training course on Change Management & Leadership	38	Cambodia	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	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	4,200.00	55,685.91	01/01/2008	2010	2years	24/07/08, 11/08/08,03-09-08,26-09-08, 03-11-08,09-12-08 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-2009,12-10-09,11-11-09,3-12-09	PV595, PV648, PV619,PV690,PV738,PV801,PV827,PV867,PV901,PV948,PV00985,PV01026,PV01055
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	0.00	29,920.92	01/01/2008	2010	2years	14-10-2008,22-09-2009	PV00807,PV00966,
Membership fee of 2008 of Internal Audit department.		USA	Internal Audit Department join to the Institute Of Audit (ITA) membership (Pay for 2008).	IAD	0.00	1,113.00	2008			19-08-09	PV00926,
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	4,200.00	68,320.14	May-08	01/05/2010	2years	8/11/08, 03-09-08, 26-09-08, 03-11-08, 30-12-08, 09-12-08,10-02-09,09-04-09,26-05-09,26-05-09,17-06-09,14-07-09,05-08-09,17-08-09,02-09-2009,12-10-09,11-11-09	PV594, PV647, PV618.PV689,PV737,PV802,PV806,PV828,PV00868,PV00902,PV00918,PV00949,PV00984,PV01025

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	0.00	15,702.60	21/7/2008	30/11/2009	1.5years	8/7/2008,04-03-09,28-08-2009	PV00743,PV00942,
Long-term training-Sar Rathkanha	1	Australia	Ms. Sar Rathkanha, long-term training at Australia on Master of Information Technology Management.	EFI	2,800.00	32,155.45	21/7/2008	30/11/2009	1.5years	8/7/08, 03-09-08, 26-09-08 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-09,12-10-09,11-11-09	PV597, PV621, PV650,PV692,PV739,PV804,PV830,PV870,PV903,PV950,PV00986,PV01027
Long-term training- Kim Seryvuth	1	Australia	Mr.Kim Seryvuth, long-term training at Australia on Master of Information Technology Management.and pay for air ticket fee	EFI	689.83	37,004.03	28/7/2008	28/07/2009	1years	06/08/08, 03-09-08, 26-09-08, 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,30-10-09	PV00529,PV00596, PV00620, PV00649,PV00691,PV00739,PV00803, PV00829,PV01018
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	0.00	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	0.00	22,236.21	19-02-09	31-12-2010	2years	09/01/09,14-07-09.	PV660,PV872
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	4,200.00	20,515.54	19-02-10	31-12-2011	2years	11-02-10,24-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-09,12-10-09,11-11-09,3-12-09	PV700,PV714,PV740,PV805,PV831,PV871,PV904,PV951,PV00987,PV01028,PV01056
Long-term training-Po Sandap	1	Singapore	Mr.Po Sandap,long-term training at Singapore, Master on Pblcic Policy Program.	EFI	4,200.00	15,101.44	21-07-09	21-06-2011	2years	27-07-09,05-08-09,17-08-2009,02-09-09,12-10-09,11-11-09,3-12-09	PV880,PV905,PV916,PV917,PV952,PV00988,PV01029,PV01057
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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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 Trainining English Languade.	EFI	0.00	1,034.94	13-10-08	30/06/2009		28-01-09,11-09-09	PV00671,PV00962,
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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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 ina Market Economy , at Harvard University, USA.(Tuition fee),PTM airticket,	DIC	0.00	12,194.45	07/05/2009	17-07-09	15days	18-05-09,28-05-09,03-08-09	PV00794,PV00813,JV00177

Short-Term Training	1	USA	Mr.Nup Sothunvichet,(SCS Staff) to training on Public Financial Management, at Harvard University, USA.	SCS	0.00	16,194.00	07/05/2009	24-07-09	22days	18-05-09,22-06-09,17-08-09	PV00794,PV00836,JV00181
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	0.00	13,790.00	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 and deduct for cancelled airticket of Mr.Soun Vichet.	CMU	0.00	24,061.00	07/12/2009	08/07/2009	29days	6/10/2009,22-06-09,17-07-09,26-08-09	PV824,PV836,JV169,JV182
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	0.00	12,590.00	26-07-09	14-08-09		03-06-09,6/10/2009,27-08-09	PV00818,PV00824,JV00184
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	0.00	10,658.00	07/05/2009	24-07-09	21days	25-06-09,	PV00845,PV00846,JV00179,
Short-Term Training	8	USA	Mr.Phan Phalla, to short-couse training on Network Security Fundamental, at Learning Tree, USA.(Tuition fee, airticket PTM, and Clear advance and deduct for cancelled airticket of H.E Hang Chuon Naron).	IT	0.00	35,301.00	07/07/2009	07/10/2009	04days	25-06-09,17-07-09,28-07-09	PV843,PV844,JV.170,JV173,
Short-Term Training	1	USA	Mrs.Kan Bola,(Budget Depart Staff) to training on Public Financial Management, at Harvard University, USA.(Pay for tuition fee,Airticket,and clear advance.)	BD	0.00	16,310.00	07/06/2009	24/7/2009	22days	02-07-09,17-08-09,	PV00854,PV00855,JV00180,PCV649,

Short-Term Training	2	USA	Mr.Sunly Thearith,(DIC Staff) to short course training on Budgeting and Financial Management in Public Sector, at Duke University,USA. University, USA.(Pay for tuition fee,Airticket,) and advance clearance	DIC	1,531.00	12,790.00	26/7/2009	14/8/2009	22days	7-Oct-09	PV00860,PV00861,JV00196
Repayment from Robinson Associate for course cancelation		Switzerland	Receveid repaid for tuition fee for Dr.Sok Saravuth, to training on Public Budgeting in a time of crisis at Switzerland.	SCS	-2,442.21	0.00	10/05/2009	10/09/2009	5days	19-08-2009 30-10-09	PV00915, JV00199
New Horizons computer Learning centers		Cambodia	Pay to New Horizon Computer Learning Center 60 % and 40 % of total contract for provide training course to General department of National treasury	NT	15,548.00	15,548.00	10/03/2009	11/08/2009	34days	10/12/2009,11-11-09	PV00994 PV01023
Long-term training-Ms.Noun Monicheda	1	Australia	Pay to PTM for Airticket for Noun Monicheda flight to Australia ,Pay to Noun Monicheda for living expense ,establishment allowance ,visa fee and medical check up	EFI	10,307.83	10,307.83	10/01/2009	30/09/2009	2 Years	10/1/2009,20-10-09,11-11-09,3-12-09	PV00971,PV01003,PV01030,PV01058
Long-term training-ANU University		Australia	Pay to ANU for tuition fee and oversea health care for Ms.Noun Monicheda	EFI	3,132.71	3,132.71	10/01/2009	30/09/2009	2 Years	1-Oct-09	PV00970
Long -Term training -Mr.Sieng Chamnan	1	Singapore	Mr.Sieng Chamnan, long-term training at USA on Master of Financial Management pay for living expense visa fee,medical check up and air ticket fee,and Establishment allowance	EFI	13,298.00	13,298.00	27-08-09	21-05-11	2 Years	10/12/2009,11-11-09,3-12-09	PV00989,PV01031,PV01034,PV01059
New Horizons computer Learning centers		Singapore	Pay to New Horizon Computer Learning Center 60 % of total contract for provide training course to IT Department and final payment 40%	IT	23,546.25	23,546.25				19-10-09,11-11-09	PV010001,PV01043
New Horizons computer Learning centers,Singapore		Singapore	Pay to New Horizon Computer Learning center ,Singapore for provide training course to IT Department staff ,100% of total amount contract	IT	89,058.00	89,058.00				19-10-09	PV01000
PTM Travel & Tours.	6	Singapore Malaysia	Pay to PTM for Airticket fee for participant joining training at New Horizon at singapore and for Air ticket fee for Non tax department training at Malayis	IT,TD	5,326.00	5,326.00	26-10-09	11/03/2009		30-10-09 17-11-09	PV01019 PV01039

Mr.Heng Chumnith ,Custom & Excise Department		Malaysia	Advance clearance from Mr.Heng chumnith for attending training/workshop on auditing of Multinational enterprise at Malaysis on 29-11-09 to 05-12-09	TD	274.00	274.00	29-11-09	12/05/2009	7 days	12-Nov-09	Jv00211
Mr.Maun Prathna ,IT staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course I	IT	16,268.00	16,268.00	26-10-09	11/03/2009	8 days	16-11-09	JV00205
PTM Travel & Tours.		Singapore	Pay to PTM for Airticket fee for participant joining training at New Horizon at singapore	IT	6,330.00	6,330.00	30-11-09	21-01-10		21-12-09	PV01070
Mrs.Sok Dany,IT staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 5	IT	8,608.00	8,608.00	14-12-09	18-12-09	5days	28-12-09	JV00216
Ms.Chap Sovannara,IT Staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 6	IT	6,984.00	6,984.00	21-12-09	25-12-09	5days	31-12-09	JV00217
Mr.Chheng You ,IT Staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 2,3,4	IT	39,284.00	39,284.00	23-11-09	12/11/2009		24-12-09	JV00213
Long-term training-Cornell University,USA		USA	Pay to Cornell University for tuition fee and oversea health care for Mr.Sieng Chamnan	EFI	8,965.00	8,965.00				20-11-09	PV001035

Short Term training -University of Sydney	10	Australia	Pay to University of Sydney for training fee including accomodation ,training on Policy and Adminstration in extractive	TD	52,271.53	52,271.53	6-Dec-09	11-Dec-09	6days	2-Dec-09	PV01060
Short term training-University of Sydney	10	Australia	Training on Policy and Adminstration in extractive industry at Austrlia (per diem and travel expeses)	TD	20,720.00	20,720.00	6-Dec-09	11-Dec-09	6days	2-Dec-09	PV01061, JV00215
Short-Term Training	1	USA	Mr.Seng Sreng ,(EFI) training on execution and leadership Progeram at Duke University, USA.(clear advance.)	EFI	1,462.00	1,462.00	6-Dec-09	11-Dec-09	6days	28-Dec-09	JV00214
Long -Term training -Mr.Chhorn Chhada	1	France	Mr.chhorn chhada , long-term training at frence on Master of Financial Management pay for living expense visa fee,medical check up and air ticket fee,and Estblishment allowance	EFI	7,297.00	7,297.00	1-Dec-09	30-May-11	8 Month	18-12-09,21-12-09	PV01078,Pv01070
Sub Total					348,058.94	1,436,751.12					
<u>Study Tour</u>											
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
Study tour on FMIS at Tsnnia and Uganda from 12-10-09 16-10-09 and from 19-10-09 to 20-10-09		Tanania and Uganda	Pay to PTM for Airticket fee of Study tour on FMIS at Tsnnia and Uganda from 12-10-09 16-10-09 and from 19-10-09 to 20-10-09 and for advnace clearance from IT from Mr.Phan Phalla	IT	94,179.80	94,179.80	10/12/2009	20-10-09		12-10-09,6-11-09	PV000991 JV00198,JV00202
Sub Total						94,179.80	351,029.99				
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 provinces on Implementation 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	National Treasury prepared seminar/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 seminar/workshop on Extractive Industries Transparency Initiative	EPFPD P.114		1,475.00	29-Aug-06	29-Aug-06	1days	10-Nov-06	
Understanding the background of Public Financial Management Reform Program	30	Cambodia	EFI prepared seminar/workshop on Understanding the background 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 seminar/workshop on Fiscal Decentralization Strategy for Cambodia	EFI P.135		1,207.00	2-Oct-06	20-Oct-06	8days	14/12/06	
Knowledge Management	36	Cambodia	EFI prepared seminar/workshop on Knowledge Management	EFI P.136		725.9	23-Oct-06	27-Oct-06	4days	14/12/06	
Public Debt Management	25	Cambodia	EFI prepared seminar/workshop on Public Debt Management	EFI P.133		250	9-Oct-06	13-Oct-06	5days	14/12/06	
Government Finance Statistics-GFS	25	Cambodia	EFI-EPFPD prepared seminar/workshop on Government Finance Statistics-GFS	EFI-EPFPD P.30		500	28-Feb-06	28-Feb-06	1days	20/03/06	
Functional Analysis	25	Cambodia	EFI-PD prepared seminar/workshop on Functional Analysis	EFI-PD P.73		805	29-Mar-06	4-Apr-06	7days	26/06/06	
Budget Reform and Implementation 2007	1,824	Cambodia	Budget Department prepared seminar/workshop on Budget Reform and Implementation 2007	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	Natnal 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	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	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 Governemr 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 Theory(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	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	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 Banteymeanchey 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		344.5	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	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	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	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 participate 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 participate 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	0.00	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	0.00	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	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	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	25-05-09	14-06-09	20days	11-06-09,15-06-09,24-06-096/11/2009	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	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	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	05/05/2009	05/07/2009	2days	11/6/2009,	PV00798
Workshop on Transfer Pricing at Malaysia.	1	Malaysia	Mr.Muth Noch (Tax Departemtn staff), to participate workshop on Transfer Pricing at Malaysia.	TD	0.00	1,249.00	13/07/09	17/7/09	5days	14/7/09,22-07-09	PV865,JV174

CMU Staffs mission to Provinces.		Cambodia	Mr.In Someth(Cash Management Unit),Reimbursable on mission to Baneay Meanchey & Poy Peit Provinces.	CMU	0.00	1,221.00	13/07/09	17/7/09	5days	27/7/2009,	PV879
CMU Staffs mission to Provinces.		Cambodia	Mr.In Someth mission to Banteay Meanchey on 27-09-09 to 03-10-09	CMU	1,900.00	1,900.00	27/09/2009	03/10/2009	7 days	30-Oct-09	PV1008
CMU Staffs mission to Provinces.		Cambodia	CMU staff mission to Kampong Cham province	CMU	180.00	180.00	11/11/2009	12-1109	2days	3-Dec-09	PCV00764
Workshop on Change Management.	60	Cambodia	IT Department to do workshop on Change Management.	ITD	0.00	425	15/07/09	15/7/09	1days	30/7/2009,	PV881
Whokshop on Petty Cash advance and Income.	180	Cambodia	General of National Treasury Department,workshop on Petty cash advance and Income.	NT	0.00	3,180.00	07/09/2009	07/10/2009	2days	22/7/2009,	JV171
Whokshop PFM on 29-07-2009 and 14-09-09.	100 & 250	Cambodia	Mrs.Mao Sopheap, arrangement on PFM meeting on 29-07-2009 and PFMTWG on 14-09-09,	SCS	0.00	988.05	29-07-2009,14-09-09	07-2009,14-09	1days	5/8/2009,22-09-09	PV00900,PV00967
Whokshop PFM on 10-08-2009.	250	Cambodia	Mrs.Mao Sopheap, arrangement on PFM meeting on 10-08-2009.	SCS	0.00	696.77	08/10/2009	08/10/2009	1/5days	19-08-09	PV00919
Workshop on Change Management.	30	Cambodia	Pay to Le Royal Hotel, for IT Department workshop on Change Management on 03-08-2009.	ITD	0.00	1,732.50	08/03/2009	08/03/2009	1/5days	19-08-2009	PV00922
Workshop on Advance Pricing Agreements.	2	Malaysia	Staffs of General Department of Tax to participant of Workshop at Malaysia.	ID	0.00	1,228.00	08/10/2009	14-08-2009	05days	28-08-09	PV00941
Workshop on Review the current situation of staff management.	3	Cambodia	Mr.Tuch Hay clear advance for mission to 4 provincial.	PD	0.00	1,510.00	08/03/2009	20-08-2009	12days	1-Sep-09	JV00187
Workshop on Review the current situation of staff management.	3	Cambodia	Mr.Mok Sypha clear advance for mission to 4 provincial.	PD	0.00	979	08/03/2009	13-08-2009	09days	2-Sep-09	JV00188
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. lth Phay clear advance for mission to 4 provincial.	PD	0.00	1,423.00	26-07-09	15-08-2009	14days	4-Sep-09	JV00189

Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Nhem Sovannara, clear advance for mission to 4 provincial.	PD	0.00	1,192.00	16-08-2009	09/03/2009	12days	17-Sep-09	JV00191
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Hing Pov, clear advance for mission to 4 provincial.	PD	0.00	1,870.00	08/09/2009	29-08-2010	13days	10-Sep-09	JV00190
Workshop on Review the current situation of staff management.	4	Cambodia	Mr. Thou Sang, clear advance for mission to 4 provincial.	PD	0.00	1,776.00	08/02/2009	20-08-2009	13days	22-Sep-09	JV00192
Workshop training on Need of line Ministry for PFM implementation	122	Cambodia	EFI arrange for training workshop on seminar on training Need of line Ministries for PFM implementation at sunway Hotel on 30 July ,2009	EFI	4,994.01	4,994.01	30/07/2009	30/07/2009	1days	22-Oct-09	PV01002
IT Department	74	Cambodia	Mr.Phan Phalla arrange 2 training workshop on control and reevaluation on FMIS held on 02& 07 -10-09	IT	720.00	720.00	10/02/2009	10/07/2009	2 dyas	19-10-09	PV01006
Sokha Hotel co., Ltd	90	cambodia	Pay to Sokha Hotel for arrange training workshop on management retreat on 26-Sept-09	SCS	12,383.48	12,383.48	26-9-09	27-09-09	1days	5-Oct-09	PV00983
Mrs.Kong Sothiry	90	Cambodia	Mrs.Kong Sothiry for Advance clearance from arrange on training workshop on PFM Management retreat in Siem reap on 26-Sept-09	SCS	7,796.95	7,796.95	26-9-09	27-09-09	1days	6-Oct-09	JV00195
Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department Staff Mr,Phat Pisey ,Mr.Kuy Sea ,and Mr.Pen vutha mission to battambang ,kampot and Svay rieng prvince	NTD	2,185.00	2,185.00	25-10-09 20-10-09	31-10-09 26_10-09		10-11-09,18-11-09,24-11-09	PV01040,JV0203,JV00206
Ms.chap sovannara ,IT Department	65	Cambodia	Pay for arrange training/workshop on change Management of FMIS system on 27 -10-09	IT	370.00	370.00	27/10/2009	27/10/2009	1 days	20-11-09	PV01033
Workshop training on Audit strategy planning on 5-6 November,2009 at Sunway Hotel ,IAD		Cambodia	Mr.Tok Sokhom ,IAD arrange training workshop on audit strategy planning on 5-6 November,2009	IAD	5,794.00	5,794.00	05/11/2009	06/11/2009	2days	11-11-09,13-11-09,24-11-09	PV01020,PV01038,JV00204,PCV00760

Mr.Ouk Sometha ,GDT		Malaysia	Pay to Mr.Ouk Sometha ,GDT staff, reimbusable for attending training on International tax avoidance and evasion at malaysis on 16-20 November,2009	GDT	332.00		16-11-09	20-11-09	5dyas	3-Dec-09	PV01063
						332.00					
Sub Total					36,655.44	339,319.55					
Grand Total					478,894.19	2,127,100.66					

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 December 31, 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	
International														
Crown Agents-IPA1	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB	UK	1,249,000.00	87,116.16	1,087,146.93	161,853.07	CRV00051,PV00678,PV00709,PV00727,PV00760<PV00800,PV00826,PV00863,PV00899,PV00943,*v01041	24-Oct-07	28-Feb-09	1year and 4months	Yes
Carles Kendall & partners -IPA2	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB		1,401,847.00	150,000.00	150,000	1,251,847.00	PV00980	04-Aug-09	04-Agu-10	1 year	Yes
TOTAL						2,650,847.00	237,116.16	1,237,146.93	1,413,700.07					

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

Progress Report, 2009

**The Secretariat of the PFM Reform Steering Committee
16-17 January 2010**

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/Institutions during 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.

1- 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	Year of 2009	Year of 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: 95.1 % (temporary data)	Domestic revenue: 132.7 %
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

<p>3. Budget holders increasingly able to commit expenditure in line with budgets and cash flow forecasts</p>	<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 :</p> <p>1st Quarter: 17.9% 2nd Quarter: 41.8% 3rd Quarter: 71.3% 4th Quarter: 95.9%</p> <p>- The payment through banking system: 82.14% - 26 Ministries have used banking system for salary payment</p> <p>- Customs revenue: 98.6% - Tax revenue: 90.7 %</p>	<p>Achieved:</p> <p>1st Quarter: 14.7% 2nd Quarter: 43.8% 3rd Quarter: 71.7% 4th Quarter: 107.4%</p>
<p>4. Composition of expenditure by type (staff costs, non-staff costs etc) close to approved budget.</p>	<p>Outturn compared to budget to be not less than: - Salary: 98% - Goods/Services: 95% - Capital: 85%</p>	<p>Achieved:</p> <p>- Salary: 107.8% - Goods/service: 106.7% - Capital: 93.5%</p>	<p>Achieved:</p> <p>- Salary: 115.8% - Goods/service: 124.1% - Capital: 97.9%</p>
<p>5. Better yield achieved from tax base through improved collection efficiency and planned use of non-tax sources.</p>	<p>Progressive improvement in revenue yield compared to GDP by 0.5% per annum.</p>	<p>- Tax revenue: 97.2% - Direct Tax: 99.5% - Indirect Tax: 96.7% - Non-tax revenue: 86.6%</p>	<p>- Tax revenue: 134% - Direct Tax: 134.5% - Indirect Tax: 133.9% - Non-tax revenue: 135%</p>
<p>6. All significant areas of both revenue and expenditure captured in both the budget and accounts of the government.</p>	<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 to incorporate revenue and expenditure into the government accounts. Revenue and expenditure of state-owned enterprises, administrative entities and DPs funds have to</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 2009, there were 174 accounts of LMs at the Commercial and National Banks</p>

		<p>be incorporated in BSP 2010-2012.</p> <ul style="list-style-type: none"> - Total current accounts have been reduced to 90. - Data system (DMFAS) has been implemented to improve external financing management and review. 	<ul style="list-style-type: none"> - Data system (DMFAS) has been implemented.
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2. Performance measurement of Stage 2 activities implementation

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

2.1 Platform One activities to be strengthened in Stage 2

The four objectives of 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:

Institutional arrangements: having established sub-working group in charge of revenue from natural resources operation, Inter-ministerial committee in charge of drafting law on state properties management, reshuffling members of privatization committee, working group in charge of drafting law on non-tax revenue management, Inter-ministerial committee in charge of revenue management from vehicle and transportation registration, Inter-ministerial working group in charge of monitoring revenue and debt from telecommunication service, Inter-ministerial working group in charge of monitoring revenue collected by the provincial departments of the Ministry of Land management, Urbanization and Construction, Inter-ministerial working group 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, Real estate evaluation association, and adherence to ASEAN Real estate evaluation association.

In addition, non-tax revenue legal framework which has been prepared including circular on life insurance, circular on Accounting guidance, micro-finance policy and strategy framework, lottery revenue management legal framework, circular on monitoring and license issuing to real estate developer. Meanwhile other documents have been also

prepared such as draft on procedure monitoring government sub-loan in micro-finance sector, draft on commission fees of real estate service and appraisal company, draft on real estate service management standard, drafted code of professional ethics for real estate appraisal service and companies, draft sub-decree on public bonds, draft circular on casino management, draft law on casino, draft law on lottery management, Financial Trust draft law, improving circular on national receipt, developing manual on inventory and TOR of company in charge of inventory, insurance law and related regulations.

Furthermore, other activities have been progressively implemented; non-tax revenue collection has been improved (service fee, profit dividend, privatization, real property rental, mineral revenue, land concession, market tax revenue, and others), improving casino revenue management, gambling tools monitoring mechanism, conducting research on revenue and expenditure of the public administrative entities and public universities, monitoring revenue collection at the provincial departments and research new sources of revenue, reporting on revenue from mineral land concession and agreement on mine concession 2008, and revenue from stone and construction raw materials 2008, determining levy on citizenship card, criminal record certificate, tourist vehicle registration, registration fee of industrial design, patent and commercial model certificate, 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, defining criterion for incentive award to revenue collectors, establishment of state property management working groups in LMs and preparing state property inventory, collecting information of small and medium enterprise. Line Ministries have been urged 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.

Tax Revenue:

Institutional arrangements: having created working group in charge of guiding accounting ledger use for small and medium tax payers, working group in charging of reviewing tax audit circular, Inter-ministerial committee in charge of studying EITI principles, restructuring administrative organization of Khan Tax branches, expanding AYCUDA world phase 3 in new three locations, preparing plan for working in charge of monitoring mobilization and management of revenue from oil, gas, and mines, developing action plan for capacity building to manage natural resource extracting industry and submitted to NGO for consultation, Inter-ministerial committee has also reviewed revenue report format from oil, gas and other mines, payment of fees and royalties; and action plan has been defined, posting on the MEF website revenue from extracting industry.

Relevant activities which were implemented: developing economic analysis model to forecasting revenue collected by the company and the government, preparation circular on implementation of the article 7 of the Public Financial law, Strategic Plan and Modernization Program Manual of Customs and Excise General Department, customs law and regulation compilation, ethic code of customs staff, Prakas on procedure and rule to transform tax arrears into uncollected debt, five new circulars on tax audit (audit

preparation, audit process, audit planning, audit working papers and audit reporting), implementing self assessment and estimated system in 07 Khans of the Phnom Penh, Tax revenue management system in Tax Offices of Khans and Provinces, accounting program and tax statistics, reviewing guideline on taxpayer's obligation and rights, classifying companies by business sectors, selection of tax debtors at the Department of big tax debtors management and 07 Khan tax branches, implementing rigid claiming measures against tax debtors (215 companies), improving Notice on new tax determination, and operation of GDT website.

The Ministry of Economy and Finance (MEF) has finalized the third draft-law on oil taxation, updated revenue policy, macro-economic Framework, reviewed draft-law on unused land and accommodation tax, prepared Prakas on complaint procedure, Prakas on the determination of annual profit tax for foreign companies, draft sub-degree on reducing threshold of business turnover for VAT, draft Prakas on capital profit tax of the real property (natural person), study on tax on financial sector, draft IT policy of the General Department of Taxation (GDT), developing central database and other relevant database system, Intranet, tax building construction at the provinces, 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, planning for establishing Tax Training Center, preparing tax-arrears collection plan, list of companies subject to tax auditing.

- **Further improved debt management**

The implementation of DMFAS has been further improved through having established more work stations and upgraded staff's capacity. DMFAS has been used to administer data of grant and concessional financing. Staffs in charge were sent to attend local and overseas trainings and workshops (Philippines, Malaysia, Switzerland) on debt management, DMFAS use and analysis on risk management. Workshops on debt management strategy and DMFAS's functions were conducted for officials of the Department of Investment and Cooperation and other relevant departments. A report format on loan and grant and a draft of guideline on debt management were prepared. Sub-decree on public debt management will be prepared in accordance with international practices and Cambodia context pending the technical assistance in March 2010.

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

In early 2009, there were 174 accounts; account freezing and closing measures have been continuously implemented, as a result, the total current accounts were reduced to 90 as of 31 December 2009 (all of them are at the sub-national level). 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. Saving accounts with untraceable holders and inactive accounts have been reported and closed. LMs have also engaged in reviewing accounts and providing information related to existing accounts at the National Bank and the Commercial Banks; however, cooperation is still limited.

Using the commercial banking services and encouraging salary payment through the commercial banking system have been further improved. During the first semester 21 LMs (over 38) have operated bank accounts for salary payment and as of December 2009 there are 26 LMs; however, accounts of 10 other LMs/Institutions have not been operated yet and 02 other LMs/Institutions have not opened their accounts.

Pilot projects of commercial banking service use have been implemented in 02 provinces; GDT has issued Guideline on revenue and expenditure operation and record related to interest charged from the commercial bank. The scope of using banking system in the main locations (expanded to 05 provinces in the first semester 2010) and covering a whole country including cash flow procedures through the banks has been studied.

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, and study on formula to propose government cash limit at the TSA.

Some LMs have been actively engaged in providing revenue and expenditure data, revenue-expenditure forecast, and cash flow balance report. LMs have shown their best efforts to improve payment mandate issuing in compliance with annual expenditure plan to avoid accumulated payment mandates at the end of the year. Since 2007 there are no more arrears at the General Department of National Treasury.

Automated system for treasury operations and functions have been studied and reviewed for further improvement. Assessment of Conical Hat system and the need of automation at the GDT has been done. Network at the GDT including Phnom Penh Treasury has been installed and operated and WiFi network almost covers the whole buildings of GDT. The GDT's website (www.treasury.gov.kh) has been operated and its document center is also created.

- **Further improved public procurement**

In improving public procurement, some activities were implemented such as improving IRRPP's annexes (Implementing rules and regulation on public procurement) was finalized for publication, bidding documents were adapted in accordance with IRRPP, improved public procurement plan of Spending agencies and monitoring, preparation of guideline on procurement plan 2010 and collecting LMs' procurement implementation reports, conducting procurement post audit at 16 LMs and 22 provinces, reforming procurement department structure and establishing the procurement plan office, drafting Prakas on establishment of procurement branches at provincial level, selection of international adviser of procurement law is under process, two staff trained on international procurement in USA, training on procurement for the department staff,

procurement website and database is under development, and TOR of international consultant for procurement post review is under review.

Meanwhile some 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 submitted reports and procurement data to the MEF; they have also enhanced competition in procurement process through providing documents and data related to procurements to bidders as well as providing information to the public.

2.2 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. LMs have been requested to provide their organization structure to MEF for study and defining the budget entities and managers; the preliminary draft on defining the budget entities and LMs/Institutions structure table have been prepared.

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. Some LMs have started to draft budget flow mechanism and chart and to redefine roles and responsibilities.

Functional review methodology manual for MEF has been finalized; it will be conducted in conjunction with new business process under FMIS. Financial controllers have been relocated to 11 LMs while more responsibilities during the execution process have been delegated to them.

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

Budget management and execution disciplines have been further strengthened. Some activities have been implemented such Guideline on procedures and conditions of expenditure commitment and payment was prepared, LMs, provincial departments and state enterprises have been educated about 10 financial management disciplines, circular

on expenditure implementation, rationalizing expenditure for salary, functional allowance, implementing measures to reduce administrative expenditure, compilation of legal framework related to public finance. 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.

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 such as improved structure of budget classification and agreed on budget classification to be adopted (administrative, economic, geographic, functional, program, and financing source), further reviewing 10 criteria of COFOG and the four functional classifications (administrative, national defense-security, social, and economic), accounting classification by functions and programs have been further developed (functional classification may be implemented subject to FMIS implementation), further improving economic classification by drafting revenue classification and sub-sub accounts of expenditure, 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. Guideline on economic classification has been prepared for FMIS and Program code is under development process for preparing program budgeting. New methodology proposed by French and IMF experts was adopted to record debt and it is agreed to ensure consistent recording between budget classification and accounting classification for investment expenditure financing by DPs. Recording investment expenditure based on sources of financing was finished and it is adopted to record in accordance with economic classification and category break-down.

In addition, some activities have been carried out: Gradual integration of accounts receivable and accounts payable with relevant entities for transactions both through and outside treasury until August 2009, 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, determining temporary measures for recording debt transaction through and outside the national treasury; further linking bridging table of the new chart of account with TOFE; updating TOFE 2008 TOFE January-August 2009, GFS January-August 2009; improving the linkage of the new chart of account with GFS; TOEF report as of June 2009 have been posted on the website; reviewing fixed asset inventory before 2007.

Budget process and chart of account at commune, district, and province levels have been reviewed for further improvement. GDT has compiled documents related to treasury functions and operations and also organized workshops and trainings for officials in charge. Circulars, manual of budget classification and new chart of accounts and other

relevant documents have been progressively compiled and relevant trainings have been provided.

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.

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

A sub-degree on improving current expenditure process and cash advance of investment expenditure was adopted; the 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. Spending over budget availability is not allowed. 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 got trained on basic information technology and database management program. A bidding document for FMIS stage 2 was received conditional NOL and submitted to the World Bank for further review (seventh time). End to End current process mapping from procure to pay has been finalized; common business process and procedure for each phase have been identified. 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, and change management strategy and communication plan were prepared and implemented and two surveys on FMIS have been conducted. Meanwhile documents related to function and roles of all departments within the MEF were developed and compiled. Study tours on FMIS in Tanzania and Uganda were organized.

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**

A number of activities have been also implemented including guideline on 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. Guideline on interest recording from Commune-Sangkat's revenue and expenditure through ACLEDA was implemented. Guideline on 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 for the sub-national levels was implemented. In addition, sub national level accounting and debt record related to investment expenditure have been studied;

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. DMFAS system was implemented to improve reporting of debt management office through IT system and Online process at DIC has been under development process. The study on unifying state chart of account, provincial chart of account, district chart of account and commune's chart of account has been carried out to incorporate in FMIS. Leaflets on VAT, Guideline on taxpayers' rights and obligations, and Guideline on tax categories were prepared. TOFE is posted on the MEF website. Manual on state property inventory and TOR of the company have been drafted and 2009 inventory has been carried out.

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; 18 of them (only 13 in the first Semester) have been operated and 3 state-owned enterprises also established internal audit entities; Audit questionnaires have been prepared and sent to 25 LMS; audit boxes were installed in 24 capital/provinces. Internal audit procedures for the General Department of Customs and Excise (Preah Sihanouk province and Poi Pet), and the General Department of Taxation (one department) were drafted; Manual on audit procedure, audit plan of 2009 and 2010, and three year audit plan 2009-2011 are being developed. 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, and 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. Manual on Financial Inspection procedure has been reviewed and training program for financial inspectors was developed; in addition cooperation with French experts has been continued to improve skills and expertise of Inspection Directorate.

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**

Some activities have been gradually implemented: circular on 2009 budget implementation for Capital, province, municipality, district, and khan; circular on

technical procedure for 2009 budget planning of capital and provinces; developing TOR of the Local Finance Office at the provincial departments; a study of options for the budget process and management (autonomous or uniform budget) at the Capital/provinces; creation of working group and drafting law on financial regime and management of state assets at sub-national level and submitted to the National Committee for sub-National Democratic Development. 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). Commune's budget implementation has been improved meanwhile its new chart of account has been reviewed.

Non-tax revenue strategy of the provinces have been reviewed to keep it consistent with the law on administration of Capital, provinces, Cities, Districts and Khans and draft-law on financial regime and asset management of the sub-national levels. A draft on tax revenue for the sub-national levels has been also prepared.

Short (2009-2011) and long term (2011-2018) strategies for implementing financial decentralization were developed. In addition, MEF has actively contributed to developing 10 years national program for sub-National Democratic Development.

- **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. Professional and skill development program has been developed. Short, medium, and long term training policies and strategies were also reviewed and improved in accordance with the reform program objectives. Local and overseas short term training courses and workshops were conducted for staff of MEF and relevant LMs such as three trainings on “leadership for public policy management” with 88 participants; 47 staff for the Cambodia Accounting Standard; 23 staff for public procurement; 539 staff for 09 skills (accounting, procurement, management, budget, treasuries, PFM understanding, IT, English); and 43 trainers of the National Audit Authority. 8000 participants attended short training courses and 4000 participants attended the workshops and seminars organized under PFMRP. 73 staffs were recruited for the General Department of National Treasury. 09 students were recruited for overseas study under PFMRP. 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 2 levels of IT system were conducted. IT staffs received local and overseas training for FMIS. A retreat on capacity building plan was prepared to implement the official's capacity development program of the MEF and LMs and. Staffs were sent to attend trainings on tax, real estate management, and oil and gas. In addition, 28 local and 12 overseas training sessions were provided to customs officers.

For Human resource management some key activities have been implemented. The document of HRMIS, personnel files of the MEF, and other legal documents related to the staff management and MEF organization have been documented for publication. Functional review strategy and methodology for the MEF has been developed. MBPI operation manuals, PMAS, business cases for MEF and LMs and MOU were finalized. Meanwhile, documents related to MBPI (personal service contract, term of reference, annual performance agreement, application form, and conditions of appointment) for under the MEF and LMs were developed (MBPI was cancelled from January 2010). Collecting staff data and survey of capacity building needs at municipalities/provincial departments were fully achieved; the same exercise has commenced at the central level. In addition, supply of HRMIS equipment and recruitment of consultant for human resource management project by IT system are under process. 04 information boards of the MEF were installed; HRM policy and strategy has been drafted. 04 trainings on human resource management were conducted by the International consultant of HRM for staff of the Personnel Department.

State property inventories of 19 municipalities/provinces were done; and library, study room and audit document storing room were also prepared.

MEF Management Retreat was also organized to review and improve the management, coordination and monitoring mechanism and framework.

2.3 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. Some activities have been pursued such as improving preparation of program budgeting, reviewing evaluation standard of program budgeting, implementation of guideline and report format of project monitoring, improving activities and indicators and outcome in accordance with sub-program and program, improving program target, evaluation and scoring procedure, and internal procedures to pilot the program budgeting and reporting mechanism were developed. LMs also contributed to preparation of strategies and criteria for identifying timeframe and readiness of program budgeting expansion and improving their action plan. 11 training courses were also conducted for MEF and LMs's staff. To strengthen staff capability on program budgeting preparation and implementation, training programs for LMs were prepared and staffs trained by the MEF are engaged in providing trainings 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**

Budget Strategic plan has been improved. Guideline on BSP was finalized for publication. The budget strategic plans 2010 of LMs were used to prepare circulars for implementing the draft Financial Law 2010. The relevant departments of the MEF

together with the Ministry of Planning and relevant LMs have prepared PIP 2010-2012. Some activities have been pursued such as collecting data and documents on revenue-expenditure of public enterprises, administrative entities and off budget of the development partners (DPs) at the LMs, information on capital expenditure financed by the DPs to be integrated into BSP and budget reports, matching PIP with BSP 2010-2012 and incorporation of revenue and expenditure of public enterprises, administrative entities, and DPs' off budget into the BSP 2010-2012. However, there are not many LMS which present DPs' off budget. Legal documents related to management and functioning of administrative entities and public enterprises have been compiled for preparing budget annex to be integrated into annual budget plan. A legal framework for off budget management, especially of public enterprises and autonomous budget entities, was reviewed. The report format of off budget management was also drafted.

The Medium Term Expenditure Framework (MTEF) 2011-2013 was updated and the workshop on MTEF 2010-2012 was conducted. LMs are improving their BSP; relevant working group were established and strengthened. BSP preparation process was sensitized within the LMs meanwhile information sharing and capacity building have been encouraged. LMs, based on the MEF guideline, have made great effort to improve budget integration through preparation of annual budget plan and monthly and quarterly revenue and expenditure reports.

The RGC has also created the working group (including Ministry of Planning, MEF, CDC and SNEC) on budget integration and harmonization to be in charge of coordination and facilitating the preparation of public investment plan financed by the Government and DPs.

3. Issues and challenges

Some challenges had been raised such as:

- Limited qualified human resource and budget to support the implementation of the reform activities;
- Internal coordination and cooperation for information sharing are not effective and efficient;
- limited cooperation of LMs and implementation of some activities by LMs cannot be done unless the prior actions of the General Departments/Departments/Entities under the MEF have commenced;
- Selection of international consultants was not done as planned (DPP and GDNT);
- Reporting arrears and its age profile is still manually prepared;
- Lack of legal experts for preparing the policy on revenue from oil and gas; and inadequate qualified staff, means and information related to oil and gas business operation;
- Delay in adopting law on casino management and relevant circulars are not effectively enforceable;
- Incentive policy for revenue collection has not yet been approved; and incentives for staff undertaking PFM activities are not sufficient;

- 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 are not really effective;
- Difficulties in getting access to information related to DPs' Fund at the LMs cause problems for budget integration;
- Qualified and capable staff are still limited while incentives for trainers who are civil servants are not allowed;
- Automation system issue at the GDT has not been decided yet;

4. Conclusion

In overall, in 2009 MEF and LMs/Institutions have achieved a satisfactory progress in implementing the PFM reform activities. According to the achievements and referring to indicators outlined in the Consolidated action plan budget credibility is still maintained and robust even though under unfavorable economic and financial conditions; this reflects the robustness of the public financial management system of Cambodia.

Platform One activities to be strengthened in stage 2 have been satisfactorily implemented to achieve the four objectives set out in the CAP 2. Meanwhile, some key activities require more attention such as effective and efficient preparation and implementation of revenue policy and developing public procurement legal framework and improving staff's capacity in this area.

Regarding platform 2 activities which aim to improved financial accountability a satisfactory progress has been made. However, it is noticed that there many and complicated activities in this platform; then the progress does not reflect all the targets of 2009 in the CAP. Some limited progress have been observed in areas of defining budget entities, defining line of accountability of budget manager and entities, financial decentralization and deconcentration, functional review and effective and efficient capacity building. It is probably explained by the fact that some targets are too ambitious and unrealistic; and activities were not well arranged. Moreover, some proposed activities are beyond the existing capacity and ability of implementing units. Administrative, financial, technical and coordination arrangements are also the factors which contribute to determine the result.

Activities for later platforms were well carried out. A good progress has been achieved to build a robust foundation for moving forward the intended objectives of the program.

Some challenges have been raised by the implementing units; this requires more attention and appropriate solutions to allow the program moving ahead effectively and efficiently.

Annex VI

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009 (Mid Year Revision)

Revenue Management Activity Complete and not Complete in Quarter 4

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

The status of procurement of goods and consultant service state details in Procurement Process Monitoring (FMR4 &5)

Items/Description	Budget			CAP/ DAP	Quarter 4 Time schedule			Status
	A	(E)=(D)-(B)			10	11	12	
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4					D: complete N: not yet complete PC: partial complete
I-Revenue Management	272,240							
1.1 Tax Department	86,840							
Good*								
Desktop (office use)	61,600	35,691		11.4				
Desktop (developer)	9,800	5,678		11.4				
Black & white printer	800	2,501		11.4				
Software with licence (ten packages)	-							
Photocopier (medium size)	12,000	-		11.4				
	84,200							
Consultant Service								
It is agreed to have consultant to do accessment on the resources needed to support PFM activity		-			x			D
		-						
		-						
Seminar								
Seminar on Application and Interpretation of Tax Treaties	1,300	-						
Joint IRBM-IECD Advanced Seminar on Transfer Pricing	1,340	1,340						
	2,640							
1.2 Customs and Excise Department	70,800							
Goods***								
Desktop computer (included MS office licenced)	36,000	3,600	3,600	11.3.1			x	N
Sever	10,000	1,000	1,000	11.3.1			x	N
Black & white printer	2,500	250	250	11.3.1			x	N
Toner for B&W printer	4,000	400	400	11.3.1			x	N
Photocopy (big size)	12,000	1,200	1,200	11.3.1			x	N

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
Toner for Photocopier (large size)	900	90	90	11.3.1			x	N
	65,400							
Laptop computer	5,400	5,400	5,400	11.3.1, 11.3.2			x	N
	70,800	-						
	-							
1.3 Non-Tax Revenue Dept	34,900							
Goods*								
Desktop	7,000	4,056		11.5				
Goods***								
Black & white printer	1,500	150	150	11.5			X	N
Toner for B&W printer	400	40	40	11.5				
	8,900							
Mission to province/workshop								
Follow up Ministerial Prakas implementatin	8,000	-		11.5				
encourage Pro. Depts to pay revenue								
collection to nation-budget according to								
Government Order 04B.B								
Follow up Ministerial Prakas implementation	8,000	8,000	4,000	11.5	x	x		D
encourage Pro. Depts to pay revenue								
collection to nation-budget according to								
Government Order 04B.B								
Workshop on introductory of National Receipt	10,000	10,000	10,000	11.5		x		N
	26,000							
	-							
1.4 State Property Dept	22,600							
Goods*								
Desktop	5,600	3,245		11.5				
Color printer	1,000	5,152						
Black & white printer	1,200	3,752						
	7,800							
Goods***								
Desktop computer (included MS office licenced)	3,600	360	360	15.5			x	N
Desktop computer (included MS office licenced)	6,000	600	600	25.4.8			x	N
Black & white printer	1,500	150	150	15.5			x	N
Black & white printer	500	50	50	25.4.8			x	N
Toner for B&W printer	3,200	320	320	15.5			x	N
	14,800							
	22,600							

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
1.5 Financial Industry Dept	57,100	-						
Goods*		-						
Desktop	9,800	5,678		11.5				
Black & white printer	1,200	3,752		11.5				
	11,000							
Goods**		-						
Desktop	12,000	1,200	1,200	11.5			x	N
Laptop	9,000	900	900	11.5			x	N
Laptop	7,200	720	720	11.1			x	N
Black & white printer	1,000	100	100	11.5			x	N
Toner/ink for B&W printer	400	40	40	11.5			x	N
Printer color for map printing	15,000	1,500	1,500	11.5			x	N
Toner/ink for color map printer	1,500	150	150	11.5			x	N
	46,100							
	57,100							
Consultant's service								
Database Automation Designing Expert (local)		-		11.4.4		x	x	N
Legal Expert on Casino (international)		-		11.1.1			x	N
FID suggests to delete a consultant to assess resources needed by FID suggested by WB at beginning of 2009	Need to clarify the legal status of these proposed activities	-			x			N
	-	-						
Training								
Management study tour	Need to clarify the legal status of these proposed activities	-		28.1.1	x			N
Study tour to take experience from advance country on casino & other gambling business		-		11.4.6, 11.4.7, 11.4.8		x		N
		-						
		107,066	32,220					
		107,066						
	Summary by Category							
	Goods	87,726	18,220					
	Consultant service	-	-					
	Training/workshop	19,340	14,000					
	Operation Cost		-					
	MBPI	295,112	147,556					
	IPA							
	Total	402,178	179,776					

Annex VI

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009 (Mid Year Revision)

Budget Formulation

Activity Complete and not Complete in Quarter 4

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

The status of procurement of goods and consultant service state details in Procurement Process Monitoring (FMR4 &5)

Items/Description	Budget			CAP/ DAP	Quarter 4 Time schedule			Status D: complete N: not yet complete PC: partial complete
	A	(E)=(D)-(B)			10	11	12	
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4					
2-Budget Formulation	1,001,933							
2.1 Budget Department	529,233							
Goods*								
Desktops	21,000	12,168		25.2				
Desktops	33,600	19,468		21.3				
Black & white printer	2,400	7,504		25.2				
Black & white printer	9,600	30,017		21.3				
Photocopier (large size)	8,000	8,173		25.2				
	74,600							
Goods**								
Desktops	12,000	1,200	1,200	25.2			x	N
Laptop	10,800	1,080	1,080	25.3			x	N
Photocopier (large size)	6,000	600	600	25.3			x	N
Toner/ink for Photocopier large size	1,800	180	180	25.3			x	N
Photocopier (medium size)	96,000	9,600	9,600	21.3			x	N
Toner/ink for Photocopier medium	19,200	1,920	1,920	21.3			x	N
	145,800							
	220,400							
Consultant's service								
Program Budgeting Specialist	165,000	30,000	30,000	31		x	x	N
(Improve & expend the implementation of program budgeting)								
	165,000							

Items/Description	A	(E)=(D)-(B)	Q4	CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09			10	11	12	
Workshop		-						
Workshop on budget classification. Review and further improve the new chart of account and budget classification	5,000.00	-		23.1, 23.2				
Workshop on budget reform for stage 2. Review and further improve the new chart of account and budget classification	25,000.00	-		23.1, 23.2				
Workshop on program budgeting. Review and improve the implementation of program budgeting	14,000.00	-		31.1, 31.2				
Workshop on budget strategic plan. Develop policy on integration of the budget	14,000.00	-		31.1.1, 31.1.4				
First workshop on budget entity, role, function, and accountability	7,000.00	-		21.1.1, 21.1.2				
Seminar on Budget Reform: Budget Formulation and Execution	15,000.00	-		21.3,				
Workshop on program budgeting guideline	7,000.00	-		31				
Workshop on Budget Strategy Plan guideline	7,000.00	6,722		32				
Budget manual guideline	7,000.00	-		21				
Study tour/ overseas training		-						
Budget reform and civil service reform. Review and update law and decrees that specify the roles and responsibilities for PFM within the government and re-specify roles where necessary.	13,333	-		21, 22.1.2, 22.2.3				
Training on Leaders in Development HARVARD Kennedy School, USA	16,500	-		31.1, 31.2				
Public Financial Management HARVARD Kennedy School, USA	13,000	13,000		31.1, 31.2				
	143,833	-						
2.2 Local Finance	286,500	-						
Goods*		-						
Desktop	5,600	3,245		27.1				
Goods**		-						
Desktop	18,000	1,800	1,800	27.3			x	N

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
Laptop	3,600	360	360	27.3			x	N
	21,600							
Goods***								
Printer B&W	2,000	200	200	27.1 &27.3			x	N
Color Printer	1,100	110	110	27.1 &27.3			x	N
Toner B&W printer	3,200	320	320	27.1 &27.3			x	N
Toner color printer	7,000	700	700	27.1 &27.3			x	N
	13,300							
	40,500							
Consultant								
Design financial system for sub national administration	165,000	30,000	30,000	27.3			x	N
Sub national financial management execution	12,000	4,000	4,000	27.1	x			N
	177,000							
Workshop								
Workshop on the designing and implementing of sub-national financial system	7,000	7,000	7,000	27.3			X	N
Training/study tour		-						
Training on Financial Management System for Sub-National Level	10,000	10,000	5,000	27.5			X	N
	40,000	40,000		27.5, 23.1.1				
Study tour on fiscal decentralization								
Oversea training on Fiscal Decentralization & Local Governance	12,000	1,702		27.5				
	69,000							
2.3 Investment & Cooperation Dept (DIC)	186,200							
Goods**								
Desktop	14,400	1,440	1,440	12.1			x	N
Laptop	5,400	540	540	21.2			x	N
Printer B & W	4,000	400	400	32.1			x	N
Toner/ink for B&W Printer	6,400	640	640	32.1			x	N
Photocopier (large size)	30,000	3,000	3,000	32.2			x	N
Toner/ink for Photocopier (large size)	9,000	900	900	32.2			x	N
	69,200							
Consultant's service								
Data Intergration Advisor	81,000	30,000	30,000	23.1	x	x	x	N
	81,000	-						

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
Training		-						
Oversea Training on Infrastructure in a Market Economy	12,500	1,337		23.1				
Budgeting and financial management in public sector	23,500	13,000		32.1				
	36,000			32.2				
		292,325	130,990					
		292,325						

Summary by Category		
Goods	105,564	24,990
Consultant service	94,000	94,000
Training/workshop	92,761	12,000
Operation Cost		
MBPI	177,067	88,534
IPA		
Total	469,393	219,524

Annex VI

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009 (Mid Year Revision)

Budget Execution

Activity Complete and not Complete in Quarter 4

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

The status of procurement of goods and consultant service state details in Procurement Process Monitoring (FMR4 &5))

Items/Description	Budget			CAP/ DAP	Quarter 4 Time schedule			Status D: complete N: not yet complete PC: partial complete
	A	(E)=(D)-(B)			10	11	12	
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4					
3-Budget Execution	1,483,060							
3.1 Public Procurement Department	436,500							
Goods*								
Desktop	21,000	12,168		14.1				
Photocopier (large size)	8,000	8,173		14.2				
Black & white printer	2,000	6,254		14.2				
	31,000							
Goods**								
Photocopier (medium size)	4,000	400	400	14.1			x	N
Toner/ink for Photocopier medium	800	80	80	14.1			x	N
	4,800							
Goods***								
Sever	5,000	5,000	5,000	14.5			x	N
Computer Desktop	4,800	4,800	4,800	14.5			x	N
B& W Printer	500	500	500	14.5			x	N
Toner for B&W printer	400	400	400					
	10,700							
	46,500	-						
Consultant's service								
Designing procurment website	38,000	15,000	7,500	14.6	x	x	x	D payment made next quarte
Procurement Law and regulation advisor	120,000	40,000	40,000	14.1	x	x	x	N
Carrying out key procurement reform activity	122,000	30,000	30,000	14.2			x	N
	280,000							
Training/study tour								

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
Training on IRRPP	5,000	5,000	5,000	14.2	x			N
Further training on IRRPP	5,000	5,000	5,000	14.3		x		N
Training on post review	2,000	2,000	2,000	14.4		x		N
Training on procurement website	1,000	1,000	1,000	14.5			x	N
International procurement training	30,000	-		14.4				
Effective negotiation in project & procurement	12,000	12,000	12,000	14.4	x			N
Study tour on procurement law. Study on good procurement practice in that country.	12,000	12,000	12,000	14.1	x			N
Study tour on Procurement Web Site. Study on format, design websign, & information to be uploaded in the website.	8,000	8,000	8,000	14.5		x		N
Workshop	-							
Three workshop on draft procurement law	30,000	30,000	30,000	14.1		x		N
Workshop on new procurement process in LM	5,000	5,000	5,000	14.6		x		N
	110,000							
3.2 National Treasury	704,460							
Goods*								
Desktop	28,000	16,223		13.1				
Photocopier (large size)	8,000	8,173		13.2				
Photocopier (medium size)	12,000	-		13.2				
Black & white printer	2,800	8,755		13.2				
Scanner	400	432		13.2				
	51,200							
Goods**								
Desktop	40,800	4,080	4,080	23.1			x	N
Laptop	3,600	360	360	23.1			x	N
Photocopier (large size)	6,000	600	600	23.2			x	N
Toner/ink for photocopier large size	1,800	180	180	23.2			x	N
Photocopier (medium size)	12,000	1,200	1,200	23.2			x	N
Toner/ink for photocopier medium	2,400	240	240	23.2			x	N
Black & white printer	14,500	1,450	1,450	23.2			x	N
Toner/ink for B&W printer	23,200	2,320	2,320	23.2			x	N
	104,300							
	155,500							
Consultant's service								

Items/Description	A	(E)=(D)-(B)	Q4	CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09			10	11	12	
Treasury advisor (including debt/fixed asset integration)	100,000			13, 23, 24, 25	x	x	N	
Accounting and reporting advisor	127,000	50,000	25,000			x	N	
	227,000							
Training/Study tour								
Program treasury training on new chart of account	5,000	5,000		23.1, 23.2				
Permium accounting training by Conical Hat (Treasury)	14,000	14,000		23.1				
Permium accounting training by Conical Hat (stage 2 training at provincial treasuries)	100,000	100,000	100,000		x		N	
Training to LMs on Petty Cash Revenue, Petty Cash Advance, Expension the use of Banking System	20,000	20,000		13.2, 24.2				
Training to LMs on Examining the pilot of accounting records by ministries	20,000	20,000		13.2, 24.2				
Training to LMs on Examining the accounting records	20,000	20,000	20,000	13.2, 24.2		x	N	
Training to LMs on Administration Accounting and Cash Advance	20,000	20,000		13.2, 24.2				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : I.T. Essentials	2,000	2,000		24.1				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA1-Networking Basics	2,500	2,500		24.1				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA2-Routers and Routing Basics	3,000	3,000		24.1				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA3-Switching Basics and Intermediate Routing	3,500	3,500		24.1				
Cisco Certified Network Associate (CCNA) CCNA4-WAN Technologies	4,000	4,000		24.1				
Effective Time Management	1,000	1,000		24.1				
Time Management for Managers	1,000	1,000		24.1				
Active Team Building	1,000	1,000		24.1				

Items/Description	A	(E)=(D)-(B)	Q4	CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09			10	11	12	
Understanding of PCs, Office Application, Internet e-mail, & conical hat accounting system	15,000	15,000	7,500	13.4, 24.1	x	x	x	N
Study Tour on the following topics: 1-Fixed Assets (Type of Assets, by LMs, Depreciation Expense) 2.Functional Classification (Budget & Account Code) 3.Using the Commercial Banks 4. Tax Receivable 5.Non-tax receivable 6.Debt management recording	7,000	7,000		25.1				
Workshop		-						
Workshop on treasury reform for stage 2	8,000	8,000		13.1,2, 23.3, 24.1				
Workshop on strengthening TSA & consolidation of government bank accounts	20,000	20,000		13.1				
Workshop on Budget Line, New CoA, District CoA	20,000	20,000		25.1				
	287,000							
Operation Cost								
Improve budget implementation & fin.management systems (accounting reporting)	34,960	16,560	8,280	24	x	x	x	D payment made next quarter
	34,960							
3.3 Financial Affairs Dept	302,800							
Goods*								
Desktop	28,000	16,223		21.6				
Black & white printer	2,000	6,254		21.6				
	30,000							
Goods**								
Desktop	24,000	2,400	2,400	21.6			x	N
Printer Black and white	2,500	250	250	21.6			x	N
Toner/ink for B&W printer	4,000	400	400	21.6			x	N
	30,500							
Goods***								
Black & white printer	7,500	750	750	21.6			x	N
Toner/ink for B&W printer	1,200	120	120	21.6			x	N
Laptop	3,600	360	360	21.6			x	N
	12,300							
	72,800							
Consultant service								
International Consultant for 3 months (to support inicator #7)	65,000	25,000	25,000	22.1		x	x	N

Items/Description	A	(E)=(D)-(B)		CAP/ DAP	Quarter 1 Time schedule			D: complete N: not yet complete PC: partial complete
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q4		10	11	12	
Budget execution & control advisor	165,000	50,000	50,000	22.1		x	x	N
	230,000							
3.4 Cash Management Unit	39,300							
Goods**								
Desktop	2,400	240	240	11.1			x	N
Laptop	1,800	180	180	11.2			x	N
Printer Laser (black & white)	1,000	100	100	11.2			x	N
Toner/ink for B&W printer	1,600	160	160	11.2			x	N
	6,800							
	6,800							
Training								
Study tour on cash flow management and planning	more judgement required as to the necessity of this	-		13.2		x		
Corporate Cash Management Semanar		-		13.2				
Field trip to provinces, Meeting with LMS, DEFs & PTs pilot with commercial bank	4,500	2,290	1,145	13.2	x		x	D
Oversea training on tax analysis and revenue forecasting, Duke	28,000	-		13.2				
	32,500							
		-						
		705,075	420,995					
		705,075						

Summary by Category		
Goods	109,225	26,570
Consultant service	210,000	177,500
Training/workshop	369,290	208,645
Operation Cost	16,560	8,280
MBPI	236,090	118,045
IPA		
Total	941,164	539,040

Annex IV

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009 (Mid Year Revision)

General Support Group Activity Complete and not Complete in Quarter 4

Note:

Version: 23 Sept 2009
Comment's Bank Sept 04 & 14, 2009
WB NOL: October 8, 2009

The status of procurement of goods and consultant service state details in Procurement Process Monitoring (FMR4 &5)

Items/Description	Budget				CAP/ DAP	Quarter 4 Time schedule			Status D: complete N: not yet complete PC: partial complete Ca: cancellation
	A	Commitment	(E)=(D)-(B)	Q4		10	11	12	
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
4-General Support Group	1,699,782		-						
4.1. Internal Audit Department	284,240								
Goods**			-						
Laptop	9,000		900	900	26.3			x	N
Printer black & white	1,000		100	100	26.3			x	N
Toner/ink for B&W printer	1,600		160	160				x	N
	11,600								
Goods***			-						
Office chairs	840		1,020	1,020	28.1				
locker	1,400		1,144	1,144	26.1.3				
Laptop	5,400		540	540				x	N
Audit Software	10,000		10,000	10,000	26.2			x	N
Computer Server	5,000		5,000	5,000	26.3				
desktop computers	2,400		2,400	2,400	26.3				
	25,040								
	36,640								
Consultant' service									
International Internal Audit Advisor	165,000		70,000	70,000	28.1	x	x	x	D
Local Internal Audit Specialist	30,000		9,600	4,800	28.1				D
Contracting Staff (5 staff for one year)	30,000		7,000	7,000	28.2.22	x	x	x	N
	225,000								
Training/Workshop									
Membership fee	600		600		28.1.1				
Workshop on strengthening the acknowledgement of internal audit role & fuction	2,000		2,000		28.1.4				
			-						
Workshop on sharing the IA knowledge & experience	4,000		4,000	2,000	28.1.4		x		
Workshop on internal audit & internal control	10,000		10,000	10,000	28.1.4	x		x	
IA recommendation, monitoring mission	6,000		6,000	3,000	26.2.2	x	x	x	D
	22,600								
4.2 Admin & Finance Dept	17,000								
Goods*									
Color Printer	1,000		5,152		28.3				

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete Ca: cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
Goods**			-						
Computer for designing	6,000		600	600	28.1			x	N
Color Printer for printing house	2,000		200	200	28.1			x	N
Toner/ink	8,000		800	800	28.1			x	N
	16,000								
	17,000								
4.3 Personnel Department	303,500								
Goods*									
Computer (desktop)	9,800		5,678		28.2				
Black & white printer	1,200		3,752		28.2				
	11,000								
Goods**									
Computer (desktop)	8,400		840	840	28.1			x	N
Black & white printer	1,500		150	150	28.1			x	N
Toner/ink for B&W printer	2,400		240	240	28.1			x	N
Compiling & printing of regulations	40,000		-		28.1			x	
Compiling & printing of sample documents	8,000		-		28.1			x	
	60,300								
Goods***									
Information board	1,200		1,200	1,200	28.1	x			D
Sever equipment and software for PD	27,000		27,000	27,000	28.1	x	x	x	N
	28,200								
	99,500								
Consultant's service									
MBPI evaluation specialist	50,000		50,000		28.4				
Fuctional Review Consultant		26,359	16,343	8,172			x		D (delay payment)
Human resource development advisor	114,000		25,000	12,500	28.2	x		x	D
Local HR consultant (12 months)	6,000		1,000	1,000	28.2	x	x	x	Ca
Local consultant for HR database designing	20,000		20,000	18,000	28.2	x	x		N
	190,000								
Training									
Mission to 24 provinces to monitor capacity assessment, performance & job description	14,000		14,000	7,000	28.2	x	x	x	D (advance clearance made January 2010)
4.4 Economic & Finance Institute (EFI)	700,000								
Goods*									
Photocopier (large size)	8,000		8,173		28.3				
Desktop	9,800		5,678		28.3				
Black & white printer	1,200		3,752		28.3				
	19,000								
Goods**									
Desktop	18,000		1,800	1,800	28.3			x	N
Laptop	9,000		900	900	28.3			x	N
	27,000								
	46,000								

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete Ca: cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
Consultant Service									
International Training Advisor (core adv)	261,000		28,154	14,077	28.3	x	x	x	D
	261,000								
Training									
1.Understanding of PFM skills	12,000		12,000	6,000	28.3		x		N
2.Personal development skills staff management and organization	24,000		24,000	12,000	28.3	x	x	x	N
			-						
3.Professional Development			-						
- Information technology (part 1)			-		28.3				
- Information technology (part 2)			-		28.3				
- Information technology (part 3)			-		28.3				
- Professional accounting (part 1)			-		28.3				
- Professional accounting (part 2)			-		28.3				
- Professional accounting (part 3)			-		28.3				
- Report writing skills			-		28.3				
- Project Proposal writing			-		28.3				
4.Technical development skills			-						
- Effective buget delegation	6,000		6,000	3,000	28.3	x	x	x	N
- Interpreting accounting report	6,000		6,000	3,000	28.3	x	x	x	N
- Use of new chart of account	6,000		6,000	3,000	28.3	x	x	x	N
- Analyzing budget	6,000		6,000	3,000	28.3	x	x	x	N
- Responding to budget	6,000		6,000	3,000	28.3	x	x	x	N
- Audit plan	6,000		6,000	3,000	28.3	x	x	x	N
- Risk analysis for audit	6,000		6,000	3,000	28.3	x	x	x	N
- FMIS implementation	6,000		6,000	3,000	28.3	x	x	x	N
- Use of FMIS	6,000		6,000	3,000	28.3	x	x	x	N
- Change management with regard to FMIS	6,000		6,000	3,000	28.3	x	x	x	N
- Public Procurement management	6,000		6,000	3,000	28.3	x	x	x	N
- Public expenditure management	6,000		6,000	3,000	28.3	x	x	x	N
- Fiscal decentralization	6,000		6,000	3,000	28.3	x	x	x	N
			-						
5.Managerial & Leadership			-						
- Strategic HRM	16,000		16,000	8,000	28.3	x	x	x	N
- Change Management and Leadership	16,000		16,000	8,000	29.3	x	x	x	N
			-						
Seminar on training need assessment of Line Ministies for	5,000		5,000						
Long Term Oversea Training Degree	200,000		114,604	57,302	28.3	x	x	x	D
Management and Leadership Development Program	42,000		2,438	2,438	28.3			x	N
	393,000								

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete Ca: cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
4.5. Program Management (SCS & RC)	395,042								
Goods*									
Laptop	20,000		16,920		28				
Scanner	1,600		1,729		28				
LCD (big screen for meeting room)	5,000		5,019		28				
LCD (normal)	6,000		3,043		28				
Photocopy (big size) for general secretariat	8,000		8,173		28				
Printer black & white	2,800		8,755		28				
Vehicle (station wagon)	35,000		35,000		28				D
	78,400								
Goods***									
Locker	700		572		28				
Meeting table (big, 1 set)	2,500		150		28				
Meeting chairs	800		1,560		28				
Filling cabinet (without glass)	1,500		1,820		28				
Vacuum cleaner	90		-		28				
Refrigerator	500		500		28				
Information board	400		400	400	28		x		D
Reserve meeting chairs	660		660	660	28	x			D
Vehicle pick up	72,000		72,000	72,000	28			x	Ca
	79,150								
	157,550								
Consultant's service									
Independent Audit on Financial Statement	25,000		5,024		28.1				
Office Manager	15,600		3,900	3,900	28.9	x	x	x	D
Office Manager (commitment)		9,900	3,300	1,650					D
Bookeeper	4,800		3,870	1,935	28.9	x	x	x	D
Procurement Assistant	6,000		4,796	2,398	28.9	x	x	x	D
Administrative officer			4,107	2,053		x	x	x	D
Secretary	4,800		1,200	1,200	28.9	x	x	x	D
Secretary (commitment)		3,375	1,155	578					D
Chief of TA (commitment)		66,109	66,109	33,055					D payment made next quarter
Short term local consultant	8,000		8,000	4,000	28.9	x			D payment made next quarter
	64,200								
Training/Workshop									
Presentation on budget request & preparation to MEF Dep	1,500		1,500	1,500	28.10		x		N
Presentation on budget request & preparation to Line Mini	2,000		2,000	2,000	28.10		x		N
Quarterly TWG workshop	4,000		2,833	1,417	28.10			x	D
Regional workshop on PFM in connection to D&D & civil service reform	35,000		35,000	35,000	28.10		x		N
			-						
Other training and workshop on PFM to LMs & MEF	25,000		22,084	11,042	28.10	x		x	N
Procurement strategic development	12,000		12,000	12,000	28.3		x		N
workshop on IIF asia regional economic forum, DBS	1,692		-						
Public Financial Management	16,000		1,672		28.3				
Budgeting & financial management in public sector	14,000		1,676		28.3				
PFM conferences on public budgeting on time crisis	7,500		7,500		28.3				

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Time schedule			D: complete N: not yet complete PC: partial complete Ca: cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
Incremental Operating Cost	118,692								
SCS Operation									
Communication	5,000		-		28.9	x	x	x	D
Repair & maintenance	5,000		-		28.9	x	x	x	D
Office consumable	3,000		-		28.9	x	x	x	D
Office supplies	8,000		-		28.9	x	x	x	D
Translation	5,000		-		28.9	x	x	x	D
Printing & photocopy	4,000		-		28.9	x	x	x	D
Advertising	2,000		-		28.9	x	x	x	D
Web site maintenace	1,200		-		28.9	x	x	x	D
Office repaire & maintenance	2,000		-		28.9	x	x	x	D
Operation of vehicle (including fuel, driver)	14,400		-		28.9	x	x	x	D
Other	5,000		-		28.9	x	x	x	D
	54,600		26,959	13,480					

989,905 545,549

989,905

Summary by Category			
Goods		243,481	128,054
Consultant service		328,557	186,317
Training/workshop		390,908	217,699
Operation Cost		26,959	13,480
MBPI		295,112	147,556
IPA			
Total		1,285,017	693,105

Annex IV

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009 (Mid Year Revision)

Policy Group

Activity Complete and not Complete in Quarter 4

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

The status of procurement of goods and consultant service state details in Procurement Process Monitoring (FMR4 &5)

Items/Description	Budget				CAP/ DAP	Quarter 4 Time schedule			Status D: complete N: not yet complete PC: partial complete Ca: Cancellation
	A	Commitment	(E)=(D)-(B)	Q4		10	11	12	
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
5. Policy Group	6,370,800								
5.1 IT Department (FMIS)	5,957,600								
Goods*									
Maintenance & supplies	132,000		-						
Goods**									
Office & computing equipments:									
Desktop	17,000				24.3				
Laptop	44,000		-		24.3				
Refridgerator	500		500						
Supply & installation of FMIS	4,439,000		-		24.3	x	x	N	
			-						
Licensed Microsft Office 2007	200,000		200,000	200,000	24.3			x	N
Electronic whiteboard		2,880	2,592						
	4,832,500								
Consultant's service									
FMIS fuctional advisor (Paul Seeds)		313,240	80,000	40,000					
Technical ICT consultant		116,520	36,800	18,400					
Change management consultant		100,800	56,000	28,000					
FMIS advisor (Bruce Pollock)		196,950	58,213	29,107					
FMIS project management advisor (ext. contract)	220,000		50,000	50,000	24.3		x	x	N
FMIS change management advisor (ext. contract)	116,000		50,000	50,000			x	x	N
Legal advisor for FMIS	95,000		-		24.5	x	x	x	N
Business analyst (FMIS support staff)	240,000		50,000	25,000	24.3	x	x	x	Ca
	671,000								
Training									
Capacity building program for the in house staffs for FMIS Project Management Team both ICT Staffs and Business analysts and Other stakeholders	200,000		200,000	200,000	24.7	x	x	x	D

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Quarter 4 Time schedule			D: complete N: not yet complete PC: partial complete Ca: Cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
short-course training on Network Security Fundamental, at Learning Tree, USA	60,500		31,676						
Study tour									
Get the experiences from the successful FMIS implemented countries	50,000		50,000	50,000	24.3	x			D
Get the experiences from the successful FMIS implemented countries	60,000		60,000	60,000	24.3	x	x		D
Workshop									
Deliver change management program and strategy to all stake holders	30,000		30,000	15,000	24.4		x		PC
Business Process Trainings, Seminars, Workshops and other events	37,500		35,182	17,591	24.4	x		x	PC
	438,000								
Operation Cost									
Communication	5,000		-		24.3	x	x	x	D
Phone & Fax	1,200		-		24.3	x	x	x	D
Office supplies	4,800		-		24.3	x	x	x	D
Office consumable	1,200		-		24.3	x	x	x	D
Repaire & maintenance	2,400		-		24.3	x	x	x	D
Gasoline for vehicle	1,200		-		24.3	x	x	x	D
Miscelleneous & other	300		-		24.3	x	x	x	D
	16,100		10,312	5,156					
5.2 General Inspectorate	129,000								
Goods*									
Desktop	4,200		2,434		26.5				
Desktop	2,800		1,622		26.2				
Desktop	2,800		1,622		26.3				
Desktop	2,800		1,622		26.4				
	12,600								
Goods**									
Laptop	16,200		1,620	1,620	26.2			x	N
Printer black & white	4,500		450	450	26.3			x	N
Toner/ink for B&W printer	800		80	80	26.3			x	N
Photocopier (medium size)	8,000		800	800	26.4			x	N
Toner/ink for Photocopier medium	400		40	40	26.4			x	N
	29,900								
	42,500								
Consultant service									
Prepare finanancial inspection standard	45,000		15,000	15,000	22.1	x	x	x	N
Provide assistance to prepare finanancial inspection standard	7,500		3,000	3,000	22.1	x	x	x	N
	52,500								

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Quarter 7 Time schedule			D: complete N: not yet complete PC: partial complete Ca: Cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
Training/workshop									
Standard of Inspection announcement workshop	6,000		6,000	6,000	28.1		x		N
Inspecting commune/sangkat budget execution in 10 provinces	28,000		28,000	14,000	26.4		x		N
Inspecting the implementation of program budgeting					26.4				
	34,000								
5.3 Economic Policy & Public Finance	244,000								
Goods*									
Desktop	7,000		4,056		11.1				
Black & white printer	800		2,501		11.1				
	7,800								
Goods**									
Desktop	3,600		360	360	11.1			x	N
laptop	5,400		540	540	14.1			x	N
Photocopier (medium)	4,000		400	400	15.1			x	N
Toner/ink for photocopier medium	800		80	80					
Printer (laser color)	1,100		110	110	15.2			x	N
Toner/ink for color printer	7,000		700	700					
Printer (laser black & white)	500		50	50	16.1			x	N
Toner/ink for B&W printer	800		80	80				x	N
	23,200			-					
	31,000								
Consultant Service									
Revenue policy advisor	165,000		48,929	24,465	11.6		x		D
	165,000								
Workshop									
MTMF workshop	2,000		2,000		11.6				
MTEF workshop	2,000		-		32.1	x			N
Revenue policy workshop	2,000		2,000	2,000	11.1	x	x		N
Training									
Budgeting & financial management in public sector	14,000		-		32.1				
Tax analysis and revenue forecasting (TARF)	15,000		2,026		11.6				

Items/Description	A	Commitment	(E)=(D)-(B)	Q4	CAP/ DAP	Quarter 4 Time schedule			D: complete N: not yet complete PC: partial complete Ca: Cancellation
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09			10	11	12	
Research exercise			-						
Research on revenue implementation & forecasting	5,000		5,000	5,000	11.6	x	x	x	N
Research on mechanism to intergrate MTEF to budget process	8,000		8,000	4,000	11.1			x	N
	48,000								
5.4 Economic Intergration & Asean Dept	18,900								
Goods*									
Desktop	5,600		3,245		11.3				
			-						
Goods**									
Desktop	4,800		480	480	11.3			x	N
Photocopier (medium)	4,000		400	400	11.3			x	N
Toner/ink for photocopier medium	800		80	80	11.3				
	9,600								
Goods***									
Black & white printer	1,500		150	150	11.3			x	N
Toner/ink for printer	400		40	40	11.3			x	N
Laptop computer	1,800		180	180	11.3			x	N
	3,700								
	18,900								
5.5 Legal Affairs Department	21,300								
Goods**									
Desktop	3,600		3,600	3,600	21.1			x	N
laptop	1,800		1,800	1,800	21.1			x	N
Printer (laser color)	1,100		1,100	1,100	22.1			x	N
Toner/ink for color printer	7,000		7,000	7,000				x	N
Photocopier (large size)	6,000		6,000	6,000	22.1			x	N
Toner/ink for photocopier large size	1,800		1,800	1,800				x	N
	21,300								

1,166,272 889,658
1,166,272

Summary by Category		
Goods	248,134	227,940
Consultant service	447,942	282,971
Training/workshop	459,884	373,591
Operation Cost	10,312	5,156
MBPI	295,112	147,556
IPA		
Total	1,461,384	1,037,214