

Ministry of Economy and Finance
Public Financial Management Reform Program

Budget Plan 2009
(revision for second semester)

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

Items/Description	Budget						CAP/ DAP	Time									
	A	(B)	B	(E)=(D)-(B)	Q3	Q4		7	8	9	10	11	12				
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09													
I-Revenue Management	272,240	25,256	132,322														
1.1 Tax Department	86,840	18,254	63,465														
Good*																	
Desktop (office use)	61,600	3,966	39,657	35,691	35,691		11.4	x									
Desktop (developer)	9,800	631	6,309	5,678	5,678		11.4	x									
Black & white printer	800	0	2,501	2,501	2,501		11.4	x									
Software with licence (ten packages)	-																
Photocopier (medium size)	12,000	12,447	12,447	-			11.4										
	84,200	17,044	60,915														
Consultant Service																	
It is agreed to have consultant to do accessment on the resources needed to support PFM activity			-	-	-												
Seminar																	
Seminar on Application and Interpretation of Tax T	1,300	1,210	1,210	-													
Joint IRBM-IECD Advanced Seminar on Transfer P	1,340		1,340	1,340	1,340			x									
	2,640	1,210	2,550														
1.2 Customs and Excise Department	70,800	-	11,940														
Goods***																	
Desktop computer (included MS office licenced)	36,000		3,600	3,600		3,600	11.3.1										x
Sever	10,000		1,000	1,000		1,000	11.3.1										x
Black & white printer	2,500		250	250		250	11.3.1										x
Toner for B&W printer	4,000		400	400		400	11.3.1										x
Photocopy (big size)	12,000		1,200	1,200		1,200	11.3.1										x
Toner for Photocopier (large size)	900		90	90		90	11.3.1										x
	65,400	-	6,540														
Laptop computer	5,400		5,400	5,400		5,400	11.3.1, 11.3.2										x

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time											
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12						
1.3 Non-Tax Revenue Dept	70,800			-															
Goods*	34,900	6,011	28,257	-															
Desktop	7,000	450.65	4,506.50	4,056	4,056		11.5												
Goods***				-															
Black & white printer	1,500		150	150		150	11.5												X
Toner for B&W printer	400		40	40		40	11.5												
	8,900	451	4,697	-															
Mission to province/workshop				-															
Follow up Ministerial Prakas implementatin encourage Pro. Depts to pay revenue collection to nation-budget according to Government Order 04B.B	8,000	5,560	5,560	-			11.5												
				-															
Follow up Ministerial Prakas implementatin encourage Pro. Depts to pay revenue collection to nation-budget according to Government Order 04B.B	8,000		8,000	8,000	4,000	4,000	11.5			X	X	X							
				-															
				-															
Workshop on introductory of National Receipt	10,000		10,000	10,000		10,000	11.5							X					
	26,000	5,560	23,560	-															
1.4 State Property Dept	22,600	361	13,990	-															
Goods*				-															
Desktop	5,600	361	3,605	3,245	3,245		11.5	X											
Color printer	1,000		5,152	5,152	5,152			X											
Black & white printer	1,200		3,752	3,752	3,752														
	7,800	361	12,510	-															
Goods***				-															
Desktop computer (included MS office licenced)	3,600		360	360		360	15.5												X
Desktop computer (included MS office licenced)	6,000		600	600		600	25.4.8												X
Black & white printer	1,500		150	150		150	15.5												X
Black & white printer	500		50	50		50	25.4.8												X
Toner for B&W printer	3,200		320	320		320	15.5												X
	14,800	-	1,480	-															
	22,600			-															
1.5 Financial Industry Dept	57,100	631	14,671	-															
Goods*				-															

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time									
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12				
Desktop	9,800	631	6,309	5,678	5,678		11.5										
Black & white printer	1,200		3,752	3,752	3,752		11.5										
	11,000	631	10,061														
Goods**				-													
Desktop	12,000		1,200	1,200		1,200	11.5										x
Laptop	9,000		900	900		900	11.5										x
Laptop	7,200		720	720		720	11.1										x
Black & white printer	1,000		100	100		100	11.5										x
Toner/ink for B&W printer	400		40	40		40	11.5										x
Printer color for map printing	15,000		1,500	1,500		1,500	11.5										x
Toner/ink for color map printer	1,500		150	150		150	11.5										x
	46,100	-	4,610														
	57,100																
Consultant's service																	
Database Automation Designing Expert (local)			-	-			11.4.4									x	x
Legal Expert on Casino (international)	Need to clarify the legal status of these proposed activities		-	-			11.1.1										x
FID suggests to delete a consultant to assess reso				-													
	-			-													
Training																	
Management study tour	Need to clarify the legal status of these proposed activities		-	-			28.1.1										
Study tour to take experience from advance countr on casino & other gambling business			-	-			11.4.6, 11.4.7, 11.4.8										x
				-													
2-Budget Formulation	1,001,933	61,405	353,730														
2.1 Budget Department	529,233	40,583	182,215														
Goods*																	
Desktops	21,000	1,352.0	13,520	12,168	12,168		25.2										
Desktops	33,600	2,163.1	21,631	19,468	19,468		21.3										
Black & white printer	2,400		7,504	7,504	7,504		25.2										
Black & white printer	9,600		30,017	30,017	30,017		21.3										
Photocopier (large size)	8,000		8,173	8,173	8,173		25.2										
	74,600	3,515	80,845														
Goods**																	
Desktops	12,000		1,200	1,200		1,200	25.2										x
Laptop	10,800		1,080	1,080		1,080	25.3										x
Photocopier (large size)	6,000		600	600		600	25.3										x
Toner/ink for Photocopier large size	1,800		180	180		180	25.3										x

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12	
Photocopier (medium size)	96,000		9,600	9,600		9,600	21.3							x
Toner/ink for Photocopier medium	19,200		1,920	1,920		1,920	21.3							x
	145,800	-	14,580											
	220,400													
Consultant's service														
Program Budgeting Specialist (Improve & expend the implementation of program budgeting)	165,000		30,000	30,000		30,000	31						x	x
Budget Advisor	165,000	-	30,000											
Workshop														
Workshop on budget classification. Review and further improve the new chart of account and budget classification	5,000.00			-			23.1, 23.2				x			
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			x	x	x	x	
Workshop on program budgeting. Review and improve the implementation of program budgeting	14,000.00			-			31.1, 31.2				x	x		
Workshop on budget strategic plan. Develop policy on integration of the budget	14,000.00			-			31.1.1, 31.1.4				x			x
First workshop on budget entity, role, function, and accountability	7,000.00			-			21.1.1, 21.1.2						x	
Seminar on Budget Reform: Budget Formulation and Execution	15,000.00	23,303	23,303				21.3,							
Workshop on program budgeting guideline	7,000.00	4,287	4,287				31							
Workshop on Budget Strategy Plan guideline	7,000.00	278	7,000	6,722	6,722		32			x				
Budget manual guideline	7,000.00			-			21		x					
Study tour/ oversea training														

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12	
Study tour on fiscal decentralization	40,000		40,000	40,000	40,000		27.5, 23.1.1			x				
Oversea training on Fiscal Decentralization & Local Governance	12,000	9,298.00	11,000	1,702	1,702		27.5	x	x					
	69,000	9,298	68,000											
2.3 Investment & Cooperation Dept (DIC)	186,200	11,163	62,420											
Goods**														
Desktop	14,400		1,440	1,440		1,440	12.1							x
Laptop	5,400		540	540		540	21.2							x
Printer B & W	4,000		400	400		400	32.1							x
Toner/ink for B&W Printer	6,400		640	640		640	32.1							x
Photocopier (large size)	30,000		3,000	3,000		3,000	32.2							x
Toner/ink for Photocopier (large size)	9,000		900	900		900	32.2							x
	69,200	-	6,920											
Consultant's service														
Data Intergration Advisor	81,000		30,000	30,000		30,000	23.1				x	x	x	
	81,000			-										
Training														
Oversea Training on Infrastructure in a Market Eco	12,500	11,163	12,500	1,337	1,337		23.1	x	x					
Budgeting and financial management in public sec	23,500		13,000	13,000	13,000		32.1	x	x					
	36,000	11,163	25,500				32.2							
3-Budget Execution	1,483,060	75,440	780,515											
3.1 Public Procurement Department	436,500	33,160	235,934											
Goods*														
Desktop	21,000	1,352	13,520	12,168	12,168		14.1							
Photocopier (large size)	8,000		8,173	8,173	8,173		14.2							
Black & white printer	2,000		6,254	6,254	6,254		14.2							
	31,000	1,352	27,946											
Goods**														
Photocopier (medium size)	4,000		400	400	400	400	14.1							x
Toner/ink for Photocopier medium	800		80	80	80	80	14.1							x
	4,800	-	480											
Goods***														
Sever	5,000		5,000	5,000	5,000	5,000	14.5							x
Computer Desktop	4,800		4,800	4,800	4,800	4,800	14.5							x
B& W Printer	500		500	500	500	500	14.5							x

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time										
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12					
Toner for B&W printer	400		400	400		400												
	10,700	-	10,700															
	46,500			-														
Consultant's service				-														
Designing procurement website	38,000		15,000	15,000	7,500	7,500	14.6		x	x	x	x	x	x				
Procurement Law and regulation advisor	120,000		40,000	40,000		40,000	14.1				x	x	x					
Carrying out key procurement reform activity	122,000		30,000	30,000		30,000	14.2											x
	280,000	-	85,000															
Training/study tour																		
Training on IRRPP	5,000		5,000	5,000		5,000	14.2				x							
Further training on IRRPP	5,000		5,000	5,000		5,000	14.3					x						
Training on post review	2,000		2,000	2,000		2,000	14.4					x						
Training on procurement website	1,000		1,000	1,000		1,000	14.5											x
							14.4											
International procurement training	30,000	31,808	31,808	-			14.4											
Effective negotiation in project & procurement	12,000		12,000	12,000		12,000	14.4				x							
Study tour on procurement law. Study on good procurement practice in that country.	12,000		12,000	12,000		12,000	14.1				x							
Study tour on Procurement Web Site. Study on format, design websign, & information to be uploaded in the website.	8,000		8,000	8,000		8,000	14.5			x								
Workshop																		
Three workshop on draft procurement law	30,000		30,000	30,000		30,000	14.1											x
Workshop on new procurement process in LM	5,000		5,000	5,000		5,000	14.6											x
	110,000	31,808	111,808															
3.2 National Treasury	704,460	14,250	411,823															
Goods*																		
Desktop	28,000	1,802.6	18,026	16,223	16,223	16,223	13.1											
Photocopier (large size)	8,000		8,173	8,173	8,173	8,173	13.2											
Photocopier (medium size)	12,000	12,447	12,447	-	-	-	13.2											
Black & white printer	2,800		8,755	8,755	8,755	8,755	13.2											
Scanner	400		432	432	432	432	13.2											
	51,200	14,250	47,833															
Goods**																		
Desktop	40,800		4,080	4,080		4,080	23.1											x

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
Laptop	3,600		360	360		360	23.1						x
Photocopier (large size)	6,000		600	600		600	23.2						x
Toner/ink for photocopier large size	1,800		180	180		180	23.2						x
Photocopier (medium size)	12,000		1,200	1,200		1,200	23.2						x
Toner/ink for photocopier medium	2,400		240	240		240	23.2						x
Black & white printer	14,500		1,450	1,450		1,450	23.2						x
Toner/ink for B&W printer	23,200		2,320	2,320		2,320	23.2						x
	104,300	-	10,430										
	155,500												
Consultant's service													
Treasury advisor (including debt/fixed asset integra	100,000		-				13, 23, 24, 25					x	x
Accounting and reporting advisor	127,000		50,000	50,000	25,000	25,000			x				x
	227,000	-	50,000										
Training/Study tour													
Program treasury training on new chart of account	5,000		5,000	5,000	5,000	5,000	23.1, 23.2	x					
Permium accounting training by Conical Hat (Treas	14,000		14,000	14,000	14,000	14,000	23.1			x			
Permium accounting training by Conical Hat (stage												x	
2 training at provincial treasuries)	100,000		100,000	100,000		100,000							
Training to LMs on Petty Cash Revenue, Petty Cash Advance, Expension the use of Banking System	20,000		20,000	20,000	20,000	20,000	13.2, 24.2	x	x	x			
Training to LMs on Examining the pilot of accounting records by ministries	20,000		20,000	20,000	20,000	20,000	13.2, 24.2		x				
Training to LMs on Examining the accounting records	20,000		20,000	20,000	20,000	20,000	13.2, 24.2						x
Training to LMs on Administration Accounting and Cash Advance	20,000		20,000	20,000	20,000	20,000	13.2, 24.2		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : I.T. Essentials	2,000		2,000	2,000	2,000	2,000	24.1		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA1-Networking Basics	2,500		2,500	2,500	2,500	2,500	24.1		x				

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12	
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA2-Routers and Routing Basics	3,000		3,000	3,000	3,000		24.1		x					
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA3-Switching Basics and Intermediate Routing	3,500		3,500	3,500	3,500		24.1		x					
Cisco Certified Network Associate (CCNA) CCNA4-WAN Technologies	4,000		4,000	4,000	4,000		24.1		x					
Effective Time Management	1,000		1,000	1,000	1,000		24.1			x				
Time Management for Managers	1,000		1,000	1,000	1,000		24.1			x				
Active Team Building	1,000		1,000	1,000	1,000		24.1			x				
Understanding of PCs, Office Application, Internet e-mail, & conical hat accounting system	15,000		15,000	15,000	7,500	7,500	13.4, 24.1	x	x	x	x	x	x	x
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	7,000	7,000		25.1		x					
Workshop Workshop on treasury reform for stage 2	8,000		8,000	8,000	8,000		13.1,2, 23.3	x	x					
Workshop on strengthening TSA & consolidation of government bank accounts	20,000		20,000	20,000	20,000		13.1		x					
Workshop on Budget Line, New CoA, District CoA	20,000		20,000	20,000	20,000		25.1			x				
	287,000	-	287,000											

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time												
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12							
Operation Cost																				
Improve budget implementation & fin.management systems (accounting reporting)			16,560	16,560	8,280	8,280	24	x	x	x	x	x	x							
	34,960																			
	34,960	-	16,560																	
3.3 Financial Affairs Dept	302,800	1,803	103,560																	
Goods*																				
Desktop	28,000	1,802.60	18,026	16,223	16,223		21.6	x												
Black & white printer	2,000		6,254	6,254	6,254		21.6	x												
	30,000	1,803	24,280																	
Goods**																				
Desktop	24,000		2,400	2,400		2,400	21.6													x
Printer Black and white	2,500		250	250		250	21.6													x
Toner/ink for B&W printer	4,000		400	400		400	21.6													x
	30,500	-	3,050																	
Goods***																				
Black & white printer	7,500		750	750		750	21.6													x
Toner/ink for B&W printer	1,200		120	120		120	21.6													x
Laptop	3,600		360	360		360	21.6	x												x
	12,300	-	1,230																	
	72,800																			
Consultant service																				
International Consultant for 3 months (to support inicator #7)	65,000		25,000	25,000		25,000	22.1													x
Budget execution & control advisor	165,000		50,000	50,000		50,000	22.1	x												x
	230,000	-	75,000																	
3.4 Cash Management Unit	39,300	26,228	29,198																	
Goods**																				
Desktop	2,400		240	240		240	11.1													x
Laptop	1,800		180	180		180	11.2													x
Printer Laser (black & white)	1,000		100	100		100	11.2													x
Toner/ink for B&W printer	1,600		160	160		160	11.2													x
	6,800	-	680																	
	6,800																			
Training																				

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12	
Study tour on cash flow management and planning	More justification required as to the necessity of this		-	-			13.2						x	
Corporate Cash Management Semanar			-	-			13.2			x				
Field trip to provinces, Meeting with LMS, DEFs & pilot with commercial bank	4,500	2,210	4,500	2,290	1,145	1,145	13.2	x			x			x
Oversea training on tax analysis and revenue forec	28,000	24,018	24,018	-			13.2	x	x					
	32,500	26,228	28,518	-										
4-General Support Group	1,699,782	242,052	1,145,050											
4.1. Internal Audit Department	284,240	-	130,464											
Goods**				-										
Laptop	9,000		900	900		900	26.3							x
Printer black & white	1,000		100	100		100	26.3							x
Toner/ink for B&W printer	1,600		160	160		160								x
	11,600	-	1,160	-										
Goods***				-										
Office chairs	840		1,020	1,020		1,020	28.1							
locker	1,400		1,144	1,144		1,144	26.1.3							
Laptop	5,400		540	540		540								x
Audit Software	10,000		10,000	10,000		10,000	26.2							x
Computer Server	5,000		5,000	5,000		5,000	26.3							
desktop computers	2,400		2,400	2,400		2,400	26.3							
	25,040	-	20,104	-										
	36,640													
Consultant' service				-										
International Internal Audit Advisor	165,000		70,000	70,000		70,000	28.1				x	x	x	
Local Internal Audit Specialist	30,000		9,600	9,600	4,800	4,800	28.1							
Contracting Staff (5 staff for one year)	30,000		7,000	7,000		7,000	28.2.22				x	x	x	
	225,000	-	86,600	-										
Training/Workshop				-										
Membership fee	600		600	600	600	600	28.1.1		x					
Workshop on strengthening the acknowledgement of internal audit role & fuction	2,000		2,000	2,000	2,000	2,000	28.1.4			x				
Workshop on sharing the IA knowledge & experien	4,000		4,000	4,000	2,000	2,000	28.1.4			x		x		
Workshop on internal audit & internal control	10,000		10,000	10,000	10,000	10,000	28.1.4				x		x	
IA recommendation, monitoring mission	6,000		6,000	6,000	3,000	3,000	26.2.2		x	x	x	x	x	
	22,600	-	22,600	-										

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time											
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12						
4.2 Admin & Finance Dept	17,000	-	6,752																
Goods*																			
Color Printer	1,000		5,152	5,152	5,152		28.3	x											
				-															
Goods**																			
Computer for designing	6,000		600	600		600	28.1												x
Color Printer for printing house	2,000		200	200		200	28.1												x
Toner/ink	8,000		800	800		800	28.1												x
	16,000	-	1,600																
	17,000																		
4.3 Personnel Department	303,500	631	149,491																
Goods*																			
Computer (desktop)	9,800	630.91	6,309	5,678	5,678		28.2												
Black & white printer	1,200		3,752	3,752	3,752		28.2												
	11,000	631	10,061																
Goods**																			
Computer (desktop)	8,400		840	840		840	28.1												x
Black & white printer	1,500		150	150		150	28.1												x
Toner/ink for B&W printer	2,400		240	240		240	28.1												x
Compiling & printing of regulations	40,000		-	-			28.1												x
Compiling & printing of sample documents	8,000		-	-			28.1												x
	60,300	-	1,230																
Goods***																			
Information board	1,200		1,200	1,200		1,200	28.1												x
Sever equipment and software for PD	27,000		27,000	27,000		27,000	28.1												x
	28,200	-	28,200																
	99,500																		
Consultant's service																			
MBPI evaluation specialist	50,000		50,000	50,000	50,000	50,000	28.4		x	x									
Human resource development advisor	114,000		25,000	25,000	25,000	12,500	28.2	x	x										x
Local HR consultant (12 months)	6,000		1,000	1,000	1,000	1,000	28.2												x
Local consultant for HR database designing	20,000		20,000	20,000	20,000	2,000	28.2												x
	190,000	-	96,000																
Training																			
Mission to 24 provinces to monitor capacity assessment, performance & job description	14,000		14,000	14,000	14,000	7,000	28.2	x	x	x	x	x	x	x	x				
4.4 Economic & Finance Institute (EFI)	700,000	172,935	489,434																

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time											
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12						
Goods*																			
Photocopier (large size)	8,000		8,173	8,173	8,173	8,173	28.3												
Desktop	9,800	630.91	6,309	5,678	5,678	5,678	28.3												
Black & white printer	1,200		3,752	3,752	3,752	3,752	28.3												
	19,000	631	18,234																
Goods**																			
Desktop	18,000		1,800	1,800	1,800	1,800	28.3												x
Laptop	9,000		900	900	900	900	28.3												x
	27,000	-	2,700																
	46,000																		
Consultant Service																			
International Training Advisor (core adv)	261,000	51,846	80,000	28,154	14,077	14,077	28.3	x	x		x	x	x						
	261,000																		
Training																			
1.Understanding of PFM skills	12,000		12,000	12,000	6,000	6,000	28.3	x		x			x						
2.Personal development skills staff management and organization	24,000		24,000	24,000	12,000	12,000	28.3	x	x	x	x	x	x	x					
				-															
				-															
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	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Interpreting accounting report	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Use of new chart of account	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Analyzing budget	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Responding to budget	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Audit plan	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Risk analysis for audit	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- FMIS implementation	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Use of FMIS	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x						

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
- Change management with regard to FMIS	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x
- Public Procurement management	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x
- Public expenditure management	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x
- Fiscal decentralization	6,000		6,000	6,000	3,000	3,000	28.3	x	x	x	x	x	x
5.Managerial & Leadership				-									
- Strategic HRM	16,000		16,000	16,000	8,000	8,000	28.3		x	x	x	x	x
- Change Management and Leadership	16,000		16,000	16,000	8,000	8,000	29.3		x	x	x	x	x
Seminar on training need assessment of Line Minis	5,000		5,000	5,000	5,000			x	x				
Long Term Oversea Training Degree	200,000	85,396	200,000	114,604	57,302	57,302	28.3	x	x	x	x	x	x
Management and Leadership Development Progra	42,000	35,062	37,500	2,438		2,438	28.3						x
	393,000	120,458	388,500										
4.5. Program Management (SCS & RC)	395,042	68,486	368,908										
Goods*													
Laptop	20,000	1,880	18,800	16,920	16,920		28	x					
Scanner	1,600		1,729	1,729	1,729		28	x					
LCD (big screen for meeting room)	5,000	558	5,577	5,019	5,019		28	x					
LCD (normal)	6,000	338	3,381	3,043	3,043		28	x					
Photocopy (big size) for general secretariat	8,000		8,173	8,173	8,173		28	x					
Printer black & white	2,800		8,755	8,755	8,755		28	x					
Vehicle (station wagon)	35,000		35,000	35,000	35,000		28		x				
	78,400	2,776	81,415										
Goods***													
Locker	700		572	572	572		28	x					
Meeting table (big, 1 set)	2,500		150	150	150		28	x					
Meeting chairs	800		1,560	1,560	1,560		28	x					
Filling cabinet (without glass)	1,500		1,820	1,820	1,820		28	x					
Vacuum cleaner	90	85	85	-			28						
Refregerator	500		500	500	500		28	x					
Information board	400		400	400		400	28					x	
Reserve meeting chairs	660		660	660		660	28				x		
Vehicle pick up	72,000		72,000	72,000		72,000	28						x
	79,150	85	77,747										

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time									
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12				
	157,550																
Consultant's service																	
Independent Audit on Financial Statement	25,000		5,024	5,024	5,024		28.1	x									
Office Manager	15,600		3,900	3,900		3,900	28.9				x	x	x				
Bookkeeper	4,800	1,290	5,160	3,870	1,935	1,935	28.9	x	x	x	x	x	x	x			
Procurement Assistant	6,000	1,204	6,000	4,796	2,398	2,398	28.9	x	x	x	x	x	x				
Administrative officer		3,693	7,800	4,107	2,053	2,053		x	x	x	x	x	x				
Secretary	4,800		1,200	1,200		1,200	28.9				x	x	x				
Short term local consultant	8,000		8,000	8,000		4,000	28.9		x	x	x						
	64,200	6,188	37,084														
Training/Workshop																	
Presentation on budget request & preparation to M	1,500		1,500	1,500		1,500	28.10							x			
Presentation on budget request & preparation to Li	2,000		2,000	2,000		2,000	28.10							x			
Quarterly TWG workshop	4,000	1,166.81	4,000	2,833	1,417	1,417	28.10		x								x
Regional workshop on PFM in connection to D&D & civil service reform	35,000		35,000	35,000		35,000	28.10							x			
Other training and workshop on PFM to LMs & ME	25,000	2,915.60	25,000	22,084	11,042	11,042	28.10		x		x						x
Procurement strategic development	12,000		12,000	12,000		12,000	28.3							x			
workshop on IIF asia regional economic forum, DB	1,692	1,692.00	1,692	-													
Public Financial Management	16,000	14,763.00	16,435	1,672	1,672	1,672	28.3	x	x								
Budgeting & financial management in public sector	14,000	11,259.00	12,935	1,676	1,676	1,676	28.3	x	x								
PFM conferences on public budgeting on time crisi	7,500		7,500	7,500		7,500	28.3		x		x						
	118,692	31,796	118,062														
Incremental Operating Cost																	
SCS Operation																	
Communication	5,000			-			28.9	x	x	x	x	x	x	x			
Repair & maintenance	5,000			-			28.9	x	x	x	x	x	x	x			
Office consumable	3,000			-			28.9	x	x	x	x	x	x	x			
Office supplies	8,000			-			28.9	x	x	x	x	x	x	x			
Translation	5,000			-			28.9	x	x	x	x	x	x	x			
Printing & photocopy	4,000			-			28.9	x	x	x	x	x	x	x			
Advertising	2,000			-			28.9	x	x	x	x	x	x	x			
Web site maintenace	1,200			-			28.9	x	x	x	x	x	x	x			
Office reparaie & maintenance	2,000			-													
							28.9	x	x	x	x	x	x	x			
Operation of vehicle (including fuel, driver)	14,400			-			28.9	x	x	x	x	x	x	x			
Other	5,000			-			28.9	x	x	x	x	x	x	x			
	54,600	27,641	54,600	26,959	13,480	13,480											

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time											
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12						
5. Policy Group	6,370,800	97,382	1,030,049																
5.1 IT Department (FMIS)	5,957,600	77,430	845,100																
Goods*																			
Maintenance & supplies	132,000		-	-															
Goods**																			
Office & computing equipments:																			
Desktop	17,000	11,520	11,520				24.3												
Laptop	44,000	28,980	28,980	-			24.3												
Refridgerator	500		500	500	500	500		x											
Supply & installation of FMIS	4,439,000		-	-			24.3				x	x							
Licensed Microsft Office 2007	200,000		200,000	200,000		200,000	24.3												x
	4,832,500	40,500	241,000																
Consultant's service																			
FMIS project management advisor (ext. contract)	220,000		50,000	50,000		50,000	24.3					x	x						
FMIS change management advisor (ext. contract)	116,000		50,000	50,000		50,000						x	x						
Legal advisor for FMIS	95,000		-	-			24.5				x	x	x						
Business analyst (FMIS support staff)	240,000		50,000	50,000	25,000	25,000	24.3			x	x	x	x						
	671,000	-	150,000																
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		200,000	24.7					x	x	x					
short-course training on Network Security Fundamental, at Learning Tree, USA	60,500	28,824	60,500	31,676	31,676	31,676		x											
Study tour																			
Get the experiences from the successful FMIS implemented countries	50,000		50,000	50,000		50,000	24.3			x	x								
Get the experiences from the successful FMIS implemented countries	60,000		60,000	60,000		60,000	24.3				x	x							
Workshop																			
Deliver change management program and strategy to all stake holders	30,000		30,000	30,000	15,000	15,000	24.4	x		x		x							

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12	
Business Process Trainings, Seminars, Workshops and other events	37,500	2,318	37,500	35,182	17,591	17,591	24.4		x		x		x	
	438,000	31,142	438,000											
Operation Cost														
Communication	5,000			-			24.3	x	x	x	x	x	x	x
Phone & Fax	1,200			-			24.3	x	x	x	x	x	x	x
Office supplies	4,800			-			24.3	x	x	x	x	x	x	x
Office consumable	1,200			-			24.3	x	x	x	x	x	x	x
Repaire & maintenance	2,400			-			24.3	x	x	x	x	x	x	x
Gasoline for vehicle	1,200			-			24.3	x	x	x	x	x	x	x
Miscellaneous & other	300			-			24.3	x	x	x	x	x	x	x
	16,100	5,788	16,100	10,312	5,156	5,156								
5.2 General Inspectorate	129,000	811	63,102											
Goods*														
Desktop	4,200	270.39	2,704	2,434	2,434		26.5	x						
Desktop	2,800	180.26	1,803	1,622	1,622		26.2	x						
Desktop	2,800	180.26	1,803	1,622	1,622		26.3	x						
Desktop	2,800	180.26	1,803	1,622	1,622		26.4	x						
	12,600	811	8,112											
Goods**														
Laptop	16,200		1,620	1,620		1,620	26.2							x
Printer black & white	4,500		450	450		450	26.3							x
Toner/ink for B&W printer	800		80	80		80	26.3							x
Photocopier (medium size)	8,000		800	800		800	26.4							x
Toner/ink for Photocopier medium	400		40	40		40	26.4							x
	29,900	-	2,990											
	42,500													
Consultant service														
Prepare financial inspection standard	45,000		15,000	15,000		15,000	22.1				x	x	x	
Provide assistance to prepare financial inspection standard	7,500		3,000	3,000		3,000	22.1				x	x	x	
	52,500	-	18,000											
Training/workshop														
Standard of Inspection announcement workshop	6,000		6,000	6,000		6,000	28.1						x	
Inspecting commune/sangkat budget execution in 1	28,000		28,000	28,000	14,000	14,000	26.4	x		x		x		
Inspecting the implemenation of program budgeting							26.4							
	34,000	-	34,000											
5.3 Economic Policy & Public Finance	244,000	18,781	95,613											

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time												
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12							
Goods*																				
Desktop	7,000	450.65	4,507	4,056	4,056		11.1	x												
Black & white printer	800		2,501	2,501	2,501		11.1	x												
	7,800	451	7,008																	
Goods**																				
Desktop	3,600		360	360		360	11.1													x
laptop	5,400		540	540		540	14.1													x
Photocopier (medium)	4,000		400	400		400	15.1													x
Toner/ink for photocopier medium	800		80	80		80														
Printer (laser color)	1,100		110	110		110	15.2													x
Toner/ink for color printer	7,000		700	700		700														
Printer (laser black & white)	500		50	50		50	16.1													x
Toner/ink for B&W printer	800		80	80		80														x
	23,200	-	2,320																	
	31,000																			
Consultant Service																				
Revenue policy advisor	165,000	3,071	52,000	48,929	24,465	24,465	11.6			x										x
	165,000	3,071	52,000																	
Workshop																				
MTMF workshop	2,000		2,000	2,000	2,000		11.6	x	x	x										
MTEF workshop	2,000	3,250	3,250	-			32.1		x	x	x									
Revenue policy workshop	2,000		2,000	2,000		2,000	11.1			x	x	x								
Training																				
Budgeting & financial management in public sector	14,000		-	-			32.1													
Tax analysis and revenue forecasting (TARF)	15,000	12,009	14,035	2,026	2,026		11.6		x	x										
Research exercise																				
Research on revenue implementation & forecasting	5,000		5,000	5,000		5,000	11.6					x	x	x						
Research on mechanism to intergrate MTEF to bud	8,000		8,000	8,000	4,000	4,000	11.1			x										x
	48,000	15,259	34,285																	
5.4 Economic Intergration & Asean Dept	18,900	361	4,935																	
Goods*																				
Desktop	5,600	360.52	3,605	3,245	3,245		11.3	x												
Goods**																				
Desktop	4,800		480	480		480	11.3													x

Items/Description	A	(B)	B	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time							
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12		
Photocopier (medium)	4,000		400	400		400	11.3								x
Toner/ink for photocopier medium	800		80	80		80	11.3								
	9,600	-	960												
Goods***															
Black & white printer	1,500		150	150		150	11.3								x
Toner/ink for printer	400		40	40		40	11.3								x
Laptop computer	1,800		180	180		180	11.3								x
	3,700	-	370												
	18,900														
5.5 Legal Affairs Department	21,300	-	21,300												
Goods**															
Desktop	3,600		3,600	3,600		3,600	21.1								x
laptop	1,800		1,800	1,800		1,800	21.1								x
Printer (laser color)	1,100		1,100	1,100		1,100	22.1								x
Toner/ink for color printer	7,000		7,000	7,000		7,000									x
Photocopier (large size)	6,000		6,000	6,000		6,000	22.1								x
Toner/ink for photocopier large size	1,800		1,800	1,800		1,800									x
	21,300	-	21,300												
VI-MBPI															
250 recipients of Line Ministries	2,055,246	301,507	2,055,246	1,753,739	876,870	876,870	28.4	x	x	x	x	x	x	x	
510 recipients of MEF															
VII-Office Equipments for Line Ministries	339,800	-	33,980												
Goods***															
Desktop computer (included MS office lienced)	136,800		13,680	13,680		13,680									x
Printer B&W	19,000		1,900	1,900		1,900									x
Toner B&W printer	16,000		1,600	1,600		1,600									x
Photocopier (medium size)	152,000		15,200	15,200		15,200									x
Toner photocopier	16,000		1,600	1,600		1,600									x
	339,800	-	33,980												
Sub-total	13,222,861	803,041	5,530,892												
VIII-Commitment (contract signed in 2008)															
Goods															
177 desktop computer (PTC)	227,658	204,892	204,892	-											
Photocopiers for IT department (TE AIK HONG)	8,736	8,736	8,736	-											
Electronic Whiteboard(NARITA)	2,880	288	2,880	2,592	2,592			x							
Vehicle Pick up	59,000	59,000	59,000	-											

Items/Description	A	(B)	B	(E)=(D)-(B)			CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Actual Paid (Jan- June 2009)	To be paid in 2009	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12	
Small equipment for IT ,Sound recorder,digital cam	4,744	4,744	4,744	-										
Printing book PFM stage II (PIDANA)	3,995	3,995	3,995	-										
20 filling Cabinet(Leang Hong)	3,900	3,900	3,900	-										
7 sound recorder and 10 Digital camera(Narita)	4,565	4,565	4,565	-										
Printer for urgent need of IT Department (TE AIK H	11,828	11,828	11,828	-										
Computer equipment for CMU	12,740	12,740	12,740	-										
Supply of furniture	16,014	16,014	16,014	-										
Consultant				-										
FMIS Fuctional Advisor (Paul Seeds)	313,240	117,690	197,690	80,000	40,000	40,000			x		x		x	
Chief of Technical adviser	66,109	21,542	87,651	66,109	33,055	33,055			x		x		x	
Technical ICT Consltant	116,520	14,200	51,000	36,800	18,400	18,400			x		x		x	
Change Management Consultant	100,800	27,214	83,214	56,000	28,000	28,000			x		x		x	
Functional Review consultant	26,359	10,016	26,359	16,343	8,172	8,172			x		x		x	
FMIS Advisor (Bruce Pollock)	196,950	-	58,213	58,213	29,107	29,107			x		x		x	
Office Manager	9,900	6,600	9,900	3,300	1,650	1,650			x	x	x	x	x	x
Secretary	3,375	2,220	3,375	1,155	578	578			x	x	x	x	x	x
Training				-										
ICT training at Learning Tree (IT Department)	167,403	167,403	167,403	-										
English training to MEF staff (by EFI)	8,910	8,910	8,910	-										
Study tour to Vietnam & Malaysia on non revenue	1,198	1,198	1,198	-										
IPA	4,500,000	749,941	1,839,235	1,089,294	544,647	544,647			x	x	x	x	x	x
Sub total of commitment	5,866,824	1,457,636	2,867,442											
Grant Total	19,089,685	2,260,677	8,398,334	6,137,657	2,662,748	3,474,909								

Notice: Good*= 2007 Goods**=2008, Goods***=2009

Summary by Category	17,722,861					
Breakdown of 2009 mid-year budget revision:						
Goods	6,497,990	417,160.96	1,245,272	828,111	368,357	459,754
Consutant Service	2,788,700	260,587.67	1,341,087	1,080,499	339,712	740,788
Training/WS/study tour	1,775,265	498,502.08	1,830,684	1,332,182	506,248	825,935
Operating Cost	105,660	32,978.96	86,810	53,831	26,916	26,916
MBPI	2,055,246	301,506.56	2,055,246	1,753,739	876,870	876,870
Payment Sevce to IPA	4,500,000	749,941.29	1,839,235	1,089,294	544,647	544,647
Total	17,722,861	2,260,678	8,398,334	6,137,656	2,662,748	3,474,908

Revenue Management

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

Items/Description	Budget				CAP/ DAP	Time						
	A	(E)=(D)-(B)	Q3	Q4		7	8	9	10	11	12	
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09										
I-Revenue Management	272,240											
1.1 Tax Department	86,840											
Good*												
Desktop (office use)	61,600	35,691	35,691		11.4	x						
Desktop (developer)	9,800	5,678	5,678		11.4	x						
Black & white printer	800	2,501	2,501		11.4	x						
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	x			
		-										
		-										
Seminar												
Seminar on Application and Interpretation of Tax Treaties	1,300	-										
Joint IRBM-IECD Advanced Seminar on Transfer Pricing	1,340	1,340	1,340			x						
	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
Sever	10,000	1,000		1,000	11.3.1							x
Black & white printer	2,500	250		250	11.3.1							x
Toner for B&W printer	4,000	400		400	11.3.1							x
Photocopy (big size)	12,000	1,200		1,200	11.3.1							x
Toner for Photocopier (large size)	900	90		90	11.3.1							x
	65,400											
Laptop computer	5,400	5,400		5,400	11.3.1, 11.3.2							x

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time						
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12	
	70,800	-										
1.3 Non-Tax Revenue Dept	34,900	-										
Goods*		-										
Desktop	7,000	4,056	4,056		11.5							
Goods***		-										
Black & white printer	1,500	150		150	11.5						X	
Toner for B&W printer	400	40		40	11.5							
	8,900											
Mission to province/workshop		-										
Follow up Ministerial Prakas implementatin encourage Pro. Depts to pay revenue collection to nation-budget according to Government Order 04B.B	8,000	-			11.5							
Follow up Ministerial Prakas implementatin encourage Pro. Depts to pay revenue collection to nation-budget according to Government Order 04B.B	8,000	8,000	4,000	4,000	11.5		x	x	x			
Workshop on introductory of National Receipt	10,000	10,000		10,000	11.5					x		
	26,000											
1.4 State Property Dept	22,600	-										
Goods*		-										
Desktop	5,600	3,245	3,245		11.5	x						
Color printer	1,000	5,152	5,152			x						
Black & white printer	1,200	3,752	3,752									
	7,800											
Goods***		-										
Desktop computer (included MS office licenced)	3,600	360		360	15.5						x	
Desktop computer (included MS office licenced)	6,000	600		600	25.4.8						x	
Black & white printer	1,500	150		150	15.5						x	
Black & white printer	500	50		50	25.4.8						x	
Toner for B&W printer	3,200	320		320	15.5						x	
	14,800											
	22,600	-										
		-										
1.5 Financial Industry Dept	57,100											

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time							
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12		
Goods*		-											
Desktop	9,800	5,678	5,678		11.5								
Black & white printer	1,200	3,752	3,752		11.5								
	11,000												
Goods**		-											
Desktop	12,000	1,200		1,200	11.5								x
Laptop	9,000	900		900	11.5								x
Laptop	7,200	720		720	11.1								x
Black & white printer	1,000	100		100	11.5								x
Toner/ink for B&W printer	400	40		40	11.5								x
Printer color for map printing	15,000	1,500		1,500	11.5								x
Toner/ink for color map printer	1,500	150		150	11.5								x
	46,100												
	57,100												
Consultant's service													
Database Automation Designing Expert (local)		-			11.4.4							x	x
Legal Expert on Casino (international)		-			11.1.1								x
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				
		-											
Training													
Management study tour	Need to clarify the legal status of these proposed activities	-			28.1.1				x				
Study tour to take experience from advance country on casino & other gambling business		-			11.4.6, 11.4.7, 11.4.8							x	
		107,066	74,846	32,220									
	Summary by Category												
	Goods	87,726	69,506	18,220									
	Consultant service	-	-	-									
	Training/workshop	19,340	5,340	14,000									
	Operation Cost	-	-	-									
	MBPI	295,112	147,556	147,556									
	IPA												
	Total	402,178	222,402	179,776									

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009

Budget Formulation

Note:

Version: 23 Sept 2009

Comment's Bank Sept 04 & 14, 2009

WB NOL: October 8, 2009

Items/Description	Budget				CAP/ DAP	Time								
	A	(E)=(D)-(B)				7	8	9	10	11	12			
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4										
2-Budget Formulation	1,001,933													
2.1 Budget Department	529,233													
Goods*														
Desktops	21,000	12,168	12,168		25.2									
Desktops	33,600	19,468	19,468		21.3									
Black & white printer	2,400	7,504	7,504		25.2									
Black & white printer	9,600	30,017	30,017		21.3									
Photocopier (large size)	8,000	8,173	8,173		25.2									
	74,600													
Goods**														
Desktops	12,000	1,200		1,200	25.2									x
Laptop	10,800	1,080		1,080	25.3									x
Photocopier (large size)	6,000	600		600	25.3									x
Toner/ink for Photocopier large size	1,800	180		180	25.3									x
Photocopier (medium size)	96,000	9,600		9,600	21.3									x
Toner/ink for Photocopier medium	19,200	1,920		1,920	21.3									x
	145,800													
	220,400													
Consultant's service														
Program Budgeting Specialist (Improve & expend the implementation of program budgeting)	165,000	30,000		30,000	31								x	x
Budget Advisor														
	165,000													
Workshop														
Workshop on budget classification. Review and further improve the new chart of account and budget classification	5,000.00	-			23.1, 23.2								x	

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
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			x	x	x	x
Workshop on program budgeting. Review and improve the implementation of program budgeting	14,000.00				31.1, 31.2				x	x	
Workshop on budget strategic plan. Develop policy on integration of the budget	14,000.00	-			31.1.1, 31.1.4				x		x
First workshop on budget entity, role, function, and accountability	7,000.00	-			21.1.1, 21.1.2					x	
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	6,722		32			x			
Budget manual guideline	7,000.00	-			21		x				
Study tour/ oversea 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						x
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	13,000		31.1, 31.2	x	x				
	143,833										
2.2 Local Finance	286,500										
Goods*											
Desktop	5,600	3,245	3,245		27.1						
Goods**											
Desktop	18,000	1,800		1,800	27.3						x
Laptop	3,600	360		360	27.3						x

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time								
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12			
Goods***	21,600													
Printer B&W	2,000	200		200	27.1 & 27.3									x
Color Printer	1,100	110		110	27.1 & 27.3									x
Toner B&W printer	3,200	320		320	27.1 & 27.3									x
Toner color printer	7,000	700		700	27.1 & 27.3									x
	13,300													
	40,500													
Consultant														
Design financial system for sub national administration	165,000	30,000		30,000	27.3									x
Sub national financial management execution	12,000	4,000		4,000	27.1				x					
	177,000													
Workshop														
Workshop on the designing and implementing of sub-national financial system	7,000	7,000		7,000	27.3									X
Training/study tour														
Training on Financial Management System for Sub-National Level	10,000	10,000	5,000	5,000	27.5			X						X
Study tour on fiscal decentralization	40,000	40,000	40,000		27.5, 23.1.1			x						
Oversea training on Fiscal Decentralization & Local Governance	12,000	1,702	1,702		27.5	x	x							
	69,000													
2.3 Investment & Cooperation Dept (DIC)	186,200													
Goods**														
Desktop	14,400	1,440		1,440	12.1									x
Laptop	5,400	540		540	21.2									x
Printer B & W	4,000	400		400	32.1									x
Toner/ink for B&W Printer	6,400	640		640	32.1									x
Photocopier (large size)	30,000	3,000		3,000	32.2									x
Toner/ink for Photocopier (large size)	9,000	900		900	32.2									x
	69,200													
Consultant's service														
Data Intergration Advisor	81,000	30,000		30,000	23.1				x	x	x			
	81,000	-												

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
Training		-									
Oversea Training on Infrastructure in a Market Economy	12,500	1,337	1,337		23.1	x	x				
Budgeting and financial management in public sector	23,500	13,000	13,000		32.1	x	x				
	36,000				32.2						
		292,325	161,335	130,990							

Summary by Category			
Goods	105,564	80,574	24,990
Consultant service	94,000	-	94,000
Training/workshop	92,761	80,761	12,000
Operation Cost			
MBPI	177,067	88,534	88,534
IPA			
Total	469,393	249,869	219,524

Ministry of Economy and Finance
Public Financial Management Reform Program
Budget Plan 2009

Budget Execution

Note:

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

Items/Description	Budget				CAP/ DAP	Time												
	A	(E)=(D)-(B)				7	8	9	10	11	12							
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4														
3-Budget Execution	1,483,060																	
3.1 Public Procurement Department	436,500																	
Goods*																		
Desktop	21,000	12,168	12,168		14.1													
Photocopier (large size)	8,000	8,173	8,173		14.2													
Black & white printer	2,000	6,254	6,254		14.2													
	31,000																	
Goods**																		
Photocopier (medium size)	4,000	400		400	14.1													x
Toner/ink for Photocopier medium	800	80		80	14.1													x
	4,800																	
Goods***																		
Sever	5,000	5,000		5,000	14.5													x
Computer Desktop	4,800	4,800		4,800	14.5													x
B& W Printer	500	500		500	14.5													x
Toner for B&W printer	400	400		400														
	10,700																	
	46,500	-																
Consultant's service																		
Designing procurment website	38,000	15,000	7,500	7,500	14.6		x	x	x	x	x	x						
Procurement Law and regulation advisor	120,000	40,000		40,000	14.1				x	x	x							
Carrying out key procurement reform activity	122,000	30,000		30,000	14.2													x
	280,000																	
Training/study tour																		
Training on IRRPP	5,000	5,000		5,000	14.2				x									
Further training on IRRPP	5,000	5,000		5,000	14.3													x
Training on post review	2,000	2,000		2,000	14.4													x
Training on procurement website	1,000	1,000		1,000	14.5													x

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
International procurement training	30,000	-			14.4						
Effective negotiation in project & procurement	12,000	12,000		12,000	14.4				x		
Study tour on procurement law. Study on good procurement practice in that country.	12,000	12,000		12,000	14.1				x		
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			
Workshop	-										
Three workshop on draft procurement law	30,000	30,000		30,000	14.1					x	
Workshop on new procurement process in LM	5,000	5,000		5,000	14.6					x	
	110,000										
3.2 National Treasury	704,460										
Goods*											
Desktop	28,000	16,223	16,223		13.1						
Photocopier (large size)	8,000	8,173	8,173		13.2						
Photocopier (medium size)	12,000	-	-		13.2						
Black & white printer	2,800	8,755	8,755		13.2						
Scanner	400	432	432		13.2						
	51,200										
Goods**											
Desktop	40,800	4,080		4,080	23.1						x
Laptop	3,600	360		360	23.1						x
Photocopier (large size)	6,000	600		600	23.2						x
Toner/ink for photocopier large size	1,800	180		180	23.2						x
Photocopier (medium size)	12,000	1,200		1,200	23.2						x
Toner/ink for photocopier medium	2,400	240		240	23.2						x
Black & white printer	14,500	1,450		1,450	23.2						x
Toner/ink for B&W printer	23,200	2,320		2,320	23.2						x
	104,300										
	155,500										
Consultant's service											
Treasury advisor (including debt/fixed asset integration)	100,000				13, 23, 24, 25					x	x
Accounting and reporting advisor	127,000	50,000	25,000	25,000			x				x
	227,000										

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
Training/Study tour											
Program treasury training on new chart of account	5,000	5,000	5,000		23.1, 23.2	x					
Permium accounting training by Conical Hat (Treasury)	14,000	14,000	14,000		23.1			x			
Permium accounting training by Conical Hat (stage 2 training at provincial treasuries)	100,000	100,000		100,000						x	
Training to LMs on Petty Cash Revenue, Petty Cash Advance, Expension the use of Banking System	20,000	20,000	20,000		13.2, 24.2	x	x	x			
Training to LMs on Examining the pilot of accounting records by ministries	20,000	20,000	20,000		13.2, 24.2		x				
Training to LMs on Examining the accounting records	20,000	20,000		20,000	13.2, 24.2						x
Training to LMs on Administration Accounting and Cash Advance	20,000	20,000	20,000		13.2, 24.2		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : I.T. Essentials	2,000	2,000	2,000		24.1		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA1-Networking Basics	2,500	2,500	2,500		24.1		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA2-Routers and Routing Basics	3,000	3,000	3,000		24.1		x				
Cisco Certified Network Associate (CCNA) at Yejj eAcademy (Phnom Penh), www.yejj.com : CCNA3-Switching Basics and Intermediate Routing	3,500	3,500	3,500		24.1		x				
Cisco Certified Network Associate (CCNA) CCNA4-WAN Technologies	4,000	4,000	4,000		24.1		x				
Effective Time Management	1,000	1,000	1,000		24.1			x			
Time Management for Managers	1,000	1,000	1,000		24.1			x			
Active Team Building	1,000	1,000	1,000		24.1			x			

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
Understanding of PCs, Office Application, Internet e-mail, & conical hat accounting system	15,000	15,000	7,500	7,500	13.4, 24.1	x	x	x	x	x	x
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	7,000		25.1		x				
Workshop Workshop on treasury reform for stage 2	8,000	8,000	8,000		13.1,2, 23.3	x	x				
Workshop on strengthening TSA & consolidation of government bank accounts	20,000	20,000	20,000		13.1		x				
Workshop on Budget Line, New CoA, District CoA	20,000	20,000	20,000		25.1			x			
	287,000										
Operation Cost Improve budget implementation & fin.management systems (accounting reporting)	34,960	16,560	8,280	8,280	24	x	x	x	x	x	x
	34,960										
3.3 Financial Affairs Dept	302,800										
Goods* Desktop	28,000	16,223	16,223		21.6	x					
Black & white printer	2,000	6,254	6,254		21.6	x					
	30,000										
Goods** Desktop	24,000	2,400		2,400	21.6						x
Printer Black and white	2,500	250		250	21.6						x
Toner/ink for B&W printer	4,000	400		400	21.6						x
	30,500										
Goods*** Black & white printer	7,500	750		750	21.6						x
Toner/ink for B&W printer	1,200	120		120	21.6						x
Laptop	3,600	360		360	21.6						x

Items/Description	A	(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
	12,300										
	72,800										
Consultant service											
International Consultant for 3 months (to support indicator #7)	65,000	25,000		25,000	22.1					x	x
Budget execution & control advisor	165,000	50,000		50,000	22.1					x	x
	230,000										
3.4 Cash Management Unit											
Goods**											
Desktop	2,400	240		240	11.1						x
Laptop	1,800	180		180	11.2						x
Printer Laser (black & white)	1,000	100		100	11.2						x
Toner/ink for B&W printer	1,600	160		160	11.2						x
	6,800										
	6,800										
Training											
Study tour on cash flow management and planning	More justification required as to the necessity of this	-			13.2						x
Corporate Cash Management Semanar		-			13.2			x			
Field trip to provinces, Meeting with LMS, DEFs & PTs pilot with commercial bank	4,500	2,290	1,145	1,145	13.2	x			x		x
Oversea training on tax analysis and revenue forecasting, Duke	28,000	-			13.2	x	x				
	32,500										
		-									
		705,075	284,080	420,995							

Summary by Category			
Goods	109,225	82,655	26,570
Consultant service	210,000	32,500	177,500
Training/workshop	369,290	160,645	208,645
Operation Cost	16,560	8,280	8,280
MBPI	236,090	118,045	118,045
IPA			
Total	941,164	402,124	539,040

General Support Group

Note:

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

Items/Description	Budget					CAP/ DAP	Time					
	A	Commitment	(E)=(D)-(B)	Q3	Q4		7	8	9	10	11	12
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	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
Printer black & white	1,000		100		100	26.3						x
Toner/ink for B&W printer	1,600		160		160							x
	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
Audit Software	10,000		10,000		10,000	26.2						x
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	
Local Internal Audit Specialist	30,000		9,600	4,800	4,800	28.1						
Contracting Staff (5 staff for one year)	30,000		7,000		7,000	28.2.22			x	x	x	
	225,000											
Training/Workshop												
Membership fee	600		600	600	600	28.1.1	x					
Workshop on strengthening the acknowledgement of internal audit role & fuction	2,000		2,000	2,000	2,000	28.1.4		x				
			-									
Workshop on sharing the IA knowledge & experience	4,000		4,000	2,000	2,000	28.1.4		x		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	3,000	26.2.2	x	x	x	x	x	
	22,600											
4.2 Admin & Finance Dept	17,000											
Goods*												
Color Printer	1,000		5,152	5,152	5,152	28.3	x					
			-									

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time												
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12							
Goods**			-																
Computer for designing	6,000		600		600	28.1													x
Color Printer for printing house	2,000		200		200	28.1													x
Toner/ink	8,000		800		800	28.1													x
	16,000																		
	17,000																		
4.3 Personnel Department	303,500																		
Goods*																			
Computer (desktop)	9,800		5,678	5,678		28.2													
Black & white printer	1,200		3,752	3,752		28.2													
	11,000																		
Goods**																			
Computer (desktop)	8,400		840		840	28.1													x
Black & white printer	1,500		150		150	28.1													x
Toner/ink for B&W printer	2,400		240		240	28.1													x
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
Sever equipment and software for PD	27,000		27,000		27,000	28.1													x
	28,200																		
	99,500																		
Consultant's service																			
MBPI evaluation specialist	50,000	26,359	50,000	50,000	8,172	28.4													
Fuctional Review Consultant			16,343	8,172	8,172														
Human resource development advisor	114,000		25,000	12,500	12,500	28.2													x
Local HR consultant (12 months)	6,000		1,000	1,000	1,000	28.2													x
Local consultant for HR database designing	20,000		20,000	2,000	18,000	28.2													x
	190,000																		
Training																			
Mission to 24 provinces to monitor capacity assessment, performance & job description	14,000		14,000	7,000	7,000	28.2													x
4.4 Economic & Finance Institute (EFI)	700,000																		
Goods*																			
Photocopier (large size)	8,000		8,173	8,173		28.3													
Desktop	9,800		5,678	5,678		28.3													
Black & white printer	1,200		3,752	3,752		28.3													
	19,000																		
Goods**																			
Desktop	18,000		1,800		1,800	28.3													x
Laptop	9,000		900		900	28.3													x
	27,000																		
	46,000																		
Consultant Service																			

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time					
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12
International Training Advisor (core adv)	261,000		28,154	14,077	14,077	28.3	x	x		x	x	x
	261,000											
Training												
1.Understanding of PFM skills	12,000		12,000	6,000	6,000	28.3	x		x		x	
2.Personal development skills staff management and organization	24,000		24,000	12,000	12,000	28.3	x	x	x	x	x	x
			-									
			-									
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						

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time											
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12						
4. Technical development skills			-															
- Effective buget delegation	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Interpreting accounting report	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Use of new chart of account	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Analyzing budget	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Responding to budget	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Audit plan	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Risk analysis for audit	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- FMIS implementation	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Use of FMIS	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Change management with regard to FMIS	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Public Procurement management	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Public expenditure management	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
- Fiscal decentralization	6,000		6,000	3,000	3,000	28.3	x	x	x	x	x	x						
			-															
5. Managerial & Leadership			-															
- Strategic HRM	16,000		16,000	8,000	8,000	28.3		x	x	x	x	x						
- Change Management and Leadership	16,000		16,000	8,000	8,000	29.3		x	x	x	x	x						
			-															
Seminar on training need assessment of Line Ministries for P	5,000		5,000	5,000			x	x										
Long Term Oversea Training Degree	200,000		114,604	57,302	57,302	28.3	x	x	x	x	x	x						
Management and Leadership Development Program	42,000		2,438		2,438	28.3												x
	393,000																	
4.5. Program Management (SCS & RC)	395,042																	
Goods*																		
Laptop	20,000		16,920	16,920		28	x											
Scanner	1,600		1,729	1,729		28	x											
LCD (big screen for meeting room)	5,000		5,019	5,019		28	x											
LCD (normal)	6,000		3,043	3,043		28	x											
Photocopy (big size) for general secretariat	8,000		8,173	8,173		28	x											
Printer black & white	2,800		8,755	8,755		28	x											
Vehicle (station wagon)	35,000		35,000	35,000		28		x										
	78,400																	
Goods***																		
Locker	700		572	572		28	x											
Meeting table (big, 1 set)	2,500		150	150		28	x											
Meeting chairs	800		1,560	1,560		28	x											
Filling cabinet (without glass)	1,500		1,820	1,820		28	x											
Vacuum cleaner	90		-			28												
Refregerator	500		500	500		28	x											

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time					
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12
Information board	400		400		400	28					x	
Reserve meeting chairs	660		660		660	28			x			
Vehicle pick up	72,000		72,000		72,000	28						x
	79,150											
	157,550											
Consultant's service												
Independent Audit on Financial Statement	25,000		5,024	5,024		28.1	x					
Office Manager	15,600		3,900		3,900	28.9				x	x	x
Office Manager (commitment)		9,900	3,300	1,650	1,650							
Bookkeeper	4,800		3,870	1,935	1,935	28.9	x	x	x	x	x	x
Procurement Assistant	6,000		4,796	2,398	2,398	28.9	x	x	x	x	x	x
Administrative officer			4,107	2,053	2,053		x	x	x	x	x	x
Secretary	4,800		1,200		1,200	28.9				x	x	x
Secretary (commitment)		3,375	1,155	578	578							
Chief of TA (commitment)		66,109	66,109	33,055	33,055							
Short term local consultant	8,000		8,000	4,000	4,000	28.9		x	x	x		
	64,200											
Training/Workshop												
Presentation on budget request & preparation to MEF Deptm	1,500		1,500		1,500	28.10					x	
Presentation on budget request & preparation to Line Ministr	2,000		2,000		2,000	28.10					x	
Quarterly TWG workshop	4,000		2,833	1,417	1,417	28.10		x				x
Regional workshop on PFM in connection to D&D & civil service reform	35,000		35,000		35,000	28.10					x	
Other training and workshop on PFM to LMs & MEF	25,000		22,084	11,042	11,042	28.10		x		x		x
Procurement strategic development	12,000		12,000		12,000	28.3					x	
workshop on IIF asia regional economic forum, DBS	1,692		-									
Public Financial Management	16,000		1,672	1,672		28.3	x	x				
Budgeting & financial management in public sector	14,000		1,676	1,676		28.3	x	x				
PFM conferences on public budgeting on time crisis	7,500		7,500	7,500		28.3		x		x		
	118,692											
Incremental Operating Cost												
SCS Operation												
Communication	5,000		-			28.9	x	x	x	x	x	x
Repair & maintenance	5,000		-			28.9	x	x	x	x	x	x
Office consumable	3,000		-			28.9	x	x	x	x	x	x
Office supplies	8,000		-			28.9	x	x	x	x	x	x
Translation	5,000		-			28.9	x	x	x	x	x	x
Printing & photocopy	4,000		-			28.9	x	x	x	x	x	x
Advertising	2,000		-			28.9	x	x	x	x	x	x
Web site maintenace	1,200		-			28.9	x	x	x	x	x	x
Office repaire & maintenance	2,000		-									
Operation of vehicle (including fuel, driver)	14,400		-			28.9	x	x	x	x	x	x
Other	5,000		-			28.9	x	x	x	x	x	x
	54,600		26,959	13,480	13,480							
			989,905	444,356	545,549							

Items/Description	A		(E)=(D)-(B)			CAP/ DAP	Time					
	Comments by the World Bank Revised budget	Commitment	Remaining Budget to be paid July-Dec 09	Q3	Q4		7	8	9	10	11	12
	Summary by Category											
	Goods		243,481	115,427	128,054							
	Consultant service		328,557	142,241	186,317							
	Training/workshop		390,908	173,209	217,699							
	Operation Cost		26,959	13,480	13,480							
	MBPI		295,112	147,556	147,556							
	IPA											
	Total		1,285,017	591,912	693,105							

Policy Group

Note:

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

Items/Description	Budget					CAP/ DAP	Time					
	A	Commitment	(E)=(D)-(B)	Q3	Q4		7	8	9	10	11	12
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	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	500			x					
Supply & installation of FMIS	4,439,000		-			24.3			x	x		
Licensed Microsft Office 2007	200,000		200,000		200,000	24.3					x	
Electronic whiteboard		2,880	2,592	2,592								
	4,832,500											
Consultant's service												
FMIS fuctional advisor (Paul Seeds)		313,240	80,000	40,000	40,000							
Technical ICT consultant		116,520	36,800	18,400	18,400							
Change management consultant		100,800	56,000	28,000	28,000							
FMIS advisor (Bruce Pollock)		196,950	58,213	29,107	29,107							
FMIS project management advisor (ext. contract)	220,000		50,000		50,000	24.3				x	x	
FMIS change management advisor (ext. contract)	116,000		50,000		50,000					x	x	
Legal advisor for FMIS	95,000		-			24.5			x	x	x	
Business analyst (FMIS support staff)	240,000		50,000	25,000	25,000	24.3		x	x	x	x	
	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	24.7			x	x	x	
	200,000											

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time							
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12		
short-course training on Network Security Fundamental, at Learning Tree, USA	60,500		31,676	31,676			x							
Study tour														
Get the experiences from the successful FMIS implemented countries	50,000		50,000		50,000	24.3			x	x				
Get the experiences from the successful FMIS implemented countries	60,000		60,000		60,000	24.3				x	x			
Workshop														
Deliver change management program and strategy to all stake holders	30,000		30,000	15,000	15,000	24.4	x		x		x			
Business Process Trainings, Seminars, Workshops and other events	37,500		35,182	17,591	17,591	24.4		x		x			x	
	438,000													
Operation Cost														
Communication	5,000		-			24.3	x	x	x	x	x	x		
Phone & Fax	1,200		-			24.3	x	x	x	x	x	x		
Office supplies	4,800		-			24.3	x	x	x	x	x	x		
Office consumable	1,200		-			24.3	x	x	x	x	x	x		
Repaire & maintenance	2,400		-			24.3	x	x	x	x	x	x		
Gasoline for vehicle	1,200		-			24.3	x	x	x	x	x	x		
Miscelleneous & other	300		-			24.3	x	x	x	x	x	x		
	16,100		10,312	5,156	5,156									
5.2 General Inspectorate	129,000													
Goods*														
Desktop	4,200		2,434	2,434		26.5	x							
Desktop	2,800		1,622	1,622		26.2	x							
Desktop	2,800		1,622	1,622		26.3	x							
Desktop	2,800		1,622	1,622		26.4	x							
	12,600													
Goods**														
Laptop	16,200		1,620		1,620	26.2								x
Printer black & white	4,500		450		450	26.3								x
Toner/ink for B&W printer	800		80		80	26.3								x
Photocopier (medium size)	8,000		800		800	26.4								x
Toner/ink for Photocopier medium	400		40		40	26.4								x
	29,900													
	42,500													
Consultant service														
Prepare financial inspection standard	45,000		15,000		15,000	22.1				x	x	x		
Provide assistance to prepare financial inspection standard	7,500		3,000		3,000	22.1				x	x	x		
	52,500													
Training/workshop														

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time					
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12
Standard of Inspection announcement workshop	6,000		6,000		6,000	28.1					x	
Inspecting commune/sangkat budget execution in 10 provinces	28,000		28,000	14,000	14,000	26.4	x		x		x	
Inspecting the implementation of program budgeting						26.4						
	34,000											
5.3 Economic Policy & Public Finance	244,000											
Goods*												
Desktop	7,000		4,056	4,056		11.1	x					
Black & white printer	800		2,501	2,501		11.1	x					
	7,800											
Goods**												
Desktop	3,600		360		360	11.1						x
laptop	5,400		540		540	14.1						x
Photocopier (medium)	4,000		400		400	15.1						x
Toner/ink for photocopier medium	800		80		80							
Printer (laser color)	1,100		110		110	15.2						x
Toner/ink for color printer	7,000		700		700							
Printer (laser black & white)	500		50		50	16.1						x
Toner/ink for B&W printer	800		80		80							x
	23,200			-	-							
	31,000											
Consultant Service												
Revenue policy advisor	165,000		48,929	24,465	24,465	11.6			x		x	
	165,000											
Workshop												
MTMF workshop	2,000		2,000	2,000		11.6	x	x	x			
MTEF workshop	2,000		-			32.1		x	x	x		
Revenue policy workshop	2,000		2,000		2,000	11.1			x	x	x	
Training												
Budgeting & financial management in public sector	14,000		-			32.1						
Tax analysis and revenue forecasting (TARF)	15,000		2,026	2,026		11.6		x	x			

Items/Description	A	Commitment	(E)=(D)-(B)	Q3	Q4	CAP/ DAP	Time												
	Comments by the World Bank Revised budget		Remaining Budget to be paid July-Dec 09				7	8	9	10	11	12							
Research exercise			-																
Research on revenue implementation & forecasting	5,000		5,000		5,000	11.6				x	x	x							
Research on mechanism to intergrate MTEF to budget proces	8,000		8,000	4,000	4,000	11.1			x										x
	48,000																		
5.4 Economic Intergration & Asean Dept	18,900																		
Goods*																			
Desktop	5,600		3,245	3,245		11.3	x												
			-																
Goods**																			
Desktop	4,800		480		480	11.3													x
Photocopier (medium)	4,000		400		400	11.3													x
Toner/ink for photocopier medium	800		80		80	11.3													
	9,600																		
Goods***																			
Black & white printer	1,500		150		150	11.3													x
Toner/ink for printer	400		40		40	11.3													x
Laptop computer	1,800		180		180	11.3													x
	3,700																		
	18,900																		
5.5 Legal Affairs Department	21,300																		
Goods**																			
Desktop	3,600		3,600		3,600	21.1													x
laptop	1,800		1,800		1,800	21.1													x
Printer (laser color)	1,100		1,100		1,100	22.1													x
Toner/ink for color printer	7,000		7,000		7,000														x
Photocopier (large size)	6,000		6,000		6,000	22.1													x
Toner/ink for photocopier large size	1,800		1,800		1,800														x
	21,300																		

1,166,272 276,614 889,658

Summary by Category			
Goods	248,134	20,194	227,940
Consultant service	447,942	164,971	282,971
Training/workshop	459,884	86,293	373,591
Operation Cost	10,312	5,156	5,156
MBPI	295,112	147,556	147,556
IPA			
Total	1,461,384	424,170	1,037,214

Ministry of Economy and Finance
 Public Financial Management Reform Program
 Budget Plan 2009

Line Ministries

Note:

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

Items/Description	Budget				CAP/ DAP	Time					
	A	(E)=(D)-(B)				7	8	9	10	11	12
	Comments by the World Bank Revised budget	Remaining Budget to be paid July-Dec 09	Q3	Q4							
VII-Office Equipments for Line Ministries	339,800	-									
Goods***											
Desktop computer (included MS office lienced)	136,800	13,680		13,680							x
Printer B&W	19,000	1,900		1,900							x
Toner B&W printer	16,000	1,600		1,600							x
Photocopier (medium size)	152,000	15,200		15,200							x
Toner photocopier	16,000	1,600		1,600							x
	339,800										

Summary by Category			
Goods	33,980	-	33,980
Consultant service	-	-	-
Training/workshop	-	-	-
Operation Cost	-	-	-
MBPI	455,246	227,623	227,623
IPA	-	-	-
Total	489,226	227,623	261,603

