

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Financial Monitoring Reports
For The Second Quarter Ending June 30, 2010

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Ministry of Economy and Finance
Public Financial Management Reform Program

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

Financial Monitoring Report (Analysis of Program Financial Performance)
For Second Quarter Ended June 30, 2010

Financial Monitoring Report (FMR) is 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 attached reports provide information on the program financial position, financial expenditures, program performance and procurement monitoring on goods and consultant service.

The Financial Reports (FMR1, FMR2, and FMR3) summarize funds received from the World Bank and Royal Government of Cambodia, and program uses of fund by expenditure type and component (department/function). The report explains the variance of the actual expenses against estimated budget. However for first and second quarter of this year there is no explanation on the budget variance due to the delay of approval process on budget plan 2010. It only presents actual expenditures incurred.

The Procurement Monitoring Reports (FMR4 and FMR5) describe the status of the procurement implementation compare with the procurement plan. For this quarter only the procurement progress of the items remaining from approved procurement plan 2009 and some procurement of goods and consultant services received approval from the World Bank as exceptional case are reported. Annex I to Annex IV supporting to the financial report describe in details on the current quarter and cumulative contract expenditure reports of consultants, goods, training/workshop, and International Procurement Agent (IPA). Annex V describes the program progress report and its issues and challenges.

Summary Sources of Fund

Counterpart Fund

Project received fund totally 425,520\$ from the Royal Government of Cambodia in contribution with Multi-Donor Trust Fund for MBPI payment from 2005 to December 2009 as agreed in the financing agreement. From January 2010 MBPI was terminated to follow the decision of Royal 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 designated account at the National Bank of Cambodia. Project designated account is a pooled 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 457,337\$. The cumulative disbursement to date is 6,458,970\$. Disbursement rate reaches 92% of total agreed funding per financing agreement (7,035,000\$).

The World Bank-IDA Grant H241-KH

Current quarter, the project received fund amounted 619,765\$ through the replenishment mechanism from the World Bank. The cumulative disbursement to date is 5,563,445\$. The disbursement rate is 40% of total agreed funding per financing agreement (14,000,000\$).

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

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

Analysis by Expenditure Type

As stated in earlier there is no current quarter budget presents in the financial report, the report only presents actual expenditures incurred in the quarter. The expenses incurred are from committed expense (contract already signed as of 31 December 2009 or approved in procurement plan 2009), expenses on incremental operation cost to support daily implementation of the program and some other expenses received approval from the World Bank as exceptional case. Total expenses inured are 988,836\$ and 1,641,649\$ for current quarter and year to date respectively.

Summary Uses of Fund by Category

	Current Quarter Actual	Year to Date Actual	Cumulative to date Actual
Goods	681,191.73	681,191.73	1,847,569.32
Consultant's service	208,705.45	418,854.34	2,190,764.26
Training/Workshops	73,458.06	240,784.10	2,367,885.11
Incremental Operating Costs	25,481.37	55,771.46	208,422.65
Merit Based Pay Initiative Pay	0.00	58,827.00	3,111,829.61
Inter. Procurement Agent	0.00	186,221.00	1,423,367.93
Total Uses of Fund	988,836.61	1,641,649.63	11,149,838.88

Goods

The program spent for office equipments and some documents printing amounted 681,191\$. Office equipments includes 484 desktop computers and 52 laptop computers for MEF line Departments and Line Ministries, server equipments and software for Personnel Department and Department of Public Procurement and other computer equipments for Internal Audit Department and General Department of Custom and Exercise (see Annex I-contract expenditure report for details). The procurement under progress are supply and installation of FMIS, printing of Regulations Governing Civil Servant and audit software (see procurement process monitoring for second quarter in FMR4).

Consultants' service

The amount of 208,705\$ in the financial report for current quarter reflected the expenses for the consultant services on Chief of Technical Advisor, Training Advisor, Revenue Policy Advisor, FMIS Functional Advisor, FMIS Project Management Advisor, Change Management Information System Consultant, Internal Audit Advisor, local consultant for designing public procurement website and local contracting staff (see contract expenditure report in Annex II). The Program completed the procurement process and contract signed for Procurement Law and Regulation, Fiscal Decentralization Advisor, International Training Advisor (contract extension) and IT officer (SCS office). The procurement under progress are Accounting and Reporting Advisor (core consultant), Budget and Execution Control Advisor (core consultant), Local IT Auditors, Consultant to assist in carrying out key procurement reform activities, Legal Advisor for FMIS framework, Internal Audit Specialist, Procurement Specialist (SCS office) and twelve Business Analysts. DIC requested to withdraw Data Integration Advisor from the procurement plan after spending long time process of recruitment because the TA will be finance ADB instead. (See procurement process monitoring for detail status in FMR5).

Training/Workshop

The amount of 73,458\$ in the financial report indicated the expenses for training and workshop related to the PFM reform program and financing to students for long term oversea training degree for the second quarter. Significant training and workshop received are: some Provincial Treasuries received training on IT skills, Training on Audit Manual to Line Ministries, workshop on training needed assessment, Budget Department staff attended training on Leadership at Harvard University and Director of Tax School (GDT) participated training on Tax Comparative and Administration at Harvard University. General Department of Taxation attended oversea conference on CHDNM-OECD on negotiation of tax treaties, on Asian Tax Authorities Symposium-ATAS and oversea training workshop on transfer pricing guideline. The details of training and workshop received can be found in Annex III.

Merit Base Pay Initiative (no longer exist since January 2010)

Cumulative expense on MBPI is 3,111,829\$ including 425,520\$ financed by counter part fund.

International Procurement Agents

Cumulative expense on IPA is 1,423,367 including IPA 1 and IPA2 (see contract expenditure report in Annex IV). The progress report on procurement performance is reported by both IPA to DIC and the World Bank directly.

Analysis by Program Group (by function/departments of MEF structure)

The program is divided into main five Group of MEF structure; they are Revenue Management Group, Budget Formulation, Budget Execution, Policy Group and Support Group. Under each component there are

five spending categories on goods, consultant service, training/workshop, MBPI and incremental operation cost. Expenditure on IPA and Line Ministry are considered additional group to PFMR reform program. The figure presented in Line Ministry group is for the expenses on office equipments (computer, printer and photocopiers) provided and financed by PFM reform program.

Summary uses of fund by Group (component)

Group (component)	Current Quarter Actual	Year to Date Actual	Cumulative to Date Actual
Revenue Management Group	162,680.95	168,689.95	794,039.23
Budget Formulation Group	109,336.68	117,610.68	1,316,944.55
Budget Execution Group	161,674.95	200,974.45	1,530,476.19
Policy Group	183,127.63	287,866.62	2,486,535.72
General Support Group	249,466.40	557,736.93	3,475,925.26
Line Ministries	122,550.00	122,550.00	122,550.00
Inter. Procurement Agent	0.00	186,221.00	1,423,367.93
Total Uses of Fund	988,836.61	1,641,649.63	11,149,838.88

Key Issues and Its Impact on the Overall Project Implementation

It is focused on the issues related to financial management and procurement. The issues and challenges of the program implementation will be reported in the Progress Report (Annex V)

Restructuring for additional funding

- The disbursement from **MDTF reaches 92%** of total funding per financing agreement. Restructuring for additional funding should be completed soon to avoid possible shortage fund at the year end and next year implementation.

Procurement of goods and consultant service

- The complexity of procurement guideline and procedure, which are sometimes not flexible, still creates a constraint for procurement implementation.
- The program is waiting to receive revised evaluation and notification of award on the procurement of office equipment (Lot-4 Photocopiers) procured by Crown Agent with contract amount of 338,985\$.
- There maybe some other issues may impact on delay on procurement of consultant such as taking long time on preparation and approval on ToR, contract negotiation and some required positions are scare resources in the market resulting the selection failed and take time to re-advertise and re-evaluate again.

The Process of Review by the World Bank

- Sometimes the process of review and approval by the World Bank takes long time more than expected on the documents submitted by SCS. SCS would suggest to the World Bank to speed up the process of review and approval as much as possible.

Training/workshops

- Teaching fee for those who are government official currently is not financed by the World Bank.
- No document specified on budget for Long Term Oversea Training Degree Program, the Program is waiting to receive the official re-confirmation from the Bank on agreed budget 2 millions US Dollars to be financed for the 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 August 2010

Ministry of Economy and Finance
Public Financial Management and Reform Program
Balance Sheet
For the Quarter Ended June 30, 2010

FMR1

Cash Balance		
Petty Cash	495.38	
Designed Account	1,315,665.05	
Advance to Revenue Management	3,096.00	
Advance to Budget Execution	1,470.00	
Advance to Capacity Development	1,200.00	
Advance to RCS	240.00	
		<u>1,322,166.43</u>

Uses of Fund		
Goods	1,847,569.32	
Consultant's service	2,190,764.26	
Training/Workshops	2,367,885.11	
Incremental Operating Cost	208,422.65	
Merit Based Pay Initiative (closed)	3,111,829.61	
Inter. Procurement Agent	1,423,367.93	
		<u>11,149,838.88</u>
		<u>12,472,005.31</u>

Fund Received		
MD trust fund	6,160,120.26	
MD trust fund-direct payment	298,849.83	
IDA Grant	5,000,125.75	
IDA Grant-direct payment	563,320.09	
Government counter part fund	425,520.38	
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	
		<u>12,472,005.31</u>

Public Financial Management and Reform Program
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2010

FMR2

	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	67.60	208.58	0.00						
Designed Account	1,232,902.91	1,031,864.15	0.00						
Advance to Revenue Management	930.00	0.00	0.00						
Advance to Capacity Development	0.00	7,827.00	0.00						
A-Total	1,233,900.51	1,039,899.73	0.00						
Sources of Funds									
Receive from CounterPart fund	0.00	11,765.40	425,520.38						
Receive from IDA grant	401,601.74	919,350.28	5,000,125.75						
Receive from IDA-direct paymen	218,163.31	218,163.31	563,320.09						
Receive from Multi-Donor TF	247,729.59	565,029.45	6,160,120.26						
Receive from MD-direct payment	209,607.89	209,607.89	298,849.83						
Receive from TF054627	0.00	0.00	24,069.00						
B-Total fund received	1,077,102.53	1,923,916.33	12,472,005.31						
Uses of Funds									
Goods	681,191.73	681,191.73	1,847,569.32	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	208,705.45	418,854.34	2,190,764.26	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	73,458.06	240,784.10	2,367,885.11	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	25,481.37	55,771.46	208,422.65	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay (closed)	0.00	58,827.00	3,111,829.61	0.00	0.00	0.00	0.00	0.00	0.00
Inter. Procurement Agent	0.00	186,221.00	1,423,367.93	0.00	0.00	0.00	0.00	0.00	0.00
C- Total Uses of Fund	988,836.61	1,641,649.63	11,149,838.88	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	<u>1,322,166.43</u>	<u>1,322,166.43</u>	<u>1,322,166.43</u>						
Represented by									
Petty Cash	495.38	495.38	495.38						
Designed Account	1,315,665.05	1,315,665.05	1,315,665.05						
Advance to Revenue Management	3,096.00	3,096.00	3,096.00						
Advance to Budget Execution	1,470.00	1,470.00	1,470.00						
Advance to Capacity Developmen	1,200.00	1,200.00	1,200.00						
Advance to RCS	240.00	240.00	240.00						
	<u>1,322,166.43</u>	<u>1,322,166.43</u>	<u>1,322,166.43</u>						

Public Financial Management and Reform Program
MTDF TF54547-KH: Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2010

FMR2A

	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	33.12	102.2	0.00						
Designed Account	666,085.45	569,564.67	0.00						
Advance to Revenue Management	455.7		0.00						
Advance to Capacity Development	0.00	3,835.23	0.00						
A-Total	666,574.27	573,502.10	0.00						
Sources of Funds									
Receive from Multi-Donor TF	247,729.59	565,029.45	6,160,120.26						
Receive from MD-direct payment	209,607.89	209,607.89	298,849.83						
B-Total	457,337.48	774,637.34	6,458,970.09						
Uses of Funds									
Goods	333,784.25	333,784.25	1,024,929.83	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	113,266.51	222,778.98	1,538,631.80	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	35,994.45	117,984.21	1,291,591.97	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs (closed)	12,485.88	27,327.93	115,939.73	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay	0.00	17,883.41	1,859,496.10	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	495,531.09	719,758.78	5,830,589.43	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	628,380.66	628,380.66	628,380.66						
Represented by									
Petty Cash	495.38	495.38	242.74						
Designed Account	621,879.28	621,879.28	625,194.98						
Advance to Revenue Management	3,096.00	3,096.00	1,517.04						
Advance to Budget Execution	1,470.00	1,470.00	720.30						
Advance to Capacity Development	1,200.00	1,200.00	588.00						
Advance to RCS	240.00	240.00	117.60						
	628,380.66	628,380.66	628,380.66						

FMR2-B

Public Financial Management and Reform Program
IDA Grant H241-KH: Sources and Uses of Fund by Category
 For the Quarter Ended June 30, 2010

	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	34.48	106.37	0.00						
Designed Account	566,817.46	462,299.48	0.00						
Advance to Revenue Management	474.3		0.00						
Advance to Capacity Development	0.00	3,991.77	0.00						
A-Total	567,326.24	466,397.62	0.00						
Sources of Funds									
Receive from IDA grant	401,601.74	919,350.28	5,000,125.75						
Receive from IDA-direct payment	218,163.31	218,163.31	563,320.09						
B-Total	619,765.05	1,137,513.59	5,563,445.84						
Uses of Funds									
Goods	347,407.48	347,407.48	822,639.49	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	95,438.94	196,075.36	652,132.46	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	37,463.61	122,799.89	1,052,224.14	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	12,995.49	28,443.53	92,482.92	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay (closed)	0.00	29,178.19	826,813.13	0.00	0.00	0.00	0.00	0.00	0.00
Inter. Procurement Agent	0.00	186,221.00	1,423,367.93	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	493,305.52	910,125.45	4,869,660.07	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	693,785.77	693,785.76	693,785.77						
Represented by									
Petty Cash	495.38	495.38	252.64						
Designed Account	687,284.39	687,284.38	690,470.07						
Advance to Revenue Management	3,096.00	3,096.00	1,578.96						
Advance to Budget Execution	1,470.00	1,470.00	749.70						
Advance to Capacity Development	1,200.00	1,200.00	612.00						
Advance to RCS	240.00	240.00	122.40						
	693,785.77	693,785.76	693,785.77						

Public Financial Management and Reform Program
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended June 30, 2010

FMR2-C

	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 CounterPart fund	0.00	11,765.40	425,520.38						
B-Total	0.00	11,765.40	425,520.38						
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay (closed)	0.00	11,765.40	425,520.38	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	0.00	11,765.40	425,520.38	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	0.00	0.00	0.00						
Represented by									
	0.00	0.00	0.00						

Public Financial Management and Refrom Program
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
 For the Quarter Ended June 30, 2010

FMR2-D

	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	0.00
C- Total	0.00	0.00	24,069.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	0.00	0.00	0.00						
Represented by									
	0.00	0.00	0.00						

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 2nd Quarter 2010, by 30 June 2010 (revised by Procurement Plan 17th December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
					Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End				
					Sent	No Objection	Sent	No Objection	Invitation	Opening							
The Items Approved by Procurement Plan 2009 (For the 1st Quarter of 2010)																	
Plan 2009	Vehicle for SCS (Station Wagon)	D.P from UNOPS/IAP SO	Procured by SCS	Plan	N/A	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	10-Nov-09	22-Jan-10	UNOPS	N/A	29,356.05 (Yen 2,558,317.00)	
Plan 2009	Office Equipments for 2008 & 2009**	ICB	Procured by (Crown Agent)	Plan	N/A	N/A	N/A	N/A	N/A	Sep-2009	N/A	25-Dec-09	N/A	N/A	N/A		
				Actual	N/A	N/A	N/A	N/A	31 Aug 09, 01 Oct 09	Oct-2009	Dec-09	Lot1: 3 Feb 10, Lot2: 22 Jan 10, Lot3: 25 Jan 10, (AMN: 19 Mar 10), Lot4: DIC is waiting for explanation from CA for the currencies error (from Khmer riel to US Dollar) on the evaluated amount for award contract. Lot5:SCS is waiting for WB approval on changing License officer professional of 2007 to	Lot-1: 6 May 10, Lot2: 5 May 10, Lot3: Neeka request for late delivery of 133 units of HP LJ P2055 and 1 unit of Color LJ CP6015dn until 11 Jun 2010,	Lot-1 & 2: PTC Computer Co., Ltd, Lot3: Neeka Limited	Lot-1: 058/10-SCS/CAKH, Lot2: 056/10-SCS/CAKH, Lot3: 057/10-SCS/CAKH	Lot-1: 534,714.00 Lot2: 86,900.00 Lot3: 211,674.10	
Plan 2009	Computer and Server Equipments for DPP, IAD and GDCE	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	15-Oct-09	N/A	27-Nov-09	N/A	N/A	N/A		
				Actual	N/A	N/A	N/A	N/A	28 Nov 09, 30 Nov 09	16-Dec-09	30-Mar-10	19-Apr-10	25-Jun-10	NARITA Distribution Cambodia	061/10-SCS	35,431.00	
Plan 2009	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	09-Oct-09	26-Oct-09	30-Oct-09	04-Dec-09	18-Feb-10	04-Mar-10	expected on 5 Apr 10	N/A	N/A	N/A	
The Exceptional Case Approved By World Bank (For the 1st Quarter of 2010)																	
Exceptional Case	Compiling and Printing 1,500 books of compilation of Laws on Public Finance Management	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	06-Nov-09	26-Nov-09	N/A	23 Dec -09 (AMN: 17 Mar 10)	Expected on 30 Apr 10	Kim Long Printing House	055/09-SCS, Amendment to Cont. 055/09-SCS	5,958.93 = (4,350.00 + 1,608.93)	
Exceptional Case	Compiling Book on Key Regulation for Public Finance Implementation for IAD (150 books)	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	03-Mar-10	18-Mar-10	N/A	13-Apr-10	05-May-10	Kim Sour Printing Photocopy & ...	061/10-SCS	625.50	
Exceptional Case	Printing Books on Implementing Rules and Regulations Governing Public Procurement (IRRPP)	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	29-Mar-10	22-Apr-10	N/A	08-Jun-10	DPP is revising the IRRPP before printing	P.S.E. Printing Enterprise Co., Ltd	062/10-SCS	3,250.00	

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Procurement Process Monitoring - Goods
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Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
					Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End				
					Sent	No Objection	Sent	No Objection	Invitation	Opening							
The Items Approved by Procurement Plan 2010 (For the 1st Quarter of 2010)																	
3-a (Plan 2009)	Supply and installation of FMIS	ICB (Prior)	Procured by SCS & ITD	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	May-10	N/A	N/A	N/A	4,439,000.00	
				Actual (by IPA)	On going to stage two (addendum to bidding documents for stage two was opened on 15th March 2010 and under evaluation process)												
E-2 (Plan 2009)	Compiling & printing of regulations governing civil servant (Color-500p) and of sample form document for civil servant management process (Color-400p)	NCB (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	48,000.00	
				Actual (by SCS)	N/A	N/A	N/A	N/A	04-May-10	09-Jun-10	on Evaluation Process						
DD-1 (Plan 2009)	Audit Software	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	10,000.00	
				Actual (by IPA)	IAD need more time to prepare Specification in purpose to make it more useful after award contract												
A-1	Vehicle (Pick Up Car)	First NCB of 2010 (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	Mar-10	N/A	N/A	N/A	62,000.00	
				Actual (by IPA)	Removed												
B-1	Office Equipments for 2010***	ICB (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	Jun-10	N/A	N/A	N/A	290,020.00	
				Actual													
B-2	Server and Software for LAD	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	15,000.00	
				Actual													
B-3	Training Equipment for ITD	NCB (Post)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	Jun-10	N/A	N/A	N/A	50,000.00	
				Actual													

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Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)											
					Pre-qualification Documents		Bid Documents		Bid		Contract NO Objection	Contract Signature	Contract End	Supplier/Contractor Name	Contract No.	Contract Value US\$
					Sent	No Objection	Sent	No Objection	Invitation	Opening						
C-1	Filing Cabinet	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	Mar-10	N/A	N/A	N/A	900.00
				Actual												
D-1	Personnel File Classer (Suspension Folder)	First Shopping 2010 (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	Feb-10	N/A	N/A	N/A	13,000.00
				Actual												
D-2	Printing Laws and Legal Documents for LAD	NCB (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Apr-2010	N/A	Jun-10	N/A	N/A	N/A	30,000.00
				Actual												
D-3	Database Upgrade for State Property Registration	ICB (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-2010	N/A	10-Jun-10	N/A	N/A	N/A	102,000.00
				Actual	Removed											

Note: ** Office Equipment for 2008 & 2009

*** Package B-1 Consisting of Items/lots B-1.1 to B-1.4

Lot-1: 484 units Desktop Computers and 2 units Desktop Computer for Design	B-1.1	Desktop Computers (Licensed Windows)
Lot-2: 52 units Laptop Computer and 2 units Server Computers	B-1.2	B-1.2.1 Laptop Computers (Licensed Windows)
Lot-3: Printer and Toners [133 units Printer (Black/White), 3 units Printer Pieces Printer Toner (for itm 3.1), 30 set Printer Toner (for item 3.2), 5 sets Printer Toner (for item 3.3) and 10 sets Toner (for item 3.4)	B-1.3	B-1.2.2 Server & Licensed Software
		B-1.2.3 Scanner
		B-1.3.1 Printers (Black & White)
Lot-4: 10 Units Photocopier (Large Size), 70 units Photocopier (Medium Size), 85 Photocopier Toner (for Item 4.1) and 505 pieces Photocopier Toner (for item 4.2)	B-1.4	Toner/ink cartridge for item B-1.3.2
		B-1.3.2. Laser Color Printers
Lot-5: ir 2007 Professional (License for 500 users)	B-1.4	Toner/ink cartridge for item B-1.3.2
		B-1.4.1. Photocopiers (Large size)
		Toner/ink cartridge for item B-1.4.1
		B-1.4.2 Photocopiers (Medium size)
		Toner/ink cartridge for item B-1.4.2

The Packages highlighted in gray color were already completed/procured
 Item A-1, B-1, B-2, B-3, C-1, D-1, D-2 & D-3 are not yet approved by WB

Royal Government of Cambodia
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Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
					Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End				
					Sent	No Objection	Sent	No Objection	Invitation	Opening							
The Items Approved by Procurement Plan 2009 (For the 1st Quarter of 2010)																	
Plan 2009	Vehicle for SCS (Station Wagon)	D.P from UNOPS/IAP SO	Procured by SCS	Plan	N/A	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	10-Nov-09	22-Jan-10	UNOPS	N/A	29,356.05 (Yen 2,558,317.00)	
Plan 2009	Office Equipments for 2008 & 2009**	ICB	Procured by (Crown Agent)	Plan	N/A	N/A	N/A	N/A	N/A	Sep-2009	N/A	25-Dec-09	N/A	N/A	N/A		
				Actual	N/A	N/A	N/A	N/A	31 Aug 09, 01 Oct 09	Oct-2009	Dec-09	Lot1: 3 Feb 10, Lot2: 22 Jan 10, Lot3: 25 Jan 10, (AMN: 19 Mar 10), Lot4: DIC is waiting for explanation from CA for the currencies error (from Khmer riel to US Dollar) on the evaluated amount for award contract. Lot5:SCS is waiting for WB approval on changing License officer professional of 2007 to	Lot-1: 6 May 10, Lot2: 5 May 10, Lot3: Neeka request for late delivery of 133 units of HP LJ P2055 and 1 unit of Color LJ CP6015dn until 11 Jun 2010,	Lot-1 & 2: PTC Computer Co., Ltd, Lot3: Neeka Limited	Lot-1: 058/10-SCS/CAKH, Lot2: 056/10-SCS/CAKH, Lot3: 057/10-SCS/CAKH	Lot-1: 534,714.00 Lot2: 86,900.00 Lot3: 211,674.10	
Plan 2009	Computer and Server Equipments for DPP, IAD and GDCE	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	15-Oct-09	N/A	27-Nov-09	N/A	N/A	N/A		
				Actual	N/A	N/A	N/A	N/A	28 Nov 09, 30 Nov 09	16-Dec-09	30-Mar-10	19-Apr-10	25-Jun-10	NARITA Distribution Cambodia	061/10-SCS	35,431.00	
Plan 2009	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	09-Oct-09	26-Oct-09	30-Oct-09	04-Dec-09	18-Feb-10	04-Mar-10	expected on 5 Apr 10	N/A	N/A	N/A	
The Exceptional Case Approved By World Bank (For the 1st Quarter of 2010)																	
Exceptional Case	Compiling and Printing 1,500 books of compilation of Laws on Public Finance Management	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	06-Nov-09	26-Nov-09	N/A	23 Dec -09 (AMN: 17 Mar 10)	Expected on 30 Apr 10	Kim Long Printing House	055/09-SCS, Amendment to Cont. 055/09-SCS	5,958.93 = (4,350.00 + 1,608.93)	
Exceptional Case	Compiling Book on Key Regulation for Public Finance Implementation for IAD (150 books)	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	03-Mar-10	18-Mar-10	N/A	13-Apr-10	05-May-10	Kim Sour Printing Photocopy & Computer	061/10-SCS	625.50	
Exceptional Case	Printing Books on Implementing Rules and Regulations Governing Public Procurement (IRRPP)	NS	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Actual	N/A	N/A	N/A	N/A	29-Mar-10	22-Apr-10	N/A	08-Jun-10	DPP is revising the IRRPP before printing	P.S.E. Printing Enterprise Co., Ltd	062/10-SCS	3,250.00	

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Procurement Process Monitoring - Goods
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Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
					Pre-qualification Documents		Bid Documents		Bid	Bid	Contract NO Objection	Contract Signature	Contract End				
					Sent	No Objection	Sent	No Objection	Invitation	Opening							
The Items Approved by Procurement Plan 2010 (For the 1st Quarter of 2010)																	
3-a (Plan 2009)	Supply and installation of FMIS	ICB (Prior)	Procured by SCS & ITD	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	May-10	N/A	N/A	N/A	4,439,000.00	
				Actual (by IPA)	On going to stage two (addendum to bidding documents for stage two was opened on 15th March 2010 and under evaluation process)												
E-2 (Plan 2009)	Compiling & printing of regulations governing civil servant (Color-500p) and of sample form document for civil servant management process (Color-400p)	NCB (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	48,000.00	
				Actual (by SCS)	N/A	N/A	N/A	N/A	04-May-10	09-Jun-10	on Evaluation Process						
DD-1 (Plan 2009)	Audit Software	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	10,000.00	
				Actual (by IPA)	IAD need more time to prepare Specification in purpose to make it more useful after award contract												
A-1	Vehicle (Pick Up Car)	First NCB of 2010 (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	Mar-10	N/A	N/A	N/A	62,000.00	
				Actual (by IPA)	Removed												
B-1	Office Equipments for 2010***	ICB (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	Jun-10	N/A	N/A	N/A	290,020.00	
				Actual													
B-2	Server and Software for LAD	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	Apr-10	N/A	N/A	N/A	15,000.00	
				Actual													
B-3	Training Equipment for ITD	NCB (Post)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	Jun-10	N/A	N/A	N/A	50,000.00	
				Actual													

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Procurement Process Monitoring - Goods
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Amount in USD

Ref. No. (Pr. Plan 2009)	Contract Description	Procurement Method	Tender No.	Status	Time Schedule (Dates)											
					Pre-qualification Documents		Bid Documents		Bid		Contract NO Objection	Contract Signature	Contract End	Supplier/Contractor Name	Contract No.	Contract Value US\$
					Sent	No Objection	Sent	No Objection	Invitation	Opening						
C-1	Filing Cabinet	Shopping (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	Mar-10	N/A	N/A	N/A	900.00
				Actual												
D-1	Personnel File Classer (Suspension Folder)	First Shopping 2010 (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	Feb-10	N/A	N/A	N/A	13,000.00
				Actual												
D-2	Printing Laws and Legal Documents for LAD	NCB (Post)	Procured by SCS	Plan	N/A	N/A	N/A	N/A	N/A	Apr-2010	N/A	Jun-10	N/A	N/A	N/A	30,000.00
				Actual												
D-3	Database Upgrade for State Property Registration	ICB (Prior)	Procured by IPA	Plan	N/A	N/A	N/A	N/A	N/A	Apr-2010	N/A	10-Jun-10	N/A	N/A	N/A	102,000.00
				Actual	Removed											

Note: ** Office Equipment for 2008 & 2009

*** Package B-1 Consisting of Items/lots B-1.1 to B-1.4

Lot-1: 484 units Desktop Computers and 2 units Desktop Computer for Design	B-1.1	Desktop Computers (Licensed Windows)
Lot-2: 52 units Laptop Computer and 2 units Server Computers	B-1.2	B-1.2.1 Laptop Computers (Licensed Windows)
Lot-3: Printer and Toners [133 units Printer (Black/White), 3 units Printer Pieces Printer Toner (for itm 3.1), 30 set Printer Toner (for item 3.2), 5 sets Printer Toner (for item 3.3) and 10 sets Toner (for item 3.4)	B-1.3	B-1.2.2 Server & Licensed Software
		B-1.2.3 Scanner
		B-1.3.1 Printers (Black & White)
Lot-4: 10 Units Photocopier (Large Size), 70 units Photocopier (Medium Size), 85 Photocopier Toner (for Item 4.1) and 505 pieces Photocopier Toner (for item 4.2)	B-1.4	Toner/ink cartridge for item B-1.3.2
		B-1.3.2. Laser Color Printers
Lot-5: 1007 Professional (License for 500 users)	B-1.4	Toner/ink cartridge for item B-1.3.2
		B-1.4.1. Photocopiers (Large size)
		Toner/ink cartridge for item B-1.4.1
		B-1.4.2 Photocopiers (Medium size)
		Toner/ink cartridge for item B-1.4.2

The Packages highlighted in gray color were already completed/procured
 Item A-1, B-1, B-2, B-3, C-1, D-1, D-2 & D-3 are not yet approved by WB

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Goods) /i
As of 30 June 2010 (USD)

Annex I

Supplier Name	Procurement Method	Contract No.	Description	Contract Value	Amount Paid		Contract Balance	Contract Date		Active
					Current Quarter	Cumulat. 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

LEEEO 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		535.00	0.00	07-05-09	20-05-09	No
NARITA Distribution Cambodia Co., Ltd	Shopping	037/08-SCS/CAKH	Supply 07 Sound Recorders & 10 Digital Cameras.	4,565.00		4,565.00	0.00	30-12-08	13-01-09	No
R.M Asia Co.,Ltd.	NCB	036/08-SCS	Supply of 02 Vehicles for PFMRP.	59,000.00		59,000.00	0.00	19-12-08	30-01-09	No
LEEEO 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	No
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		No
NARITA Distribution Cambodia Co., Ltd	Shopping	045/09-SCS/CAKH (Contract termination because goods offered not compliance with specification)	Supplying Lot:01 (97units Desktop Computer) for all departments	177,556.10		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		138,718.80	0.00	29-04-2009	20-07-2009	yes
NARITA Distribution Cambodia Co., Ltd	Shopping	049/09-SCS/CAKH	Supplying 02 Refrigerators for SCS and ITD.	990.00		990.00	0.00	29-07-2009	04-08-2009	no
MEY LENG Modern Office Furniture.	Shopping	048/09-SCS/CAKH	Supplying of Furniture for Additional Need of SCS and IAD.	6,266.00		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	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	0.00	13-Oct-09	14-Dec-09	No

LEEEO Shop	Shooping	052/09-SCS	Supplies 10 Folding chairs and 1 large office chair for SCS	528.00		528.00	0.00	02-Dec-09	24-Dec-09	No
Kim Long Printing House	National Shoping	055/09-SCS	Printing 1500 books of complication of law on Public financial Management for Budget department ,90% and 10% totalmount and 100% of amendment contract	5,958.93	5,958.93	5,958.93	0.00	23-Dec-09	8-April-10	No
Kim Sour Printing Photocopy & Computer	National Shoping	060/10-SCS	Supply of Compiling Book On Key Regulation for Public Finance Implementation for AID ,Paid 100% of total contract amount	652.50	652.50	652.50	0.00	13-April-10	20-April-10	No
PTC Computer Technology	NCB	059/10-SCS	Pay 90% and 10% of total contract amount for supplies server equipment and software for Personel department	23,134.00	23,134.00	23,134.00	0.00	04-March-10	5-April-10	No
PTC Computer Technology	ICB	056/10-SCS/CAKH	Pay 100% of total contract amount for advance payment for supplies lot 2 :52 laptops computer and 02 server computer to PFM program(14 department)	86,900.00	84,844.40	84,844.40	2,055.60	22-Jan-2010	31-March-10	No
PTC Computer Technology	ICB	058/10-SCS/CAKH	Pay 100% of total contract amount for advance payment for supplies lot 1 : 484 Unit Desktop and 02 units computer for Design for PFM program	534,714.00	534,714.00	534,714.00	0.00	03-Feb-2010	31-March-10	No
NARITA Distribution Cambodia Co., Ltd	National Shoping	Contract for IFQ# 025 Contract No 061/10-SCS date 19/04/10	Pay to Narita Distribution for supplies computer and server equipment for DPP,IAD & GDCE ,first payment 90% of total contract	35,431.00	31,887.90	31,887.90	3,543.10	19-April-10	19-May-10	Yes
TOTAL				2,031,362.61	681,191.73	1,847,569.33	5,598.70			

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 (Consultants' Services)
As of 30 June 2010 (USD)

Annex II

Consultant Name	Selection	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
	Method					Contract Value	Current Quarter	Payment or Cumulative to date	Balance	Voucher No.	Start	End	Duration	
<u>International</u>														
Mr. Hagop Angaladian	IC	002-RCS	DPP	Procurement Adviser	Canadian	57,750	0	23,100	34,650.00			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	1st 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	No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	2nd Amendment to Contract No.004-RCS-Finance and FMIS Project Management Adviser	Australian	195,120	41,472	41,472	153,648	PV01281		01-Feb-10	31-Dec-12	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	21,570	278,458	16,703	PV538, PV562,PV00766 ,PV00791,PV00 965,PV01189,P V01276	01-May-06	04-Apr-08		Yes
Richard A.Bishopp	IC/CQS	008-RCS	ITD	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.Willian 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		No
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,PV007 80	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	1,959	137,020	9,680	PV00744,PV007 75,PV00814,PV 00835,PV00874, PV00960,PV010 44,PV01080,PV 01131,PV01113, PV01171,PV012 04	10-Mar-09	10-Mar-10		No
Mr.Paul Seeds	IC	016- SCS/CAKH	ITD	FMIS Functional Adviser.	British	313,240	0	291,840	21,400	PV00779,PV007 96,PV00958,PV 01066,PV01104, PV01169,	17-Nov-08	17-Oct-10		No

Mr.Paul Seeds	IC	First Amendment Contract No 16SCS/CAKH	ITD	FMIS Functional Adviser.	British	250,800	63,642	63,642	187,158	PV01295	March,2010	31-Dec-12		Yes
Mr.Findlay M M Herbert.	IC	015-SCS/CAKH	ITD	Change Management Information System Consultant.	New Zealand	100,800	12,479	98,695	14,584	PV00797,PV00875,PV00929,PV01067,PV01228	17-Nov-08	17-Oct-10		Yes
Mr.Carlos de la Torre.	IC	019-SCS/CAKH	PEFPD	Revenue Policy Adviser.	Peru	86,050	9,867	86,050	0	PV00823,PV00859,PV00932,PV00995,PV01100,PV01116,PV01182,PV01219	18-May-09	17-May-10		No
Mr. Niall T.Crotty	IC	021-SCS/CAKH	PD	International Human Resource Development Adviser.	Ireland	68,650	0	66,167	2,483	PV00864,PV00961,PV01007,PV01065,PV01135,PV01168	01-Jun-09	31-May-10	1Year	No
Mr.Peter Muray, (Helm Corporation Ltd.)	IC	022-SCS/CAKH	IAD	International Internal Audit Adviser.	UK	124,900	34,486	111,901	47,485	PV00913,PV01091,PV01170,PV01286	29-Jun-09	28-Jun-10	1Year	No
Dr.Rex.G.Kinder	IC	024-SCS/CAKH	PD	International Merit Based Pay Initiative Evaluation Consultant for Personnel Department.	Australian	23,900	0	23,900	0	PV00955,PV00965,PV01036	20-Aug-09	25-Sep-10	1Year	Yes
Ernst & Young Indochina Limited.		Bidling audit contract	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
Sub Total						2,760,606	185,475	2,063,143	744,429					
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	0	10,400	8,800	PV876,PV929.PV00963,PV00999,PV01062,1082,PV01103	15-Jun-09	14-Jun-10	1year	NO

Mr. Um Youthy		PFM/SCS0 8-001	RCS	Office Manager	Cambodia	50,400	3,300	43,100	7,300	PV00675,PV00717,PV00746,PV00782,PV00808,PV00847,PV00885,PV00934,PV	01-Oct-08	30-Sep-10	4 year	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/SCS0 8-002	SCS	Secretary/Adm Officer		8,640	0	9,690	0	PV00676,PV00718,PV00747,PV00783,PV00809,PV00848,PV00886,PV00935,PV	01-Jul-07	30-Jun-08		No
Mrs. Mao Sopheap		PFM/SCS- EX-001	SCS	Secretary/Adm Officer		4,440	1,110	3,330	1,110	PV01022,PV01052,PV01084,PV01084,PV01119,PV01150,PV01174,PV01212,PV	01-Oct-09	30-Sep-10		Yes
Ms. Lang Mondul		PFM/SCS0 9-017	SCS	Administrative officer	Cambodia	15,600	1,950	11,493	4,107	PV00677,PV00719,PV00748,PV00784,PV00810,PV00849,PV00887,PV00936,PV	12-Jan-09	11-Jan-11	2year	Yes
Ms. Heang Sinoun		PFM/SCS0 9-020	SCS	Bookkeeper	Cambodia	5,160	0	5,160	0	PV00785,PV00811,PV00850,PV00888,PV00937,PV00976,PV01044,PV01050,PV	01-Apr-09	31-Mar-10	1year	No
Ms. Heang Sinoun		PFM/SCS1 0-EX-004	SCS	Bookkeeper	Cambodia	5,160	1,290	1,290	3,870	PV01214,PV01300	01-Apr-10	31-Mar-11	1year	Yes
Ms.Leng Phalkun		PFM/SCS0 9-021	SCS	Procurement Assistant	Cambodia	6,000	296	6,000	0	PV00786,PV00812,PV00851,PV00889,PV00938,PV00975,PV01040,PV01051,PV	20-Apr-09	19-Apr-10	1year	No
Ms.Leng Phalkun		PFM/SCS1 0-EX-005	SCS	Procurement Assistant	Cambodia	6,000	1,204	1,204	4,796	PV01215,PV01299	20-Apr-10	19Apeil11	1year	yes
Mr. Sok Keo Reaksmeay		PFM/SCS0 9-023	SCS	Consultant for reviewing and Finalising the sections of Financial Management and	cambodia	7,650	0	3,825	3,825	PV01071	10-Aug-09	30-Oct-09	45 days	Yes
Mr.Ok Sothyvorn,		025- SCS/CAKH	DPP	Local consultant for design,procurement Assistant and supervision of Public Procurement department	Cambodia	38,000	7,600	15,200	22,800	PV01141,PV01204	01-Oct-09	30-Sep-10	12 month	yes

Mr.Chaing Sidy		026-SCS	PD	Local consultant for HRD database design for Personel Department	Cambodia	32,400	6,480	6,480	25,920	PV01222,PV01277	01-Apr-10	31-Jan-11	10month	Yes
Sub total						138,700	23,230	127,623	82,527					
TOTAL						2,899,306	208,705	2,190,765	460,166					

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)

Annex III

For The Quarter Ended 30 June 2010

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		Cmbodia	EFI print 2,000 books which are titled Managing Economy and Finance	EFI		7,200					2-Mar-06
Training Procurement Manual	3	Cmbodia	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	Cmbodia	EFI prepared Training course on Change Management & Leadership.	EFI		27,323	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	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	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	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	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		27,936	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 and Air ticket fee from Australia to Cambodia after graduate	EFI	0	56,904	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-	PV595, PV648, PV619,PV690,PV738,PV801,PV827,PV867,PV901,PV948 ,PV00985,PV01026 ,PV01055,PV01133
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	29,921	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	1,113	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	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	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	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 .Air ticket fee from Australia to Cambodia ,Graduate of Master in Public Policy	EFI	0	69,408	May-08	01/05/2010	2years	8/11/08, 03-09-08, 26-09-08, 03-11-08, 30-12-08, 09-12-08-10-09-02-09-	PV594, PV647, PV618.PV689,PV737,PV802,PV806,PV828,PV00868,PV00902,PV00918,PV0
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	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	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	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	15,703	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	0	32,155	21/7/2008	30/11/2009	1.5years	8/7/08, 03-09-08, 26-09-08 03-11-08, 09-12-08	PV597, PV621, PV650,PV692,PV739,PV804,PV830,PV870,PV903,PV950
Long-term training- Kim Seryvuth	1	Australia	Mr.Kim Sereyvuth, long-term training at Australia on Master of Information Technology Management.and pay for air ticket fee	EFI	0	37,004	28/7/2008	28/07/2009	1years	06/08/08, 03-09-08, 26-09-08, 03-11-08, 09-12-08,	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 Sereyvuth) of Mr.Kim Sereyvuth, long-term training at Australia on Master of Information Technology Management.	EFI	0	8,880	28/7/2008	28/07/2009	1years	24-03-2009	PV00742.
The University of Melbourne-Long term training	1	Australia	Master of Financial Management - Mr.Peou Rithjayaseth (Academic fee for semester 1 of 2010)	EFI	0	36,994	19-02-09	31-12-2010	2years	09/01/09,14-07-09,25-01-10	PV660,PV872,PV01115
Long-term training-Rithjaseth	1	Australia	Master of Financial Management- the University of Melbourne (airticket, living expense of Jan, Feb ,March , April, May 10	EFI	2,800	28,916	19-02-10	31-12-2011	2years	11-02-10,24-02-09,09-04-09,26-05-09,17-06-09,14-07-	PV700,PV714,PV740,PV805,PV831,PV871,PV904,PV951,PV00987,PV01028,PV01056,PV01094
Long-term training- Po Sandap	1	Singapore	Master on Public Policy Program - National Unversity of Singapore (Living expense of Jan, Feb, March and April,2010)	EFI	2,800	23,501	21-07-09	21-06-2011	2years	27-07-09,05-08-09,17-08-2009,02-09-09,12-10-09,11-11-	PV880,PV905,PV916,PV917,PV952,PV00988,PV01029,PV01057,PV01095,PV01126,PV01158,P
National University of Singapore - Long Term Training	1	Singapore	Master on Public Policy Program-Po Sandap (tuition fee for Semester II of year 2009-2010)	EFI	0	2,232	21-07-09	21-06-2011	2years	25-Jan-10	PV01114
Short-Term training	2	UK	Training on Financial Management and Development Project at London,UK.	RCS	0	27,678	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 Languade.	EFI	0	8,562	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	3,020	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	52,164	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	4,790	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	18,901	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	63,674	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	45,625	11/11/2008	12/05/2008	19days	18-Nov-08	PV00608
EFI (Mrs.Khiev Vimul)	35	Cambodia	For arrangement coffee break when Training English Language.	EFI	0	1,035	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	167,403	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	31,808	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 University,USA on Leaders in Development, pay for tuition fee, PTM airticket (-\$1,763 for returned airticket to PTM).	BD	0	9,200	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	14,544	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	20,518	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	12,194	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	16,194	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	13,790	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	24,061	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	12,590	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	10,658	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	35,301	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	16,310	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	0	12,790	26/7/2009	14/8/2009	22days	7-Oct-09	PV00860,PV00861, JV00196
Short-Term Training(Robinson et Associe)			Pay to Robinson Associe, for tuition fee for Dr.Sok Saravuth, to training on Public Budgeting in a time of crisis at Switzerland.	SCS	0	0	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	0	15,548	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	2,800	18,708	10/01/2009	30/09/2009	2 Years	10/1/2009,20-10-09,11-11-09,3-12-09,6-01-10,02-03-10,30-03-10,27-4-10-09	PV00971,PV01003,PV01030,PV01058,PV01097,PV01128,PV01160,PV01186,PV01209,PV01269
Long-term training-ANU University		Australia	Pay to ANU for tuition fee and oversea health care and tuition fee on Academic program for Ms.Noun Monicheda	EFI	0	19,176	10/01/2009	30/09/2011	2 Years	10/1/2009 18-Jan-10,09 Mar,2010	PV00970,PV01112,PV01145,PV01162
Long -Term training -Mr.Sieng Chamnan	1		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,living expense of Jan,Feb ,March and April 10	EFI	2,800	21,698	27-08-09	21-05-11	2 Years	10/12/2009,11-11-09,3-12-09,6-01-10 ,02 March,2010 ,30-03-10 ,27-4-10,31-05-10	PV00989,PV01031 ,PV01034,PV01059,PV01096,PV01127,PV01185,PV01159,PV01185,PV01208,PV01268
Long -Term training -Mr.Chhorn Chhada	1	France	Master of Financial Management pay for living expense visa fee,medical check up and air ticket fee,and Establishment allowance,living expense of Jan,Feb ,March and April 10	EFI	3,000	16,297	1-Dec-09	30-May-11	8 Month	18-12-09,21-12-09,6-01-1002-March-10 ,30 March,10,27-4-10,31-05-10	PV01078,Pv01070,PV01098,PV01130,PV01161,PV01187,PV01210,PV01270
Long Term Training- Cornell University	1	USA	Pay to Coenell University for tuition fee for Mr.Sieng chamnan	EFI	0	7,410	27-08-09	21-05-11	2 Years	03-Feb,10	PV01132
New Horizons computer Learning centers			Pay to New Horizon Computer Learning Center 60 % of total contract for provide training course to IT Department and final payment 40%	IT	0	23,546				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	0	89,058				19-10-09	PV01000
PTM Travel & Tours.	6	Singapore Malaysia	Joining training at New Horizon at singapore (Air ticket fee for Non tax department training at Malayis)	IT,TD	0	5,326	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 Malayis on 29-11-09 to 05-12-09	TD	0	274	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 1	IT	0	16,268	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	0	6,330	30-11-09	21-01-10		21-12-09	PV01070
Mrs.Sok Dany,IT staff		Singapore	Training course at New Horizon ,Singapore ,Course 5	IT	0	8,608	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	0	6,984	21-12-09	25-12-09	5days	31-12-09	JV00217
Ms.Chap Sovannara,IT Staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 7th	IT	0	11,184	18-01-10	21-01-10	5days	29-Jan-10	JV00228
Ms.Chap Sovannara,IT Staff		Cambodia	Pay to Mrs.chap sovannara ,IT department staff for arrange training/meeting on Evaluation for FMIS stage II with 2 company from 05-30 April 2010	IT	420	420	05/04/2010	30/04/2010	15days	18-May-10	PV01229
Mr.Chheng You ,IT Staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 2,3,4	IT	0	39,284	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	0	8,965				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 Administration in extractive	TD	0	52,272	6-Dec-09	11-Dec-09	6days	2-Dec-09	PV01060
PTM Travel & Tours.	10	Australia	Pay toPTM for Airticket fee for trainneefor ,training on Policy and Administration in extractive at Austrlia	TD	0	10,880	6-Dec-09	11-Dec-09	6days	2-Dec-09	PV01061
Mr.Chea Meng	10		Advance clearance from join training course on Policy and Administration in extractive industry from 6-11-dec-09 ,tax Deapment	TD	0	9,840	6-Dec-09	11-Dec-09	6days	28-Dec-09	JV00215
Short-Term Training	1	USA	Mr.Seng Sreng ,(EFI) training on execution and leadership Progeram at Duke University, USA.(clear advance.)	EFI	0	1,462	6-Dec-09	11-Dec-09	6days	28-Dec-09	JV00214

OXCEL(Cambodia) Co., ltd	6	Cambodia	Pay for tuition fee of National treasury staff join 3 training course : Powerful presentation ,Time Management and Team building at Oxford Center for Leadership	NT	0	3,623	26-Dec-09	24-Jan-10	6days	4-Jan-10	PV01090
PTM Travel & Tours.	3	Malaysia	Pay to PTM Travel & Tour for Airticket fee of participants from Tax department staff for join training/workshop on Negotiation of tax treatle at Malaysis from 08-12/March/2010	GTD	0	870	8-Mar-10	12-Mar-10	5days	23-Feb-10	PV01147
Mr.Bou Vongvisal ,National Treasury	26	Kok Kong Province ,Cambodia	Mr.Bou vongvisal ,clearance from mission to kok Kong province for improve IT skill to provincial National treasury staff for 8 days (10-18 Jan,2010)	NT	0	1,383	10/01/2010	18/01/2010	8 days	3-Feb-10	JV00230
Mr.Bou Vongvisal ,National Treasury	26	Kampong Speu province ,Cambodia	Training IT skill to provincial National treasury staff for 8 days (22-27 March,2010)	NT	1,410	1,410	22-03-10	27-03-10	8 days	20-Apr-10	PV01200
Mr.Bou Vongvisal ,National Treasury	26	Kandal Province	IT training to staff at treasury provincial department from 19-4-10 to 24-4-10 ,.	NT	1,117	1,117	19/04/2010	24/04/2010	6days	7-May-10	JV00239
Mr.Bou Vongvisal ,National Treasury	26	Takeo Province	IT training to provincial national tresury from 17-22 may, 2010	NT	1,369	1,369	16/05/2010	22/05/2010	6days	11-Jun-10	PV01280
Mr.Bou Vongvisal ,National Treasury	26	kampong Cham Province	IT training to staff at treasury provincial department from 7-12 June, 2010	NT	1,377	1,377	07/06/2010	12/06/2010	6days	15-Jun-10	JV00250
Mr.Ouk Sometha ,GDT	3	Malaysia	Participating CHDNM -OECD practical workshop on Negotiation of Tax treattles from 8-12/3/10	GDT	684	684	03/08/2010	12/03/2010	5days	23-Apr-10	JV00237
Mr.Hav Rattanak and PTM Travel & Tours.	1	USA	Training on leadership at Haward university ,USA (air ticket fee)	BD	2,899	2,899	06/07/2010	18/06/2010	12days	31-05-10	PV01274 JV00253
Short course training (Im Sophal)	1	USA	Training course on Tax Copartive at harvard Universtiy (Air ticket & course fee)	GDTD	7,808	7,808	20/06/2010	02/07/2010	15days	17-Jun-10	PV01292 PV01288
Workshop at Malaysia	4	Malaysia	Conferrence on Asian Tax authorities symposium -ATAS and 20-26 June,2010 and training of transfer pricing advance level	GDTD	1,260	1,260	13/06/2010	26/06/2010	7days	11-Jun-10	PV01282

Training workshop (Mr.Eng Tita ,GDT staff)	2	Korean	Training workshop on transfer pricing guideline at jeju island at south korean from 14-19/6/10 and Air Ticket Fee pay to PTM Travel and Tour	GDTD	2,116	2,116	14/06/2010	19/06/2010	6days	11-June-10 28-June-10	PV01282 JV00254
Training on Internal Audit (Mr.Tork Sokhum ,IAD,Phnom Penh Hotel ,Sokha club ,Sunway anf Angkor Paradise Hotel)	100	Phnom Penh and Siem Reap	Training on Internal Audit Manual in Phnom Penh and Siem Reap for 4,5,6,7/5/10 ,10,11,12/5/10 and 17,18,19,20/05, and paid to Hotel for arrange place for conduct ing	IAD	31,274	31,274	04/05/2010	21/05/2010	11days	27-5-10 31-05-10	JV00248 PV01254 PV01255 PV01256 PV01257
Sub Total					65,934	1,590,892					
<u>Study Tour</u>											
Study tour of Budget department	10	Australia	Budget Department went to study tour at Australia	BD		41,128	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	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	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	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		38,901	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	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	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	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	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	12/09/2008	12/11/2008	04days	15-12-08, 31-12-08	PV00624, JV00132
Study tour on FMIS at Tsnnnia 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 Tsnnnia 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	0	94,180	10/12/2009	20-10-09		12-10-09,6-11-09	PV000991 JV00198,JV00202
Study Visit on trip to extened cooperation with singapore civil sevices colleage	8	Singapore	Mr.Ming Bansovannatichasila ,clearance from join training on planning trip to extended cooperation with singapore civil services colleage from 08-13 Feb-2010	EFI	0	9,134	08/02/2020	13/02/2010	6 days	19-Feb-10	JV00231
PTM Travel & Tours.	8	Singapore	Pay to PTM Travel & Tour for Airticket fee of participants for EFI Team join training trip to extended cooperation with the singapore civil services colleage	EFI	0	1,475	08/02/2020	13/02/2010	6 days	4-Feb-10	PV01138
Sub Total					0	361,639					
<u>Workshops</u>											
Annual Review-2005	103	Cambodia	RCS has annual review of 2006 at Shihanuk ville	RCS		23,569	17/03/06	18/03/06	2days	28-03-06	
Implementation control Management and Non-tax revenue collection	8	Cambodia	Non-Tax Revenue went to any provices on Implemen- tation control Management and Non-tax revenue collection	NTRD		5,280	4-Sep-06	9-Sep-06	6days	10-Oct-06	

First step on New Chart of Account	92	Cambodia	Natonal Treasury prepared serminar/workshop on new chart of account	NT		11,141	10-Sep-06	15-Sep-06	5days	10-Oct-06	
Extractive Industries Transparency Initiative-EITI	50	Cambodia	Economy and Public Finance Policy Department prepared serminar/workshop on Extractive Industries Transparency Initiative	EPFPD P.114		1,475	29-Aug-06	29-Aug-06	1days	10-Nov-06	
Understanding the backround of Public Financial Management Reform Program	30	Cambodia	EFI prepared serminar/workshop on Understanding the backround of Public Financial Management Reform Program	EFI P.134		2,298	21-Aug-06	31-Aug-06	10days	14/12/06	
Fiscal Decentralization Strategy for Cambodia	30	Cambodia	EFI prepared serminar/workshop on Fiscal Decentralization Strategy for Cambodia	EFI P.135		1,207	2-Oct-06	20-Oct-06	8days	14/12/06	
Knowledge Management	36	Cambodia	EFI prepared serminar/workshop on Knowledge Management	EFI P.136		726	23-Oct-06	27-Oct-06	4days	14/12/06	
Public Debt Management	25	Cambodia	EFI prepared serminar/workshop on Public Debt Management	EFI P.133		250	9-Oct-06	13-Oct-06	5days	14/12/06	
Government Finance Statistics-GFS	25	Cambodia	EFI-EPFPD prepared serminar/workshop on Government Finance Statistics-GFS	EFI-EPFPD P.30		500	28-Feb-06	28-Feb-06	1days	20/03/06	
Funtional Analysis	25	Cambodia	EFI-PD prepared serminar/workshop on Funtional Analysis	EFI-PD P.73		805	29-Mar-06	4-Apr-06	7days	26/06/06	
Budget Reform and Implementation 2007	1,824	Cambodia	Budget Department prepared serminar/workshop on Budget Reform and Implementation2007	BD		22,615	5-Jan-07	11-Jan-06	7days	2-May-07	
Second step on New Chart of Account and Closing account-2006.	92	Cambodia	Natonal Treasury prepared serminar/workshop on new chart of account and Closng account.	NT		6,032	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	NT		6,667	6-Feb-07	11-Feb-07	6days	13/03/07	

			System Program (02 times)				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	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	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	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		3,886	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		19,314	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		20,288	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	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		987	15/9/2008	18/9/2008	4days	26-09-08	
Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department follow up the implementation of inter-ministrial prakas Governmenr order 04BB revenues paid to government budget by provincial department for 2007.	NTD		7,450	15/9/2009	18/9/2009	10days	20-09-08	

Tax Department workshop on IT,	14	Cambodia	Mr.Noun Theary(Tax Department),clear advance for repaired workshop on IT to Siem Reap staffs.	TD		2,660	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	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	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		7,855	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		6,026	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 Department),clear advance for repaired workshop on IT to Kohkong and Sihanouk vill.	TD		2,565	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 Department), clear advance for repaired workshop on IT to Battambang and Banteymeanchey provinces.	TD		2,685	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	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		345	18/10/2008	24/10/2008	6days	31-Dec-08	JV00128
Workshop of PFMRP	600	Cambodia	PFMRP's Technical workshop for that presentation of Internal audit,Non-tax,Personnel, and Inspeteriat Department on 26-27/12/08 and 01-12-08.	SCS		1,497	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	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	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	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	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	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	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	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	11-03-09,	03/11/2009	1/2days	18-03-2009	PV00734
Workshop on Application and Interpretation of Tax Treaties.	2	Malaysia	Mr.Ouk Smetha(Tax Department staff),clear advance and Pay to PTM Travel & Tours for airticket for to paticipate workshop on Taxation at Malaysia.	TD		1,210	02-03-09,	03/06/2009	5days	17-03-09,12-03-09	PV00726,JV00141
Workshop on IIF Asia Regional Economic Forum,DBS.	1	Singapore	Dr.Sok Saravuth,clear advance and Pay to PTM Travel & Tours for airticket for to paticipate workshop at Singapore.	SCS		1,692	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	278	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	1,290	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		977	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	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	25-05-09	14-06-09	20days	11-06-09,15-06-09,24-06-09/11/2009	JV00158,JV00159,J V00160,JV00161,J V00162.

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	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	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		511	05/05/2009	05/07/2009	2days	11/6/2009,	PV00798
PFM's Workshop		Cambodia	Workshop om steering committee PFM om 22-April-10	SCS	496	496	22/04/2010	22/04/2010	1days	30-Apr-10	PV01224
PFMTWG 's meeting	180	Cambodia ,MEF	Eeeting on PFMTWG on 20-May-10 at Account council Hall ,MEF	SCS	1,173	1,173	20/05/2010	20/05/2010	1days	31-May-10	PV01273
Workshop on Transfer Pricing at Malaysia.	1	Malaysia	Mr.Muth Noch (Tax Departemtn staff), to participate workshop on Transfer Pricing at Malaysia.	TD	0	1,249	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 Meanchhey & Poy Peit Provinces.	CMU	0	1,221	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	0	1,900	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	0	180	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	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	3,180	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	988	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	697	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	1,733	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	1,228	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	1,510	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	979	08/03/2009	13-08-2009	09days	2-Sep-09	JV00188
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Ith Phay clear advance for mission to 4 provincial.	PD	0	1,423	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	1,192	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	1,870	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	1,776	08/02/2009	20-08-2009	13days	22-Sep-09	JV00192
Personel Deaprtment	21	Cambodia	Workshop on controlling and collection of all personel file from 24 provincial of relevant department for record in data base at MEF	PD	0	7,827	14-12-09	31-12-09	12days	14-01-10	JV00220 JV00221 JV00222 JV00223 JV00224 JV00225 JV00226

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	0	4,994	30/07/2009	30/07/2009	1days	22-Oct-09	PV01002
IT Department	74		Mr.Phan Phalla arrange 2 training workshop on control and reevaluation on FMIS held on 02& 07 -10-09	IT	0	720	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	0	12,383	26-9-09	27-09-09	1days	5-Oct-09	PV00983
Sokha Hotel co., Ltd	200	Cambodia	Pay to Sokha beach Hotel for organise and accomodation for PFM review management on 16-17 January,2010	SCS	0	33,454	16-01-10	17-01-10	2 DAYS	22-Feb-10	PV01143
Mrs.Kong Sothiry	90		Mrs.Kong Sothiry for Advance clearance from arrange on training workshop on PFM Management retreat in Siem reap on 26-Sept-09	SCS	0	7,797	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	0	2,185	25-10-09 20-10-09	31-10-09 26_10-09		10-11-09,18-11-09,24-11-09	PV01040,JV00203, JV00206
Ms.chap sovannara ,IT Department	65	Cambodia	Pay for arrange training/workshop on change Management of FMIS system on 27 -10-09	IT	0	370	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	0	5,794	05/11/2009	06/11/2009	2days	11-11-09,13-11-09,24-11-09	PV01020,PV01038, JV00204,PCV00760
Mr.Ouk Sometha ,GDT		Cambodia	Pay to Mr.Ouk Sometha ,GDT staff fro reimbusable for attending training on International tax avoidance and evasion at malaysis on 16-20 November,2009	GDT	0	332	16-11-09	20-11-09	5dyas	3-Dec-09	PV01063

Mr.Chhau Somethea ,	51	Cambodia	Pay for arrange training/workshop on tax analysis and revenue estimation for Cambodia ,3 times :22-24/06-09,14-16/09-09 and 28-29/12/09	EPPFD	0	408	22-06-09	29-12-09	6days	14-Jan-10	PV01101
SCS,Annual Review 2009	190	Cambodia ,Sihanouk Province	Mrs.Kong Sothiry ,Advance clearance for arrange training/workshop on Annual retreat of review and access the PFMRP and its progress at Sokha hotel at SV 16-17	SCS	0	13,594	16-01-10	17-01-10	2days	25-Jan-10	JV00227
Mr.Van Bun Chhoeun ,General Inspection	200	Phnom Penh ,Cambodia	General Inspection department clearance from organise Financial Inspection Standard help on 2-3 March ,2010 at Phnom Penh Hotel	GI	0	5,172	02/03/2010	03/03/2010	2 days	10-Mar-10	JV00233
Phnom Penh Hotel	200	Phnom Penh ,Cambodia	Pay to Phnom Penh Hotel for arrange Financial Inspection standard ,training /workshop on 2-3 March,2010	GI	0	8,054	02/03/2010	03/03/2010	2 days	16-Mar-10	PV01166
Mr.But sangvar ,Phnom Penh Hotel	100	Phnom Penh	Mr,But Sangvar advance clearance from arrange training /workshop on training need Assement on 8 June,2010 and for Phnom Penh Hotel for arrange this workshop	PD	5,856	5,856	08/06/2010	08/06/2010	1Day		PV01287 JV00251
Sub Total					7,524	415,353					
Grand Total					73,458	2,367,884					

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (IPA)
As of June 30, 2010 (USD)

Annex IV

Consultant Name	Selection method	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
						Contract Value	Current Quarter	Cumulative to date	Balance	Voucher No.	Start	End	Duration	
<u>International</u>														
IPA1 (Crown Agents)	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB	UK	1,990,000.00	0.00	1,273,367.93	716,632.07	CRV00051,PV00678,PV00709,PV00727,PV00760<PV00800,PV00826,PV00863,PV00899,PV00943,*v01041,PV01110,PV01146	24-Oct-07	28-Feb-09	1 year and 4 months	Yes
IPA 2 (Carles Kendall & partners)	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB		1,401,847.00	0.00	150,000.00	1,251,847.00	PV00980	04-Aug-09	04-Agu-10	1 year	Yes
TOTAL						3,391,847.00	0.00	1,423,367.93	1,968,479.07					

Progress of PFMRP stage 2 reform activities

Second Quarter 2010

1. Strengthening of platform one activities

1.1 Revenue Policy and administration

Revenue policy and administration has been gradually improved. Revenue policy was drafted and translated in Khmer for discussion within the Ministry of Economy and Finance and the draft law on Oil Operation Taxation was finalized after consultations with relevant stakeholders; and draft amendment to Law on Taxation related to taxation on oil operation was submitted to the Office of Council of Ministers for review. Procedures for mobilizing and managing revenue from oil, gas and mines are being prepared. In addition, Tax administration has been further improved in some key areas such as tax revenue data consolidation, implementing strict measures to collect arrears, publishing tax information, developing tax web-site, etc; and ASYCUDA system was also expanded to key checkpoints for customs inspection.

Furthermore, legal frameworks and other necessary measures have been developed to improve non-tax revenue mobilization and management such as preparation of inter ministerial Prakas on collection of non-tax revenue from various sources, establishment of working group in charge of drafting law on non-tax revenue management, conducting research on non-tax revenues, implementing strict measures to collect arrears.

1.2 Debt management

DMFAS has been further improved with assistance of international and local consultants; Standard Operating Manual on Debt Management, Debt Management Strategy are being prepared and the preliminary report of Debt Sustainability Analysis (DSA) and reports on monthly, quarterly and annual debt have been also produced.

1.3 Cash management and TSA

TSA has been also strengthened. As a result, up to 30 June 2010 there are 90 current accounts in total; only four of them will be frozen and others are authorized accounts or linked to TSA. Account balance of General Department of Taxation and Customs and Excise is regularly kept zero at the end of the day. The use of the commercial banks for revenue and expenditure transaction has been increased, particularly expanded to 09 other provinces (in addition to 2 existing provinces). 37 out of 38 line ministries/institutions have used the bank accounts for salary payment. There are no arrears reported in the National Treasury; and procedure on age profile monitoring of payment mandate is put in place

and regularly carried out. Cash forecasting and monitoring has been gradually improved with assistance from IMF.

1.4 Procurement

The Implementing Rules and Regulations Governing Public Procurement (IRRPP) was finalized and disseminated to line spending agencies. Procurement Website/e-PPB is under process of development. Preliminary Draft Law on Public Procurement has been prepared.

2 Platform two activities

The implementation of the platform two activities contributes to improving financial accountability which is the strategic objective of this platform. A number of objectives (08 objectives: 21-28) have been defined and gradually implemented by the Ministry of Economy and Finance and line ministries.

A draft on budget entity framework and a framework of six function classifications (administrative, geographic, economic, functional, program, and financing source) have been developed and discussed within the MEF. In fact, framework of administrative, geographic, functional, program and financing source classification is expected to be developed by December 2010. Strategic implementation plan of these classifications will be developed by February 2011. Functional classification will be implemented in the context of FMIS which will start in early 2012. Program classification and Code of budget classification were also reviewed by the MEF PFM Reform Commission; and sub-degree on economic classifications was drafted. TOFE with new accounting classification was further improved; the linkage of new budget classification with GFS was revised; and TOFE 2008, TOFE January-December 2009, and GFS January-December 2009 were updated.

Financial controllers have been relocated to 11 LMs. Guideline on procedures, context of expenditure commitment, and mandate payment was prepared. 23 out of 26 Line ministries which established internal audit departments start their audit function; and four other public enterprises and one Commission also established their internal audit departments. Sub-degree on improving of current expenditure procedure and cash advance of investment expenditure was issued. Procedures on integration of investment expenditure of internal and external financing were developed. Web site of General department of taxation is being developed to improve access to tax information by the public.

Chart of accounts for the FMIS project was identified; and an evaluation of bidding documents for the FMIS was finalized. A business process was finalized and submitted to the management for review and approval. Change management road map, Leadership plan and training program for FMIS were developed. Selection of 12 IT business analysts is under process.

Internal audit and inspection have been further improved. It is observed that a manual on general audit procedure and audit strategy, procedures and audit report, annual audit plan, a financial inspection plan 2010 and three years financial inspection plan have been developed; internal data monitoring system has been prepared.

After consultation with NCDD the draft on financial regime law and state property management at national level was reviewed by the MEF; and draft on revenue allocation to national level has been prepared. In addition, short (2009-2011) and long (2011-2018) term strategies for fiscal decentralization have also been reviewed. A number of circulars on guiding budget formulation and implementation at the sub-national level were issued.

To support the implementation of PFMRP, capacity building activities are constantly carried out including short course trainings, workshops, and studies tours in country and abroad. Based on training need assessment, twinning training program between MEF (Economic and Finance Institute) and Civil Service College, an annual training program and Human resource management and development policy and strategy are being developed. In addition, HRMIS, documents related to Priority Operating Cost (POC), TOR of the coordination group for MEF, LMs and the use of Technical Assistance were developed and submitted to MEF management for review and comments.

3 Implementation of activities for later platforms

Guideline on program budgeting was approved by the PFM commission for publication; and its action plan is being reviewed to enable effective implementation of PB in the 8 key ministries. In addition budget strategic plan was reviewed and endorsed by the PFM commission for publication. PSB scoring methods were also improved to support the BSP implementation. Then relevant workshops will be organized to assist MEF, LMs and their staff in preparing and implementing PB and BSP.

Budget Credibility Performance Indicators

Indicators	Target	Second Quarter 2010	Second Quarter 2009
1. Revenue out-turn increasingly close to targeted level in approved budget	Revenue outturn within + or - 5% of forecast used for budget	Domestic revenue: 48.2 %	Domestic revenue: 46.1 %

2. No accumulation of new arrears and steadily declining stock	Arrears as defined to be kept at no more than 2% of total expenditure	No arrears	No arrears
3. Budget holders increasingly able to commit expenditure in line with budgets and cash flow forecasts	<p>Expenditure profile not to be less than:</p> <ul style="list-style-type: none"> - 1st Quarter: 15% - 2nd Quarter: 45% - 3rd Quarter: 67% - 4th Quarter: 96% <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> <ul style="list-style-type: none"> - 2nd Quarter: 41.7 % - The payment through banking system: 86.15% - 37 Ministries have opened bank accounts for salary payment (Except the Ministry of National Defense) - Customs revenue: 97% - Tax revenue: 98.4% 	<p>Achieved:</p> <ul style="list-style-type: none"> - 2nd Quarter: 41.8% - The payment through banking system: 85% - Up to the end of 2009, 26 LMs have opened bank accounts for salary payment - Customs revenue: 98.9% - Tax revenue: 75.1%
4. Composition of expenditure by type (staff costs, non-staff costs etc) close to approved budget.	<p>Outturn compared to budget to be not less than:</p> <ul style="list-style-type: none"> - Salary: 98% - Goods/Services: 95% - Capital: 85% 	<p>Achieved:</p> <ul style="list-style-type: none"> - Salary: 45.5% - Goods/service: 38% - Capital: 38.7% 	<p>Achieved:</p> <ul style="list-style-type: none"> - Salary: 48.7% - Goods/service: 37% - Capital: 42.1%
5. Better yield achieved from tax base through improved collection efficiency and planned use of	<p>Progressive improvement in revenue yield compared to GDP by 0.5% per annum.</p>	<ul style="list-style-type: none"> - Tax revenue: 46.2% - Direct Tax: 44.9% - Indirect Tax: 46.6% - Non-tax revenue: 59.5% 	<ul style="list-style-type: none"> - Tax revenue: 47.8% - Direct Tax: 57.2% - Indirect Tax: 45.8% - Non-tax revenue: 37%

<p>non-tax sources.</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>	<ul style="list-style-type: none"> - TSA and government bank accounts consolidation have been further strengthened - New chart of account, new budget classification and budget strategic plan have been further improved - There are 86 current accounts - DMFAS has been further improved - BSP has been further improved 	<ul style="list-style-type: none"> - TSA and government bank accounts consolidation, new chart of account, new budget classification and budget strategic plan have been further strengthened to incorporate revenue and expenditure into the government accounts. Revenue and expenditure of state-owned enterprises, administrative entities and DPs' off budget have been urged to be incorporated in BSP 2010-2012. - At the end of 2009, the total current accounts have been reduced to 110 - Data system (DMFAS) has been implemented to improve overseas financial management and monitoring.