



KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

Public Financial Management Reform Committee

Reform Committee Secretariat

No: **014.MEF/SCS**

Phnom Penh, **13 FEB 2013**

Ms. Leah April

Senior Public Sector Management Specialist
The World Bank Cambodia Country Office
113 Norodom Boulevard, Phnom Penh, Cambodia.

Quarterly and Annually Interim Unaudited Financial Reports (MDTF TF054547 & IDA Grant H241-KH) as at December 31, 2012

Dear Leah,

SCS is pleased to send you Quarterly and Annually Interim Unaudited Financial Reports (IFRs) of Public Financial Management Reform Program as at December 31, 2012. IFRs comprises of (1) Analysis of program financial performance (2) Sources and Uses of Fund by Expenditure Type and Group (Component) (3) Procurement Plan and Tracking (4) Contract payment of Goods, Consultant's Service, Training/workshops and IPA and (5) the Program Progress Report. However the Program Progress Report is under view and will be sent to the World Bank later. Should you have any comments on the IFRs will be highly appreciated.

Thank you for your kind assistance and cooperation.

Yours faithfully, *Handwritten signature*

Dr. Sok Saravuth

Steering Committee Secretariat Manager

CC:

H.E. Aun Porn Moniroth

Chairman of the PFM Steering Committee

H.E. Hang Chuon Naron

Permanent Vice Chairman of the PFM Steering Committee

2-1 Use of Funds by Project Activities

Project Components	Uses of Funds/Contribution by Financiers in Q4-2012 (in USD)				Total Q1-Q4 2012 (USD)
	RGC	MDTF 54547-KH	IDA H-241	Total Q4-2012	
Revenue Management	-	-	-	-	122,686
Budget Formulation	-	-	33,548	33,548	287,701
Budget Execution	-	-	30,004	30,004	167,985
Policy Group	-	-	99,470	99,470	464,473
General Support Group	751	-	193,472	194,222	916,730
International Proc. Agent (IPA)	-	-	252,362	252,362	1,259,823
Line Ministries	-	-	-	-	481,163
Total	751	-	608,856	609,606	3,700,560

2-2 Use of Funds by Project Categories

Project Categories	Uses of Funds/Contribution by Financiers in Q4-2012 (in USD)				Total Q1-Q4 2012 (USD)
	RGC	MDTF 54547-KH	IDA H-241	Total Q4-2012	
1-Goods	-	-	54,696	54,696	89,559
2-Consultant Services	-	-	172,803	172,803	707,637
3-Training Workshop / Study Tour	751	-	63,640	64,391	560,400
4-Incremental Operation Cost (IOC)	-	-	65,355	65,355	157,329
5- MPBI & POC	-	-	-	-	925,813
6- International Proc. Agent (IPA)	-	-	252,362	252,362	1,259,823
Total	751	-	608,856	609,606	3,700,560

3-Disbursements and Grant Withdrawals of the Program

During this period, PFMRP/SCS submitted applications for withdrawal and direct payments which amounted to US\$ 1,152,508. The applications were processed and the Pooled Account was replenished and transferred with no significant interruption or delay.

As at 31 December 2012, the cumulative expenditure amounted to US\$ 22,773,370 proceed for the implementation of PFMRP, which represent 52.49% of the total fund from multi-donor of 43.38 million dollar (RGC 0.43 M\$, IDA 14 M\$, AUD 2.54 M\$, Europe 17.23M\$ & SIDA 4.12M\$ & DFID 5.04 approximately 43.38 million US Dollars).

4-Summary Sources of Fund

4-1 The World Bank-IDA Grant H241-KH

Beginning August 12, 2011 the bank has switched the project to be financed by IDA 100%. This IDA agreement was signed between the World Bank and Government to extend the project by November 15, 2013 and contract amendments will be finished by the same day.

The project received fund amounted to US\$ 1,152,508 for the current quarter through the replenishment mechanism and directly payment from the World Bank. The cumulative expenditure to date is US\$ 12,741,288. The disbursement rate has reached 91% of total agreed funding per financing agreement (US\$ 14,000,000).

4-2 The World Bank-MDTF TF 054547-KH (Closed in April 11,2012)

Project designated account is a pooled account containing fund received from Multi-Donor Trust Fund and IDA Grant. This trust fund was closed in April 11, 2012. The disbursement from the World Bank-MDTF into project was US\$ 9,463,117. Disbursement rate has reached **73.73%** of total agreed funding per financing agreement (according to the latest modification of grant agreement effective from 05 August 2011, financing amount from parents MDTF to recipient MDTF increases from US\$ 9,835,000 to US\$12,835,000). The balances amounting to US\$ 3,371,883 was cancelled and the World Bank informed that the fund was carried forward to new trust fund.

The new MDTF has been established to assist the RGC in implementing PFMRP under the stage 2/Platform 2 until November 14, 2016. This new trust fund is being processed by the World Bank.

4-3 Counterpart Fund

In this quarter, Project received US\$ 1,022 from oversea for selling of FMIS bidding documents and this amount will be transferred to national treasury. As of 31 December 2012, total fund received from counterpart were US\$ 704,635. It has been used in contribution with Multi-Donor Trust Fund for MBPI payment from 2005 to December 2009 as per the financing agreement. However the MBPI was terminated by Royal Government of Cambodia's decision effective from January 1, 2010.

4-4 The World Bank- PHRD Grant (JPN 54627-KH)

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

5-Budget Performance

According to the budget projection, the total budgeted expenses for this quarter were estimated at US\$ 1,712,628. However, through the actual program implementation, the total budget spent was US\$ 609,606, representing 35.59% of the Q4 budget. This was mainly due to the slow in processing of payment to IPA (US\$ 333,005.95) and most of training/workshops were advanced by line departments in late December 2012. Moreover, the project was unable to disburse estimated 10% of FMIS, which is about US\$ 1 million in Q4-2012 as of slow procurement process.

B-Procurement Activities

1. Key Activities

Summary of key activities undertaken by the procurement officer is attached in **Annex 1** and listed all packages where activities have been undertaken with regards to the defined outputs, i.e. receipt of TOR/Technical requirements, PRC Approved/WB NOL, Bid closing, WB NOL and submission of Evaluation Recommendation to PRC approval, PRC negotiated contract with consultant, WB NOL/SCS signed contract with consultant.

2. Procurement Plan/Tracking forms

The up-date and approved procurement plans 2012 by World bank on 15 March 2012, the status of planned, scheduled and actual completed procurement activities are shown in the relevant Procurement plan/Tracking forms in **Annex 1**.

3. Summary of Output Achieved for 2012

Category	Planned & Actual Output	Procurement Plan 2012		
		No. Package	Total value of package (USD)	Percentage
Service	Planned	19	1,000,270.00	
	Actual	12	748,270.00	75%
Goods	Planned	14	164,700.00	
	Actual	6	83,811.50	51%
Planned Total		33	1,165,420.00	
Actual Total		18	832,081.50	63%

Planned Procurement Packages Achieved/Completed in Year 2012

Service: 12 packages were completed as below:

- CS-01 Extended contract 12 months, Administrative Officer of Steering Committee Secretariat (SCS)
- CS-02 Extended contract 12 months for Bookkeeper of Steering Committee Secretariat (SCS)
- CS-03 Extended contract 12 months for IT officer of Steering Committee Secretariat (SCS)
- CS-04 Extended contract 12 months for Local IT Auditor of Internal Audit Department
- CS-05 Extended contract 12 months for Local Internal Auditor Specialist of Auditor of Internal Audit Department (IAD)
- CS-06 Extended contract 12 months for Procurement Assistant of Steering Committee Secretariat (SCS)
- CS-07 Extended contract 12 months for Officer Manager of Steering Committee Secretariat (SCS)
- CS-08 Extended contract 12 months for 10 business Analysts for Information Technology Department (ITD)
- CS-09 Extended contract 180 working days for International Internal Audit Adviser of Internal Audit Department
- CS-10 Extended contract 200 working days, 6 trips for FMIS Functional Adviser for Information Technology Department
- CS-11 Change Management consultant (International), signed contract
- CS-12 International Individual Consultant to carrying out key procurement reform activities (In processing negotiation for sign contract)

Goods: 06 packages were completed as below:

- G-01 Procurement of supply & installation of Cubicles for new office of ITD for 30 people

- G-02 Procurement of supply of IDEA Software for Internal Audit Department (IAD)
- G-03 Procurement of supply one UPS for DPP and fifty Toners for GDNT
- G-04 Procurement of printing 1050 books of PFMRP II for DP and EFI
- G-05 Procurement of printing law on financial Regime and property Managements (1,000 books) for LFD
- G-06 Server and computer equipment for SCS,ITD and DPP

Planned Procurement Packages in progress

Service: 01 package is processing and status as below:

- CS-12 IT Consultant to develop legal database, The PRC requested LAD to revised the TOR and change it to procurement of Goods

Planned Procurement Packages not yet Process with Reason

Service: 06 packages not yet process as below:

- CS-16 National consultant on Economic and Functional classification for BD (Budget Department has not yet confirms their need of this service)
- CS-19 Consultant Services firm for GDT (TOR are preparing by GDT in progress)
- CS-20 Local TA for Database designing expert for Casino for FID (Awaiting TOR for processing)
- CS-21 Database designing expert lottery for FID (Awaiting TOR for processing)
- CS-22 5 National Liaisons officer for SCS (Awaiting for SCS restructuring)
- CS-28 International Consultant on Economic and Functional Classification for BD for 1 month 1 trip (Budget Department has not yet confirmed their need of this service)

Goods: 08 packages not yet process as below:

- G-08 Printing of Procedure and Financial Inspection Experience 1000 books (Awaiting Sample Books from Departments)
- G-09 Computer Based Exam Software for PD (Awaiting Specification and request from PD)
- G-10 Printing Guideline for Budget Strategic Plan and Program Budgeting 2,000 books (Awaiting sample books from Department)
- G-11 Printing compilation of legal Texts for LAD and MTEF (Awaiting sample books from Departments)
- G-12 Publish Revenue Policy for EPFPD (Awaiting sample books from Department)
- G-13 Publish Revenue MTEF Policy books for EPFPD 200 books
- G-14 Printing HR Management Policy book 1000 books for PD (Awaiting Sample books from Department)
- G-15 Printing Guidelines on Budget and Executing process 1000 books for FAD, Printing Audit Regulations 200 books for IAD and printing code of conduct for PD (Awaiting sample books from department)

4. Other Procurement Packages Requested and Approved Case by Case in 2012

Services

- Procurement of third contract extension and amendment for Mr. Benjamin E. Diokno, International Fiscal Decentralization Adviser; status: signed contract
- Procurement to select new accountant; status: Signed Contract
- Revenue Policy and Administration Implementation Advisor ; status: Contract Negotiation

Goods

- Procurement of Supply and Installation of the Financial Management Information Systems (FMIS) Treasury Centric System; status: it has been advertised since 02 November 2012 and Bidding documents will be opened on 21 January 2013

5. Other Procurement Packages under IOC budget 2012

- Procurement for Supply of 360 Toners of Printers and Photocopiers for MEF(Completed)
- Procurement for Four Vehicles Services and Maintenances for One Year for SCS and IT Department (Completed)
- Procurement for Supply of 119 Toners of Printers and Photocopiers for MEF(Completed)
- Procurement for Supply of Stationeries for GDNT(Completed)
- Procurement for Supply of many Air Tickets, Hotels (Completed)

6. Issues

- All Departments confirm in need more time for designing and finally TOR for select consultant or not clear the technical specification of the goods. This cause to delay the procurement processing.
- The procurement to select TA, there were not enough candidates applied and qualify, need more and more advertised
- All Departments confirm in need more time for designing and finally sample book for printing

7. Key Lessons Learned

- Delays in preparation of specification and sample of goods (books) by Department caused significant delay to plan outputs.

C-Key Issues and Its Impact on the Overall Project Implementation

We focus on the issues related to financial management and procurement. The issues and challenges for the program implementation will be reported separately in the Progress Report (Annex v).

Steering Committee Secretariat Manager 

Dr. Sok Saravuth

Date: February 13, 2013

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Interim Unaudited Financial Reports
For The Final Quarter Ending December 31, 2012 and Annual Report 2012

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Procurement Management Report

Procurement Plan and Tracking

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Ministry of Economy and Finance
 Public Financial Management and Reform Program
Statement of Financial Position
 For the Quarter Ended December 31, 2012

Cash Balance

Petty Cash	749	
Designed Account	644,277	
Received from Counterpart	159,739	
Advance to Budget Formulation	6,762	
Advance to Budget Execution	16,519	
Advance to Capacity Development	55,250	
		883,296

Uses of Fund

Goods	2,877,392	
Consultant's service	3,884,771	
Training/Workshops	4,358,402	
Incremental Operating Cost	517,692	
Merit Based Pay Initiative	3,111,830	
Inter. Procurement Agent	5,679,000	
Priority Operation Cost	2,344,283	
		22,773,370
		23,656,666

Fund Received

MD trust fund	8,675,019	
MD trust fund-direct payment	788,098	
IDA Grant	9,249,184	
IDA Grant-direct payment	4,215,660	
Government counter part fund	704,635	
Bilateral Assitance - ADB	-	
Bilateral Assitance - France	-	
Bilateral Assitance - IMF	-	
Bilateral Assitance - JICA	-	
Bilateral Assitance - UNDP	-	
Trust Fund TF054627 (closed)	24,069	
Other	-	
		23,656,666

Ministry of Economy and Finance
Public Financial Management and Reform Program
IDA Grant H241-KH: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2012

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance									
Petty Cash	312	335	-	-	-	-	-	-	-
Designed Account	170,557	35,228	-	-	-	-	-	-	-
Advance to Revenue Management	-	9,600	-	-	-	-	-	-	-
Advance to Budget Formulation	1,380	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	2,836	-	-	-	-	-	-	-
Advance to Capacity Development	7,656	18,104	-	-	-	-	-	-	-
A-Total	179,904	66,102	-	-	-	-	-	-	-
Sources of Funds									
Receive from IDA grant	748,178	3,336,596	9,249,184	-	-	-	-	-	-
Receive from IDA-direct paymen	404,330	987,684	4,215,660	-	-	-	-	-	-
B-Total	1,152,508	4,324,280	13,464,845	-	-	-	-	-	-
Uses of Funds									
Goods	54,696	89,559	1,035,493	-	-	-	(54,696)	(89,559)	(1,035,493)
Consultant's service	172,803	707,637	1,715,702	-	-	-	(172,803)	(707,637)	(1,715,702)
Training/Workshops	63,640	526,665	1,858,263	-	-	-	(63,640)	(526,665)	(1,858,263)
Incremental Operating Costs	65,355	157,329	311,133	-	-	-	(65,355)	(157,329)	(311,133)
Merit Based Pay Initiative Pay	-	-	826,813	-	-	-	-	-	(826,813)
Inter. Procurement Agent	252,362	1,259,823	5,679,000	-	-	-	(252,362)	(1,259,823)	(5,679,000)
Priority Operation Cost	-	925,813	1,314,883	-	-	-	-	(925,813)	(1,314,883)
C- Total	608,856	3,666,825	12,741,288	-	-	-	(608,856)	(3,666,825)	(12,741,288)
Closing BL (A+B-C)	723,557	723,557	723,557						
Represented by									
Petty Cash	749	749	749	-	-	-	-	-	-
Designed Account	644,277	644,277	644,277	-	-	-	-	-	-
Advance to Budget Formulation	6,762	6,762	6,762	-	-	-	-	-	-
Advance to Budget Execution	16,519	16,519	16,519	-	-	-	-	-	-
Advance to Capacity Development	55,250	55,250	55,250	-	-	-	-	-	-
	723,557	723,557	723,557						

Ministry of Economy and Finance
Public Financial Management and Reform Program
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2012

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance									
Designed Account	159,468	191,860	-						
A-Total	159,468	191,860	-						
Sources of Funds									
Receive from CounterPart fund	1,022	1,614	704,635						
B-Total	1,022	1,614	704,635						
Uses of Funds									
Goods	-	-	-	-	-	-	-	-	-
Consultant's service	-	-	-	-	-	-	-	-	-
Training/Workshops	751	33,735	119,375	-	-	-	(751)	(33,735)	(119,375)
Incremental Operating Costs	-	-	-	-	-	-	-	-	-
Merit Based Pay Initiative Pay	-	-	425,520	-	-	-	-	-	(425,520)
C- Total	751	33,735	544,896	-	-	-	(751)	(33,735)	(544,896)
Closing BL (A+B-C)	159,739	159,739	159,739						
Represented by									
Received from Counterpart	159,739	159,739	159,739						
	159,739	159,739	159,739						

Ministry of Economy and Finance
Public Financial Management and Reform Program
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2012

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance									
A-Total	-	-	-						
Sources of Funds									
Receive from TF054627	-	-	24,069						
B-Total	-	-	24,069						
Uses of Funds									
Training/Workshops	-	-	24,069						(24,069)
C-Total	-	-	24,069						(24,069)
Closing BL (A+B-C)	-	-	-						
Represented by	-	-	-						

Ministry of Economy and Finance
Public Financial Management and Reform Program
Consolidated Report: Project Uses of Fund by Departments
For the Month Ended December 31, 2012

Department	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Revenue Management	-	122,686	1,268,981	410,010	1,119,164	2,147,516	410,010	996,478	878,535
Budget Formulation	33,548	287,701	2,143,647	19,584	261,239	2,062,702	(13,964)	(26,462)	(80,945)
Budget Execution	30,004	167,985	2,264,453	115,804	370,140	2,580,853	85,800	202,155	316,401
Policy Group	99,470	464,473	4,219,289	348,510	1,224,590	5,902,215	249,040	760,117	1,682,926
General Support Group	194,222	916,730	5,608,364	443,720	1,302,895	5,632,328	249,498	386,165	23,964
Line Ministries	-	481,163	1,589,636	-	413,392	712,318	-	(67,771)	(877,318)
Inter. Pro. Agent	252,362	1,259,823	5,679,000	375,000	1,125,000	4,332,257	122,638	(134,823)	(1,346,743)
Total Uses of Fund	609,606	3,700,560	22,773,370	1,712,628	5,816,419	23,370,190	1,103,022	2,115,859	596,820

Ministry of Economy and Finance
Public Financial Management and Reform Program
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2012

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance									
Petty Cash	312	335	-	-	-	-	-	-	-
Designed Account	170,557	667,799	-	-	-	-	-	-	-
Received from Counterpart	159,468	191,860	-	-	-	-	-	-	-
Advance to Revenue Management	-	9,600	-	-	-	-	-	-	-
Advance to Budget Formulation	1,380	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	2,836	-	-	-	-	-	-	-
Advance to Capacity Development	7,656	18,104	-	-	-	-	-	-	-
A-Total	339,372	890,533	-	-	-	-	-	-	-
Sources of Funds									
Receive from CounterPart fund	1,022	1,614	704,635	-	-	-	-	-	-
Receive from IDA grant	748,178	3,336,596	9,249,184	-	-	-	-	-	-
Receive from IDA-direct payment	404,330	987,684	4,215,660	-	-	-	-	-	-
Receive from Multi-Donor TF	-	(632,571)	8,675,019	-	-	-	-	-	-
Receive from MD-direct payment	-	-	788,098	-	-	-	-	-	-
Receive from TF054627	-	-	24,069	-	-	-	-	-	-
B-Total fund received	1,153,530	3,693,323	23,656,666	-	-	-	-	-	-
Uses of Funds									
Goods	54,696	89,559	2,877,392	15,100	79,070	3,664,693	(39,596)	(10,489)	787,301
Consultant's service	172,803	707,637	3,884,771	587,943	1,751,750	5,660,045	415,140	1,044,113	1,775,273
Training/Workshops	64,391	560,400	4,358,402	564,182	1,950,402	7,081,732	499,791	1,390,002	2,723,330
Incremental Operating Costs	65,355	157,329	517,692	170,403	496,806	1,076,642	105,048	339,477	558,949
Merit Based Pay Initiative Pay	-	-	3,111,830	-	-	3,111,830	-	-	-
Inter. Procurement Agent	252,362	1,259,823	5,679,000	375,000	1,125,000	2,845,000	122,638	(134,823)	(2,834,000)
Priority Operation Cost	-	925,813	2,344,283	-	413,392	4,034,041	-	(512,421)	1,689,758
C- Total Uses of Fund	609,606	3,700,560	22,773,370	1,712,628	5,816,419	27,473,981	1,103,022	2,115,859	4,700,611
Closing BL (A+B-C)	883,296	883,296	883,296						
Represented by									
Petty Cash	749	749	749	-	-	-	-	-	-
Designed Account	644,277	644,277	644,277	-	-	-	-	-	-
Received from Counterpart	159,739	159,739	159,739	-	-	-	-	-	-
Advance to Budget Formulation	6,762	6,762	6,762	-	-	-	-	-	-
Advance to Budget Execution	16,519	16,519	16,519	-	-	-	-	-	-
Advance to Capacity Development	55,250	55,250	55,250	-	-	-	-	-	-
	883,296	883,296	883,296						

Ministry of Economy and Finance
Public Financial Management and Reform Program
MTDF TF54547-KH: Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2012

	Current Quarter	Year to Date	Cumulative to Date	Current Budget	Year to Date Budget	Cumulative Budget	Current Variance	Year to Date Variance	Cumulative Variance
Opening Balance	-	-	-	-	-	-	-	-	-
Petty Cash	-	-	-	-	-	-	-	-	-
Designed Account	-	632,571	-	-	-	-	-	-	-
Advance to Revenue Management	-	-	-	-	-	-	-	-	-
Advance to Budget Formulation	-	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	-	-	-	-	-	-	-	-
Advance to Capacity Development	-	-	-	-	-	-	-	-	-
A-Total	-	632,571	-	-	-	-	-	-	-
Sources of Funds									
Receive from Multi-Donor TF	-	(632,571)	8,675,019	-	-	-	-	-	-
Receive from MD-direct payment	-	-	788,098	-	-	-	-	-	-
B-Total	-	(632,571)	9,463,117	-	-	-	-	-	-
Uses of Funds									
Goods	-	-	1,841,899	-	-	-	-	-	(1,841,899)
Consultant's service	-	-	2,169,069	-	-	-	-	-	(2,169,069)
Training/Workshops	-	-	2,356,694	-	-	-	-	-	(2,356,694)
Incremental Operating Costs	-	-	206,559	-	-	-	-	-	(206,559)
Merit Based Pay Initiative Pay	-	-	1,859,496	-	-	-	-	-	(1,859,496)
Priority Operation Cost	-	-	1,029,400	-	-	-	-	-	(1,029,400)
C- Total	-	-	9,463,117	-	-	-	-	-	(9,463,117)
Closing BL (A+B-C)	-	(0)	0	-	-	-	-	-	-
Represented by									
Petty Cash	-	-	-	-	-	-	-	-	-
Designed Account	-	-	-	-	-	-	-	-	-
Advance to Budget Formulation	-	-	-	-	-	-	-	-	-
Advance to Budget Execution	-	-	-	-	-	-	-	-	-
Advance to Capacity Development	-	-	-	-	-	-	-	-	-