

KINGDOM OF CAMBODIA

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Ministry of Economy and Finance
General Secretariat, Steering Committee
of the Public Financial Management Reform
No:.....4.10...M.E.F./G.S.C

Phnom Penh, 27 NOV 2015

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

Subject: Submission of Interim Unaudited Financial Reports as of 30 September 2015
Public Financial Management Modernization Project-Grant No. TF015434

Dear Ms. Leah April,

We are pleased to submit herewith Interim Unaudited Financial Reports (IFRs) of Public Financial Management Modernization Project as of 30 September 2015.

The IFRs comprise of (1) Executive Summary of Progress Report (2) Project Balance Sheet, Statement of Sources and Uses of Funds by Disbursement Category, Use of Fund by Project Component (3) Procurement Monitoring Report for Goods, Consultant Services, Training & Workshop and Procurement Tracking Forms and (4) Annexes.

Should you have any comments in this regards, please contact us.

Thank you for your kind assistance and cooperation.

Yours faithfully,

Hel Chamroeun
Acting Secretary General
General Secretariat, PFMRS

CC: H.E. Aun Pornmoniroth
Minister, Ministry of Economy and Finance
Chairman of the PFMRS

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Ministry of Economy and Finance (MEF)
Public Financial Management Reform Program (PFMRP)
Public Financial Management Modernization Project (PFMMP)
Grant No.: TF015434
Start Date: 07-Nov-14 Completion Date: 14-May-16

INTERIM UNAUDITED FINANCIAL REPORT

Period: 01 July - 30 September 2015

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1. Executive Summary of Progress Report

1.1 Summary of Activities

A. Project Overview

In December 2004 the Royal Government of Cambodia (RGC) adopted the Public Financial Management Reform Program (PFMRP), which is a long-term reform program based on stage/platform approach that addresses the overarching and systemic public financial issues. It remains a sector-wide approach.

On 07 November 2013, Public Financial Management Modernization Project (PFMMP) was established to build on the successes of the ongoing Public Financial Management and Accountability Project (PFMAP). Total proposed project cost is USD 12 million, agreed to be financed by standalone Recipient Executed Trust Fund (RETF), Investment Project Financing (IPF) under the Public Financial Management Trust Fund.

The initial periodic contribution from the donors to this trust fund is covering the period from November 07, 2013 to May 14, 2016 in the amounts of US\$ 5,903,013 under the Grant No.TF015434. With the additional financing contributed to the project in the amount of USD 7,600,000 in letter dated April 21, 2015, the grant amount equal to USD 13,503,013. The project development objective is to enhance public financial management through two main components:

- (i) strengthening revenue mobilization strategy and implementation monitoring and
- (ii) improving budget execution process through the acquisition and implementation of FMIS. Summary of activities under these components is highlighted below.

B. Progress Activities

Based on the no-objection from the World Bank in an email dated 23 February 2015, total original approved Annual Work Plan and Budget (AWPB) for PFMMP in 2015 was in the amount of USD 10.24 million. Later on, the AWPB was revised with the approval from the World Bank through an email dated 08 September 2015 in the amount of USD 8.38 million in which FMIS and Goods Categories represented 49% of the total amounts.

Therefore, the considerable time spent in the Goods procurement process as well the slow disbursement of FMIS contract will hinder the disbursement rate leading to significant differences between the Budget and Actual Expenditure.

In the 3rd quarter of 2015, PFMMP Project disbursed only USD 749,995.68 or 46% comparing with the quarterly budget of USD 1,640,901 because there was no claim for the FMIS contract, a major category taking a big share of the grant proceeds. Though the disbursed amount was in the decreased picture, comparing with previous quarter, the overall project activity still continued to be increased, particularly in training and consultant parts.

The Table 1 below shows the summary figure of budget vs. actual expenditure by project component for the 3rd Quarter of 2015.

Table 1: Summary Project Disbursement by Component

No.	Project Components	July-September 2015			
		Budget (USD)	Actual (USD)	Variance (USD)	Different (%)
1	Strengthening Revenue Mobilization Strategy and Implementation Monitoring				
1.1	Mobilization of Revenue	151,304.00	101,775.34	49,528.66	33%
1.2	Implementation Support-GSC	83,423.00	195,488.90	(112,065.90)	134%
Total Component 1		234,727.00	297,264.24	(62,537.24)	27%
2	Improving Budget Execution Process through the Acquisition and Implementation of FMIS				
2.1	Budget Execution Process and Core Treasury System (FMIS Contract)	300,000.00	-	300,000	100%
1.2	FMIS Implementation Support	1,106,174.00	452,731.44	653,442.56	59%
Total Component 2		1,406,174.00	452,731.44	953,442.56	70%
TOTAL EXPENDITURE		1,640,901.00	749,995.68	890,905.32	54%

PROGRESS OF COMPONENT 1

Component 1.1: Mobilization of Revenue

Total budget under this sub-component in the amount of USD 151,304.00 was anticipated to mainly support General Department of Economic Policy and Public Finance (GDEPPF), General Department of Internal Audit (GDIA), General Department of Taxation (GDT) and General Department of State Property and Non-Tax Revenue (GDSN) in training activities. As a result, total disbursement was USD 49,528.66 or 33% of the budget. The delay in some training activities and pending advance clearance resulted in a huge difference between planned and actual disbursement. Progress activities under this sub-component are highlighted below:

GDEPPF

- *Training on “comparative Tax Policy and Administration”*: as part of the capacity building program for effective Monitoring and Evaluation Revenue Mobilization Strategy 2014-2018, two officials from GDEPPF were nominated to attend oversea training from 17-28 Aug 2015 at Harvard Kennedy School, USA.
- Local training schedule was postponed to the next quarter.

GDIA

- *Training program on “Conduct of Audit Assurance Assignment”* for year 2015 was completed by August 2015. It was provided to internal audit officials of MOCAR, MOP, MFAIC, MOJ, MOE, SECC, MOH, COM and MOEYS.
- International Internal Audit Advisor and Local IT Auditor continue to provide technical assistant to GDIA.

GDT

- *Dissemination Workshops on “Medium Term Revenue Mobilization Strategy”*: 7 sessions of the training were provided to Tax Payers and GDT officials at central level.
- Concerning the necessity and urgency of taxation dissemination, GDT proposed additional budget for conducting the same training at provincial level (for all provinces). Hence, the budget was increased from USD 25,000 to USD 100,000.

GDSN

- *Missions to Provinces on “the Rolling Out of Official Receipts”*: the missions were focusing on the needs and the rolling out Official Receipts to the Provincial Departments, especially to the sub-national administrations, and the revenue implementation and reporting including the procedure of the incentive clearance for Years 2013 and 2014.

Component 1.2: Implementation Support-GSC

Under the ongoing implementation support of PFMMP, in this quarter, GSC could totally disburse more than the budget by USD 112,066 or 134%. The huge differences were briefly described as the following:

- Two international PEFA Consultants were selected through single source selection method, totally in the amount of USD 117,055. The consultants were not included in the AWPB but were selected based on case-by-case NOL from the World Bank. In this quarter, USD 63,320 was released to them upon the submission of the 1st draft report and around USD 5,000 was paid for the translation fee during the Consultants' mission.
- *PFM Annual Review*: GSC led the organizing of PFM Annual Review for Year 2014, presided over by Samdech Techo Prime Minister of the Royal Government of Cambodia. Budget for this activity was planned in the 2nd Quarter 2015 but actual payment was documented in the 3rd Quarter 2015 approximately in the amount of USD 30,000.
- *Procurement Clinic and SFMM Dissemination Workshop*: was conducted on 05-07 August 2015. Initially, it was planned to be conducted in Phnom Penh for representations from MEF General Departments. However, to increase participation, the workshop was not only provided to MEF officials but also to focal points from LMs. Actual payment for this training was about USD 24,000 more than the budget based on the case-by-case NOL.

PROGRESS OF COMPONENT 2

Component 2.1: Budget Execution Process and Core Treasury System

The project has budgeted only USD 300,000 for the payment to FMIS Contractor during the 3rd Quarter 2015. However, there was no claim from the contractor. In general, payment for FMIS Contract usually based on the actual goods and services provided and the amounts claimed vary from time to time.

Though no payment has been documented, significant FMIS progress can be summarized based on the 5 major phases as below.

Description	Major Activities	Status
1. Interception Phase	FMIS Project Plan	100%
2. Elaboration Phase	To be Business Process	100%
3. Construction Phase	System development and configuration	100%
4. Transition Phase	Training and testing	62%
5. Production Phase	Pilot and roll-out (system go-live)	41%

Component 2.2: FMIS Implementation Support

To support FMIS Implementation, the project disbursed only USD 452,731 or 41% comparing with the budget plan of USD 1,106,174. The delay in FMIS related training activities led to a low disbursement rate during the reporting period. At the same time, training programs earlier proposed by EFI have been financed by RGC Fund, while the training programs of GDB have been financed by UNICEF.

Progress activities under this component are summarized below.

- *General Department of Sub National Administration and Finance (GDSNAF)*: based on the case-by-case NOL from the World Bank, a senior official was financed to participate the training on “Fiscal Decentralization and Local Government Financial Management” at Duke Center for International Development to be held in Durham, NC, USA from July 05-24, 2015. This training course can help improve the in-house capacity of GDSNAF to challenge with critical issues for D&D such as (1) substantial functions need to be transferred from Ministries to SNAs (2) the SNAs needs sufficient financing for contributing to local development (3) Financial system needs need to be revised in order to respond to the scope of transferred function and to be consistent with PFMRF and (4) the need of assigning own sourced revenue for SNAs.
- *General Department of National Treasury (GDNT)*: has provided basic IT Training program to officials of provincial treasuries at Sihanouk Ville, Kampong Cham, Kampong Thom, Prey Veng and Svay Rieng provinces. It was part of a mechanism to improve the overall capacity of provincial staff for the up-coming FMIS System. The same program will be conducted at other provinces in the next quarter.
- *General Secretariat of MEF*: to support day-to-day FMIS Implementation, technical assistants have been provided to FMWG through the services of International FMIS Functional Advisor, Change Management Advisor and PeopleSoft Functional Advisor and Trainer. In addition 21 ICT and BA local consultants were fully on board from July 2015. More progress can be seen in FMIS training program as the following:
 - ◆ Official FMIS go-live (stage 1) and the opening of data center were launched on 20 July 2015, presided over by H.E Minister and representative from the Development Partner.
 - ◆ Subsequence trainings on FMIS Super User, Basic PC Skills and User Acceptance Test were provided to relevant stakeholders.
 - ◆ Several missions were conducted by Personnel Department to improve Human Resource Management at provincial levels.

1.2 Variance Analysis by Disbursement Category Items

The Table below shows the financial performance under each category of PFMMP by comparing the actual disbursed amounts against the budget projection in the reported quarter.

No.	Category Expenditure	July – September 2015			
		Budget (USD)	Actual (USD)	Variance (USD)	Different (%)
1	Goods-FMIS	300,000.00	-	300,000.00	-
2	Goods-General	132,700.00	25,841.00	106,859.00	81%
2	Consultant Service	464,544.00	452,732.15	11,811.85	3%
3	Training & Workshop	712,008.00	246,987.49	465,020.51	65%
4	Incremental Operating Cost	31,649.00	24,435.04	7,213.96	23%
Total		1,640,901.00	749,995.68	890,905.32	54%

Goods-FMIS: FMWG has managed day-day implementation of the contract and payment to contractor, FPT Information System, by adhering to Implementation Schedule, Price Schedule, and Inventory Table. No payment is paid without the delivery and acceptance of goods supplied.

During this quarter, FMIS Contractor was late in submitting request against works completed. Therefore, no payment was recorded and huge payment will be cumulatively appeared in the coming quarter.

Goods-General: The project has budgeted USD 132,700.00 for the supply and delivery of printing several legal text books for MEF. The delay in finalizing paper works by Legal Affair Department led to the delay in procurement process. Therefore no payment was recorded in this category.

The recorded figure of USD 25,841 was just to show the adjusted transaction from IOC to Goods Category for goods purchased in Year 2014 under exceptional approval from the World Bank.

Consultant Service: Total actual disbursed amount of US\$ 452,732.15 was made to the National and International consultants of PFMMP, which was almost 100% compared to the budget plan of USD 464,544.00 since payment under this category was mainly based on the signed amount. Since this year the project has not yet recruited M & E Consultant for GSC, this could be interpreted in 3% differences under this category.

Training & Workshop: During this quarter, the project could disburse in the amount of US\$ 246,987.49 or 35% of the budget of USD 712,008.00. The significant of under spending came from the delay in finding and determining the service provider for Oracle and PeopleSoft System. On the other, some training program of EFI and GDB were financed by other source of fund.

Incremental Operating Cost: The actual disbursed amount was up to USD 50,276.04 comparing with the budget of USD 31,649. Over spending on office supply for meeting, adverting for procurement activities and unplanned translation and interpretation for PEFA Consultant made the project spent 59% more than the budget.

However, it was confuse to see that actual disbursement was only USD 24,435.04. Adjusted transaction explained under Goods-General Category above already clarified the differences.

1.3 Request Revised Budget 2015

GSC has continued to revise the budget for quarter 3 and 4 for year 2015 by incorporating WB recommendation with updated figure shown in the table below. The long process in NCB and ICB packages for office equipment has lower budget projection for the whole year.

Project Costs by Categories	Budget 2015 (in USD)					Previous Approved by WB	Revised Budget 2015	Final World Bank Approval Budget 2015	Note
	Fund Commitment	Additional Financing	Total Fund	Exps 2014	Fund Available				
1 -Goods	12,000,000	7,500,000	19,500,000		16,772,349				
1.1 - FMIS				1,958,260		2,370,000	2,370,000	-	28.27%
1.2 Goods (general)						1,752,950	1,752,950	-	20.91%
2 -Consultant Service				549,094		1,830,942	1,830,942	-	21.84%
3- Local Training/WS				115,117		2,263,093	2,263,093	-	27.00%
4-Operating Cost			105,180	166,205	166,205	-	1.98%		
Total	12,000,000	7,500,000	19,500,000	2,727,651	16,772,349	8,383,190	8,383,190	-	100%

Project Costs by Components	Budget 2015 (in USD)						Previous Approved by WB	Revised Budget 2015	Final WB Approval 2015	Note
	Fund Commitment	Additional Financing	Total Fund	Expenses 2014	Available Fund					
Component 1: Strengthening Revenue Mobilization Strategy and Implementation Monitoring	500,000	1,500,000	2,000,000	183,639	1,816,361	2,033,909	2,033,909	-	24.26%	
Component 1 A: Mobilization of Revenue	250,000	1,000,000	1,250,000	51,117	1,198,883	1,102,140	1,102,140	-		
Component 1 B: Project Implementation Support	250,000	500,000	750,000	132,521	617,479	931,769	931,769	-		
Component 2: Improving Budget Execution Process through acquisition of FMIS	11,500,000	6,000,000	17,500,000	2,544,012	14,955,988	6,349,281	6,349,281	-	75.74%	
Component 2 A: Supply and Implementation of FMIS Contract	10,000,000	4,000,000	14,000,000	1,958,260	12,041,740	2,370,000	2,370,000	-		
Component 2 B: FMIS Implementation Support	1,500,000	2,000,000	3,500,000	585,752	2,914,248	3,979,281	3,979,281	-		
Total	12,000,000	7,500,000	19,500,000	2,727,651	16,772,349	8,383,190	8,383,190	-	100%	

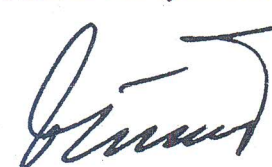
1.4 Summary of Procurement Activities

Procurement Activities for Consultant Services in the 3rd Quarter 2015

Package No	Contract No.	Description	Method	Prior/ Post Review	Procuring Agency	Estimate/ Actual Cost	Consultant Name	Contract Completion Date	Process
CS-12/15		4 Analysts on Tax Revenue Forecasting Model Development (Local)	IC	Post	GSC	\$72,000			PRC Approved Minute of Contract Negotiation
CS-18/15	First Amd to Contract No. PFM/GSC-084/14	Administrative Officer	IC	Post	GSC	\$11,492	Ms. Dysi Nory	14-May-16	Contract Signed
CS-19/15		IT and Administrative Assistant	IC	Post	GSC	\$11,880			PRC Approved Minute of Contract Negotiation
CS-24/15		International Consultant to Support the amendment of LOT and other domestic tax law for 30 days (for GDT)	IC	Prior	GSC	\$30,000			The GDT considers using other source for this package
CS-25/15		International Consultant to support the draft Prakas and other regulation regarding the CGT for 3 month (for GDT)	IC	Prior	GSC	\$30,000			The GDT considers using other source for this package
CS-26/15		International Consultant to support the draft Prakas and other regulation regarding the PIT for 3 months (for GDT)	IC	Prior	GSC	\$30,000			The GDT considers using other source for this package
CS-27/15		International Consultant to support the strategic plan for negotiation for 3 months (for GDT)	IC	Prior	GSC	\$30,000			The GDT considers using other source for this package

Package No	Contract No.	Description	Method	Prior/ Post Review	Procuring Agency	Estimate/ Actual Cost	Supplier Name	Contract Completion Date	Process
G-01/15		11 Vehicles for all General Departments of MEF (07 SUV, 03 Pick Up and 01 Van)	NCB	Prior	GSC	\$361,000			BEC review bid evaluation report
G-10/15		Supply of Computer Equipment (185 units of Desktop, 51 units of Laptop, 12 units of Printer, 1 unit of Photocopier, 2 units of LCD Projectors and 4 units of Scanner) for MEF	NCB	Prior	GSC	\$300,000			BEC review bid evaluation report
G-11/15	PFMMP/G SC-002/15	Printing and supply of 3000 legal lexicon for MEF	NS	Post	GSC	\$11,310		10-August-15	Contract signed
G-5/15		Supply of Computer Equipment (269 units of Desktop, 116 units of Laptop, 14 units of Projector, 35 units of Scanner, 18 units of Photocopier, 93 units of Black and White printer and 4 units of color printer) for MEF	ICB	Prior	GSC	\$624,100			WB approved bidding document
G-4/15		Printing and Supply of 6000 Books of Books of State Property and Non Tax Revenue and 6000 Books of Book of Public Finance Compendium for GSMEF	NCB	Post	GSC	\$280,000			WB approved bidding document

Phnom Penh, *27* November 2015 *Hel Chamroeun*



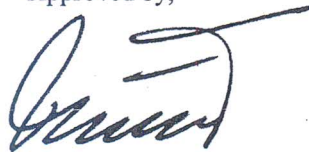
Hel Chamroeun
Acting Secretary General, GSC
Ministry of Economy and Finance

2. Project Balance Sheet as of 30 September 2015

	As of 30 Sept 2015 (USD)	As of 30 June 2015 (USD)
ASSETS		
Current Assets		
Bank (TF)*	234,205.32	(26,378.48)
Advance to Policy Component		1,926.00
Advance to Revenue Management	6,000.00	7,576.00
Advance to general Support	8,150.00	4,458.08
Advance to budget formation		-
Advance to admin and finance	2,108.00	144.00
Petty Cash	37.91	211.30
Total Current Assets	250,501.23	(12,063.10)
Project Expenditure		
Goods (General)	25,841.00	-
Goods (FMIS)	2,516,363.79	2,516,363.79
Consultant's service	1,393,039.58	940,307.43
Training/Workshops	603,652.42	356,664.93
Incremental Operating Cost	195,820.22	171,385.18
Total Project Expenditures	4,734,717.01	3,984,721.33
TOTAL ASSETS	4,985,218.24	3,972,658.23
FINANCING		
Receive from MDTF-Replenish	1,559,986.59	781,104.23
Receive from MDTF-Direct Payment	3,425,231.65	3,191,554.00
TOTAL FINANCING	4,985,218.24	3,972,658.23

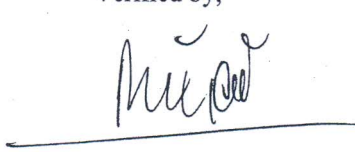
*Note: * In June 2015, project activities have significantly increased leading to fund shortage for many pending transactions. To avoid delay in payment and to speed up replenishment request, the project has prepared Payment Vouchers in advance, leading to outstanding checks by June 2015 and as well resulting negative balance in the system.*

Approved by,



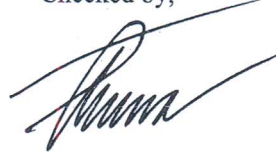
Hel Chamrooun
Acting Secretary General

Verified by,



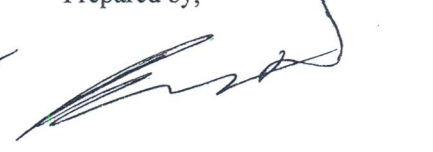
Yeth Vinel
Deputy Secretary General

Checked by,



Tes Puthera
Office Manager

Prepared by,



Tep Borita
Accountant

2.1 Statement of Sources and Uses of Funds by Disbursement Category as of 30 September 2015

Description	Actual (USD)			Budget (USD)			Variance (USD)			Life of Project (USD)
	Current QTR Actual	Year to Date	Cumulative to Date	Current QTR	Year to Date	Cumulative to Date	Current QTR	Year to Date	Cumulative to Date	
Opening Balance										
Bank (TF)	(26,378.48)	18,716.96	0.00							
Advance to admin and finance	144.00	0.00	0.00							
Advance to Policy Component	1,926.00	0.00	0.00							
Advance to revenue management	7,576.00	0.00	0.00							
Advance to general support group	4,458.08	0.00	0.00							
Gift Cash	211.30	1,000.00	0.00							
Total Opening Balance	(12,063.10)	19,716.96	0.00							
Amount Received										
Contribution from MDTF-Replenish	778,882.36	1,177,238.71	1,559,986.59							
Contribution from MDTF-Direct Pay	233,677.65	1,060,612.02	3,425,231.65							
Total fund received	1,012,560.01	2,237,850.73	4,985,218.24							
Uses of Funds										
Bank (General)	25,841.00	25,841.00	25,841.00	132,700.00	132,700.00	132,700.00	106,859.00	106,859.00	106,859.00	1,781,000.00
Bank (FMIS)	0.00	558,104.12	2,516,363.79	300,000.00	1,370,000.00	5,177,049.58	300,000.00	811,895.88	2,660,685.79	4,481,843.00
Contractor's service	452,732.15	843,945.48	1,393,039.58	464,544.00	883,651.30	1,515,028.30	11,811.85	39,705.82	121,988.72	5,327,532.00
Training/Workshops	246,987.49	488,535.36	603,652.42	712,008.00	998,048.00	1,251,100.00	465,020.51	509,512.64	647,447.58	1,611,360.00
Operational Operating Costs	24,435.04	90,640.50	195,820.22	31,649.00	106,826.75	211,038.75	7,213.96	16,186.25	15,218.53	301,278.00
Complement Allowance/POC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uses of Fund	749,995.68	2,007,066.46	4,734,717.01	1,640,901.00	3,491,226.05	8,286,916.63	890,905.32	1,484,159.59	3,552,199.62	13,503,013.00
LOSING BL (A+B-C)	250,501.23	250,501.23	250,501.23							
presented by										
Bank (TF)	234,205.32	234,205.32	234,205.32							
Advance to admin and finance	2,108.00	2,108.00	2,108.00							
Advance to Policy component	0.00	0.00	0.00							
Advance to Revenue Management	6,000.00	6,000.00	6,000.00							
Advance to General Support	8,150.00	8,150.00	8,150.00							
Gift Cash	37.91	37.91	37.91							
LOSING BL	250,501.23	250,501.23	250,501.23							

2.2 Use of Funds by Project Components as of 30 September 2015

Description	Actual (USD)			Budget (USD)			Variance (USD)			Life of Project (USD)
	Current QTR Actual	Year to Date	Cumulative to Date	Current QTR	Year to Date	Cumulative to Date	Current QTR	Year to Date	Cumulative to Date	
Component 1: Strengthening Revenue Mobilization Strategy and Implementation Monitoring										
1.1 Mobilization of Revenue	101,775.34	187,712.30	238,829.76	151,304.00	255,523.00	409,903.00	49,528.66	67,810.70	171,073.24	1,178,980.00
GD of Economic and Public Finance	32,617.79	42,867.79	42,867.79	43,806.00	71,756.00	163,136.00	11,188.21	28,888.21	120,268.21	
GD of Internal Audit	33,651.03	106,693.99	157,811.45	32,200.00	95,000.00	158,000.00	(1,451.03)	(11,693.99)	188.55	
GD of Custom and Excises	-	-	-	-	-	-	-	-	-	
GD of Taxation	27,930.52	27,930.52	27,930.52	61,000.00	61,000.00	61,000.00	33,069.48	33,069.48	33,069.48	
GD of State Property and Non Tax Revenue	7,576.00	10,220.00	10,220.00	14,298.00	27,767.00	27,767.00	6,722.00	17,547.00	17,547.00	
GD of Financial Industry	-	-	-	-	-	-	-	-	-	
GD of Inspection	-	-	-	-	-	-	-	-	-	
1.2 Implementation Support - GSC	195,488.90	365,797.32	498,121.97	83,423.00	285,018.05	486,197.05	(112,065.90)	(80,779.27)	(11,924.92)	821,020.00
Total Component 1	297,264.24	553,509.62	736,951.73	234,727.00	540,541.05	896,100.05	(62,537.24)	(12,968.57)	159,148.32	2,000,000.00
Component 2: Improving Budget Execution Process through the Acquisition and Implementation of FMIS										
2.1 Budget Execution Process and Core Treasury System (FMIS Contract)	-	558,104.12	2,516,363.79	300,000.00	1,370,000.00	5,177,049.58	300,000.00	811,895.88	2,660,685.79	4,481,843.00
2.2 FMIS Implementation Support	452,731.44	895,452.72	1,481,401.49	1,106,174.00	1,580,685.00	2,213,767.00	653,442.56	685,232.28	732,365.51	7,021,170.00
GD of Budget	-	37,948.23	101,982.17	14,050.00	48,500.00	137,600.00	14,050.00	10,551.77	35,617.83	
GD of Sub National Adm. Finance	45,458.20	102,034.39	102,034.39	77,539.00	136,150.00	136,150.00	32,080.80	34,115.61	34,115.61	
GD of Public Procurement	-	-	-	-	-	-	-	-	-	
GD of National Treasury	15,002.00	28,577.48	35,088.08	67,518.00	75,518.00	96,070.00	52,516.00	46,940.52	60,981.92	
GD of General Secretariat of MEF	392,271.24	726,892.62	1,242,296.85	947,067.00	1,320,517.00	1,843,947.00	554,795.76	593,624.38	601,650.15	
Total Component 2	452,731.44	1,453,556.84	3,997,765.28	1,406,174.00	2,950,685.00	7,390,816.58	953,442.56	1,497,128.16	3,393,051.30	11,503,013.00
TOTAL EXPENDITURE	749,995.68	2,007,066.46	4,734,717.01	1,640,901.00	3,491,226.05	8,286,916.63	890,905.32	1,484,159.59	3,552,199.62	13,503,013.00