

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Financial Monitoring Reports
For The First Quarter Ending March 31, 2010

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Royal Government of Cambodia
PFM Reform Program
MDTF No TF 054547-KH & IDA Grant H241-KH
Analysis of Financial and Project Performance
For the Period: First Quarter Ended March 31, 2010

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 project financial position, financial expenditures, program performance and procurement monitoring report on goods and consultant service.

The Financial Report summarizes the 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 this quarter there is no explanation on the variance because no budget finger presents for current quarter and year to date due to the delay of approval process on budget plan 2010. It only presents actual expenditures incurred in the quarter.

The Procurement Monitoring Report which details the status of the procurement implementation compare with the annual procurement plan also included in the report. For this quarter the progress of the items remaining from approved procurement 2009 are reported together with some procurement of goods and consultant service incurred in the quarter when request for approval as exceptional case. Annex I to Annex IV supporting to the financial report describe the details of the current quarter and cumulative contract expenditure reports on consultants, goods, training/workshop, and International Procurement Agent (IPA).

Summary Sources of Fund

Counterpart Fund

Project received fund amounted 11,765\$ January 2010 from the Royal Government of Cambodia for contribution in monthly MBPI payment for December 2009 as agreed in the financing agreement. It is final financing from counter part fund to follow the decision of Royal Government of Cambodia for cancellation the MBPI scheme. Year to date disbursement is 11,765\$ and the cumulative disbursement to date is 425,520\$. Disbursement is made through PMG fund of the 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 designed account at the National Bank of Cambodia. Project designed 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 317,299\$. The cumulative disbursement to date is 6,001,632\$. Disbursement rate reaches 85.31% of total agreed funding per financing agreement (7,035,000\$).

The World Bank-IDA Grant H241-KH

Current quarter, the project received fund amounted 517,748\$ through the replenishment mechanism from the World Bank. The cumulative disbursement to date is 4,943,680\$. The disbursement rate is 35.31% of total agreed funding per financing agreement (14,000,000\$). It indicates that the disbursement rate is still low for a number of reasons.

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

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

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. All expenses incurred are from expense commitment on contract already signed as at 31 December 2009 or approved in procurement plan 2009, expenses on incremental operation cost to support daily implementation of the program and some expenses once request for approval as exceptional case.

Summary Uses of Fund by Category

	Current Quarter Actual	Year to Date Actual	Cumulative to date Actual
Goods	0.00	0.00	1,166,377.59
Consultant's service	210,148.89	210,148.89	1,982,058.81
Training/Workshops	167,326.04	167,326.04	2,294,427.05
Incremental Operating Costs	30,290.09	30,290.09	182,941.28
Merit Based Pay Initiative Pay	58,827.00	58,827.00	3,111,829.61
Inter. Procurement Agent	186,221.00	186,221.00	1,423,367.93
Total Uses of Fund	652,813.02	652,813.02	10,161,002.27

Goods

There is no expense on goods for current quarter, however the expenditure accumulative to date is 1,166,377\$. See detail procurement performance for first quarter in procurement monitoring FMR4 and Annex I-contract expenditure report.

Consultants' service

The amount of 210,148\$ in the financial report for current quarter reflected the expenses for the consultant services on Chief of Technical Advisor, Training Advisor, Revenue Policy Advisor, Human Resource Development Advisor, FMIS Functional Advisor, Change Management Information System Consultant, Internal Audit Advisor, local internal audit specialist, local consultant for designing public procurement website and local contracting staff (see contract expenditure report in Annex II).

Training/Workshop

The amount of 167,326\$ in the financial report indicated the expenses for training, workshop and study tour related to the PFM reform program and financing to candidates for long term oversea training degree for the first quarter. The details of training and workshop received can be found in Annex III.

Merit Base Pay Initiative

MBPI payment for December 2009 was paid in January 2010. Hence the amount of 58,827\$ in financial report reflected the MBPI expense for December 2009.

International Procurement Agents

The contract amount of IPA1 is 1,900,00\$ and IPA2 is 1,401,847\$. For IPA1 payment accumulative to date is 1,273,367\$. IPA2 started since August 2009, but only the advance payment amounted 150,000\$ claimed so far. See contract expenditure report in Annex IV. The progress report on procurement performance is separately reported by IPA1 and IPA2 to each executing agency and the World Bank.

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

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

Summary uses of fund by component

Group (component)	Current Quarter Actual	Year to Date Actual	Cumulative to Date Actual
Revenue Management	6,009.00	6,009.00	631,358.28
Budget Formulation	8,274.00	8,274.00	1,207,607.87
Budget Execution	39,299.50	39,299.50	1,368,801.24
Policy Group	104,738.99	104,738.99	2,303,408.09
General Support Group	308,270.53	308,270.53	3,226,458.86
Notational Audit Authority	0.00	0.00	0.00
Inter. Procurement Agent	186,221.00	186,221.00	1,423,367.93
Total Uses of Fund	652,813.02	652,813.02	10,161,002.27

Key Issues and Its Impact on the Overall Project Implementation

Procurement of goods and consultant service:

- SCS expresses the concerns over the complexity of procurement guideline and procurement procedure which is not flexible. These cause the procurement process delay and taking long time even though the job of procurement is handled either to IPA or Executing Agency.
- Procurement of computer and office equipment procured by IPA budgeted 1,230,000 expected to finish within year ending 2009, however it delay until first quarter of 2010.
- Other issues may impact on delay on procurement of consultant because of several reasons such as the preparation of ToR and most of consultants taking long time for contract negotiation. Furthermore some required positions are scarce resources in the market, hence it is difficult to evaluate unqualified consultant and caused the selection failed and take time to re-advertise and re-evaluate 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:

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

Bilateral reporting:

- The report should be incorporated into this FMR. SCS need the assistance from the WB to collect the information from all DPs. This has been raised several times in quarterly report.

Steering Committee Secretariat Manager

Sok Saravuth

Date: 10 May 2010

Ministry of Economy and Finance
Public Financial Management and Accountability Project
Balance Sheet
For the Quarter Ended March 31, 2010

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Cash Balance	
Petty Cash	67.60
Designed Account	1,232,902.91
Advance to Revenue Management	930.00
	<hr/>
	1,233,900.51
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Uses of Fund	
Goods	1,166,377.59
Consultant's service	1,982,058.81
Training/Workshops	2,294,427.05
Incremental Operating Cost	182,941.28
Merit Based Pay Initiative	3,111,829.61
Inter. Procurement Agent	1,423,367.93
	<hr/>
	10,161,002.27
	<hr/>
	11,394,902.78
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	<hr/>
Fund Received	
MD trust fund	5,912,390.67
MD trust fund-direct payment	89,241.94
IDA Grant	4,598,524.01
IDA Grant-direct payment	345,156.78
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
	<hr/>
	11,394,902.78
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Public Financial Management and Accountability Project
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended March 31, 2010

	Current Quart Actual	Year to Actual	Cumulative Actual	Current Quart Budget	Year to Budget	Cumulative Budget	Current Quart Variance	Year to Variance	Cumulative Variance
Opening Balance									
Petty Cash	208.58	208.58	0.00						
Designed Account	1,031,864.15	1,031,864.15	0.00						
Advance to Capacity Developmen	7,827.00	7,827.00	0.00						
A-Total	1,039,899.73	1,039,899.73	0.00						
Sources of Funds									
Receive from CounterPart fund	11,765.40	11,765.40	425,520.38						
Receive from IDA grant	517,748.54	517,748.54	4,598,524.01						
Receive from IDA-direct payment	0.00	0.00	345,156.78						
Receive from Multi-Donor TF	317,299.86	317,299.86	5,912,390.67						
Receive from MD-direct payment	0.00	0.00	89,241.94						
Receive from TF054627	0.00	0.00	24,069.00						
B-Total fund received	846,813.80	846,813.80	11,394,902.78						
Uses of Funds									
Goods	0.00	0.00	1,166,377.59	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	210,148.89	210,148.89	1,982,058.81	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	167,326.04	167,326.04	2,294,427.05	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	30,290.09	30,290.09	182,941.28	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay	58,827.00	58,827.00	3,111,829.61	0.00	0.00	0.00	0.00	0.00	0.00
Inter. Procurement Agent	186,221.00	186,221.00	1,423,367.93	0.00	0.00	0.00	0.00	0.00	0.00
C- Total Uses of Fund	652,813.02	652,813.02	10,161,002.27	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	1,233,900.51	1,233,900.51	1,233,900.51						
Represented by									
Petty Cash	67.60	67.60	67.60						
Designed Account	1,232,902.91	1,232,902.91	1,232,902.91						
Advance to Revenue Management	930.00	930.00	930.00						
	1,233,900.51	1,233,900.51	1,233,900.51						

Note: There are no budget figures present in current quarter and year to date because budget plan 2010 not yet finalized and approved.

The figures present in first quarter are actual expenditures. These expenditures are expense commitments, contract signed as at 31 December 2009; incremental operation cost to support daily implementation of the program and some expenses receiving approval from the World Bank as exceptional case during the quarter.

Public Financial Management and Accountability Project
MTDF TF54547-KH: Sources and Uses of Fund by Category
For the Quarter Ended March 31, 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	102.2	102.2	0.00						
Designed Account	569,564.67	569,564.67	0.00						
Advance to Capacity Developmen	3,835.23	3,835.23	0.00						
A-Total	573,502.10	573,502.10	0.00						
Sources of Funds									
Receive from Multi-Donor TF	317,299.86	317,299.86	5,912,390.67						
Receive from MD-direct payment	0.00	0.00	89,241.94						
B-Total	317,299.86	317,299.86	6,001,632.61						
Uses of Funds									
Goods	0.00	0.00	691,145.58	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	109,512.47	109,512.47	1,425,365.29	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	81,989.76	81,989.76	1,255,597.52	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	14,842.05	14,842.05	103,453.85	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay	17,883.41	17,883.41	1,859,496.10	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	224,227.69	224,227.69	5,335,058.34	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	666,574.27	666,574.27	666,574.27						
Represented by									
Petty Cash	33.12	33.12	33.12						
Designed Account	666,085.45	666,085.45	666,085.45						
Advance to Revenue Management	455.70	455.70	455.70						
	666,574.27	666,574.27	666,574.27						

Public Financial Management and Accountability Project
IDA Grant H241-KH: Sources and Uses of Fund by Category
For the Quarter Ended March 31, 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	106.37	106.37	0.00						
Designed Account	462,299.48	462,299.48	0.00						
Advance to Capacity Developmen	3,991.77	3,991.77	0.00						
A-Total	466,397.62	466,397.62	0.00						
Sources of Funds									
Receive from IDA grant	517,748.54	517,748.54	4,598,524.01						
Receive from IDA-direct paymen	0.00	0.00	345,156.78						
B-Total	517,748.54	517,748.54	4,943,680.79	35.31%					
Uses of Funds									
Goods	0.00	0.00	475,232.01	0.00	0.00	0.00	0.00	0.00	0.00
Consultant's service	100,636.42	100,636.42	556,693.52	0.00	0.00	0.00	0.00	0.00	0.00
Training/Workshops	85,336.28	85,336.28	1,014,760.53	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Operating Costs	15,448.04	15,448.04	79,487.43	0.00	0.00	0.00	0.00	0.00	0.00
Merit Based Pay Initiative Pay	29,178.19	29,178.19	826,813.13	0.00	0.00	0.00	0.00	0.00	0.00
Inter. Procurement Agent	186,221.00	186,221.00	1,423,367.93	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	416,819.93	416,819.93	4,376,354.55	0.00	0.00	0.00	0.00	0.00	0.00
Closing BL (A+B-C)	567,326.23	567,326.23	567,326.24						
Represented by									
Petty Cash	34.48	34.48	34.48						
Designed Account	566,817.45	566,817.45	566,817.46						
Advance to Revenue Management	474.30	474.30	474.30						
	567,326.23	567,326.23	567,326.24						

Public Financial Management and Accountability Project
PHRD TF054627 (Closed): Sources and Uses of Fund by Category
For the Quarter Ended March 31, 2010

	Current Actual	Yeart to Actual	Cumulative Actual	Current Budget	Yeart to Budget	Cumulative Budget	Current Variance	Yeart 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						

Public Financial Management and Accountability Project
Counterpart Fund: Sources and Uses of Fund by Category
For the Quarter Ended March 31, 2010

	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 Counter Part fund	11,765.40	11,765.40	425,520.38						
B-Total	11,765.40	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	11,765.40	11,765.40	425,520.38	0.00	0.00	0.00	0.00	0.00	0.00
C- Total	11,765.40	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 Accountability Project
 Consolidated Report: Project Uses of Fund by Departments
 For the Month Ended March 31, 2010

FMR3

Department	Current Actual	Year to Actual	Cumulative Actual	Current Budget	Year to Budget	Cumulative Budget	Current Variance	Year to Variance	Cumulative Variance
Revenue Management	6,009.00	6,009.00	631,358.28	0.00	0.00	0.00	0.00	0.00	0.00
Budget Formulation	8,274.00	8,274.00	1,207,607.87	0.00	0.00	0.00	0.00	0.00	0.00
Budget Execution	39,299.50	39,299.50	1,368,801.24	0.00	0.00	0.00	0.00	0.00	0.00
Policy Group	104,738.99	104,738.99	2,303,408.09	0.00	0.00	0.00	0.00	0.00	0.00
General Support Group	308,270.53	308,270.53	3,226,458.86	0.00	0.00	0.00	0.00	0.00	0.00
Nat. Audit Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inter. Pro. Agent	186,221.00	186,221.00	1,423,367.93	0.00	0.00	0.00	0.00	0.00	0.00
Total Uses of Fund	652,813.02	652,813.02	10,161,002.27	0.00	0.00	0.00	0.00	0.00	0.00

Note: There are no budget figures present in current quarter and year to date because budget plan 2010 not yet finalized and approved.

The figures present in first quarter are actual expenditures. These expenditures are expense commitments, contract signed as at 31 December 2009; incremental operation cost to support daily implementation of the program and some expenses receiving approval from the World Bank as exceptional case during the quarter.

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 First Quarter 2010, by 31st March 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)								Contract NO Objection	Contract Signature	Contract End	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	Oct-09	N/A	N/A	N/A	35,000.00			
				Actual	N/A	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 2010	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	expected on 19 Apr 10							
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	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	Expected on 13 Apr 10	Expected on 5 May 10	Kim Sour Printing Photocopy & Computer					
Exceptional Case	Printing Books on Implementing Rules and Regulations Governing Public Procurement (IRPPP)	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	Will be opening on 22 Apr 10	N/A								

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 First Quarter 2010, by 31st March 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)								Contract NO Objection	Contract Signature	Contract End	Supplier/Contractor Name	Contract No.	Contract Value US\$
					Pre-qualification Documents		Bid Documents		Bid	Bid								
					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 IPA)	PD is collecting & arranging relevant documents													
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 porpuse 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)														
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														

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 First Quarter 2010, by 31st March 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)							Contract NO Objection	Contract Signature	Contract End	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									
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															

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
Toner/ink cartridge for item B-1.3.2 |
| Lot-5: 2007 Professional (License for 500 users) | B-1.4 | B-1.4.1. Photocopiers (Large size)
Toner/ink
B-1.4.2
Toner/ink |

The Packages higlighted 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
Public Financial Management and Accountability Project (PFMAP)
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Public Financial Management and Accountability Project (PFMAP)
MDTF No. TF054547-KH and IDA Grant No. H241-KH
Procurement Process Monitoring - Consultancy Services
For the First Quarter 2010, by 31st March 2010 (revised by Procurement Plan 17th December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Description	Status	Selection Method	Proposal No.	Expression of Interest (Received)	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
						Request for Proposals (RFP)			Proposal	Tech. Prop. Eval. No Objection		Contract						
						Sent	No Objection	Issued		(NOL on Shortlist for IC)	(NOL on contract Price for IC)	No Objection	Signature	End				
The Exceptional Case Approved By World Bank (For the 1st Quarter of 2010)																		
Exceptional Case	FIMS Funtional Adviser	Plan	SSS	N/A	N/A	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 By SCS	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	01-Mar-10	24-Mar-10	31-Dec-12	Mr. Paul Seeds	1st Amendment to CN# 016-RCS/CAKH	250,800.00
Exceptional Case	International Training Advisor	Plan	SSS	N/A	N/A	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 By SCS	SSS	After PRC meeting on 26 Mar 10, EFI is preparing the revised TOR and will be sent to SCS on Apr 10 for coments from committe. After that SCS could continue the contract negotiation ASAP										Mr. Michael Palmbach				
Exceptional Case	Procurement Specialist (Local Consultant)	Plan	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18,000.00	
		Actual By SCS	IC	N/A	30-Apr-10	SCS is waiting for submission of EOs for evaluation												
Exceptional Case	IT Officer for SCS	Plan	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,000.00	
		Actual By SCS	IC	N/A	31-Mar-09	SCS is evaluating the candidate and will contact for interview and checking for availability soon												
The Items Approved by Procurement Plan 2010 (For the 1st Quarter of 2010)																		
1-PL.09	Finance and FMIS Project Management Adviser (Contract Extension)	Plan	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	N/A	N/A	220,000.00	
		Actual By SCS	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22-Feb-10	17-Mar-10	31-Dec-12	Mr. Bruce Pollock	2nd Amenment to CN# 004-RCS	195,120.00
2-PL.09	FMIS Change Management Consultant (Contract Extension)	Plan	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	N/A	N/A	116,000.00	
		Actual By SCS	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	02-Feb-10	24-Feb-10	31-Dec-11	Mr. Findlay Herbert	1st Amendment to CN# 015-RCS/CAKH	108,900.00
		Plan	IC	N/A	Nov-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	N/A	N/A	40,000.00	

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Procurement Process Monitoring - Consultancy Services
For the First Quarter 2010, by 31st March 2010 (revised by Procurement Plan 17th December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Description	Status	Selection Method	Proposa l No.	Expression of Interest (Received)	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
						Request for Proposals (RFP)			Proposal	Tech. Prop. Eval. No Objection		Contract						
						Sent	No Objection	Issued		(NOL on Shortlist for IC)	(NOL on contract Price for IC)	No Objection	Signature	End				
3-PL.09	HRD Database Design Consultant (Local)	Actual By SCS	IC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	31-Mar-10	31-Jan-11	Mr. Chaing Sidy	026-SCS	32,400.00

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Procurement Process Monitoring - Consultancy Services
For the First Quarter 2010, by 31st March 2010 (revised by Procurement Plan 17th December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Description	Status	Selection Method	Proposa l No.	Time Schedule (Dates)										Supplier/Contractor Name	Contract No.	Contract Value US\$
					Expression of Interest (Received)	Request for Proposals (RFP)			Proposal	Tech. Prop. Eval. No Objection		Contract					
						Sent	No Objection	Issued		(NOL on Shortlist for IC)	(NOL on contract Price for IC)	No Objection	Signature	End			
4- PL.09	Procurement Law and regulation Adviser (International)	Plan	IC	N/A	Jul-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	N/A	N/A	120,000.00
		Actual By SCS	IC		10 Apr 09, 31 Jul 09	After re-advertising for the 2nd round, SCS have evaluated and checking availability and start negotiate with the qualify candidate on late Mar 10											
5- PL.09	Data Integration Adviser (International)	Plan	IC	N/A	Oct-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	N/A	N/A	81,000.00
		Actual By SCS	IC		Round-1: 11 Sep 09, Round-2: 7 Oct 09, Round-3: 20 Nov 09	After re-advertise for the 3rd round, there was 4 candidate expressed of interest. Then SCS have evaluated (8 Feb 10) and there was only 1 qualify candidate could check the availability but he is not available. So SCS have requested to WB for re-processing this position and waiting for correspondent											
6- PL.09	Accounting and Reporting Adviser (Core-International)	Plan	IC	N/A	Dec-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	N/A	N/A	225,000.00
		Actual By SCS	IC	N/A	25-Dec-09	After sent Evaluation Report on EOIs to WB for NOL on 26 Feb 10. SCS will prepare a narrative summary of the strenghts and weekness of each evaluated candidtes as WB'scommments.											
7- PL.09	Fiscal Decentralization Adviser (International)	Plan	IC	N/A	Dec-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	N/A	N/A	381,000.00
		Actual SCS	IC		30 Dec 09, 30 Jan 10	SCS is evaluating on EOIs and will send to WB for NOL soon											
8- PL.09	Budget Execution and Control Adviser (Core-International)	Plan	IC	N/A	Jan-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	N/A	N/A	260,000.00
		Actual SCS	IC	N/A	SCS got NOL from The revise TOR on 26 Mar 10												
9- PL.09	Contracting Staff for Internal Audit Department (5 IT Auditors-Local)	Plan	IC	N/A	Jan-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Feb-10	N/A	N/A	N/A	30,000.00
		Actual By SCS	IC	N/A	27 Feb 10, 17 Mar 10	SCS is evaluating the candidate and will contact for interview and checking for availability soon											
10- PL.09	International Individual Consultant to assist Cambodian Government in carrying out key procurement reform activities	Plan	IC	N/A	Jan-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mar-10	N/A	N/A	N/A	122,000.00
		Actual By SCS*	IC	N/A	N/A	The first round selection by CA was failed due to there was no qualify candidate. After revising the TOR and upon WB comments, SCS evaluated the existing CVs of candidates forwarded by CA. Then SCS found the qualify candidate and wait for availabilities and reference confirmation.											

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						Request for Proposals (RFP)			Proposal	Tech. Prop. Eval. No Objection		Contract					
						Sent	No Objection	Issued		(NOL on Shortlist for IC)	(NOL on contract Price for IC)	No Objection	Signature	End			
11- PL.09	Legal Adviser for FMIS framework (International)	Plan	IC	N/A	May-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-10	N/A	N/A	N/A	95,000.00
		Actual By SCS	IC														
12- PL.09	Consultant to prepare Financial Inspection Standard (Interantional)	Plan	IC	N/A	May-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-10	N/A	N/A	N/A	45,000.00
		Actual By SCS	IC														
13- PL.09	Consultant to Assist Preparation of financial Inspection standard (Local)	Plan	IC	N/A	May-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-10	N/A	N/A	N/A	18,000.00
		Actual By SCS	IC														
14- PL.09	Debt and Fixed Asset Integration Adviser (International)	Plan	IC	N/A	Feb-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	N/A	N/A	100,000.00
		Actual By SCS	IC		Not yet												
15- PL.09	Program Budgeting Specialist (International)	Plan	IC	N/A	May-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-10	N/A	N/A	N/A	165,000.00
		Actual By SCS	IC														
16- PL.09	Consultant to Establish Appropriate Sanctions for wrong, inappropriate and inefficient management resource-to support indicator #7 (International)	Plan	IC	N/A	May-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jul-10	N/A	N/A	N/A	65,000.00
		Actual By SCS	IC	N/A													
17- PL.10	Administration Officer of SCS (contract extension)	Plan	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jan-10	N/A	N/A	N/A	8,400.00
		Actual By SCS	SSS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18-Jan-10	11-Jan-11	Ms. Lang Mondul	PFM/SCS-09-EX-002

Royal Government of Cambodia
Public Financial Management and Accountability Project (PFMAP)
Royal Government of Cambodia
Public Financial Management and Accountability Project (PFMAP)
MDTF No. TF054547-KH and IDA Grant No. H241-KH
Procurement Process Monitoring - Consultancy Services
For the First Quarter 2010, by 31st March 2010 (revised by Procurement Plan 17th December 2009)
Amount in USD

Ref. No. (Pr. Plan 2009)	Description	Status	Selection Method	Proposa l No.	Expression of Interest (Received)	Time Schedule (Dates)									Supplier/Contractor Name	Contract No.	Contract Value US\$
						Request for Proposals (RFP)			Proposal	Tech. Prop. Eval. No Objection		Contract					
						Sent	No Objection	Issued		(NOL on Shortlist for IC)	(NOL on contract Price for IC)	No Objection	Signature	End			
33-PL.10	Consultant for Credit Gurantee Scheme Profession and expertise on insurance legal frame work (International)	Plan	IC	N/A	Mar-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	May-10	N/A	N/A	N/A	45,000.00
		Actual By SCS	IC	N/A	Not yet												
34-PL.10	Webmaster and Search Engines Optimization Expert (Local)	Plan	IC	N/A	Feb-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	N/A	N/A	12,000.00
		Actual By SCS	IC	N/A	Not yet												
35-PL.10	Database Administration Consultant (Local)	Plan	IC	N/A	Feb-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Apr-10	N/A	N/A	N/A	12,000.00
		Actual By SCS	IC	N/A	Not yet												
36-PL.10	Business Analysis Consultant (Local)	Plan	IC	N/A	Apr-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Jun-10	N/A	N/A	N/A	9,000.00
		Actual By SCS	IC	N/A													

Notice:

The Packages highlighted in gray color were already completed/procured
 Items on Exceptional Case are new additional need before approved Plan 2010

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 31 March 2010 (USD)

Annex II

Consultant Name	Selection Method	Contract No.	Location	Title	Nationality	Payment Progress					Period			Active
						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			10-Jun-06		Yes
HELM Corporation (Mr. Ian Collins)-(1)	IC	003-RCS	BD	Budget Adviser	British	142,080	0	135,901	6,179		12-Nov-05	12-Nov-06		No
HELM Corporation (Mr. Ian Collins)-(2)	IC	003-RCS	BD	Budget Adviser	British	114,100	0	109,656	4,444		02-Apr-07	04-Apr-08		No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	Finance and FMIS Project Management Adviser	Australian	136,080	0	129,660	6,420			27-Aug-07		No
Mr. Bruce Pollock	IC	004-RCS	EPFPD	Amendment to Contract No.004-RCS-Finance and FMIS Project Management Adviser	Australian	196,950	0	154,774	42,176	PV00572,PV585,PV883	Jul-Au/07	31-Jul-09		Yes
Adam Smith International (Mr. Alan Pearson)	IC	005-RCS	FAD/ Working Group 3	Budget Execution Procedures Specialist	Australian	31,060	0	30,442	618			04-Aug-06		No
Adam Smith International (Amendment cont)	IC	Extention to 005-RCS	FAD/ Working Group 4	Budget Execution Procedures Specialist	Australian	8,368	0	8,115	253					No
Mr. Alexander Ronald Wilson	IC	006-RCS	EFI	Training Adviser	New Zealand	97,438	0	48,056	49,382			17-08-06		No
DAI Europe Ltd. (Mr. Peter Brook)	IC	010-RCS	RCS	Chief Technical Adviser	UK	295,160	12,823	256,887	38,273	PV538, PV562,PV00766,PV00791,PV00965,PV01	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		Yes
Edmund and Jennifer Attridge (Functional Review of Personnel Department)	IC	017-SCS/CAKH	PD	Functional Review Consultant of Personnel Department)	USA	26,359	0	10,016	16,343	PV00703,PV00780	10-Feb-09	23-Mar-09		Yes
Mr.Michael Palmbach.	IC	018-SCS/CAKH	EFI	Traning Adviser of Economic and Finance Institute.	USA	146,700	25,796	135,061	11,639	PV00744,PV00775,PV00814,PV00835,PV00874,PV00960,PV01044,PV01080,PV0	10-Mar-09	10-Mar-10		Yes
Mr.Paul Seeds	IC	016-SCS/CAKH	ITD	FMIS Functional Adviser.	British	313,240	48,642	291,840	21,400	PV00779,PV00796,PV00958,PV01066,PV01104,PV01	17-Nov-08	17-Oct-10		Yes
Mr.Findlay M M Herbert.	IC	015-SCS/CAKH	ITD	Change Management Information System Consultant.	New Zealand	100,800	0	86,216	14,584	PV00797,PV00875,PV00929,PV01067	17-Nov-08	17-Oct-10		Yes
Mr.Carlos de la Torre.	IC	019-SCS/CAKH	PEFPD	Revenue Policy Adviser.	Peru	86,050	24,375	76,183	9,867	PV00823,PV00859,PV00932,PV00995,PV01100,PV01	18-May-09	17-May-10		Yes
Mr. Niall T.Crotty	IC	021-SCS/CAKH	PD	International Human Resourse Development Adviser.	Ireland	68,650	18,809	66,167	2,483	PV00864,PV00961,PV01007,PV01065,PV01135,PV01	01-Jun-09	31-May-10	1Year	Yes

Mr.Peter Muray,(Helm Corporation Ltd.)	IC	022-SCS/CAKH	IAD	International Internal Audit Adviser.	UK	124,900	58,304	77,415	47,485	PV00913,PV01091,PV01170	29-Jun-09	28-Jun-10	1Year	Yes
Dr.Rex.G.Kinder	IC	024-SCS/CAKH	PD	International Merit Based Pay Initiative Evaluation Consultant for Personnel Department.	Australian	23,900	0	23,900	0	PV00955,PV00965,PV01036	20-Aug-09	25-Sep-10	1Year	Yes
Sub Total						2,309,662	188,749	1,872,643	437,019					
National														
Prom Vichetsophorn		RCS	RCS	Prepare manual and Peachtree 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	1,600	10,400	8,800	PV876,PV929.PV00963,PV00999,PV01062,1082,PV01	15-Jun-09	14-Jun-10	1year	NO
Ernst & Young Indochina Limited.		Contract Agreement for Consultant	RCS	Cosultant on Finacial Report Audit for PFMRP of year 2008.	Cambodia	5,024	0	5,024	0	PV00882,PV00914	2009	2011	3 years	Yes
Mr. Um Yuthy		PFM/SCS08-001	RCS	Office Manager	Cambodia	50,400	4,400	39,800	10,600	PV00675,PV00717,PV00746,PV00782,PV00808,PV00847,PV00885,PV00934,PV0	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/SCS08-002	SCS	Secretary/Adm Officer		8,640	0	9,690	0	PV00676,PV00718,PV00747,PV00783,PV00809,PV00848,PV00886,PV00935,PV0	01-Jul-07	30-Jun-08		No
Mrs. Mao Sopheap		PFM/SCS-EX-001	SCS	Secretary/Adm Officer		4,440	1,480	2,220	2,220	PV01022,PV01052,PV01084,PV01084,PV01119,PV01150,PV01174	01-Oct-09	30-Sep-10		Yes

Ms. Lang Mondul		PFM/SCS0 9-017	SCS	Administrative officer	Cambodia	15,600	2,600	9,543	6,057	PV00677,PV0 0719,PV0074 8,PV00784,P V00810,PV00 849,PV00887, PV00936,PV0 0974,PV0100 9,PV01049,P	12-Jan-09	11-Jan-11	2year	Yes
Ms. Heang Sinoun		PFM/SCS0 9-020	SCS	Bookkeeper	Cambodia	5,160	1,720	5,160	0	PV00785,PV0 0811,PV0085 0,PV00888,P V00937,PV00 976,PV01011, PV01050,PV0	01-Apr-09	31-Mar-10	1year	Yes
Ms.Leng Phalkun		PFM/SCS0 9-021	SCS	Procurement Assistant	Cambodia	6,000	2,000	5,704	296	PV00786,PV0 0812,PV0085 1,PV00889,P V00938,PV00 975,PV01010, PV0'1051,PV	20-Apr-09	14-Apr-10	1year	Yes
Mr. Sok Keo Reaksmeay		PFM/SCS0 9-023	SCS	Consultant for reviewing and Finalising the sections of Financial Management and Administration Manual	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	7,600	30,400	PV01141	01-Oct-09	30-Sep-10	12 months	yes
Sub total						132,564	21,400	109,417	23,147					
TOTAL						2,442,226	210,149	1,982,060	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 31 March 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		7,200.00				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		27323	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		14148	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		13095	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		5365	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		2025.05	18/9/2007	29/9/2007	09days	16-Nov-07	
International training on Prince 2 Foundation Project Management at Australia.	6	Australia	ICT Unit to training on course on Prince 2 Foundation Project Management at Australia.	FMIS		27935.94	12/10/2007	13/12/2007	04days	3-Dec-07	

Long-term training-Bong Angkeara	1	Australia	Mr.Bong Angkeara, long-term training at Australia on Master in Public Policy at Australia and Air ticket fee from Australia to Cambodia after graduate	EFI	1,217.62	56,903.53	01/01/2008	2010	2years	24/07/08, 11/08/08,03-09-08,26-09-08,03-11-08,09-12-08 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-2009,12-10-09,11-11-09,3-12-09-04, Feb 10	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	0.00	29920.92	01/01/2008	2010	2years	14-10-2008,22-09-2009	PV00807,PV00966,
Membership fee of 2008 of Internal Audit departent.		USA	Internal Audit Department join to the Institute Of Audit (ITA) membership (Pay for 2008).	IAD	0.00	1113	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		13962	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.	FMS		16836	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		11043	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	1,087.43	69,407.57	May-08	01/05/2010	2years	8/11/08, 03-09-08, 26-09-08, 03-11-08, 30-12-08, 09-12-08,10-02-09,09-04-09,26-05-09,26-05-09,17-06-09,14-07-09,05-08-09,17-08-09,02-09-2009,12-10-09,11-11-09,18-01-10	PV594, PV647, PV618.PV689,PV737,PV802,PV806,PV828,PV00868,PV00902,PV00918,PV00949,PV00984,PV01025,PV01111

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		14596	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		12233	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 Chanthly (Deputy Chief of Economic and Public Finance Policy Department to Short-term training course at DUKE University.	EPP		12233	27/7/2009	15/8/2009	22days	25-Aug-08	
Long-Term training(Charts Sturt University)	1	Australia	For Academic fee and Indroductory for Miss.Sar Rath Kanha.	EFI	0.00	15702.6	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	0.00	32155.45	21/7/2008	30/11/2009	1.5years	8/7/08, 03-09-08, 26-09-08 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-09,12-10-09,11-11-09	PV597, PV621, PV650,PV692,PV739,PV804,PV830,PV870,PV903,PV950,PV00986,PV01027
Long-term training- Kim Seryvuth	1	Australia	Mr.Kim Sereyvuth, long-term training at Australia on Master of Information Technology Management.and pay for air ticket fee	EFI	0.00	37004.03	28/7/2008	28/07/2009	1years	06/08/08, 03-09-08, 26-09-08, 03-11-08, 09-12-08, 30-12-08,10-02-09,09-04-09,26-05-09,17-06-09,30-10-09	PV00529,PV00596, PV00620, PV00649,PV00691,PV00739,PV00803,PV00829,PV01018

Long-term training (The University of Sydney)	1	Australia	For Academic fee (second payment= last payment that first payment pay to Mr.Kim Sereyvuth) of Mr.Kim Sereyvuth, long-term training at Australia on Master of Information Technology Management.	EFI	0.00	8880.12	28/7/2008	28/07/2009	1years	24-03-2009	PV00742.
Long-term training (The University of Melbourne)	1	Australia	Pay for Academic fee for semester 1 of 2010 of Mr.Peou Rithjyaseth, long-term training at Australia on Master of Financial Management.	EFI	14,757.76	36,993.97	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	Mr.Peou Rithjyaseth, long-term training at Australia on Master of Financial Management and Pay to PTM for airticket.,Living expense of Jan, Feb ,March and April 10	EFI	5,600.00	26,115.54	19-02-10	31-12-2011	2years	11-02-10,24-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-09,12-10-09,11-11-09,3-12-09,6-01-10 ,30-03-10	PV700,PV714,PV740,PV805,PV831,PV871,PV904,PV951,PV00987,PV01028,PV01056,PV01094,PV01125,PV01157,PV01183
Long-term training-Po Sandap	1	Singapore	Mr.Po Sandap,long-term training at Singapore, Master on Public Policy Program.Living expense of Jan,Feb, March and April,2010	EFI	5,600.00	20,701.44	21-07-09	21-06-2011	2years	27-07-09,05-08-09,17-08-2009,02-09-09,12-10-09,11-11-09,3-12-09,6-01-10 ,30-03-10	PV880,PV905,PV916,PV917,PV952,PV00988,PV01029,PV01057,PV01095,PV01126,PV01158 ,PV01184
Long Term Training -National University of Singapore	1	Singapore	Pay to National University of Singapore for tuition fee of Mr.Po Sandap for Semester II of year 2009-2010	EFI	2,231.93	2,231.93	21-07-09	21-06-2011	2years	25-Jan-10	PV01114
Short-Term training	2	UK	Mr.Um Youthy, and Mrs.Kong Sothiry, to short course training on Financial Management and Development Project at London,UK.	RCS	0.00	27678.46	09/01/2008	09/12/2008	2 weeks	11/8/08 & 27-08-08, 22-09-08.	
ACE (IDP Education Cambodia) Limited.	35	Cambodia	For Training English Language.	EFI	0.00	8562.28	13-10-08			08-10-08 & 29-01-09,30-04-09,18-05-09	PV00686,PV00781,PV00793

Short-Term Training	2	Singapore	Mr.Srun Angkearen, to short course training at Singapore.	TD	0.00	3020	14-10-08	17-10-08	4days		
COMAT Training Service Pte Ltd.	14	Singapore	Pay for training service for IT Department staffs to training FMIS Implementation.	IT	0.00	52164	20-10-08	30-10-08	12days	3-Oct-08	
PTM Travel & Tours.	14		Pay for airtickets of IT Department staffs to training FMIS,at Singapore.	IT	0.00	4790	20-10-08	30-10-08	12days	14-Oct-08	
SETYM International Inn.	2	Malaysia	Public Procurement to short-course training at Malaysia, pay for tuition fee, Airtickets and Mr. Tep Botra clear advance.	DPP	0.00	18901	11/10/2008	28-11-2008	20days	20-10-08, 03-11-08, 11-12-08	PV00598, JV00125
Short-Term Training	14	Singapore	Ms. Chap Sovannara, clear advance for to training on FMIS Implementation, at Singapore.	IT	0.00	63674.32	20-10-08	30-10-08	12days	7-Nov-08	
SETEC Unuversity	17	Cambodia	Pay to SETEC University for short-term training of IT Department on Limux & Unix Fundamental & Scripting and Advance L & U with microsoft windows Intergration.	IT	0.00	45625	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	0.00	1034.94	13-10-08	30/06/2009		28-01-09,11-09-09	PV00671,PV00962,
Short-Term Training	17	USA	Pay to Learning Tree International for tuition fee, PTM Travel & Tours Co.,Ltd. for airtickets and Mrs.Chap Sovannara, clear advance for short-term training of IT Department on IT Technical.	IT	0.00	167403	02/10/2009	06/03/2009	27days	2/4/2009,11-02-09,12-03-09	PV00688,PV00700,JV00140
Short-Term Training	2	USA	Public Procurement to short-course training at USA on International Procurement, pay for tuition fee, and Airtickets from PTM Travel & Tours.	DPP	0.00	31808	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	0.00	9200	06/08/2009	19/6/2009	12days	20-04-09,28-05-09,30-06-09	PV00773,PV00813,JV00165
Short-Term Training	1	USA	Mr.Yu Ty, EFI staff to short-course training on Project Appraisal and Risk Management at DUKE University,USA.(Airticket of PTM, Tuition Fee),and Clear advance.	EFI	0.00	14544	05/10/2009	06/05/2009	29days	10-Jun-09	JV00157
Short-Term Training	2	USA	Mr. Seng Sreng & H.E Hean Sahib, EFI staff to short-course training on Executive Education at DUKE University,USA.(Airticket of PTM, Tuition Fee,)	EFI	0.00	20518	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 in a Market Economy , at Harvard University, USA.(Tuition fee),PTM airticket,	DIC	0.00	12194.45	07/05/2009	17-07-09	15days	18-05-09,28-05-09,03-08-09	PV00794,PV00813,JV00177
Short-Term Training	1	USA	Mr.Nup Sothunvichet,(SCS Staff) to training on Public Financial Management, at Harvard University, USA.	SCS	0.00	16194	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 Sometha,(EPFP staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee.	EPFP	0.00	13790	07/12/2009	08/07/2009	29days	6/10/2009,22-06-09	PV00824,PV00836
Short-Term Training	2	USA	Mrs.Tor Nida and Mr.Soun Vichet,(CMU staffs) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee and deduct for cancelled airticket of Mr.Soun Vichet.	CMU	0.00	24061	07/12/2009	08/07/2009	29days	6/10/2009,22-06-09,17-07-09,26-08-09	PV824,PV836,JV169,JV182

Short-Term Training	1	USA	Ms.Kim Vathanakuntheary,(SCS staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee,Airticket PTM.	SCS	0.00	12590	26-07-09	14-08-09		03-06-09,6/10/2009,27-08-09	PV00818,PV00824,JV00184
Short-Term Training	1	USA	Mr.Bou Vong Sokha (Deputy director of Local Finance Department to Short-term training course at Andrew Young School, USA.(For tuition fee, Airticket of PTM, and Clear advance).	LF	0.00	10658	07/05/2009	24-07-09	21days	25-06-09,	PV00845,PV00846,JV00179,
Short-Term Training	8	USA	Mr.Phan Phalla, to short-couse training on Network Security Fundamental, at Learning Tree, USA.(Tuition fee, airticket PTM, and Clear advance and deduct for cancelled airticket of H.E Hang Chuon Naron).	IT	0.00	35301	07/07/2009	07/10/2009	04days	25-06-09,17-07-09,28-07-09	PV843,PV844,JV.170,JV173,
Short-Term Training	1	USA	Mrs.Kan Bola,(Budget Depart Staff) to training on Public Financial Management, at Harvard University, USA.(Pay for tuition fee,Airticket,and clear advance.)	BD	0.00	16310	07/06/2009	24/7/2009	22days	02-07-09,17-08-09,	PV00854,PV00855,JV00180,PV00649,
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	0.00	12790	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	0.00	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	0.00	15548	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	5,600.00	15,907.83	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	PV00971,PV01003,PV01030,PV01058,PV01097,PV01128,PV01160,PV01186
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	16,043.07	19,175.78	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	5,600.00	18,898.00	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	PV00989,PV01031,PV01034,PV01059,PV01096,PV01127,PV01185,PV01159 ,PV01185
Long -Term training -Mr.Chhorn Chhada	1	France	Mr.chhorn chhada , long-term training at frence on Master of Financial Management pay for living expense visa fee,medical check up and air ticket fee,and Estblishment allowance,living expense of Jan,Feb ,March and April 10	EFI	6,000.00	13,297.00	1-Dec-09	30-May-11	8 Month	18-12-09,21-12-09,6-01-1002- March-10 ,30 March,10	PV01078,Pv01070,PV01098,PV01130,PV01161 ,PV01187
Cornell University	1	USA	Pay to Coenell University for tuition fee for Mr.Sieng chamnan	EFI	7,410.00	7,410.00	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	0.00	23546.25				19-10-09,11-11-09	PV010001,PV01043
New Horizons computer Learning centers,Singapore		Singapore	Pay to New Horizon Computer Learning center ,Singapore for provide training course to IT Department staff ,100% of total amount contract	IT	0.00	89058				19-10-09	PV01000
PTM Travel & Tours.	6	Singapore Malaysis	Pay to PTM for Airticket fee for participant joining training at New Horizon at singapore and for Air ticket fee for Non tax department training at Malaysis	IT,TD	0.00	5326	26-10-09	11/03/2009		30-10-09 17-11-09	PV01019 PV01039
Mr.Heng Chumnith ,Custom & Excise Department		Malaysia	Advance clearance from Mr.Heng chumnith for attending training/workshop on auditing of Multinational enterprise at Malaysis on 29-11-09 to 05-12-09	TD	0.00	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	0.00	16268	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	0.00	6330	30-11-09	21-01-10		21-12-09	PV01070
Mrs.Sok Dany,IT staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 5	IT	0.00	8608	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	0.00	6984	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	11,184.00	11,184.00	18-01-10	21-01-10	5days	29-Jan-10	JV00228
Mr.Chheng You ,IT Staff		Singapore	Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 2,3,4	IT	0.00	39284	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	0.00	8965				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	0.00	52271.53	6-Dec-09	11-Dec-09	6days	2-Dec-09	PV01060
PTM Travel & Tours.	10	Australia	Pay toPTM for Airticket fee for trainee for ,training on Policy and Administration in extractive at Austrlia	TD	0.00	10880	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 Deptment	TD	0.00	9840	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	0.00	1462	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	3,622.50	3,622.50	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	870.00	870.00	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	1,383.00	1,383.00	10/01/2010	18/01/2010	8 days	3-Feb-10	JV00230
Sub Total					88,207.31	1,524,958.43					
<u>Study Tour</u>											
Study tour of Budget department	10	Australia	Budget Department went to study tour at Australia	BD		41127.58	30/1/2006	03/03/2006	7days	28-03-06	
Study tour of National Treasury	12	Indonesia	Natonal Treasury went to study tour at Indonesia	NT		18234	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		52929.27	06/09/2006	16/06/2006	5days	22-08-06	
Study tour of ICT Unit/FMIS	8	Vietnam/Hanoi	FMIS staffs went to study tour on Public Financial Management at Vietnam/Hanoi	EPFPD/FMIS		12129.38	29/7/2006	08/02/2007	5days	23-07-07	
Study tours of Budget Department	21	Thailand	Budget Department went to study tour at Thailand on Program Budgeting	BD		38900.96	20/01/2008	26/01/2008	6days	30-01-08	

Study tours on EITI	6	Azerbaijan	H.E Hang Chhoun Naron, is going to study tour on EITI at Azerbaijan.	RC		24383	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		34290	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		10468	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		8065	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		16323	12/09/2008	12/11/2008	04days	15-12-08, 31-12-08	PV00624, JV00132
Study tour on FMIS at Tsnnia and Uganda from 12-10-09 16-10-09 and from 19-10-09 to 20-10-09		Tanania and Uganda	Pay to PTM for Airticket fee of Study tour on FMIS at Tsnnia and Uganda from 12-10-09 16-10-09 and from 19-10-09 to 20-10-09 and for advnace clearance from IT from Mr.Phan Phalla	IT	0.00	94179.8	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 sevice colleage	8	Singapore	Mr.Ming Bansovannachasila ,clearance from join training on planning trip to extended cooperation with singapore civil services colleage from 08-13 Feb-2010	EFI	9,134.20	9,134.20	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	1,475.00	1,475.00	08/02/2020	13/02/2010	6 days	4-Feb-10	PV01138
Sub Total						10,609.20	361639.19				
Workshops											

Annual Review-2005	103	Cambodia	RCS has annual review of 2006 at Shihanuk ville	RCS		23568.7	17/03/06	18/03/06	2days	28-03-06	
Implementation control Management and Non-tax revenue collection	8	Cambodia	Non-Tax Revenue went to any provinces on Implementation control Management and Non-tax revenue collection	NTRD		5280	4-Sep-06	9-Sep-06	6days	10-Oct-06	
First step on New Chart of Account	92	Cambodia	National Treasury prepared seminar/workshop on new chart of account	NT		11140.88	10-Sep-06	15-Sep-06	5days	10-Oct-06	
Extractive Industries Transparency Initiative-EITI	50	Cambodia	Economy and Public Finance Policy Department prepared seminar/workshop on Extractive Industries Transparency Initiative	EPFPD P.114		1475	29-Aug-06	29-Aug-06	1days	10-Nov-06	
Understanding the background of Public Financial Management Reform Program	30	Cambodia	EFI prepared seminar/workshop on Understanding the background of Public Financial Management Reform Program	EFI P.134		2297.6	21-Aug-06	31-Aug-06	10days	14/12/06	
Fiscal Decentralization Strategy for Cambodia	30	Cambodia	EFI prepared seminar/workshop on Fiscal Decentralization Strategy for Cambodia	EFI P.135		1207	2-Oct-06	20-Oct-06	8days	14/12/06	
Knowledge Management	36	Cambodia	EFI prepared seminar/workshop on Knowledge Management	EFI P.136		725.9	23-Oct-06	27-Oct-06	4days	14/12/06	
Public Debt Management	25	Cambodia	EFI prepared seminar/workshop on Public Debt Management	EFI P.133		250	9-Oct-06	13-Oct-06	5days	14/12/06	
Government Finance Statistics-GFS	25	Cambodia	EFI-EPFPD prepared seminar/workshop on Government Finance Statistics-GFS	EFI-EPFPD P.30		500	28-Feb-06	28-Feb-06	1days	20/03/06	
Functional Analysis	25	Cambodia	EFI-PD prepared seminar/workshop on Functional Analysis	EFI-PD P.73		805	29-Mar-06	4-Apr-06	7days	26/06/06	
Budget Reform and Implementation 2007	1,824	Cambodia	Budget Department prepared seminar/workshop on Budget Reform and Implementation 2007	BD		22615	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		6032	25-Dec-06	26-Dec-06	2days	25/01/07	
Computerize Accounting Management System Program	93	Cambodia	Natonal Treasury prepared serminar/ workshop on Computerize Accounting Management System Program (02 times)	NT		6667	6-Feb-07	11-Feb-07	6days	13/03/07	
							19-Feb-07	24-Feb-07	6days	13/03/07	
Annual Review-2006	118	Cambodia	RCS has annual review of 2006 at Siem Reap province	RCS		38997	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		3088	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		7150	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		3885.78	1-Nov-07	1-Nov-07	1days	11/12/2007	
Workshop on FMIS Managemant	4	USA	ICT Unit particpate workshop on FMIS Management at Washinton, USA.	IT		19313.77	2-Dec-07	4-Jan-07	3days	03/04/2008	
Workshop on Negotiation of Tax.	1	Malaysia	Tax Department official have participated workshop on Negotiation of Tax Treaty in Malaysia.	TD		578	3-Mar-08	7-Mar-08	5days	30-05-08	
Annual Review 2007 of Public Financial Management Reform Program.	450	Cambodia, CDC	Annual Review 2007 of Public Financial Management Reform Program on 28-29/May/2008	RCS		20287.6	28-05-08	29-05-08	2days	13-06-08	
Participate in consultatn Workshop on SOP	3	Shaunk Vile	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 particpate conference at Washinton,USA.	TD		7037	25/9/2008	27/9/2008	3days	25-09-08, 03-11-08	JV00119

Workshop of PFMRP	50	Cambodia	PFMRP's workshop for platform 2 on 15-18/09/2008.	RCS		986.54	15/9/2008	18/9/2008	4days	26-09-08	
Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department follow up the implementation of inter-ministrial prakas Governmenr order 04BB revenues paid to government budget by provincial department for 2007.	NTD		7450	15/9/2009	18/9/2009	10days	20-09-08	
Tax Department workshop on IT,	14	Cambodia	Mr.Noun Theary(Tax Departmernt),clear advance for repared workshop on IT to Siem Reap staffs.	TD		2660	14/9/2008	27/9/2008	14days	3-Oct-08	
Workshop of PFMRP	250	Cambodia	PFMRP's workshop for Technical Working Group on 07-10-2008.	RCS		724.03	10/07/2008	10/07/2008	1days	20-10-08	
Cash Management Unit	7	Cambodia	Mr.In Someth(Cash Management Unit),Clear advance for mission to Baneay Meanchhey & Poy Peit Province.	CMU		1290	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		7854.79	16/9/2008	19/9/2008	3days	18-11-08	PV00601
Workshop of supreme National Economic Council on FMIS.	120	Cambodia	IT Department to do workshop at Hotel Phnom Penh on Supreme National Economic Council on FMIS.Pay to Phnom Penh Hotel,Translator, Eerphones,Others.	IT		6025.6	27/10/2008	28/10/2008	2days	18-Nov-08	PV00606, PV00607, PV00609
Technical Workshop on Implementation Stage 2.	520	Cambodia	Technical Workshop on Implementation Stage 2.(For Budget Department, Public Economic & Finance Policy, and State Property Departement)	SCS			25/12/2008	30/12/2008	3days		
Tax Department workshop on IT,	30	Cambodia	Mr.Chamreaun Tuch(Tax Departmernt),clear advance for repared workshop on IT to Kohkong and Sihanouk vill.	TD		2565	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 Banteaymeanchey provinces.	TD		2685	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		11087.13	12/03/2008	12/03/2008	1days	9-Dec-08	JV00124, JV00131, PV00623, PV00628
TD Department workshop on Taxation of Financial Markets.	1	Malaysia	Mr. Muth Noch (Tax Department staff), clear advance for to participate workshop on Taxation of Financial Markets at Malaysia.	TD		344.5	18/10/2008	24/10/2008	6days	31-Dec-08	JV00128
Workshop of PFMRP	600	Cambodia	PFMRP's Technical workshop for that presentation of Internal audit, Non-tax, Personnel, and Inspectorial Department on 26-27/12/08 and 01-12-08.	SCS		1496.7	26/11/2008	12/01/2008	3days	18-Dec-08	PV00632
Workshop of National Treasury.	160	Cambodia	Workshop of National Treasury on Advance.	NT		1474	12/12/2008	12/12/2008	1days	26-Dec-08	PV00634
Workshop of PFMRP	460	Cambodia	PFMRP's Technical workshop for presentation of Financial Affairs, EFl and SCS on 08-09-15-16/12/2008.	SCS		1535.15	12/08/2008	16/12/2008	4days	26-Dec-08	PV00641
Workshop of PFMRP	520	Cambodia	PFMRP's Technical workshop for presentation of Budget Department, Public Policy Department and State Property on 25-12-08/29-12-08/30-12-08.	SCS		1602	25-12-08	30-12-08	3days	13-01-09	PV00663
Workshop of PFMRP	160	Cambodia	PFMRP's Technical workshop for presentation of CMU on 22-01-09.	SCS		578.29	22-01-09	22-01-09	1days	29-01-09	PV00679
Workshop on Cash Management Unit		Cambodia	Cash Management Unit's staffs mission to Presh Sihanouk Province.	CMU		800	18-01-09	20-01-09	3days	18-01-09	JV00136
Workshop of PFMRP	2	Cambodia	SCS's staffs to participated workshop on TWG Network Meeting on Effective Aid Management, at Siem Reap Province.	SCS		190	12/04/2008	12/05/2008	2days	10-Feb-09	PV00687
Workshop of Cash Management Unit.	30	Cambodia	Pay for translator (Mr. Tia Savora), on Cash Management.	CMU		120	29/1/2009	29/1/2009	1time	10-Feb-09	PV00695

Workshop PFMRP	150	Cambodia	PFMRP's Technical workshop for presentation of IT Department on 10-02-09.	IT		750.36	02/10/2009	02/10/2009	1time	24-02-09	PV00704
Workshop on Program Budgeting.	61	Cambodia	Pay to Phnom Penh Hotel, Sunway Hotel and Mr.Mao Sopheap, that Budget Departement prepared workshop on Program Budgeting.	BD		4287.41	10-02-09,	03/02/2009	07days	24-02-09,05-03-09	PV00704,PV00716,PV00722
Workshop on IT.	60	Cambodia	Pay to EIF for arrangement Coffee break for training course of IT Department from 19-01-09 to 05-02-09.	IT		2520	19-01-09	02/05/2009	15days	3-May-09	PV00720.
Workshop of PFMRP	150	Cambodia	PFMRP's workshop on 11-03-2009.	SCS		224.39	11-03-09,	03/11/2009	1/2days	18-03-2009	PV00734
Workshop on Application and Interpretation of Tax Treaties.	2	Malaysia	Mr.Ouk Smetha(Tax Department staff),clear advance and Pay to PTM Travel & Tours for airticket for to paticipate workshop on Taxation at Malaysia.	TD		1210	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		1692	03-03-09,	04/06/2009	4days	17-03-09,12-03-09	PV00726,JV00142
Workshop on Budget strategy plan of Budget Department.	65	Cambodia	Mrs.Mao Sopheap, arrangement for workshop on BSP of Budget Department.	BD	0.00	277.85	04/09/2009	04/09/2009	1days	21-04-09	PV00776
Workshop on Cash Management Unit	6	Cambodia	Cash Management Unit's staffs mission to Kampong Cham and Svay Rieng Provinces.	CMU	0.00	1290	30-03-09	04/03/2009	5days	21-04-09	PV00770
Workshop of PFMRP	350	Cambodia	PFMRP's Technical working Group Workshop on 06-04-09 & Workshop on Conduct of Funtional Reviews on 07-04-09.	SCS		976.81	06-04-09 & 07-04-09	06-04-09 & 07-04-09	2days	20-04-09	PV00771
IT Department	56	Cambodia	For coffee break for IT Department has trained to any Departments of MEF on FMIS for stage 02 from 16-03-09 to 24-03-2009.	IT		1568	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		5560	25-05-09	14-06-09	20days	11-06-09,15-06-09,24-06-09,09/11/2009	JV00158,JV00159,JV00160,JV00161,JV00162

Workshop on Budget Formulation and Execution.	300	Cambodia	Workshop on Budget Formulation and Execution on 01-02/06/09 at Le Royal Hotel(Payment to Le Royal Hotel and Mrs.Kong Sothiry claer advance.	BD		23303.09	06/01/2009	06/02/2009	2days	11-06-09,19-06-09,19-06-09,10-06-09	PV00832,PV00833,PV00834,JV00156
Workshop on MTEF 2010-2012	100	Cambodia	Public Economic & Finance Policy Department, workshop on MTEF 2010-2012, at Phnom Penh Hotel.(Mr.Kim Phalla clear advance and payment to Phnom Phen Hotel.)	EPFPD		3250	25-05-09	25-05-09	1days	10/6/2009,	PV00825,JV00155
PFM's Workshop on 05-05-09 and 07-05-09	390	Cambodia	Mrs.Mao Sopheap, arrangement for PFM's workshop on 05-05-09 and 07-05-09.	SCS		510.92	05/05/2009	05/07/2009	2days	11/6/2009,	PV00798
Workshop on Transfer Pricing at Malaysia.	1	Malaysia	Mr.Muth Noch (Tax Departemtn staff), to participate workshop on Transfer Pricing at Malaysia.	TD	0.00	1249	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	0.00	1221	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	0.00	1900	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	0.00	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	0.00	425	15/07/09	15/7/09	1days	30/7/2009,	PV881
Whokshop on Petty Cash advance and Income.	180	Cambodia	General of National Treasury Department,workshop on Petty cash advance and Income.	NT	0.00	3180	07/09/2009	07/10/2009	2days	22/7/2009,	JV171
Whokshop PFM on 29-07-2009 and 14-09-09.	100 & 250	Cambodia	Mrs.Mao Sopheap, arrangement on PFM meeting on 29-07-2009 and PFMTWG on 14-09-09,	SCS	0.00	988.05	29-07-2009,14-09-09	07-2009,14-09	1days	5/8/2009,22-09-09	PV00900,PV00967
Whokshop PFM on 10-08-2009.	250	Cambodia	Mrs.Mao Sopheap, arrangement on PFM meeting on 10-08-2009.	SCS	0.00	696.77	08/10/2009	08/10/2009	1/5days	19-08-09	PV00919
Workshop on Change Management.	30	Cambodia	Pay to Le Royal Hotel, for IT Department workshop on Change Management on 03-08-2009.	ITD	0.00	1732.5	08/03/2009	08/03/2009	1/5days	19-08-2009	PV00922

Workshop on Advance Pricing Agreements.	2	Malaysia	Staffs of General Department of Tax to participant of Workshop at Malaysia.	ID	0.00	1228	08/10/2009	14-08-2009	05days	28-08-09	PV00941
Workshop on Review the current situation of staff management.	3	Cambodia	Mr.Tuch Hay clear advance for mission to 4 provincial.	PD	0.00	1510	08/03/2009	20-08-2009	12days	1-Sep-09	JV00187
Workshop on Review the current situation of staff management.	3	Cambodia	Mr.Mok Sypha clear advance for mission to 4 provincial.	PD	0.00	979	08/03/2009	13-08-2009	09days	2-Sep-09	JV00188
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Ith Phay clear advance for mission to 4 provincial.	PD	0.00	1423	26-07-09	15-08-2009	14days	4-Sep-09	JV00189
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Nhem Sovannara, clear advance for mission to 4 provincial.	PD	0.00	1192	16-08-2009	09/03/2009	12days	17-Sep-09	JV00191
Workshop on Review the current situation of staff management.	3	Cambodia	Mr. Hing Pov, clear advance for mission to 4 provincial.	PD	0.00	1870	08/09/2009	29-08-2010	13days	10-Sep-09	JV00190
Workshop on Review the current situation of staff management.	4	Cambodia	Mr. Thou Sang, clear advance for mission to 4 provincial.	PD	0.00	1776	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	7,827.00	7,827.00	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	0.00	4994.01	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	0.00	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	0.00	12383.48	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	33,453.93	33,453.93	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	0.00	7796.95	26-9-09	27-09-09	1days	6-Oct-09	JV00195
Non-Tax Department mission to any provinces.		Cambodia	Non-Tax Department Staff Mr,Phat Pisey ,Mr.Kuy Sea ,and Mr.Pen vutha mission to battambang ,kmpot and Svay rieng prvince	NTD	0.00	2185	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	0.00	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	0.00	5794	05/11/2009	06/11/2009	2days	11-11-09,13-11-09,24-11-09	PV01020,PV01038,JV00204,P CV00760
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	0.00	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	408.00	408.00	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	13,593.80	13,593.80	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	5,171.90	5,171.90	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	8,054.00	8,054.00	02/03/2010	03/03/2010	2 days	16-Mar-10	PV01166
Sub Total					68,508.63	407828.18					
Grand Total					167,325.15	2,294,425.80					

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 March 31, 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>														
Crown Agents	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB	UK	1,900,000.00	186,221.00	1,273,367.93	626,632.07	CRV00051,PV00678, PV00709,PV00727,PV00760<PV00800,PV00826,PV00863,PV00899,PV00943,*v01041 ,PV01110,PV01146	24-Oct-07	28-Feb-09	1year and 4months	Yes
IPA 2 (Carles Kendall & partners)	CQS		MEF	Independence Procurement Agent for providing procurement service to projects financed by WB	UK	1,401,847.00	0.00	150,000	1,251,847.00	PV00980	04-Aug-09	04-Agu-10	1 year	Yes
TOTAL						3,301,847.00	186,221.00	1,423,367.93	1,878,479.07					

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

**Progress Report
First quarter, 2010
The Secretariat of the Reform Steering Committee**

The first quarter report presents the reform progress during January, February and March 2010 by highlighting activities done, challenges and issues during the first quarter; in addition, the key indicators related to maintaining budget credibility will be also monitored.

1- Progress based on indicators in key sectors of Platform 1/Stage 1

The budget credibility has been further monitored in the stage 2 through reviewing quantitative indicators of the Platform 1 which is shown as follows:

Indicators	Target	Year of 2010	Year of 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: 22.8 %	Domestic revenue: 21.4 %
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	Expenditure profile not to be less than: - 1 st Quarter: 15% - 2 nd Quarter: 45% - 3 rd Quarter: 67% - 4 th Quarter: 96% Percentage of payments to creditors and staff made through banking system to be not less than 80% by value Percentage of tax revenue collected through Banks to be not less than 60% by value	Achieved : - 1 st Quarter: 16.3% - The payment through banking system: 78.92% - 37 Ministries have opened bank accounts for salary payment (Except the Ministry of National Defense) - Customs revenue: 89.9% - Tax revenue: 97.5 %	Achieved: - 1 st Quarter: 17.8% - The payment through banking system: 85% - Up to the end of 2009, 26 LMs have opened bank accounts for salary payment - Customs revenue: 92% - Tax revenue: 96 %
4. Composition of	Outturn compared to	Achieved:	Achieved:

<p>expenditure by type (staff costs, non-staff costs etc) close to approved budget.</p>	<p>budget to be not less than: - Salary: 98% - Goods/Services: 95% - Capital: 85%</p>	<p>- Salary: 17.8% - Goods/service: 13.8% - Capital: 15.4%</p>	<p>- Salary: 18.8% - Goods/service: 12.9% - Capital: 20.3%</p>
<p>5. Better yield achieved from tax base through improved collection efficiency and planned use of non-tax sources.</p>	<p>Progressive improvement in revenue yield compared to GDP by 0.5% per annum.</p>	<p>- Tax revenue: 20.3% - Direct Tax: 21% - Indirect Tax: 20.1% - Non-tax revenue: 37.4%</p>	<p>- Tax revenue: 22.1% - Direct Tax: 29.1% - Indirect Tax: 20.7% - Non-tax revenue: 18.5%</p>
<p>6. All significant areas of both revenue and expenditure captured in both the budget and accounts of the government.</p>	<p>No significant areas of omission</p>	<p>- TSA and government bank accounts consolidation have been further strengthened - New chart of account, new budget classification and budget strategic plan have been further improved - Up to the end of March 2010, the total current accounts have been reduced to 87.</p>	<p>- 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.</p>

2. Performance measurement of Stage 2 activities implementation

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

2.1 Platform One activities to be strengthened in Stage 2

The four objectives for sustaining budget credibility which is the achievement of the platform 1 have been reviewed to support achieving platform 2 objective “**Improved Financial Accountability**”.

- **Further improved revenue policy and administration**

Non-Tax Revenue:

Activities achieved include: draft on procedure monitoring government sub-loan in micro-finance sector; draft on commission fees of real estate service and Appraisal Company; draft on real estate service management standard; Prakas on real estate management (Dated on 15th December 2009). In addition, some activities were prepared and issued such as application form for license and tender document for real estate developer; Prakas on licensing for real estate business management of independent engineering company; sub-degree on public bonds; and sub-degree on Cambodian bond committee. Draft on non-tax revenue management was further discussed with LMS; MEF’s internal meeting was conducted to discuss issues and challenges related to non-tax revenue management and circular on national receipt was reviewed to be consistent with the existing regulations. More importantly, criteria for intensive award to revenue collectors were identified; debt from privatization was further reviewed; dept payment rules were prepared; research on revenue sources of the public administrative entities was conducted; legal frameworks related to state property management were compiled; and circular on strengthening the implementation article 17 of the Public Financial System Law was further prepared.

Tax Revenue:

Activities which were fully implemented including implementation of rigid claiming measures against tax debtors; monitoring tax debtors at seven Khan Tax branches; preparing plan for enterprise census in Phnom Penh; reviewing guideline on taxpayer’s obligation and rights; conducting workshop for strengthening IT system uses at seven Khan Tax branches; further documenting and entering data of the GDT; further studying on tax auditing program, preparing management policy; reviewing revenue mobilization from oil, gas and other mines; developing economic analysis model for forecasting revenue collected by the company and the government; and establishing sub-working group of revenue management from mines business. Moreover, third draft-law on oil taxation was revised; revenue policy and macro-economic framework were updated; and impact assessment of deducting on import tax of ASEAN’s trade agreement on revenue was surveyed.

In addition, LMs were also contributed in preparing inventory report; providing information on revenue sources; encouraging and strengthening efficiency of revenue and debt collection; and procedures on revenue mobilization was strengthened.

- **Further improved debt management**

DMFAS was further improved in collaboration with national and international consultants; and function of dept sustainable analysis (DSA) was integrated in revenue management office and a national expert in charge was selected. Workshops on DSA were done in cooperation with ABD's consultants.

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

In early 2010, there were 90 accounts and the total current accounts reduced to 87 as of 31 March 2010. No account was further monitored at the national level and only 10 accounts remained and were permitted. The account balance of the General Department of Taxation (GDT) and the General Department of Customs and Excise is regularly kept zero at the end of the day. Account management was further implemented in cooperation with relevant LMs. By September 2009 there were 26 LMs operated bank accounts for salary payment and increased to 37 LMs in early 2010 (except the Ministry of National Defense). The use of banking system for revenue-expenditure operation in seven provinces (in 2009, there were only two provinces) were further prepared in collaboration with international consultants and a meeting between the MEF and NBC on bidding document was conducted. A report format for state cash was further prepared and revenue-expenditure spreadsheets were also updated. Based on regular report of revenue-expenditure operation and reviewing mandate life, there are no more arrears at the GDNT.

- **Further improved public procurement**

A draft on public procurement law was submitted for internal discussion and bidding document was continuously improved. A guideline on public procurement plan of 2010 was also prepared and circulated to all spending agencies. Meanwhile, other activities were also implemented such as a manual on IRRPP was documented; procurement context of LMs was reviewed; prakas on procurement management at provincial level was prepared in accordance with the law on administration of municipality, province/krong, and district/khan. Training course on professional procurement was conducted for spending agencies; international consultant for post audit was selected; procurement website has been further developed; and questionnaires for data collection of sending agencies were designed.

2.2 Platform two activities to be implemented in stage 2

In the process towards improving financial accountability which is the main strategic objective of stage 2, activities have been identified and developed around eight objectives and success of which will lead to an improved financial accountability.

- **Improved lines of accountability by clarifying roles, functions, and responsibilities of LMs, levels, and within institutions**

A studying process and documentation of legal frameworks related to PFM were further implemented; LMs' structure was complied (except the Ministry of National Defense,

Ministry of Interior, and Council of Ministers); and draft on budget entities was also discussed. LMs participated in preparing outline of budget flow and accountability; and preparation of new budget holder and entity, budget flow, and new accountability were reviewed. Within financial monitoring framework, financial controllers have been relocated to 11 LMs.

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

Guideline on procedures, context of expenditure commitment, and mandate payment were prepared and will prepare a detail by each chapter. A workshop on financial inspection standard was organized by France's TA.

- **Further improve the implementation of new budget classification and new chart of account**

An appendix on economic classification was progressively improved and a draft on sub-sub accounts was further reviewed. A process of preparing six function classifications (administrative, geographic, economic, functional, program, and financing source) was circulated to relevant staff (Budget Department) and functional classifications were reviewed in accordance with the COFOG. Relevant activities were also implemented such as developing program code; participating a five days workshop on Government Financial Statistics 2001 in Singapore; and training courses on program budgeting and functional classifications were organized for officials in charge by IMF's experts; a process of compiling and circulating documents related to the national treasury was finished and commune/sangkat budget was reviewed; an accounting classification with TOEF 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. More importantly, meetings with international consultants on budget classification, accounting, cash management, and business process were also organized.

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

Activities implemented including: spending over budget available is not allowed; loan was gradually reduced; sub-degree on improving of current expenditure procedure and cash advance of investment expenditure has been drafted; petty cash advance at LMs was monitored; and procedures on integration of investment expenditure of internal and external finance were developed. In addition, investment expenditure report of external finance 2009 was prepared; sub-degree on local and overseas daily substantial allowance and circular on using and providing salary for contract and temporary officers have been drafted; code of budget classification was reviewed; sub-degree on economic classifications has been drafted; chart of accounts for the FMIS project was identified; and relevant bidding documents for the FMIS were prepared. Significantly, there are four companies which will participate in the FMIS bidding process and they were invited to attend a meeting for clarifying bidding conditions and business process format. A business process was finalized and will submit for approval; a meeting on processing development of program accounting was organized at the GDNT; and training courses on basic IT were conducted for treasury staff in 2 provinces.

- **Improved accounting system and financial statement to ensure transparency**

A number of activities have also been implemented including reviewing of public accounting standards in accordance with PFM through IT system. Furthermore, a manual on state property inventory has been further developed and TOFE has been posted on the MEF website.

LMs in collaboration with the MEF have prepared inventory list and fixed assets of LMs has been registered and issued as well as a draft on state property management law and a report format of internal budget implementation has been developed and implemented.

- **Improved auditing, inspection, and response to the use of auditing and inspection finding**

A financial inspection plan 2010 and three years financial inspection plan (2010-2012) were being improved and financial inspection report 2009 was also prepared. Only one more an Internal Audit Department was established at Cambodian stock exchange commission (in 2009, 26 LMs established the Internal Audit Department; 18 of them have been operated and 3 state-owned enterprises also established internal audit units). A manual on general audit procedure and audit strategy (3 years) have been developed in accordance with new procedure. Meanwhile, laws and regulations on PFM and auditing were complied and circulated to LMs audit units. Audit boxes were installed and made known to the public, and MEF's audit plan of 2010 and three-year audit plan of four LMs were revised.

Internal Audit Departments at LMs have prepared annual audit plan in collaboration with the Internal Audit Departments of the MEF and NAA; and staff in charge got relevant trainings. More importantly, procedures and audit report have been developed; internal data monitoring system has been prepared; and audit questionnaires have also been designed.

- **Strengthen and develop fiscal decentralization policy and strategy**

Activities implemented such as reviewing the draft on financial regime law and state property management at national level; and draft on revenue allocation to national level has been prepared, short (2009-2011) and long (2011-2018) term strategies for fiscal decentralization have also been reviewed.

- **Building institutional capacity and motivational measures**

Activities implemented including developing training need assessment within the MEF and all LMs, professional developing plan, and preparing training activities plan for the PFM stage 2. A professional developing plan was completed and submitted to WB for approval; and training programs have been designed in collaboration with the Civil Service College of Singapore (Twining Program). In addition, Personnel Department of the MEF was installed a server for software of HRMIS. The bid for printing legal documents, human resources management rules, and MEF's structures is under process; personnel files preparation of the MEF were fully completed; procedures and relevant documents to support the process of the MEF's officials census were prepared as well as the instruction on work attendance monitoring was approved. Human resources

development and management policies, staff management hand book, code of ethics of MEF's staff, TOR of international consultant functional review have been developed. Priority Operating Costs (POC) for the project implementation has been well progressed.

In addition to activities described above, training courses and study tours were organized and 1 staff was sent to participate training course on young leader in Japan and 2 officials were sent for study tour in Singapore and trainings on "leadership for public policy management" will be organized soon (two groups: 88 participants), short term training courses of 24 classes were conducted for staff from the Ministry of Rural Development, Ministry of Water Resources and Meteorology, Ministry of Agriculture Forestry and Fisheries, and MEF (Budget strategic plan, budget delegation, budget classification, chart of account, budget analysis, planning and auditing program, leadership for public policy management and IT); 100 customs officers attended local training courses and study tours; and 24 customs officers participated overseas training courses and study tours. Additionally, training plan stage 2 (local and overseas) under JICA assistant for the GDT has been prepared; training courses on IT system were conducted in 6 provinces (GDT); a study tour on management and implementation of FMIS project in Uganda was done; 5 staff selection to assist FMIS project is under process; training plan of 2010 for FMIS; and material supply plan for FMIS project officers has been prepared.

2.3 Activities for later platforms

Progress for later platforms aims to improve and expand implementation of program budgeting and budget comprehensiveness and integration.

- **Improving and expanding the implementation of program budgeting**

The guideline on program budgeting has been further improved and circulated to 8 pilot ministries; LMs' structures implementing program budgeting have been reviewed; and action plan for PB has been prepared. At the same time, 24 municipalities/provincial departments of education, youth and sports have piloted the program budgeting under monitoring of their Ministry. Strategic plan of LMs have been improved by identifying strategies for developing and implementing program budgeting; and annual operation plan and 3 years plan have been prepared.

- **Further improving budget comprehensiveness and integration**

Guideline on BSP has been improved and presented to relevant staff; evaluation and scoring procedure has been finalized; and matching PIP with BSP 2010-2012 of LMs; and consolidating DPs' revenue-expenditure sources. A revenue-expenditure report format for off budget management has been drafted. Mechanism to collect information of revenue-expenditure and off budget management in LMs has been further reviewed. The Medium Term Expenditure Framework (MTEF) 2011-2013 has also been updated.

LMs have also made great effort for capacity building and encouraging working groups to strengthen the efficiency of annual BSP preparation and budget integration.

3. Issues and challenges

Some challenges had been raised by the General Departments, Department, and entities under the MEF and LMs as follows:

- Qualified and capable staff are still limited
- Some training plans have been delayed and waiting for DPs approval
- Inadequate incentive and incentive policy for non-tax revenue collection has not yet been implemented
- Lack of technical assistant in some sector such as oil and gas business; business management of Casino and Lottery; new budget classification and new accounting implementations; auditing; public procurement ect.
- Limited cooperation of LMs such as non-tax revenue management; operational budget working groups, getting access to information related to DPs' fund; bank account consolidation; and information of oil and gas business operation.