

Royal Government of Cambodia
Public Financial Management (PFM) Reform Program
Financial Monitoring Reports
For The Fourth Quarter Ending December 31, 2010 and Annual Report 2010

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Royal Government of Cambodia
Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF No TF 054547-KH & IDA Grant H241-KH

Financial Monitoring Report: Analysis of Financial Performance
For the Period: Fourth Quarter Ended December 31, 2010 and Annual Report 2010

Financial Monitoring Report (FMR) is produced quarterly and form part of overall project reporting with financial arrangements of Multi-Donor Trust Fund and IDA grant through the World Bank and Royal Government of Cambodia. The attached reports provide information on the program financial position, financial expenditures, program performance and report on procurement process monitoring on goods and consultant services.

The Financial Reports (FMR1, FMR2, and FMR3) summarize funds received from the World Bank and Royal Government of Cambodia, and program uses of fund by expenditure type and component (group/function). The report explains the variance of the actual expenses against estimated budget for current quarter and year to date budget.

The Procurement Monitoring Reports (FMR4 and FMR5) describe the status of the procurement implementation comparing with the procurement plan. Annex I to Annex IV supporting to the financial report describes in details on the current quarter and cumulative contract expenditure reports of consultants; goods; training/workshop; and International Procurement Agent (IPA) sine the program started until reporting date. Annex V describes the quarterly program progress report and its issues and challenges and Annex IV indicates the status of activities based on approved budget plan 2010, some activities are completed or on-going and some are not yet started.

Summary Sources of Fund
Counterpart Fund

Project received fund totally 425,520\$ from the Royal Government of Cambodia in contribution with Multi-Donor Trust Fund for MBPI payment from 2005 to December 2009 as agreed in the financing agreement. However the MBPI was cancelled to follow the Royal Government of Cambodia's decision with effective date from January 1, 2010 regardless the source of financing.

The World Bank-MDTF TF054547-KH

Project designated account is a pooled account containing fund received from Multi-Donor Trust Fund and IDA Grant. Fund is received regularly through the replenishment mechanism and direct payment. To date, there is no delay of transferring fund to and from the designated account at the National Bank of Cambodia. Of course there is some fund recovery by the World Bank loan disbursement office Manila, because the closing date of financing agreement (closing is date is 11 January 2011) however it does not impact on the program implementation. Now the financing agreement is amended to extend the closing date to 11 June 2011.

The disbursement from the World Bank-MDTF into project designed account for the current quarter and year to date is 303428\$ and \$1,358,473\$ respectively. The cumulative disbursement to date is \$7,042,806\$. Disbursement rate has reached 87.65% of total agreed funding per financing agreement. According to he latest modification of grant agreement with effective dated 14 October 2010, financing amount increased from 7,035,000 to 8,035,000\$ and the percentage of expenditures to be financed under category 4 is increased from 49% to 100%

The World Bank-IDA Grant H241-KH

The project received fund amounted 94,301\$ and \$1,585,147 respectively for current quarter and year to date through the replenishment mechanism and directly payment from the World Bank. The cumulative disbursement to date is \$6,011,080\$. The disbursement rate is 42.94% of total agreed funding per financing agreement (14,000,000\$). The latest modification of grant agreement with effective dated 14 October 2010, the percentage of expenditures to be financed under category 1 is decreased from 51% to zero percentage.

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

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

Analysis by Expenditure Type

It is noticed that the approval of budget plan 2010 was delayed until late July 2010 and the approval are only some part of budget and procurement plan that the bank considered as priority. It resulted fund under spending for the whole year. The project has modified the quarter 3 and quarter 4 budget according to the approved budget plan. Budget for the quarter 4 is 5,012,676\$ including FMIS is account for 20%, training/workshop is account for 21%, IPA is account for 19%, POC is account for 19% and the rest budgeted for consultant service, goods and operating costs. Budget for the year is 8,045,581\$. The actual expenses incurred are 642,962.85\$ and 2,809,817\$ for current quarter and year to date respectively. In overall the project achieved only 12.83%% of budget plan for current quarter and 34.92% for year to date budget. The significant note on the under spending are due to the delay spending on FMIS, IPA, POC and some activities of training/workshop/study tour do not take place as planned. Most the expenses incurred in 2010 are from committed expenses (contract already signed as of 31 December 2009 or approved in procurement plan 2009), and some other expenses received approval from the World Bank as exceptional case.

Table1: Summary Uses of Fund by Category

| | Current Quarter | Year to date | Current Quarter | Year to date | Current Quarter Variance | | Year to date Variance | |
|--------------------|-----------------|------------------|------------------|------------------|--------------------------|---------------|-----------------------|---------------|
| | Actual | Actual | Budget | Budget | (US\$) | (%) | (US\$) | (%) |
| Goods | 202,137 | 924,020 | 1,653,298 | 2,355,276 | 1,451,161 | 12.23% | 1,431,256 | 39.23% |
| Consultant Service | 124,370 | 686,991 | 367,700 | 972,578 | 243,330 | 33.82% | 285,587 | 70.64% |
| Training/Workshop | 296,420 | 718,780 | 1,049,173 | 1,618,008 | 752,753 | 28.25% | 899,228 | 44.42% |
| IOC | 20,035 | 101,089 | 22,505 | 100,782 | 2,470 | 89.02% | (307) | 100.30% |
| MBPI | - | 58,827 | - | 58,827 | - | - | - | 100.00% |
| POC | - | - | 970,000 | 970,000 | 970,000 | 0.00% | 970,000 | 0.00% |
| IPA | - | 320,110 | 950,000 | 1,970,110 | 950,000 | 0.00% | 1,650,000 | 16.25% |
| Total | 642,963 | 2,809,818 | 5,012,676 | 8,045,581 | 4,369,713 | 12.83% | 5,235,763 | 34.92% |

Goods

The program management budgeted 1,653,298\$ for current quarter for payment on FMIS (expected 1 millions for 10% payment after signing contract), payment commitment for office equipment (lot3-printers and toners with contract amounted 211,674\$, and lot4-photocopiers with contract amounted 338,985\$), and other minor offices equipments and printing. Year to date budget is 2,355,276\$. However the actual expense for is 202,137 (for lot3-printers and toners) and 924,020\$ for current quarter and year to date respectively. It achieved 12.23% and 39.23% comparing with budget plan for current quarter and year to date respectively. The figures indicated fund under spending due to slow procurement process of FMIS, delay payment for office equipment (lot4-phocopers) and delay procurement process of other minor office equipments and printing (see procurement process monitoring for third quarter in FMR4 and annex I-contract expenditure report).

Consultants' service

The amount of 124,370\$\$ in the financial report for current quarter indicated the expenses for the consultant service such as FMIS Project Management advisor, Procurement Law and Regulation Advisor, Fiscal Decentralize Advisor, Human Resource Database Design Consultant, Local audit specialist, Local IT Auditor and Local consultant to support SCS administration. The project management budgeted 367,700\$ for payment to consultant services and we achieved only 33.82% if comparing with current quarter budget plan. The under spending of fund is due to the delay procurement process of some consultant service such as 12 business analysis, local procurement specialist, international internal audit advisor, budget execution and control advisor, and carry out procurement reform activity. However if we look at the year to date budget, it is achieved 70.64% if comparing to budget plan for the year. There is only minor under spending due to the delay procurement process of some consultant services (See contract expenditure report in annex I and procurement process monitoring for detail status in FMR5).

Training/Workshop

The amount of 296,420\$ and 718,780\$ in financial report reflected the expenses of training, workshop and study tour related to the PFM reform program and financing to students for long term oversea training degree

for fourth quarter and year to date respectively. The details of training and workshop received can be found in Annex III. Project management budgeted to spend 1,049,173\$ for current quarter and 1,618,008\$ for year 2011. However we achieved 28.25% and 44.42% comparing with current quarter budget plan and year to date budget respectively. The figure indicated under spending due to the delay approval of annual budget plan 2010 and consequently some training/study tour/workshop do not incur as planned such as the training/study tour/workshop planned by IT Department.

Merit Base Pay Initiative (no longer exist since January 2010) and POC (replace MBPI)

Cumulative expense on MBPI is 3,111,829\$ including 425,520\$ financed by Government counter part fund. MBPI was cancelled to follow the Royal Government of Cambodia’s decision with effective date from January, 2010 regardless the source of financing. Then POC is established to replace MBPI. For current quarter and year to date, POC is planned 970,000\$ for payment from July to December 2010. POC is partly approved effective 09 December 2010 with exception of the “high school” position. However until now full scheme is not yet approved resulted fund under spending for this category.

International Procurement Agents

Cumulative expense on IPA is 1,557,257\$ including IPA 1 (Crown Agents) and IPA2 (Charles Kendall & partners) (see contract expenditure report in Annex IV). Program management budgeted 950,000\$ and 1,970,110\$ for current quarter and year to date respectively. However the actual expense for year to date is only 320,110\$ because payment to Charles Kendall & Partners is delayed until February 2011. The progress report on procurement performance is reported by both IPA to DIC and the World Bank directly.

Analysis by Program Component (by Group 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 General Support Group. Under each component there are spending category on goods; consultant service; training/workshop; and MBPI/POC. Incremental operation costs are included in General Support Group; Policy Group; and Budget Execution under sub component of program management; IT department; and General Department of National Treasury respectively. Expenditure report on IPA and Line Ministry is additional sub-component to PFM reform program.

The table below indicates that expenditures of all components are under spending for both current and year to date budget due to the reasons as explained above (analysis by expenditure type). Policy Group is the component achieved only 26.53% lowest if comparing with other components. The main reasons are due to slow procurement process of FMIS and most of trainings/workshops planned by IT Department do not carry out as planned.

Table 2: Summary Uses of Fund by Group

| | Current Quarter | Year to date | Current Quarter | Year to date | Current Quarter Variance (\$) | Current Quarter Variance (%) | Year to date Variance (\$) | Year to date Variance (%) |
|--------------------------|--------------------|--------------|--------------------|--------------|--|---------------------------------------|----------------------------------|---------------------------------|
| | Actual | Actual | Budget | Budget | | | | |
| Revenue | | | | | | | | |
| Management | 49,955 | 245,470 | 213,773 | 403,003 | 163,818 | 23.37% | 157,533 | 60.91% |
| Budget Formulation | 105,153 | 251,608 | 467,718 | 602,129 | 362,565 | 22.48% | 350,521 | 41.79% |
| Budget Execution | 88,166 | 316,985 | 581,259 | 881,212 | 493,093 | 15.17% | 564,227 | 35.97% |
| Policy Group | 264,821 | 657,756 | 1,946,003 | 2,478,956 | 1,681,182 | 13.61% | 1,821,200 | 26.53% |
| General Support Group | 101,303 | 847,737 | 677,547 | 1,411,245 | 576,244 | 14.95% | 563,508 | 60.07% |
| Line Ministry | 33,565 | 170,151 | 176,376 | 298,926 | 142,811 | 19.03% | 128,775 | 56.92% |
| Inter. Pro. Agent | - | 320,110 | 950,000 | 1,970,110 | 950,000 | 0.00% | 1,650,000 | 16.25% |
| Total Uses of Fund | 642,963 | 2,809,818 | 5,012,676 | 8,045,581 | 4,369,713 | 12.83% | 5,235,763 | 34.92% |

Revenue Management

The Revenue Group consists of General department of custom exercise, General department of taxation, Non-tax department, State property department and Financial industry department. The project management budgeted 213,773\$, 403,003\$ for fourth quarter and year to date respectively. However the actual expense is

49,955\$ and 245,470\$ which is equal to 23.37% and 60.91% for current quarter and year to date respectively.

Budget Formulation

Budget Formulation consists of Budget department, Local finance department and Department of investment and cooperation. The project management budgeted 467,718\$ and 602,129\$ for current quarter and year to date respectively. However the actual expense is 105,153\$ and 251,608\$ which is equal to 22.48% and 41.79% for current quarter and year to date respectively. The significant note on the under spending is due to some training/workshop does not carry out as planned and the delay on payment for office equipments (lot4-phocopiers) as explained above.

Budget Execution

Budget execution consists of Department of public procurement, General department of national treasury, Financial affairs department, and Cash management unit. The project management budgeted 581,259\$ and 881,212\$ for current quarter and year to date respectively. However the actual expense is 88,166\$ and 316,985\$ which is equal to 15.17% and 35.97% for current quarter and year to date respectively. The significant note on the under spending is due to the recruitment of consultants such as carry out procurement reform activity and Budget execution & control advisor does not take place as planned, delay payment to consultants (Procurement law and regulation advisor, Accounting and reporting advisor), delay payment of office equipments (lot4-phocopiers), and some training/workshop does not carry out as planned as explained above.

Policy Group

Policy Group consists of IT department, General inspectorate, Economic policy and public finance, Economic integration and Asean Department and Legal affairs department. The project management budgeted 1,946,003\$ and 2,478,956\$ for current quarter and year to date respectively. However the actual expense is only 264,821\$ and 657,756\$ which is equal to 13.61% and 26.53% for current quarter and year to date respectively. The significant note on the under spending is due to slow procurement process of FMIS and most of trainings/workshops planned by IT Department do not carry out as planned..

Support Group

Support Group consists of Internal Audit department, Administrative and Finance department, Personnel department, Economic and Finance Institute and Program Management (SCS, RC). The project management budgeted 677,547\$ and 1,411,245\$ for current quarter and year to date respectively. However the actual expense 101,303\$ and 847,737\$ which is equal to 14.95% and 60.07% for current quarter and year to date respectively.

Key Issues and Its Impact on the Overall Project Implementation

The delay of approval on budget and procurement plan 2010 until late July 2010 and the approval on partial part of budget plan have impacted on overall disbursement for year 2010 and resulted most activities can not be carried out as planned such as training, study tour and workshop.

We experienced receiving the slow response in providing “No Objection” from the World Bank, in some cases in 2010, on the request by the program. The program management understands that World Bank changed the Task Team Leader. We expect that there will be improvement after the arrival of new Task Team Leader.

It is recognized that the implementation of Priority Operation Cost to replace MBPI has not implemented as planned and slow procurement of FMIS may impact on overall disbursement.

The complexity of procurement guideline and the systematic guideline with involvement with many parties are still challenges and issues for program implementation. It may be reflected through the slow disbursement rate.

Delay in recruitment of consultant service. There are several reasons; however the availability of qualified candidates in the market is one of the most important problems.

Multi-Donor Trust Fund Issues

The extension on the closing date of MDTF TF 54547-KH financing agreement is on June 11, 2011. The Work Bank should take immediate action on the agreed program restructuring and the extension of the grant financing agreement to avoid fund recovery by the World Bank loan disbursement, Manila.

Also notice that as indicated this report, the disbursement from MDTF as of 31 December 2010 has reached 87.65% of total current financing agreement, hence the World Bank should consider releasing additional fund to ensure there is sufficient fund for program implementation especially when fully implementation of POC and contract signed for twinning program and FMIS.

Steering Committee Secretariat Manager

Sok Saravuth

Date: 15 February 2011

Ministry of Economy and Finance
Public Financial Management and Reform Program
Statement of Financial Position
For the Quarter Ended December 31, 2010

| | |
|---------------------------------|---------------|
| <hr/> | |
| <hr/> | |
| Cash Balance | |
| Petty Cash | 29.01 |
| Designed Account | 1,160,058.83 |
| Advance to Revenue Management | 1,146.00 |
| Advance to Budget Execution | 3,018.00 |
| Advance to Capacity Development | 21,216.00 |
| | <hr/> |
| | 1,185,467.84 |
| | <hr/> |
| Uses of Fund | |
| Goods | 2,090,397.90 |
| Consultant's service | 2,458,901.28 |
| Training/Workshops | 2,845,881.31 |
| Incremental Operating Cost | 253,739.92 |
| Merit Based Pay Initiative | 3,111,829.61 |
| Inter. Procurement Agent | 1,557,257.08 |
| | <hr/> |
| | 12,318,007.10 |
| | <hr/> |
| | 13,503,474.94 |
| | <hr/> |
| | <hr/> |
| Fund Received | |
| MD trust fund | 6,743,956.23 |
| MD trust fund-direct payment | 298,849.83 |
| IDA Grant | 5,447,759.41 |
| IDA Grant-direct payment | 563,320.09 |
| Government counter part fund | 425,520.38 |
| Bilateral Assistance - ADB | 0.00 |
| Bilateral Assistance - France | 0.00 |
| Bilateral Assistance - IMF | 0.00 |
| Bilateral Assistance - JICA | 0.00 |
| Bilateral Assistance - UNDP | 0.00 |
| Trust Fund TF054627 (closed) | 24,069.00 |
| Other | 0.00 |
| | <hr/> |
| | 13,503,474.94 |
| | <hr/> |
| | <hr/> |

Public Financial Management and Reform Program
Consolidated Report: Project Sources and Uses of Fund by Category
For the Quarter Ended December 31, 2010

| | Current Actual | Year to Date Actual | Cumulative Actual | Current Budget | Year to Date Budget | Cumulative Budget | Current Variance | Year to Date Variance | Cumulative Variance |
|-----------------------------------|---------------------|------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|--------------------------|------------------------|
| Opening Balance | | | | | | | | | |
| Petty Cash | 225.93 | 208.58 | 0.00 | | | | | | |
| Designed Account | 1,428,935.20 | 1,031,864.15 | 0.00 | | | | | | |
| Advance to Capacity Developmen | 1,280.00 | 7,827.00 | 0.00 | | | | | | |
| Advance to RCS | 260 | | | | | | | | |
| A-Total | 1,430,701.13 | 1,039,899.73 | 0.00 | | | | | | |
| Sources of Funds | | | | | | | | | |
| Receive from CounterPart fund | 0.00 | 11,765.40 | 425,520.38 | | | | | | |
| Receive from IDA grant | 94,301.41 | 1,366,983.94 | 5,447,759.41 | | | | | | |
| Receive from IDA-direct payment | 0.00 | 218,163.31 | 563,320.09 | | | | | | |
| Receive from Multi-Donor TF | 303,428.15 | 1,148,865.42 | 6,743,956.23 | | | | | | |
| Receive from MD-direct payment | 0.00 | 209,607.89 | 298,849.83 | | | | | | |
| Receive from TF054627 | 0.00 | 0.00 | 24,069.00 | | | | | | |
| B-Total fund received | 397,729.56 | 2,955,385.96 | 13,503,474.94 | | | | | | |
| Uses of Funds | | | | | | | | | |
| Goods | 202,136.96 | 924,020.31 | 2,090,397.90 | 1,653,298 | 2,355,276 | 3,521,653.59 | 1,451,161.04 | 1,431,255.69 | 1,431,255.69 |
| Consultant's service | 124,370.40 | 686,991.36 | 2,458,901.28 | 367,700 | 972,578 | 2,744,487.92 | 243,329.60 | 285,586.64 | 285,586.64 |
| Training/Workshops | 296,420.48 | 718,780.30 | 2,845,881.31 | 1,049,173 | 1,618,008 | 3,745,109.01 | 752,752.52 | 899,227.70 | 899,227.70 |
| Incremental Operating Costs | 20,035.01 | 101,088.73 | 253,739.92 | 22,505 | 100,782 | 253,433.19 | 2,469.99 | (306.73) | (306.73) |
| Merit Based Pay Initiative (MBPI) | - | 58,827.00 | 3,111,829.61 | - | 58,827 | 3,111,829.61 | 0.00 | 0.00 | 0.00 |
| Priority Operation Cost (POC) | - | - | - | 970,000 | 970,000 | 970,000.00 | 970,000.00 | 970,000.00 | 970,000.00 |
| Inter. Procurement Agent | - | 320,110.15 | 1,557,257.08 | 950,000 | 1,970,110 | 3,207,256.93 | 950,000.00 | 1,649,999.85 | 1,649,999.85 |
| C- Total Uses of Fund | 642,962.85 | 2,809,817.85 | 12,318,007.10 | 5,012,676.00 | 8,045,581.00 | 17,553,770.25 | 4,369,713.15 | 5,235,763.15 | 5,235,763.15 |
| Closing BL (A+B-C) | 1,185,467.84 | 1,185,467.84 | 1,185,467.84 | | | | | | |
| Represented by | | | | | | | | | |
| Petty Cash | 29.01 | 29.01 | 29.01 | | | | | | |
| Designed Account | 1,160,058.83 | 1,160,058.83 | 1,160,058.83 | | | | | | |
| Advance to Revenue Management | 1,146.00 | 1,146.00 | 1,146.00 | | | | | | |
| Advance to Budget Execution | 3,018.00 | 3,018.00 | 3,018.00 | | | | | | |
| Advance to Capacity Developmen | 21,216.00 | 21,216.00 | 21,216.00 | | | | | | |
| | 1,185,467.84 | 1,185,467.84 | 1,185,467.84 | | | | | | |

Public Financial Management and Accountability Project
MTDF TF54547-KH: Sources and Uses of Fund by Category
 For the Quarter Ended December 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 | 110.71 | 102.2 | 0.00 | | | | | | |
| Designed Account | 716,178.13 | 569,564.67 | 0.00 | | | | | | |
| Advance to Capacity Development | 627.2 | 3,835.23 | 0.00 | | | | | | |
| Advance to SCS | 127.4 | | | | | | | | |
| A-Total | 717,043.44 | 573,502.10 | 0.00 | | | | | | |
| Sources of Funds | | | | | | | | | |
| Receive from Multi-Donor TF | 303,428.15 | 1,148,865.42 | 6,743,956.23 | | | | | | |
| Receive from MD-direct payment | 0.00 | 209,607.89 | 298,849.83 | | | | | | |
| B-Total | 303,428.15 | 1,358,473.31 | 7,042,806.06 | | | | | | |
| Uses of Funds | | | | | | | | | |
| Goods | 202,136.96 | 555,860.19 | 1,247,005.77 | 0.00 | 0.00 | 0.00 | (555,860.19) | (555,860.19) | (1,247,005.77) |
| Consultant's service | 121,616.40 | 414,841.02 | 1,730,693.84 | 0.00 | 0.00 | 0.00 | (414,841.02) | (414,841.02) | (1,730,693.84) |
| Training/Workshops | 291,408.08 | 498,364.39 | 1,671,972.15 | 0.00 | 0.00 | 0.00 | (498,364.39) | (498,364.39) | (1,671,972.15) |
| Incremental Operating Costs | 19,888.76 | 59,605.01 | 148,216.81 | 0.00 | 0.00 | 0.00 | (59,605.01) | (59,605.01) | (148,216.81) |
| Merit Based Pay Initiative Pay | 0.00 | 17,883.41 | 1,859,496.10 | 0.00 | 0.00 | 0.00 | (17,883.41) | (17,883.41) | (1,859,496.10) |
| C- Total | 635,050.20 | 1,546,554.02 | 6,657,384.67 | 0.00 | 0.00 | 0.00 | (1,546,554.02) | (1,546,554.02) | (6,657,384.67) |
| Closing BL (A+B-C) | 385,421.39 | 385,421.39 | 385,421.39 | | | | | | |
| Represented by | | | | | | | | | |
| Petty Cash | 29.01 | 29.01 | 29.01 | | | | | | |
| Designed Account | 360,012.38 | 360,012.38 | 360,012.38 | | | | | | |
| Advance to Revenue Management | 1,146.00 | 1,146.00 | 1,146.00 | | | | | | |
| Advance to Budget Execution | 3,018.00 | 3,018.00 | 3,018.00 | | | | | | |
| Advance to Capacity Developmen | 21,216.00 | 21,216.00 | 21,216.00 | | | | | | |
| | 385,421.39 | 385,421.39 | 385,421.39 | | | | | | |

Public Financial Management and Reform Program
IDA Grant H241-KH: Sources and Uses of Fund by Category
 For the Quarter Ended December 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 | 115.22 | 106.37 | 0.00 | | | | | | |
| Designed Account | 712,757.07 | 462,299.48 | 0.00 | | | | | | |
| Advance to Capacity Development | 652.8 | 3,991.77 | 0.00 | | | | | | |
| Advance to RCS | 132.6 | 0.00 | 0.00 | | | | | | |
| A-Total | 713,657.69 | 466,397.62 | 0.00 | | | | | | |
| Sources of Funds | | | | | | | | | |
| Receive from IDA grant | 94,301.41 | 1,366,983.94 | 5,447,759.41 | | | | | | |
| Receive from IDA-direct payment | 0.00 | 218,163.31 | 563,320.09 | | | | | | |
| B-Total | 94,301.41 | 1,585,147.25 | 6,011,079.50 | | | | | | |
| Uses of Funds | | | | | | | | | |
| Goods | 0.00 | 368,160.12 | 843,392.13 | 0.00 | 0.00 | 0.00 | 0.00 | (368,160.12) | (843,392.13) |
| Consultant's service | 2,754.00 | 272,150.34 | 728,207.44 | 0.00 | 0.00 | 0.00 | (2,754.00) | (272,150.34) | (728,207.44) |
| Training/Workshops | 5,012.40 | 220,415.91 | 1,149,840.16 | 0.00 | 0.00 | 0.00 | (5,012.40) | (220,415.91) | (1,149,840.16) |
| Incremental Operating Costs | 146.25 | 41,483.72 | 105,523.11 | 0.00 | 0.00 | 0.00 | (146.25) | (41,483.72) | (105,523.11) |
| Merit Based Pay Initiative Pay | 0.00 | 29,178.19 | 826,813.13 | 0.00 | 0.00 | 0.00 | 0.00 | (29,178.19) | (826,813.13) |
| Inter. Procurement Agent | 0.00 | 320,110.15 | 1,557,257.08 | 0.00 | 0.00 | 0.00 | 0.00 | (320,110.15) | (1,557,257.08) |
| C- Total | 7,912.65 | 1,251,498.43 | 5,211,033.05 | 0.00 | 0.00 | 0.00 | (7,912.65) | (1,251,498.43) | (5,211,033.05) |
| Closing BL (A+B-C) | 800,046.45 | 800,046.44 | 800,046.45 | | | | | | |
| Represented by | | | | | | | | | |
| Petty Cash | 29.01 | 29.01 | 0.00 | | | | | | |
| Designed Account | 774,637.44 | 774,637.43 | 800,046.45 | | | | | | |
| Advance to Revenue Management | 1,146.00 | 1,146.00 | 0.00 | | | | | | |
| Advance to Budget Execution | 3,018.00 | 3,018.00 | 0.00 | | | | | | |
| Advance to Capacity Developmen | 21,216.00 | 21,216.00 | 0.00 | | | | | | |
| | 800,046.45 | 800,046.44 | 800,046.45 | | | | | | |

Public Financial Management and Accountability Project
Counterpart Fund: Sources and Uses of Fund by Category
 For the Quarter Ended December 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 CounterPart fund | 0.00 | 11,765.40 | 425,520.38 | | | | | | |
| B-Total | 0.00 | 11,765.40 | 425,520.38 | | | | | | |
| Uses of Funds | | | | | | | | | |
| Goods | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Consultant's service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Training/Workshops | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Incremental Operating Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Merit Based Pay Initiative Pay | 0.00 | 11,765.40 | 425,520.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C- Total | 0.00 | 11,765.40 | 425,520.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Closing BL (A+B-C) | 0.00 | 0.00 | 0.00 | | | | | | |
| Represented by | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | | | | | | |

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

| Department | Current Actual | Year to Date Actual | Cumulative Actual | Current Budget | Year to Date Budget | Cumulative Budget | Current Variance | Year to Date Variance | Cumulative Variance |
|---------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|
| Revenue Management | 49,954.75 | 245,470.00 | 870,819.28 | 213,773 | 403,003 | 1,028,352.28 | 163,818.25 | 157,533.00 | 157,533.00 |
| Budget Formulation | 105,153.31 | 251,608.41 | 1,450,942.28 | 467,718 | 602,129 | 1,801,462.87 | 362,564.69 | 350,520.59 | 350,520.59 |
| Budget Execution | 88,165.60 | 316,985.23 | 1,646,486.97 | 581,259 | 881,212 | 2,210,713.74 | 493,093.40 | 564,226.77 | 564,226.77 |
| Policy Group | 264,821.26 | 657,755.71 | 2,856,424.81 | 1,946,003 | 2,478,956 | 4,677,625.10 | 1,681,181.74 | 1,821,200.29 | 1,821,200.29 |
| General Support Group | 101,302.84 | 847,737.48 | 3,765,925.81 | 677,547 | 1,411,245 | 4,329,433.33 | 576,244.16 | 563,507.52 | 563,507.52 |
| Line Ministries | 33,565.09 | 170,150.87 | 170,150.87 | 176,376 | 298,926 | 298,926.00 | 142,810.91 | 128,775.13 | 128,775.13 |
| Inter. Pro. Agent | 0.00 | 320,110.15 | 1,557,257.08 | 950,000 | 1,970,110 | 3,207,256.93 | 950,000.00 | 1,649,999.85 | 1,649,999.85 |
| Total Uses of Fund | 642,962.85 | 2,809,817.85 | 12,318,007.10 | 5,012,676.00 | 8,045,581.00 | 17,553,770.25 | 4,369,713.15 | 5,235,763.15 | 5,235,763.15 |

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 4th Quarter 2010, by 31 December 2010 (by Procurement Plan Version: 23 August 2010)
 Amount in USD

Time Schedule (Dates)

| Ref. No. (Pr. Plan 2009) | Contract Description | Procurement Method | Tender No. | Status | Pre-qualification Documents | | Bid Documents | | Bid | | Contract NO Objection | Contract Signature | Contract End | Supplier/Contractor Name | Contract No. | Contract Value US\$ |
|--------------------------|----------------------|--------------------|------------|--------|-----------------------------|--------------|---------------|--------------|------------|---------|-----------------------|--------------------|--------------|--------------------------|--------------|---------------------|
| | | | | | Sent | No Objection | Sent | No Objection | Invitation | Opening | | | | | | |

Procurement Plan Approved in Previous Years and Other Exceptional

| | | | | | | | | | | | | | | | | |
|------------------|--|-----------------------|---------------------------|--------|-----|-----|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--|---|---|--|--|--|
| 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 | 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 |
| | | | | Actual | N/A | N/A | N/A | N/A | 31 Aug 09, 01 Oct 09 | Oct-2009 | Aug-10 | Sep-10 | Lot-4: Photocopiers and Toners Cartridges | Apsara Business Solutions Cambodia Co., Ltd | 063/10-SCS/CAKH | 30,816.84 |
| 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 | 30-Apr-10 | PTC Computer Co., Ltd | 059/10-SCS | 23,134.00 |
| Plan 2009 | Computer and Server Equipments for DPP, IAD and GDCE | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | 15-Oct-09 | N/A | 27-Nov-09 | N/A | N/A | N/A | |
| | | | | Actual | N/A | N/A | N/A | N/A | 28 Nov 09, 30 Nov 09 | 16-Dec-09 | 30-Mar-10 | 19-Apr-10 | 25-Jun-10 | NARITA Distribution Cambodia Co., Ltd | 061/10-SCS | 35,431.00 |
| 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 and Mar 10 | AMN: 17 | 30-Apr-10 | Kim Long Printing House | 055/09-SCS, Amendment to Cont. 055/09-SCS |
| 3-a | Supply and Installation of FMIS | ICB (Two Stage) | Procured by SCS&ITD | Plan | N/A | N/A | N/A | N/A | N/A | Mar-10 | N/A | Aug-10 | N/A | N/A | N/A | 10,000,000.00 |
| | | | | Actual | N/A | N/A | 1st: 27 Oct-06 2nd: 8 Dec-08 | 1st: 13 Jul-08, 2nd: 26 Oct-09 | 1st: 25-Dec-06, 2nd: 29-Dec-09 | 1st: 16-Mar-07, 2nd: 15-Mar-10 | ITD sent Evaluation Report to WB. The WB comments and agreed with ITD to extend Bid Validity to all Bidders. ITD received NOL from the WB on 20 Dec 2010 on revised BER and draft letters to request for bid validity extension of 2 bidders. Financial proposals will be opened in January 2011 | | | | | |
| | Compiling & Printing of Regulations Governing Civil | | | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 48,000.00 |

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| | | | | | | | | | | | | | | | | |
|--|---|---------------------|-----------------|--------|--|-----|-----|-----|-----------|-----------|-----------|-----------|---|--|------------|-----------|
| E-2 | Regulations covering Civil Servant (color-500p) and of Sample form Document for Civil Servant Management Process (color-400p) | NCB | Procured by SCS | Actual | N/A | N/A | N/A | N/A | 04-May-10 | 09-Jun-10 | N/A | 15-Sep-10 | 28-Nov-10 | Kim Long Printing House | 064/10-SCS | 17,286.60 |
| DD-1 | Audit Software | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jul-10 | N/A | Aug-10 | | | | 10,000.00 |
| | | | | Actual | IAD need more time to prepare specification in purpose to make it more useful after award contract | | | | | | | | | | | |
| Procurement Plan for 2010 Needs | | | | | | | | | | | | | | | | |
| B-3 | Training Equipments for ITD | NCB (First NCB) | Procured by IPA | Plan | N/A | N/A | N/A | N/A | N/A | Sep-10 | N/A | Oct-10 | | | | 50,000.00 |
| | | | | Actual | SCS finalized technical Specification and | | | | | | | | | | | |
| B-4 | Equipments for Installigh DPP Website & Network Infrastructure | NCB | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Aug-10 | N/A | Sep-10 | | | | 35,000.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | Nov-10 | Dec-10 | N/A | | | | | |
| D-1 | Personnel File Classer (Suspension Folder) | NS (First Shopping) | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 13,000.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 05-Nov-10 | 25-Nov-10 | 21-Dec-10 | 29-Dec-10 | 29-Jan-11 | BAC TOUK Library | 065/10-SCS | 1,560.00 |
| D-3 | compiling, Copying and Bidding Regulations for IAD | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Mar-10 | N/A | Apr-10 | | | | 825.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 3-Mar-10 | 18-Mar-10 | N/A | 13-Apr-10 | 5-May-10 | Kim Sour Printing Photocopy & Computer | 061/10-SCS | 625.50 |
| D-4 | Printing IRRPP for DPP | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Apr-10 | N/A | May-10 | | | | 3,500.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 29-Mar-10 | 22-Apr-10 | N/A | 8-Jun-10 | DPP is revising the IRRPP before printing | P.S.E. Printing Enterprise Co., Ltd | 062/10-SCS | 3,250.00 |
| D-5 | Printing Booklets for Annual National Budget 2009 & 2010 (for BD) | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Sep-10 | N/A | Oct-10 | | | | 400.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |
| D-6 | Printing Revenue Policy Books and MTEF Books for EPFPD | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jul-10 | N/A | Aug-10 | | | | 4,000.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |
| D-7 | Whiteboard for GDT | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 250.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |

Note:

Items highlighted in GRAY were completed and contracts were signed during the 1st and 2nd Quarter (1st January to 30th June 2010)

Items highlighted in GREEN were completed and contracts were signed during the 3rd Quarter (1st July to 30th September 2010)

Items highlighted in YELLOW are in progressing druing the 4th Quarter (1st October to 31st December 2010)

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 4th Quarter 2010, by 31 December 2010 (by Procurement Plan Version: 23 August 2010)
 Amount in USD

Time Schedule (Dates)

| Ref. No. (Pr. Plan 2009) | Contract Description | Procurement Method | Tender No. | Status | Pre-qualification Documents | | Bid Documents | | Bid | | Contract NO Objection | Contract Signature | Contract End | Supplier/Contractor Name | Contract No. | Contract Value US\$ |
|--------------------------|----------------------|--------------------|------------|--------|-----------------------------|--------------|---------------|--------------|------------|---------|-----------------------|--------------------|--------------|--------------------------|--------------|---------------------|
| | | | | | Sent | No Objection | Sent | No Objection | Invitation | Opening | | | | | | |
| | | | | | Time Schedule (Dates) | | | | | | | | | | | |

Procurement Plan Approved in Previous Years and Other Exceptional

| | | | | | | | | | | | | | | | | | |
|------------------|--|-----------------------|---------------------------|--------|-----|-----|-------------------------------|-------------------------------|--------------------------------|--------------------------------|--|---|---|--|--|--|----------------------------------|
| 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 | 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 | |
| | | | | Actual | N/A | N/A | N/A | N/A | 31 Aug 09, 01 Oct 09 | Oct-2009 | Aug-10 | Sep-10 | Lot-4: Photocopiers and Toner Cartridges | Apsara Business Solutions Cambodia Co., Ltd | 063/10-SCS/CAKH | 30,816.84 | |
| 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 | 30-Apr-10 | PTC Computer Co., Ltd | 059/10-SCS | 23,134.00 | |
| Plan 2009 | Computer and Server Equipments for DPP, IAD and GDCE | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | 15-Oct-09 | N/A | 27-Nov-09 | N/A | N/A | N/A | | |
| | | | | Actual | N/A | N/A | N/A | N/A | 28 Nov 09, 30 Nov 09 | 16-Dec-09 | 30-Mar-10 | 19-Apr-10 | 25-Jun-10 | NARITA Distribution Cambodia Co., Ltd | 061/10-SCS | 35,431.00 | |
| 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 and Mar 10 | AMN: 17 | 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) |
| 3-a | Supply and Installation of FMIS | ICB (Two Stage) | Procured by SCS&ITD | Plan | N/A | N/A | N/A | N/A | N/A | Mar-10 | N/A | Aug-10 | N/A | N/A | N/A | 10,000,000.00 | |
| | | | | Actual | N/A | N/A | 1st: 27 Oct-06, 2nd: 8 Dec-08 | 1st: 13Jul-08, 2nd: 26 Oct-09 | 1st: 25-Dec-06, 2nd: 29-Dec-09 | 1st: 16-Mar-07, 2nd: 15-Mar-10 | ITD sent Evaluation Report to WB. The WB comments and agreed with ITD to extend Bid Validity to all Bidders. ITD received NOL from the WB on 20 Dec 2010 on revised BER and draft letters to request for bid validity extension of 2 bidders. Financial proposals will be opened in January 2011 | | | | | | |
| | Compiling & Printing of Regulations Governing Civil | | | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 48,000.00 | |

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| | | | | | | | | | | | | | | | | |
|--|---|---------------------|-----------------|--------|--|-----|-----|-----|-----------|-----------|-----------|-----------|---|--|------------|-----------|
| E-2 | Regulations covering Civil Servant (color-500p) and of Sample form Document for Civil Servant Management Process (color-400p) | NCB | Procured by SCS | Actual | N/A | N/A | N/A | N/A | 04-May-10 | 09-Jun-10 | N/A | 15-Sep-10 | 28-Nov-10 | Kim Long Printing House | 064/10-SCS | 17,286.60 |
| DD-1 | Audit Software | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jul-10 | N/A | Aug-10 | | | | 10,000.00 |
| | | | | Actual | IAD need more time to prepare specification in purpose to make it more useful after award contract | | | | | | | | | | | |
| Procurement Plan for 2010 Needs | | | | | | | | | | | | | | | | |
| B-3 | Training Equipments for ITD | NCB (First NCB) | Procured by IPA | Plan | N/A | N/A | N/A | N/A | N/A | Sep-10 | N/A | Oct-10 | | | | 50,000.00 |
| | | | | Actual | SCS finalized technical Specification and | | | | | | | | | | | |
| B-4 | Equipments for Installigh DPP Website & Network Infrastructure | NCB | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Aug-10 | N/A | Sep-10 | | | | 35,000.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | Nov-10 | Dec-10 | N/A | | | | | |
| D-1 | Personnel File Classer (Suspension Folder) | NS (First Shopping) | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 13,000.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 05-Nov-10 | 25-Nov-10 | 21-Dec-10 | 29-Dec-10 | 29-Jan-11 | BAC TOUK Library | 065/10-SCS | 1,560.00 |
| D-3 | compiling, Copying and Bidding Regulations for IAD | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Mar-10 | N/A | Apr-10 | | | | 825.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 3-Mar-10 | 18-Mar-10 | N/A | 13-Apr-10 | 5-May-10 | Kim Sour Printing Photocopy & Computer | 061/10-SCS | 625.50 |
| D-4 | Printing IRRPP for DPP | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Apr-10 | N/A | May-10 | | | | 3,500.00 |
| | | | | Actual | N/A | N/A | N/A | N/A | 29-Mar-10 | 22-Apr-10 | N/A | 8-Jun-10 | DPP is revising the IRRPP before printing | P.S.E. Printing Enterprise Co., Ltd | 062/10-SCS | 3,250.00 |
| D-5 | Printing Booklets for Annual National Budget 2009 & 2010 (for BD) | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Sep-10 | N/A | Oct-10 | | | | 400.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |
| D-6 | Printing Revenue Policy Books and MTEF Books for EPFPD | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jul-10 | N/A | Aug-10 | | | | 4,000.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |
| D-7 | Whiteboard for GDT | NS | Procured by SCS | Plan | N/A | N/A | N/A | N/A | N/A | Jun-10 | N/A | Jul-10 | | | | 250.00 |
| | | | | Actual | Not yet | | | | | | | | | | | |

Note:

Items highlighted in GRAY were completed and contracts were signed during the 1st and 2nd Quarter (1st January to 30th June 2010)

Items highlighted in GREEN were completed and contracts were signed during the 3rd Quarter (1st July to 30th September 2010)

Items highlighted in YELLOW are in progressing druing the 4th Quarter (1st October to 31st December 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 December 2010 (USD)

Annex I

| 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 | |
| International | | | | | | | | | | | | | | |
| Mr. Hagop Angaladian | IC | 002-RCS | DPP | Procurement Adviser | Canadian | 57,750.00 | 0.00 | 23,100.00 | 0 | | | 10-Jun-06 | | No |
| HELM Corporation (Mr. Ian Collins)-(1) | IC | 003-RCS | BD | Budget Adviser | British | 142,080.00 | 0.00 | 135,901.00 | 0 | | | 12-Nov-05 | 12-Nov-06 | No |
| HELM Corporation (Mr. Ian Collins)-(2) | IC | 003-RCS | BD | Budget Adviser | British | 114,100.00 | 0.00 | 109,656.15 | 0 | | | 02-Apr-07 | 04-Apr-08 | No |
| Mr. Bruce Pollock | IC | 004-RCS | EPFPD | Finance and FMIS Project Management Adviser | Australian | 136,080.00 | 0.00 | 129,660.00 | 0 | | | | 27-Aug-07 | No |
| Mr. Bruce Pollock | IC | 004-RCS | EPFPD | Amendment to Contract No.004-RCS-Finance and FMIS Project Management Adviser | Australian | 196,950.00 | 0.00 | 154,773.60 | 0 | PV00572,PV585 ,PV883, | Jul-Au/07 | | 31-Jul-09 | No |
| Mr. Bruce Pollock | IC | 004-RCS | EPFPD | 2nd Amendment to Contract No.004-RCS-Finance and FMIS Project Management Adviser | Australian | 195,120.00 | 0.00 | 62,749.57 | 132,370.43 | PV01281,PV01318 | 01-Feb-10 | | 31-Dec-12 | Yes |
| Adam Smith International (Mr. Alan Pearson) | IC | 005-RCS | FAD/ Working Group 3 | Budget Execution Procedures Specialist | Australian | 31,060.00 | 0.00 | 30,442.00 | 0 | | | | 04-Aug-06 | No |
| Adam Smith International (Amendment cont) | IC | Extention to 005-RCS | FAD/ Working Group 4 | Budget Execution Procedures Specialist | Australian | 8,368.00 | 0.00 | 8,114.65 | 0 | | | | | No |
| Mr. Alexander Ronald Wilson | IC | 006-RCS | EFI | Training Adviser | New Zealand | 97,438.00 | 0.00 | 48,056.04 | 0 | | | | 17-08-06 | No |

| | | | | | | | | | | | | | | |
|--|--------|--------------|-------|--|------------|------------|------|------------|------------|---|-----------|-----------|--|-----|
| DAI Europe Ltd. (Mr. Peter Brook) | IC | 010-RCS | RCS | Chief Technical Adviser | UK | 295,160.00 | 0.00 | 278,457.50 | 16,702.50 | PV538, PV562,PV00766 ,PV00791,PV00 965,PV01189,P V01676 | 01-May-06 | 10-Jun-09 | | Yes |
| Richard A.Bishopp | IC/CQS | 008-RCS | ITD | Technical ICT Consultant | Hungary | 42,531.00 | 0.00 | 13,898.00 | 0 | | 29-Jan-07 | 31-Jan-08 | | No |
| Glocoms,Inc. (Mr. Mark Ott) | IC | 009-RCS | EPFPD | Macro-Economic Policy Adviser | US | 96,400.00 | 0.00 | 82,039.00 | 0 | | 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 | 34,700.00 | 0.00 | 34,300.00 | 0 | | 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 | 24,963.00 | 0.00 | 24,963.00 | 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 | 24,963.00 | 0.00 | 24,963.00 | 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 | 116,520.00 | 0.00 | 29,091.02 | - | PV00658,PV862 | 24-Nov-08 | 24-Nov-10 | | No |
| Edmund and Jennifer Attridge (Functional Review of Personnel Department) | IC | 017-SCS/CAKH | PD | Functional Review Consultant of Personnel Department) | USA | 26,359.00 | 0.00 | 10,016.42 | 0 | PV00703,PV00780 | 10-Feb-09 | 23-Mar-09 | | No |
| Mr.Michael Palmbach. | IC | 018-SCS/CAKH | EFI | Traning Adviser of Economic and Finance Institute. | USA | 146,700.00 | 0.00 | 137,019.80 | 0 | PV00744,PV00775,PV00814,PV00835,PV00874,PV00960,PV01044,PV01080,PV01131,PV01113,PV01171,PV012 | 10-Mar-09 | 10-Mar-10 | | No |
| Mr.Michael Palmbach. | IC | 018-SCS/CAKH | EFI | Traning Adviser of Economic and Finance Institute. | USA | 146,700.00 | 0.00 | - | 146,700.00 | | 10-Mar-10 | 20-Jun-11 | | Yes |
| Mr.Paul Seeds | IC | 016-SCS/CAKH | ITD | FMIS Functional Adviser. | British | 313,240.00 | 0.00 | 291,840.42 | 0 | PV00779,PV00796,PV00958,PV01066,PV01104,PV01169, | 17-Nov-08 | 17-Oct-10 | | No |

| | | | | | | | | | | | | | | |
|--|----|---|-------|--|--------------|------------|-----------|------------|------------|---|------------|-----------|---------|-----|
| Mr.Paul Seeds | IC | First Amendment Contract No 16SCS/CAKH | ITD | FMIS Functional Adviser. | British | 250,800.00 | 73,123.76 | 192,143.14 | 58,656.86 | PV01295,PV01350,PV01374,PV01452,PV01494 | March,2010 | 31-Dec-12 | | Yes |
| Mr.Findlay M M Herbert. | IC | 015-SCS/CAKH | ITD | Change Management Information System Consultant. | New Zealand | 100,800.00 | 0.00 | 98,695.05 | 0 | PV00797,PV00875,PV00929,PV01067,PV01228 | 17-Nov-08 | 17-Oct-10 | | No |
| Mr.Findlay M M Herbert. | IC | 015-SCS/CAKH, and first amendment o | ITD | Change Management Information System Consultant. | New Zealand | 108,900.00 | 0.00 | 20,635.07 | 88,264.93 | PV01376 | 01-Mar-10 | 31-Dec-12 | | YEs |
| Mr.Carlos de la Torre. | IC | 019-SCS/CAKH | PEFPD | Revenue Policy Adviser. | Peru | 86,050.00 | 0.00 | 86,050.00 | 0 | PV00823,PV00859,PV00932,PV00995,PV01100,PV01116,PV01182,PV01219 | 18-May-09 | 17-May-10 | | No |
| Mr. Niall T.Crotty | IC | 021-SCS/CAKH | PD | International Human Resource Development Adviser. | Ireland | 68,650.00 | 0.00 | 66,166.92 | 0 | PV00864,PV00961,PV01007,PV01065,PV01135,PV01168 | 01-Jun-09 | 31-May-10 | 1Year | No |
| Mr.Peter Muray,(Helm Corporation Ltd.) | IC | 022-SCS/CAKH | IAD | International Internal Audit Adviser. | UK | 124,900.00 | 0.00 | 111,901.31 | 12,998.69 | PV00913,PV01091,PV01170,PV01286 | 29-Jun-09 | 28-Jun-10 | 1Year | Yes |
| Mr.Peter Muray,(Helm Corporation Ltd.) | IC | 022-SCS/CAKH First Amendment on 31 Jan/2011 | IAD | International Internal Audit Adviser. | UK | 228,700.00 | 0.00 | - | 228,700.00 | | 29-Jun-09 | 31-Dec-11 | | Yes |
| Dr.Rex.G.Kinder | IC | 024-SCS/CAKH | PD | International Merit Based Pay Initiative Evaluation Consultant for Personnel Department. | Australian | 23,900.00 | 0.00 | 23,900.00 | 0 | PV00955,PV00965,PV01036 | 20-Aug-09 | 25-Sep-10 | 1Year | No |
| Mr.Willis W.Jourdin JR | IC | 027-SCS, Date 23 July,2010 | DPP | Procurement law and regulation Adviser | American | 77,600.00 | 10,710.00 | 11,710.00 | 65,890.00 | PV01362,PV01416,PV01499 | 26-Jul-10 | 14-Mar-11 | 90 Days | Yes |
| Dr. Benjamin E.Diokao | IC | 028-SCS,date 29-07-10 | LFD | Fiscal Decentralization Adviser | Phillippines | 197,360.00 | 13,244.64 | 28,234.64 | 169,125.36 | PV01385,PV01485 | 02-Aug-10 | 31-Jul-11 | 300Days | Yes |
| Mr.Kenneth John Bradley | IC | 034-SCS,Date 20 Sept-2010 | GDNT | Accounting and Reporting Adviser (Core - International) | USA | 152,460.00 | | | 152,460.00 | | 13-Sep-10 | 12-Sep-11 | 180Days | Yes |

| | | | | | | | | | | | | | | |
|----------------------------------|--|-----------------------------------|-----|--|----------|--------------|-----------|--------------|------------|---|-----------|-----------|---------|-----|
| | | | | | | 3,667,302.00 | 97,078.40 | 2,268,477.30 | 1071868.77 | | | | | |
| National | | | | | | | | | | | | | | |
| Prom Vichetsophorn | | RCS | RCS | Prepare manual and Peachthree account program | Cambodia | 8,700.00 | | 8,700.00 | 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 | 19,200.00 | 0.00 | 10,400.00 | 0 | PV876,PV929.PV00963,PV00999,PV01062,1082,PV01103 | 15-Jun-09 | 14-Jun-10 | 1year | NO |
| Mr.Chey Tola | | 029-SCS/CAKH date 19-08-10 | IAD | Lacal Consultant on Internal Audit and Control Specialish. | Cambodia | 14,400.00 | 3,000.00 | 3,000.00 | 11,400.00 | PV01447,PV01458,PV01500 | 16-Sep-10 | 15-Sep-11 | 1year | Yes |
| Mr.Chet Channimith | | 030-SCS/CAKH date 13-09-10 | IAD | Information Technology Auditor for IAD | Cambodia | 5,400.00 | 1,140.00 | 1,140.00 | 4,260.00 | PV01449,PV01459,PV01501 | 15-Sep-10 | 14-Sep-11 | 1year | Yes |
| Mr.Seng Vandy | | 032-SCS/CAKH date 13-09-10 | IAD | Information Technology Auditor for IAD | Cambodia | 5,400.00 | 1,140.00 | 1,140.00 | 4,260.00 | PV01448,PV01461,PV01502 | 15-Sep-10 | 14-Sep-11 | 1year | Yes |
| Mr.Sokhum Vatha | | 031-SCS/CAKH date 13-09-10 | IAD | Information Technology Auditor for IAD | Cambodia | 5,400.00 | 1,140.00 | 1,140.00 | 4,260.00 | PV01450,PV01460,PV01503 | 15-Sep-10 | 14-Sep-11 | 1year | yes |
| Mr.Um Youtharo | | 033-SCS/CAKH date 13-09-10 | IAD | Information Technology Auditor for IAD | Cambodia | 5,400.00 | 1,140.00 | 1,140.00 | 4,260.00 | PV01451,PV01462,PV01504 | 15-Sep-10 | 14-Sep-11 | 1year | Yes |
| Ernst & Young Indochina Limited. | | Contract Agreement for Consultant | RCS | Cosultant on Finacial Report Audit for PFMRP of year 2008. | Cambodia | 15,070.00 | 0.00 | 10,047.40 | 5,022.60 | PV00882,PV00914,PV01309,PV01313 | 2009 | 2011 | 3 years | Yes |
| Mr. Um Yuthy | | PFM/SCS08-001 | RCS | Office Manager | Cambodia | 50,400.00 | 0.00 | 46,400.00 | 0.00 | PV00675,PV00717,PV00746,PV00782,PV00808,PV00847,PV00885,PV00934,PV00972,PV01048,PV01083,PV01117,PV01149,PV01173,PV01211,PV01296,PV01324,PV01363,PV01388 | 01-Oct-08 | 30-Sep-10 | 4 year | No |

| | | | | | | | | | | | | | | |
|------------------|--|--------------------------------------|-----|------------------------|----------|-----------|----------|-----------|-----------|--|-----------|-----------|-------|-----|
| Mr. Um Yuthy | | Contract No PFM/SCS10 -Ext-008 | SCS | Office Manager | Cambodia | 15,000.00 | 3,750.00 | | | PV01428,PV014 69,PV015608 | 01-Oct-10 | 30-Sep-11 | 1year | yes |
| | | | | | | | | 3,750.00 | 11,250.00 | | | | | |
| Mrs. Mao Sopheap | | RCS | SCS | Secretary/Adm Officer | Cambodia | 1,750 | 0.00 | | | | 01-Oct-08 | 30-Sep-09 | 1year | No |
| | | | | | | | | 1,750.00 | 0 | | | | | |
| Mrs. Mao Sopheap | | PFM/SCS08- 002 | SCS | Secretary/Adm Officer | Cambodia | 8,640.00 | 0.00 | | | PV00676,PV007 18,PV00747,PV 00783,PV00809, PV00848,PV008 86,PV00935,PV 00972 | 01-Jul-07 | 30-Jun-08 | | No |
| | | | | | | | | 9,690.00 | 0 | | | | | |
| Mrs. Mao Sopheap | | PFM/SCS- EX-001 | SCS | Secretary/Adm Officer | Cambodia | 4,440.00 | 0.00 | | | PV01022,PV010 52,PV01084,PV 01084,PV01119, PV01150,PV011 74,PV01212,PV 01297,PV01325, PV01364,PV013 | 01-Oct-09 | 30-Sep-10 | | No |
| | | | | | | | | 4,440.00 | 0.00 | | | | | |
| Mrs. Mao Sopheap | | Contract No PFM/SCS10 -Ext-007 | SCS | Secretary/Adm Officer | Cambodia | 4,680.00 | 1,170.00 | | | PV01429 PV01470,PV015 10 | 01-Oct-10 | 30-Sep-11 | 1year | Yes |
| | | | | | | | | 1,170.00 | 3,510.00 | | | | | |
| Ms. Lang Mondul | | PFM/SCS09- 017 | SCS | Administrative officer | Cambodia | 15,600.00 | 1,950.00 | | | PV00677,PV007 19,PV00748,PV 00784,PV00810, PV00849,PV008 87,PV00936,PV 00974,PV01009, PV01049,PV010 85,PV01118,PV 01151,PV01175, PV01213,PV012 98,PV01326,PV 01365,PV01395, | 12-Jan-09 | 11-Jan-11 | 2year | Yes |
| | | | | | | | | 15,393.17 | 206.83 | | | | | |

| | | | | | | | | | | | | | | |
|------------------|--|------------------|-----|-----------------------|----------|----------|----------|----------|----------|---|-----------|-----------|-------|-----|
| Ms. Heang Sinoun | | PFM/SCS09-020 | SCS | Bookkeeper | Cambodia | 5,160.00 | 0.00 | 5,160.00 | 0 | PV00785,PV00811,PV00850,PV00888,PV00937,PV00976,PV01011,PV01050,PV01087,PV01120,PV01152,PV01177 | 01-Apr-09 | 31-Mar-10 | 1year | No |
| Ms. Heang Sinoun | | PFM/SCS10-EX-004 | SCS | Bookkeeper | Cambodia | 5,160.00 | 1,290.00 | 3,870.00 | 1,290.00 | PV01214,PV01300,PV01367,PV01397,PV01432,PV01473,PV01511 | 01-Apr-10 | 31-Mar-11 | 1year | Yes |
| Ms.Leng Phalkun | | PFM/SCS09-021 | SCS | Procurement Assistant | Cambodia | 6,000.00 | 0.00 | 6,000.00 | 0 | PV00786,PV00812,PV00851,PV00889,PV00938,PV00975,PV01010,PV01051,PV01086,PV01121,PV01153,PV01176,PV01215 | 20-Apr-09 | 19-Apr-10 | 1year | No |
| Ms.Leng Phalkun | | PFM/SCS10-EX-005 | SCS | Procurement Assistant | Cambodia | 6,000.00 | 1,000.00 | 3,704.48 | 0.00 | PV01215,PV01299,PV01366,PV01396,PV01431,PV01472 | 20-Apr-10 | 19Apeil11 | 1year | No |
| New Recruitment | | | SCS | Procurement Assistant | Cambodia | 9,600.00 | 0.00 | - | 9,600.00 | | 01-Mar-11 | 28-Feb-12 | 1year | yes |
| Mrs. Vy Theary | | PFM/SCS10-041 | SCS | IT Officer | Cambodia | 6,000.00 | 1,500.00 | 2,000.00 | 4,000.00 | PV01401,PV01436,PV01477,PV01512 | 01-Sep-10 | 31-Aug-11 | 1year | yes |

| | | | | | | | | | | | | | | | |
|---|--|-------------------|-----|--|----------|------------------|-----------|----------------|--|------------------|---|------------------|-----------|----------|-----|
| Mr.Sok Keo Reaksmeay, Consultant for reviewing and Finalising the sections of Financial Management and Adminstration Manual | | PFM/SCS09- 023 | SCS | Consultant for reviewing and Finalising the sections of Financial Management and Adminstration Manual | cambodia | 7,650.00 | | 0.00 | | | PV01071,PV013 43 | 10-Aug-09 | 30-Oct-09 | 45 days | No |
| | | | | | | | 7,650.00 | 0.00 | | | | | | | |
| Mr.Ok Sothyvorn, | | 025- SCS/CAKH | DPP | Local consultant for design,procurement Assistant and supervision of Public Procurement department | Cambodia | 38,000.00 | | 0.00 | | | PV01141,PV012 04 | 01-Oct-09 | 30-Sep-10 | 12 month | yes |
| | | | | | | | 15,200.00 | 22,800.00 | | | | | | | |
| Mr.Chaing Sidy | | 026-SCS | PD | Local consultant for HRD database design for Personel Department | Cambodia | 32,400.00 | | 9,072.00 | | | PV01222,PV012 77,PV01317,PV 01345,PV01466 | 01-Apr-10 | 31-Jan-11 | 10month | Yes |
| | | | | | | | 27,540.00 | 4,860.00 | | | | | | | |
| Sub total | | | | | | 225,050 | | 27,292 | | | | | | | |
| TOTAL | | | | | | 3,892,352 | | 124,370 | | 2,458,902 | | 1,162,848 | | | |

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Goods) /i
As of 31 December 2010 (USD)

Annex II

| Supplier Name | Procurement Method | Contract No. | Description | Contract Value | Amount Paid | | Contract Balance | Contract Date | | Active |
|--|--------------------|----------------------------|--|----------------|-----------------|-------------------|------------------|---------------|----------|--------|
| | | | | | Current Quarter | Cummulat. to date | | Signed | End | |
| NARITA Distribution Cambodia Co., Ltd | NCB | 001/06-RCS | 15 Laptop Computer and software | 26,805.00 | | 26,805.00 | - | 18-04-06 | 24-04-06 | No |
| ROYAL Cambodia Co., Ltd | NCB | 002/06-RCS | 5 Photocopiers | 35,875.00 | | 35,875.00 | - | 18-04-06 | 08-05-06 | No |
| NEEKA Limited | Shopping | 003/06-RCS | 3 Servers | 13,266.00 | | 13,266.00 | - | 18-04-06 | 18-05-06 | No |
| DRL Computer Center. | Shopping | 3 Quotation & Direct order | 02 Desktop Computers for RCS | 4,323.00 | | 4,323.00 | - | 07-07-05 | 21-10-05 | No |
| TE AIK HONG Office Machine Supplies Co., Ltd | NCB | 005/06-RCS | 70 Desktop Computers | 78,694.00 | | 78,694.00 | - | 23-05-06 | 22-06-06 | No |
| DNS Computer Center | Shopping | 006/06-RCS | Network Equipments (15 packages) | 4,410.00 | | 4,410.00 | - | 12-07-06 | 19-07-06 | No |
| LEE CO SHOP | Shopping | 3 Quotation & Direct order | Furniture for RCS | 1,390.00 | | 1,390.00 | - | 02-09-05 | 28-10-05 | No |
| R.L.S Import Export Co., Ltd | Shopping | 007/06-RCS | Small Office Equipments for RCS | 3,693.00 | | 3,693.00 | - | 12-07-06 | 21-07-06 | No |
| Angkor European Trading Co., Ltd | Shopping | 008/06-RCS | RCS Office Refurbishment | 1,992.91 | | 1,992.91 | - | 28-07-06 | 03-08-06 | No |
| TE AIK HONG Office Machine Supplies Co., Ltd | Shopping | 011/06-RCS | 35 Desktop Computers | 36,225.00 | | 36,225.00 | - | 16-11-06 | 29-11-06 | No |
| T.O Computer | Shopping | 013/07-RCS | 02 Desktop Design Computer and Software | 3,454.00 | | 3,454.00 | - | 29-01-07 | 01-02-07 | No |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 014/07-RCS | Supply of Office Equipments for Urgent Need of RCS | 7,539.00 | | 7,539.00 | - | 13-03-07 | 06-04-07 | No |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 015/07-RCS | Supply of Office and Computing Equipments for FMIS | 16,883.00 | | 16,883.00 | 0.00 | 31-05-07 | 23-07-08 | No |
| LEECO Shop | Shopping | 018/07-RCS | Supply of 73 Computer Desks for any Department. | 4,196.04 | | 4,196.04 | 0.00 | 19-09-07 | 29-11-07 | No |

| | | | | | | | | | | | |
|--|----------|--|--|------------|--|------------|------|----------|----------|----|--|
| R.M Asia Co.,Ltd. | NCB | 019/07-RCS | Supply of Vehicles of FMIS | 31,950.00 | | 31,950.00 | 0.00 | 12-12-07 | 08-01-08 | No | |
| NARITA Distribution Cambodia Co., Ltd | NCB | 020/08-RCS to 025/08-RCS, | Supply of Office Equipment | 247,015.00 | | 247,015.00 | 0.00 | 25-02-08 | 10-06-08 | No | |
| TE AIK HONG Office Machine Supplies Co., Ltd | Shopping | 026/08-RCS/CAKH | Supply of 16 Desktop Coputer, 7 UPS, 7 B & W Printers... for IT Department. | 19,947.90 | | 19,947.90 | - | 23-09-08 | 24-10-08 | No | |
| PTC Computer Co.,Ltd. | Shopping | 027/08-RCS/CAKH | Supply of 177 Desktop Coputer. | 227,658.00 | | 227,658.00 | 0.00 | 07-10-08 | 15-12-08 | No | |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 032/08-SCS/CAKH | Supply of Electronic White Board for IT Departemnt. | 2,880.00 | | 2,880.00 | 0.00 | 09-12-08 | 15-12-08 | No | |
| TE AIK HONG Office Machine Supplies Co., Ltd | Shopping | 031/08-SCS/CAKH | Supply of 02 Photocopiers and 20 Toner Cartridges for ITD. | 8,735.80 | | 8,735.80 | 0.00 | 26-11-08 | 29-12-08 | No | |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 033/08,034/08,035/08 - SCS/CAKH | Supply of 10 sound Recorders, 06 Digital Cameras....for ITD,Gen-Inspectoriat, Internal Audit Depart. | 4,744.00 | | 4,744.00 | 0.00 | 19-12-08 | 25-12-08 | No | |
| PIDANA Co.,Ltd. | Shopping | 030/08-SCS/CAKH | Printing and Supply of 2000 books for PFM Stage 2. | 3,995.00 | | 3,995.00 | 0.00 | 01-11-08 | 31-12-08 | No | |
| | | Amendment to Contract #030/08-SCS/CAKH | Printing and Supply additional 250 books2000 books for PFM Stage 2. | 535.00 | | 535 | 0.00 | 07-05-09 | 20-05-09 | No | |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 037/08-SCS/CAKH | Supply 07 Sound Recorders & 10 Digital Cameras. | 4,565.00 | | 4,565.00 | 0.00 | 30-12-08 | 13-01-09 | No | |
| R.M Asia Co.,Ltd. | NCB | 036/08-SCS | Supply of 02 Vehicles for PFMRP. | 59,000.00 | | 59,000.00 | 0.00 | 19-12-08 | 30-01-09 | No | |
| LEECO Shop | Shopping | 041/09-SCS/CAKH | Supply of funiture. | 16,014.00 | | 16,014.00 | 0.00 | 10-02-09 | 04-03-09 | No | |
| TE AIK HONG Office Machine Supplies Co., Ltd | Shopping | 038/08-SCS/CAKH | Supply of 02B/W printers and 20 toner Catridges IT Departement. | 11,827.50 | | 11,827.50 | 0.00 | 30-12-08 | 12-03-09 | No | |

| | | | | | | | | | | | |
|---|----------|-----------------|--|------------|------|------------|------|------------|------------|-----|---|
| Leang Hong Import Export Co.,Ltd. | Shopping | 040/09-SCS/CAKH | supplying of 20 file cabinets. | 3,900.00 | | 3,900.00 | 0.00 | 22-01-09 | 02-03-09 | No | |
| TE AIK HONG Office Machines Supplies Co.,Ltd. | Shopping | 039/09-SCS/CAKH | supplying lot1:03 Desktop computer ,02 Laptops for Cash Management Uni.t | 12,739.55 | | 12,739.55 | 0.00 | 13-01-09 | 25-03-09 | No | |
| TE AIK HONG Office Machines Supplies Co.,Ltd. | Shopping | 042/09-SCS/CAKH | supplying 10 Desktop computer ,20 Laptops for IT Department | 40,499.50 | 0.00 | 40,499.50 | 0.00 | 02-03-09 | 03-04-09 | No | |
| OMC Co.,LTD. | Shopping | 047/09-SCS/CAKH | Supplying Lot:7 (06Photocopiers Medium sizeand 60 toners for need 2007 for PFM). | 24,894.00 | | 24,894.00 | 0.00 | 29-04-09 | 06-05-06 | No | |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 043/09-SCS/CAKH | Supplying Lot:02 (10 units Laptop Computers) and Lot 05(03LCD Projector) for need 2007 of PFM. | 27,758.00 | | 27,119.52 | 0.00 | 06-04-09 | | No | Payment for 80% (July PV.00878) = \$22,206.40 but SCS paid to Narita= \$21,567.92 because deduce \$638.48 for lated supplying. |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 045/09-SCS/CAKH | Supplying Lot:01 (97unitss Desktop Computer) for all departments | 177,556.10 | | 0 | 0.00 | 29-04-09 | | No | 10%(JV00207)=\$17755.61 ,Advance payment return back to SCS due to terminate contract |
| NEEKA Limited | Shopping | 044/09-SCS/CAKH | Supplying Lot:04 (5 Scanners for need 2007 of PFM). | 2,161.50 | | 2,161.50 | 0.00 | 06-04-2009 | 23-06-2009 | yes | |
| NEEKA Limited | Shopping | 046/09-SCS/CAKH | Supplying Lot:03 (70 laser printers color...) and Lot:06 (05 Photocopiers large size and 50 toner/ink cartridge) for need 2007 of PFM. | 138,718.80 | | 138,718.80 | 0.00 | 29-04-2009 | 20-07-2009 | No | |

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|---|--------------------|-----------------|--|------------|------------|------------|------|-------------|-------------|----|---|
| NEEKA Limited | Shopping | 057/10-SCS/CAKH | Supplies Lot 3,pakage 552 to PFM program to All department in MEF and all Line Ministries | 211,674.10 | 202,136.95 | 202,136.95 | 0.00 | 25-Jan-10 | 25-Aug-10 | No | Penalty fee = \$9537.15 for late delivery |
| NARITA Distribution Cambodia Co., Ltd | Shopping | 049/09-SCS/CAKH | Supplying 02 Refrigerators for SCS and ITD. | 990.00 | | 990 | 0.00 | 29-07-2009 | 04-08-2009 | no | |
| MEY LENG Modern Office Funiture. | Shopping | 048/09-SCS/CAKH | Supplying of Funiture for Additional Need of SCS and IAD. | 6,266.00 | | 6,266.00 | 0.00 | 24-07-2009 | 14-08-2009 | no | |
| United Nation office for Project Services in Copenhagen | Direct Contracting | | Suppling one car : Nissan X-trail 4WDS/wagon classic comfort of SCS | 29,356.05 | | 29,356.05 | 0.00 | 10-Nov-09 | | No | |
| Sok San Steel Handicraft | Shopping | 050/09-SCS | Supplying Information board for SCS and Personel Department | 1,591.53 | | 1,591.53 | 0.00 | 13-Oct-09 | 14-Dec-09 | No | |
| LEECO Shop | Shooping | 052/09-SCS | Supplies 10 Folding chairs and 1 large office chair for SCS | 528.00 | | 528 | 0.00 | 02-Dec-09 | 24-Dec-09 | | |
| Kim Long Printing House | National Shoping | 055/09-SCS | Printing 1500 books of complication of law on Public financial Management for Budget department ,90% and 10% totalmount and 100% of amendment contract | 5,958.93 | | 5,958.93 | 0.00 | 23-Dec-09 | 8-April-10 | No | |
| Kim Sour Printing Photocopy & Computer | National Shoping | 060/10-SCS | Supply of Compiling Book On Key Regulation for Public Finance Implementation for AID ,Paid 100% of total contract amount | 652.50 | | 652.5 | 0.00 | 13-April-10 | 20-April-10 | No | |
| PTC Computer Technology | NCB | 059/10-SCS | Pay 90% and 10% of total contract amount for supplies server equipment and software for Personel department | 23,134.00 | | 23,134.00 | 0.00 | 04-March-10 | 5-April-10 | No | |

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|---------------------------------------|------------------|--|--|------------|------|------------|------------|-------------|-------------|-----|--|
| PTC Computer Technology | ICB | 056/10-SCS/CAKH | Pay 100% of total contract amount for advance payment for supplies lot 2 :52 laptops computer and 02 server computer to PFM program(14 department) | 86,900.00 | | 84,844.40 | 0.00 | 22-Jan-2010 | 31-March-10 | NO | Payment for 80 (May,20 PV.01234-1236) =\$69520 but SCS paid to PTC=\$67,464.4 because deduce \$2,055.6 for lated supplying. |
| PTC Computer Technology | ICB | 058/10-SCS/CAKH | Pay 100% of total contract amount for advance payment for supplies lot 1 : 484 Unit Desktop and 02 units computer for Design for PFM program | 534,714.00 | | 534,714.00 | 0.00 | 03-Feb-2010 | 31-March-10 | No | |
| NARITA Distribution Cambodia Co., Ltd | National Shoping | Contract for IFQ# 025 Contract No 061/10-SCS date 19/04/10 | Pay to Narita Distribution for supplying computer and server equipment for DPP, IAD & GDCE (final payment 10% of total contract) | 35,431.00 | 0.00 | 35,431.00 | 0.00 | 19-April-10 | 19-May-10 | No | |
| P.S.E Printing Enterprise | National Shoping | Contract No 062/10-SCS ,date 08-June-2010 | Pay for printing 500 books (Implementing rules and regulations governing public Procurement) for DPP | 3,250.00 | 0.00 | 3,250.00 | 0.00 | 08-June-10 | 19-Aug-10 | NO | |
| Apsara Business Solutions Cambodia | ICB | Contract No 063/10-SCS/CAKH date 06-Sep-10 | Advance payment 10% of total contract Amount for supplies Lot 4 (offie equipment-photocopiers) | 338,985.29 | 0.00 | 33,898.52 | 305,086.77 | 06-Sep-10 | | Yes | |
| Kim Long Printing House | NS | Contract No.064/10-SCS | Supplies of book Printing on Law s and regulations Governing Civil Servant and Orgasnaise of MEF | 17,286.00 | 0.00 | 0.00 | 17,286.00 | 15-Sept-10 | | Yes | |
| Bac Touk Library | NS | Contract No. 065/10-SCS | Persosnel File classers | 1,560.00 | 0.00 | 0.00 | 1,560.00 | | | Yes | expect contract to be signed soon |
| PTC Computer | NS | Contract No. 066/10-SCS | Computer and Sever Equipments for DPP, IAD and GDCE (ref. CC-2) | 25,000.00 | 0.00 | 0.00 | 25,000.00 | | | | expect contract to be signed soon |

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|-------|--------------|------------|--------------|------------|--|--|--|
| TOTAL | 2,629,118.00 | 202,136.95 | 2,090,397.90 | 348,932.77 | | | |
|-------|--------------|------------|--------------|------------|--|--|--|

NOTES

/i: This report provides procurement information for the project from inception to the latest reporting date.

/ii: Amendments should be included as an additional line with the same contract number and should indicate the amendment number.

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (Training/Study Tour/Worshops)

Annex III

For The Quarter Ended 31 December 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 | | 27,323.00 | 03/12/2007 | 16/03/07 | 5days | 3-Apr-07 | |
| International training at Harvard University(USA). | 1 | US | RCS staff (Dr.Sok Saravuth) to train at Harvard University on The Leaders in Development. | RCS | | 14,148.00 | 06/11/2007 | 22/06/07 | 12days | 19-Apr-07 | |
| Local training on Program Budgeting | 35 | Cambodia | Budget Department prepared training on Program Budgeting. | BD | | 405 | 25/6/2007 | 25/06/2007 | 1/5days | 4-Jul-07 | |
| International training at DUKE University (USA). | 1 | US | Staff of Tax Department to training on Tax Analysis and Revenue Forecasting Program . | TD | | 13,095.00 | 15/7/2007 | 08/10/2007 | 26days | 9-Jul-07 | |
| International training at International Development Law Organization(IDLO) | 1 | Italy | Staff of Public Procurement Department to training on Procurement, Policy strategy and Reform at Italy. | DPP | | 5,365.00 | 16/7/2007 | 20/7/2007 | 05days | 13-Jul-07 | |
| Local training on Program Budgeting | 45 | Cambodia | Budget Department prepared training on Program Budgeting from 18-09-07 to 28-09-07. | BD | | 2,025.00 | 18/9/2007 | 29/9/2007 | 09days | 16-Nov-07 | |
| International training on Prince 2 Foundation Project Management at Australia. | 6 | Australia | ICT Unit to training on course on Prince 2 Foundation Project Management at Australia. | FMIS | | 27,936.00 | 12/10/2007 | 13/12/2007 | 04days | 3-Dec-07 | |

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|--|----|-----------|--|------|---|-----------|------------|------------|---------|---|---|
| Long-term training-Bong Angkeara | 1 | Australia | Mr.Bong Angkeara, long-term training at Australia on Master in Public Policy at Australia and Air ticket fee from Australia to Cambodia after graduate | EFI | 0 | 56,904.00 | 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- | PV595, PV648, PV619,PV690,PV738,PV801,PV827,PV867,PV901,PV948,PV00985,PV01026,PV01055, PV01133 |
| Long-term training, The Australian National University | 1 | Australia | Long-term training,The Australian National University for tuition fee of semester 2 of Mr.Bong Angkeara, | EFI | 0 | 29,921.00 | 01/01/2008 | 2010 | 2years | 14-10-2008,22-09-2009 | PV00807,PV00966, |
| Membership fee of 2008 of Internal Audit department. | | USA | Internal Audit Department join to the Institute Of Audit (ITA) membership (Pay for 2008). | IAD | 0 | 1,113.00 | 2008 | | | 19-08-09 | PV00926, |
| Short-term training on The Project Appraisal and Risk Managemnt Program. | 1 | USA | Mr.Po Rithy,Budget Department to Short-term training on The Project Appraisal and Risk Managemnt Program at Duke University. | BD | | 13,962.00 | 05/11/2008 | 06/06/2008 | 01month | 2-May-08 | |
| Short-term training course on Change Management. | 30 | Cambodia | Short-term training course on Change Management of IT Department. | FMIS | | 16,836.00 | 23/6/2008 | 28/6/2008 | 5days | 30-07-08 | |
| Short-term training course on Fiscal Decentralization and Local Government program. | 1 | USA | Mr.Tann Lo , Local Finance to Short-term training course on Fiscal Decentralization and Local Government program at DUKE University, USA. | LF | | 11,043.00 | 07/06/2008 | 25/7/2008 | 20days | 21-08-08 | |
| Long-term training-But Sangvar | 1 | Australia | Mr.But Sangvar, long-term training at Australia on Master in Public Policy and Management at Australia .Air ticket fee from Australia to Cambodia ,Graduate of Master in Public Policy | EFI | 0 | 69,408.00 | 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- | 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 | | 14,596.00 | 25/7/2008 | 25/7/2008 | 22days | 1-Aug-08 | |

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|--|---|-----------|---|-----|---|-----------|-----------|------------|----------|---|---|
| Short-term training course on Budgeting Finance Management in the Public sector Program. | 1 | USA | Mr.Bou Vong Sokha (Deputy director of Local Finance Department to Short-term training course at DUKE University. | LF | | 12,233.00 | 27/7/2008 | 15/8/2008 | 22days | 7/16/2008, 01-09-2008 | |
| Short-term training course on Budgeting Finance Management in the Public sector Program. | 1 | USA | Mr.Srieng Chanthy (Deputy Chief of Economic and Public Finance Policy Department to Short-term training course at DUKE University. | EPP | | 12,233.00 | 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 | 15,703.00 | 21/7/2008 | 30/11/2009 | 1.5years | 8/7/2008,04-03-09,28-08-2009 | PV00743,PV00942, |
| Long-term training-Sar Rathkanha | 1 | Australia | Ms. Sar Rathkanha, long-term training at Australia on Master of Information Technology Management. | EFI | 0 | 32,155.00 | 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 | 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 | 37,004.00 | 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- | PV00529,PV00596, PV00620, PV00649,PV00691,PV00739,PV00803,PV00829,PV01018 |
| Long-term training (The University of Sydney) | 1 | Australia | For Academic fee (second payment= last payment that first payment pay to Mr.Kim Sereyvuth) of Mr.Kim Sereyvuth, long-term training at Australia on Master of Information Technology Management. | EFI | 0 | 8,880.00 | 28/7/2008 | 28/07/2009 | 1years | 24-03-2009 | PV00742. |
| The University of Melbourne- Long term training | 1 | Australia | Master of Financial Management - Mr.Peou Rithjayaseth (Academic fee for semester 1 and 2 of 2010) | EFI | 0 | 48,235.57 | 19-02-09 | 31-12-2010 | 2years | 09/01/09,14-07-09,25-01-10 ,26-08-10 | PV660,PV872,PV01115,PV01372 |

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|--|----|-----------|--|-----|-------|-----------|------------|------------|---------|---|---|
| Long-term training-Rithjaseth | 1 | Australia | Master of Financial Management-the University of Melbourne (airticket, living expense of Jan, Feb ,March , April, May,June,July and August,September ,October , November 10 | EFI | 4,200 | 37,316.00 | 19-02-09 | 31-12-2010 | 2years | 11-02-10,24-02-09,09-04-09,26-05-09,17-06-09,14-07-09,05-08-09,02-09-09,12-10-09,11-11-09,3-12-09,6-01-10-10,30-03-10 ,27-04-10, 31-05-10,5-07-10,23-07-10 25-08-10 | PV700,PV714,PV740,PV805,PV831,PV871,PV904,PV951,PV00987,PV01028,PV01056,PV01094,PV01125,PV01157,PV01183,PV01206,PV01266,PV01304,PV01334,PV01356,PV01411,PV01442 PV01480 |
| Long-term training- Po Sandap | 1 | Singapore | Master on Public Policy Program National Univsersity of Singapore (Living expense of Jan, Feb, March and April, May, June ,July ,August ,September, October, November ,Dec, 2010 and Jan 2011) | EFI | 5,600 | 33,301.00 | 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 ,30-03-10,27-4-10,31-05-10,5-7-10,23-7-10,25-8-10,1-10-10 28-10-10 | PV880,PV905,PV916,PV917,PV952,PV00988,PV01029,PV01057,PV01095,PV01126,PV01158,PV01184,PV01207,PV01267,PV01305,PV01335,PV01357,PV01412,PV01443,PV01481 PV01547 |
| National University of Singapore -Long Term Training | 1 | Singapore | Master on Public Policy Program-Po Sandap (tuition fee for Semester II ,semester III of year 2009-2010) | EFI | 0 | 4,569.32 | 21-07-09 | 21-06-2011 | 2years | 1/25/2010,6-09-10 | PV01114 PV01378 |
| Short-Term training | 2 | UK | Training on Financial Management and Development Project at London,UK. | RCS | 0 | 27,678.00 | 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 | 8,562.00 | 13-10-08 | | | 08-10-08 & 29-01-09,30-04-09,18-05-09 | PV00686,PV00781,PV00793 |
| Short-Term Training | 2 | Singapore | Mr.Srun Angkearen, to short course training at Singapore. | TD | 0 | 3,020.00 | 14-10-08 | 17-10-08 | 4days | | |
| COMAT Training Service Pte Ltd. | 14 | Singapore | Pay for training service for IT Department staffs to training FMIS Implementation. | IT | 0 | 52,164.00 | 20-10-08 | 30-10-08 | 12days | 3-Oct-08 | |
| PTM Travel & Tours. | 14 | | Pay for airtickets of IT Department staffs to training FMIS,at Singapore. | IT | 0 | 4,790.00 | 20-10-08 | 30-10-08 | 12days | 14-Oct-08 | |

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| SETYM International Inn. | 2 | Malaysia | Public Procurement to short-course training at Malaysia, pay for tuition fee, Airtickets and Mr. Tep Botra clear advance. | DPP | 0 | 18,901.00 | 11/10/2008 | 28-11-2008 | 20days | 20-10-08, 03-11-08, 11-12-08 | PV00598, JV00125 |
| Short-Term Training | 14 | Singapore | Ms. Chap Sovannara, clear advance for to training on FMIS Implementation, at Singapore. | IT | 0 | 63,674.00 | 20-10-08 | 30-10-08 | 12days | 7-Nov-08 | |
| SETEC Unuversity | 17 | Cambodia | Pay to SETEC University for short term training of IT Department on Limux & Unix Fundamental & Scripting and Advance L & U with microsoft windows Intergration. | IT | 0 | 45,625.00 | 11/11/2008 | 12/05/2008 | 19days | 18-Nov-08 | PV00608 |
| EFI (Mrs.Khiev Vimul) | 35 | Cambodia | For arrangement coffee break when Training English Language. | EFI | 0 | 1,035.00 | 13-10-08 | 30/06/2009 | | 28-01-09,11-09-09 | PV00671,PV00962, |
| Short-Term Training | 17 | USA | Pay to Learning Tree International for tuition fee, PTM Travel & Tours Co.,Ltd. for airtickets and Mrs.Chap Sovannara, clear advance for short-term training of IT Department on IT Technical. | IT | 0 | 167,403.00 | 02/10/2009 | 06/03/2009 | 27days | 2/4/2009,11-02-09,12-03-09 | PV00688,PV00700,JV00140 |
| Short-Term Training | 2 | USA | Public Procurement to short-course training at USA on International Procurement, pay for tuition fee, and Airtickets from PTM Travel & Tours. | DPP | 0 | 31,808.00 | 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 Unversiry,USA on Leaders in Development, pay for tuition fee, PTM airticket (-\$1,763 for returned airticket to PTM). | BD | 0 | 9,200.00 | 06/08/2009 | 19/6/2009 | 12days | 20-04-09,28-05-09,30-06-09 | PV00773,PV00813,JV00165 |
| Short-Term Training | 1 | USA | Mr.Yu Ty, EFI staff to short-course training on Project Appraisal and Risk Management at DUKE University,USA.(Airticket of PTM, Tuition Fee),and Clear advance. | EFI | 0 | 14,544.00 | 05/10/2009 | 06/05/2009 | 29days | 10-Jun-09 | JV00157 |
| Short-Term Training | 2 | USA | Mr. Seng Sreng & H.E Hean Sahib, EFI staff to short-course training on Executive Education at DUKE University,USA.(Airticket of PTM, Tuition Fee.) | EFI | 0 | 20,518.00 | 31-05-09 | 06/05/2009 | 6days | 30-04-09,21-04-09 | PV00788,PV00774 |

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|---------------------|---|-----|---|------|---|-----------|------------|------------|--------|--------------------------------------|---------------------------------|
| 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 | 12,194.00 | 07/05/2009 | 17-07-09 | 15days | 18-05-09,28-05-09,03-08-09 | PV00794,PV00813,JV00177 |
| Short-Term Training | 1 | USA | Mr.Nup Sothunvichet,(SCS Staff) to training on Public Financial Management, at Harvard University, USA. | SCS | 0 | 16,194.00 | 07/05/2009 | 24-07-09 | 22days | 18-05-09,22-06-09,17-08-09 | PV00794,PV00836,JV00181 |
| Short-Term Training | 1 | USA | Mr.Chhau Somethea,(EPFP staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee. | EPFP | 0 | 13,790.00 | 07/12/2009 | 08/07/2009 | 29days | 6/10/2009,22-06-09 | PV00824,PV00836 |
| Short-Term Training | 2 | USA | Refund on course fee from Duke University for course cancellation (Mr.Soun Vichet, CMU staffs, training on Budgeting and Financial Management in the Public Sector Program, at Duke University, USA) | CMU | 0 | 13,811.00 | 07/12/2009 | 08/07/2009 | 29days | 6/10/2009,22-06-09,17-07-09,26-08-09 | PV824,PV836,JV169,JV182,JV00265 |
| Short-Term Training | 1 | USA | Ms.Kim Vathanakuntheary,(SCS staff) to training on Budgeting and Financial Management in the Public Sector Program, At Duke University, USA.Payment for Tuition fee,Airticket PTM. | SCS | 0 | 12,590.00 | 26-07-09 | 14-08-09 | | 03-06-09,6/10/2009,27-08-09 | PV00818,PV00824,JV00184 |
| Short-Term Training | 1 | USA | Mr.Bou Vong Sokha (Deputy director of Local Finance Department to Short-term training course at Andrew Young School, USA.(For tuition fee, Airticket of PTM, and Clear advance). | LF | 0 | 10,658.00 | 07/05/2009 | 24-07-09 | 21days | 25-06-09, | PV00845,PV00846,JV00179, |
| Short-Term Training | 8 | USA | Mr.Phan Phalla, to short-course training on Network Security Fundamental, at Learning Tree, USA.(Tuition fee, airticket PTM, and Clear advance and deduct for cancelled airticket of H.E Hang Chuon Naron). | IT | 0 | 35,301.00 | 07/07/2009 | 07/10/2009 | 04days | 25-06-09,17-07-09,28-07-09 | PV843,PV844,JV170,JV173, |

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| Short-Term Training | 1 | USA | Mrs.Kan Bola,(Budget Depart Staff) to training on Public Financial Management, at Harvard University, USA.(Pay for tuition fee,Airticket,and clear advance.) | BD | 0 | 16,310.00 | 07/06/2009 | 24/7/2009 | 22days | 02-07-09,17-08-09, | PV00854,PV00855,JV00180,PCV649, |
| Short-Term Training | 2 | USA | Mr.Sunly Thearith,(DIC Staff) to short course training on Budgeting and Financial Management in Public Sector, at Duke University,USA. University, USA.(Pay for tuition fee,Airticket,) and advance clearance | DIC | 0 | 12,790.00 | 26/7/2009 | 14/8/2009 | 22days | 7-Oct-09 | PV00860,PV00861,JV00196 |
| Short-Term Training(Robinson et Associe) | | | Pay to Robinson Associe, for tuition fee for Dr.Sok Saravuth, to training on Public Budgeting in a time of crisis at Switzerland. | SCS | 0 | 0 | 10/05/2009 | 10/09/2009 | 5days | 19-08-2009 30-10-09 | PV00915, JV00199 |
| New Horizons computer Learning centers | | Cambodia | Pay to New Horizon Computer Learning Center 60 % and 40 % of total contract for provide training course to General department of National treasury | NT | 0 | 15,548.00 | 10/03/2009 | 11/08/2009 | 34days | 10/12/2009,11-11-09 | PV00994 PV01023 |
| Long-term training-Ms.Noun Monicheda | 1 | Australia | Pay for airticket, monthly living pense ,establishment allowance ,visa fee and medical check up | EFI | 5,600 | 28,508.00 | 10/01/2009 | 30/09/2009 | 2 Years | 10/1/2009,20-10-09,11-11-09,3-12-09,6-01-10,02-03-10,30-03-10,27-4-10,31-05-10,5-7-10,23-7-10,25-8-10,1-10-10,28-10- | PV00971,PV01003,PV01030,PV01058,PV01097,PV01128,PV01160,PV01186,PV01209,PV01269,PV01307,PV01337,PV01358,PV01414,PV01445,PV01483,P |
| Long-term training-ANU University | | Australia | Pay to ANU for tuition fee and oversea health care and tuition fee on Academic program for Ms.Noun Monicheda | EFI | 0 | 31,459.57 | 10/01/2009 | 30/09/2011 | 2 Years | 10/1/2009 18-Jan-10,09 Mar,2010,29-07-10 | PV00970,PV01112,PV01145,PV01162,PV01342 |
| 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,May,June,July and August ,sep,Oct,Nov,Dec 10 and Jan,2011 | EFI | 5,600 | 31,498.00 | 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 ,27-4-10,31-05-10,5-7-10,23-7-10,25-8-10,1-10-10,28-10-10,6-12-10,24- | PV00989,PV01031,PV01034,PV01059,PV01096,PV01127,PV01185,PV01159,PV01185,PV01208,PV01268,PV01306,PV01336,PV01359,PV01413,PV01444,PV01482,PV01518 |

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| Long -Term training - Mr.Chhorn Chhada | 1 | France | Master of Financial Management pay for living expense visa fee,medical check up and air ticket fee,and Establishment allowance,living expense of Jan,Feb ,March and April ,May,June,July ,August,sep,oct,nov 10 | EFI | 6,000 | 26,797.00 | 1-Dec-09 | 30-May-11 | 8 Month | 18-12-09,21-12-09,6-01-1002-March-10 ,30 March,10,27-4-10,31-05-10,5-7-10,23-7-10,25-8-10,1- | PV01078,Pv01070,PV01098,PV01130,PV01161,PV01187,PV01210,PV01270,PV01308,PV01338,PV01360,PV01415,PV01446,PV01484,PV |
| Long Term Training- Cornell University | 1 | USA | Pay to Coenell University for tuition fee for fall term year 2010 of Mr.Sieng chamnan | EFI | 0 | 26,320.00 | 27-08-09 | 21-05-11 | 2 Years | 03-Feb,10 | PV01132 PV01384 |
| Mr. Pheng Du Conseil- Training course on Enterprise Tax Auditing , National Tax School, Clermont Ferrand ,France | 1 | France | Monthly living expense of September ,October,Nov,Dec2010 and January, 11 | TD | 3,704 | 6,135.80 | 01/09/2010 | 31/08/2011 | 1years | 10- August,2010 23-Sept/2010 28-10-10 30-11-10 22-12-10 | PV01349 PV01392 PV01437 PV01478 PV01516 |
| New Horizons computer Learning centers | | | Pay to New Horizon Computer Learning Center 60 % of total contract for provide training course to IT Department and final payment 40% | IT | 0 | 23,546.00 | | | | 19-10-09,11-11-09 | PV010001,PV01043 |
| New Horizons computer Learning centers ,Singapore | | Singapore | Pay to New Horizon Computer Learning center ,Singapore for provide training course to IT Department staff ,100% of total amount contract | IT | 0 | 89,058.00 | | | | 19-10-09 | PV01000 |
| PTM Travel & Tours. | 6 | Singapore Malaysis | Joining training at New Horizon at singapore (Air ticket fee for Non tax department training at Malaysis) | ITD | 0 | 5,326.00 | 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 | 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 I | IT | 0 | 16,268.00 | 26-10-09 | 11/03/2009 | 8 days | 16-11-09 | JV00205 |

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| PTM Travel & Tours. | | Singapore | Pay to PTM for Airticket fee for participant joining training at New Horizon at singapore | IT | 0 | 6,330.00 | 30-11-09 | 21-01-10 | | 21-12-09 | PV01070 |
| Mrs.Sok Dany,IT staff | | Singapore | Training course at New Horizon ,Singapore ,Course 5 | IT | 0 | 8,608.00 | 14-12-09 | 18-12-09 | 5days | 28-12-09 | JV00216 |
| Ms.Chap Sovannara,IT Staff | | Singapore | Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 6 | IT | 0 | 6,984.00 | 21-12-09 | 25-12-09 | 5days | 31-12-09 | JV00217 |
| Ms.Chap Sovannara,IT Staff | | Singapore | Advance clearance from IT staff for join training course at New Horizon ,Singapore ,Course 7th | IT | 0 | 11,184.00 | 18-01-10 | 21-01-10 | 5days | 29-Jan-10 | JV00228 |
| Ms.Chap Sovannara,IT Staff | | Cambodia | Pay to Mrs.chap sovannara ,IT department staff for arrange training/meeting on Evaluation for FMIS stage II with 2 company from 05-30 April,2010 | IT | 0 | 420 | 05/04/2010 | 30/04/2010 | 15days | 18-May-10 | PV01229 |
| Mr.Chheng You ,IT Staff | | Singapore | Advance clearance from IT staff for joining training course at New Horizon ,Singapore ,Course 2,3,4 | IT | 0 | 39,284.00 | 23-11-09 | 12/11/2009 | | 24-12-09 | JV00213 |
| Long-term training-Cornell University,USA | | USA | Pay to Cornell University for tuition fee and oversea health care for Mr.Sieng Chamnan | EFI | 0 | 8,965.00 | | | | 20-11-09 | PV001035 |

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| Short Term training - University of Sydney | 10 | Australia | Pay to University of Sydney for training fee including accomodation ,training on Policy and Adminstration in extractive | TD | 0 | 52,272.00 | 6-Dec-09 | 11-Dec-09 | 6days | 2-Dec-09 | PV01060 |
| PTM Travel & Tours. | 10 | Australia | Pay toPTM for Airticket fee for traineefor ,training on Policy and Adminstration in extractive at Austrlia | TD | 0 | 10,880.00 | 6-Dec-09 | 11-Dec-09 | 6days | 2-Dec-09 | PV01061 |
| Mr.Chea Meng | 10 | | Advance clearance from join training course on Policy and Administration in extractive industry from 6-11-dec-09 ,tax Deapment | TD | 0 | 9,840.00 | 6-Dec-09 | 11-Dec-09 | 6days | 28-Dec-09 | JV00215 |
| Short-Term Training | 1 | USA | Mr.Seng Sreng ,(EFI) training on execution and leadership Progeram at Duke University, USA.(clear advance.) | EFI | 0 | 1,462.00 | 6-Dec-09 | 11-Dec-09 | 6days | 28-Dec-09 | JV00214 |
| OXCEL(Cambodia) Co., ltd | 6 | Cambodia | Pay for tuition fee of National treasury staff join 3 training course : Powerful presentation ,Time Management and Team building at Oxford Center for leadership | NT | 0 | 3,623.00 | 26-Dec-09 | 24-Jan-10 | 6days | 4-Jan-10 | PV01090 |
| PTM Travel & Tours. | 3 | Malaysia | Pay to PTM Travel & Tour for Airticket fee of participants from Tax department staff for join training/workshop on Negotiation of tax treatle at Malaysis from 08-12/March/2010 | GTD | 0 | 870 | 8-Mar-10 | 12-Mar-10 | 5days | 23-Feb-10 | PV01147 |
| Mr.Bou Vongvisal ,National Treasury | 26 | Kok Kong Province ,Cambodia | Mr.Bou vongvisal ,clearance from mission to kok Kong province for improve IT skill to provincial National treasury staff for 8 days (10-18 Jan,2010) | NT | 0 | 1,383.00 | 10/01/2010 | 18/01/2010 | 8 days | 3-Feb-10 | JV00230 |

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| Mr.Bou Vongvisal ,National Treasury | 26 | Kampong Speu province ,Cambodia | Training IT skill to provincial National treasury staff for 8 days (22-27 March,2010) | NT | 0 | 1,410.00 | 22-03-10 | 27-03-10 | 8 days | 20-Apr-10 | PV01200 |
| Mr.Bou Vongvisal ,National Treasury | 26 | Kandal Province | IT training to staff at treasury provincial department from 19-4-10 to 24-4-10 .. | NT | 0 | 1,117.00 | 19/04/2010 | 24/04/2010 | 6days | 7-May-10 | JV00239 |
| Mr.Bou Vongvisal ,National Treasury | 26 | Takeo Province | IT training to provincial national tresury from 17-22 may, 2010 | NT | 0 | 1,369.00 | 16/05/2010 | 22/05/2010 | 6days | 11-Jun-10 | PV01280 |
| Mr.Bou Vongvisal ,National Treasury | 26 | kampong Cham Province | IT training to staff at treasury provincial department from 7-12 June, 2010 | NT | 0 | 1,377.00 | 07/06/2010 | 12/06/2010 | 6days | 15-Jun-10 | JV00250 |
| Mr.Bou Vongvisal ,National Treasury | 26 | Kampong Thom | IT training to staff at treasury provincial department from 20-27 June , 2010 | NT | 0 | 1,451.50 | 20/06/2010 | 27/06/2010 | 6days | 7-Jul-10 | JV00258 |
| Mr.Khun Utdom ,National Treasury | 26 | Rattanakiri | IT training to staff at treasury provincial department from 4-11 July , 2010 | NT | 0 | 1,444.90 | 04/07/2010 | 11/07/2010 | 6Dyas | 2-Aug-10 | JV00268 |
| Mr.Yin Rattana ,National Treasury | 26 | Krate and Stung treng | IT training to staff at treasury provincial department from 11-15 July,2010 | NT | 0 | 2,923.67 | 11/07/2010 | 15/07/2010 | 12Dyas | 4-Aug-10 | JV00270 |
| Mr.Yin Rattana ,National Treasury | 26 | Kmapong Chhnang and Posat | IT training to staff at treasury provincial department from 22-8-10 to 5-9-10 | NT | 0 | 2,873.26 | 22-8-10 | 09/05/2010 | 12Dyas | 20-Sep-10 | JV0289 |
| Mr.Bou Vongvisal ,National Treasury | 26 | Siem Reap and Preak Vihear | IT training to staff at treasury provincial department from 8-22-8-10 | NT | 0 | 2,942.26 | 08/08/2010 | 22-8-10 | 12Dyas | 30-Sep-10 | PV01406 |

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| Mr.Bou Vongvisal ,National Treasury | 47 | Prey Veng & Svay Rieng Province | IT Training to treasury provincial staff from 12-23 October,2010 | NT | 2,654 | 2,653.71 | 12/10/2010 | 24/10/2010 | 15days | 17-Dec-10 | PV01496 |
| Mr.Chou Sok chea ,IT staff at National Treasury | 26 | Battambang province | IT training to staff at tresury provincial from 12-19 Sep-2010 at Battambang province | NT | 1,517 | 1,517.18 | 12/09/2010 | 19/09/2010 | 6days | 14-10-10 | PV01418 |
| Mr.Khut Utdom ,ITD staff at National treasury | 26 | Mondulkiri province | IT training to staff at tresury provincial from 27 Sept 10 to 02 October 10 at ng province | NT | 1,541 | 1,540.66 | 27/09/2010 | 02/10/2010 | 6days | 30-Nov-10 | PV01467 |
| Mr.Ouk Sometha ,GDT | 3 | Malaysia | Participating CHDNM -OECD practical workshop on Negotiation of Tax treattles from 8-12/3/10 | GDT | 0 | 684 | 03/08/2010 | 12/03/2010 | 5days | 23-Apr-10 | JV00237 |
| Mr.Hav Rattanak and PTM Travel & Tours. | 1 | USA | Training on leadership at Haward university ,USA (air ticket fee) | BD | 0 | 2,899.00 | 06/07/2010 | 18/06/2010 | 12days | 31-05-10 | PV01274 JV00253 |
| Short course training (Im Sophal) | 1 | USA | Training course on Tax Copartive at harvard Universtiy (Air ticket & course fee) | GDTD | 0 | 8,807.15 | 20/06/2010 | 02/07/2010 | 15days | 17-Jun-10 | PV01292 PV01288 JV00260 |
| Workshop at Malaysia | 4 | Malaysia | Conferrence on Asian Tax authorities symposium -ATAS and 20-26 June,2010 and training of transfer pricing advance level | GDTD | 0 | 1,260.00 | 13/06/2010 | 26/06/2010 | 7days | 11-Jun-10 | PV01282 |
| Training workshop (Mr.Eng Tita ,GDT staff) | 2 | Korean | Training workshop on transfer pricing guidline at jeju island at south korean from 14-19/6/10 and Air Ticket Fee pay to PTM Travel and Tour | GDTD | 0 | 2,213.36 | 14/06/2010 | 19/06/2010 | 6days | 11-June-10 28-June-10 | PV01282 JV00254 PCV00977 |

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| Training on Internal Audit (Mr.Tork Sokhum ,IAD,Phnom Penh Hotel ,Sokha club ,Sunway anf Angkor Paradise Hotel) | 100 | Phnom Penh and Siem Reap | Training on Internal Audit Manual in Phnom Penh and Siem Reap for 4,5,6,7/5/10 ,10,11,12/5/10 and 17,18,19,20/05, and paid to Hotel for arrange place for conduct ing | IAD | 0 | 31,274.00 | 04/05/2010 | 21/05/2010 | 11days | 27-5-10 31-05-10 | JV00248 PV01254 PV01255 PV01256 PV01257 |
| Short Course training at Harvard on Finance Institute for private Enterprise Development from 22-08-10 to 03-09-10 | 1 | USA | For course fee ,Air ticket fee and fund for attend the course ,Mr.Mey vann | FID | 0 | 11,888.60 | 22/08/2010 | 09/03/2010 | 14Dyas | 04-08-10 13-08-10 17-09-10 | PV01344 PV01352 JV00286 |
| Duke University,Training course on Leadership and Development ,Mrs.Pen Somethea | 2 | USA | Course fee and Airticket fee and perdiem and travel cost for Mr.In em and Mrs Pan Somethea join course on Leadership and Development | EFI | 1,280 | 21,870.00 | 03/10/2010 | 08/10/2010 | 7Days | 24-08-10 13-9-10 | PV001361 PV01383 JV00296 |
| International Training Center, ILO | 2 | Italy | Course fee ,Air ticket fee and Perdiem & travel cost for Mr.Men Ses and Mr.Chhim Sareth ,DPP join training course on advance contract Management at Turin ,Italy from 22-26 November, 2010 | DPP | 12,148 | 12,147.60 | 22/11/2010 | 26/11/2010 | 5days | 28-10-10 6-12-10 13-12-10 | PV01440 PV01490 JV00303 |
| Training of Trainer for Budget Department and Sunway Hotel | 45 | Cambodia | Training on training of Trainer for budget department from 20-22 October,2010 at Sunway Hotel. And | BD | 2,254 | 2,253.59 | 20-10-10 | 22-10-10 | | 12-11-10 30-11-10 26-11-10 | PV01454 PV01468 PCV01099 |
| New Horizon Computer learning Center (Singapore) | 14 | Singapore | New Horizons computer learning center (Singapore) for provide IT Training (ICT) to IT Department staff for 9 course ,paid 90% of Total amount . | ITD | 104,035 | 104,035.35 | 29-11-10 | | | 26-11-10 | PV01479 |
| Training on ICT at Singapore ,IT department staff | 14 | Singapore | Aattend course training for 1st and 2nd on ICT at Singapore from 29-30/11-10 and 1-7/12/10,ITD and Air ticket fee for 3 course (1,2 &3 th) | ITD | 27,566 | 27,566.00 | 29/11/2010 | 07/12/2010 | | 6-12-10 7-12-10 16-12-10 27-12-10 | PV01490 PV01492 JV00304 |
| Training on International Tax avoidance and Evasion from 22-26 November, 2010 at Maysia, TD staff | 2 | Malaysia | Miss Mom Saosereychea,TD official for reimbursable for join training on International Tax avoidance and Evasion from 22-26 November, 2010 at Maysia | TD | 2,030 | 2,029.80 | 22/11/2010 | 26/11/2010 | 5days | 13-Dec-10 | PV01497 PV01498 |

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| Organise meeting for Budget Department meeting on 03 December, 2010 | | Cambodia .MEF | Organise meeting for Budget Department meeting on 03 December, 2010 | | 120 | 120.00 | 03/12/2010 | 03/12/2010 | 1day | 15-Dec-10 | PCV01118 |
| Training of trainer on 18-19 November, 2010 for Budget Department | 40 | Cambodia .MEF | Arrange coffee break and Photocopy documents for budget Department of training of trainer on 18-19 November, 2010 | | 197 | 197.20 | 18/11/2010 | 19/11/2010 | 2days | 7-Dec-10 | PCV01111 |
| Arrange for meeting on discussion & consultation on budget entity & new budget classification frame work on 29-11-10 at MEF | 110 | Cambodia, MEF | Arrange for meeting on discussion & consultation on budget entity & new budget classification frame work on 29-11-10 at MEF | BD | 369 | 368.62 | 29/11/2010 | 29/11/2010 | 1day | 6-Dec-10 | PV01491 |
| HEDC, OPERACY | 25 | Cambodia | Training course on OPERACY to PD for 25 people form 22-23 & 29-30 January, 2010 | PD | 975 | 975.00 | 22-Jan-10 | 30-Jan-10 | 4Dyas | 7-Dec-10 | PV01505 |
| Attend training course on effective Financial Governance in Singapore 29-11 to 10/12-2010 | 1 | Singapore | Mr.Kim Sothearith ,LO of SCS, Advance clearance from attend training course on effective Financial Governance in Singapore 29-11 to 10/12-2010 | SCS | 1,706 | 1,706.00 | 29-Nov-10 | 10-Dec-10 | 11Days | | JV00307 |
| Sub Total | | | | | 189,094 | 1,883,453 | | | | | |
| Study Tour | | | | | | | | | | | |
| Study tour of Budget department | 10 | Australia | Budget Department went to study tour at Australia | BD | | 41,128.00 | 30/1/2006 | 03/03/2006 | 7days | 28-03-06 | |
| Study tour of National Treasury | 12 | Indonesia | Natonal Treasury went to study tour at Indonesia | NT | | 18,234.00 | 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 FMS at Mongolia | EPFPD | | 52,929.00 | 06/09/2006 | 16/06/2006 | 5days | 22-08-06 | |

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| Study tour of ICT Unit/FMIS | 8 | Vietnam/Hanoi | FMIS staffs went to study tour on Public Financial Management at Vietnam/Hanoi | EPFPD/FMIS | | 12,129.00 | 29/7/2006 | 08/02/2007 | 5days | 23-07-07 | |
| Study tours of Budget Department | 21 | Thailand | Budget Department went to study tour at Thailand on Program Budgeting | BD | | 38,901.00 | 20/01/2008 | 26/01/2008 | 6days | 30-01-08 | |
| Study tours on EITI | 6 | Azerbaijan | H.E Hang Chhoun Naron, is going to study tour on EITI at Azerbaijan. | RC | | 24,383.00 | 02/09/2008 | 14/02/08 | 6days | 8-Apr-08 | |
| Study tour on Public Sector Budgetary Practices and Program Budgeting. | 12 | Singapore | Budget Department to study tours on Public Sector Budgetary Practices and Program Budgeting at Singapore. | BD | | 34,290.00 | 15-06-08 | 20-06-08 | 06days | 27-06-08 | |
| Study tours on Non-Tax Revenue, at Viet Nam. | 5 | VN | Non-Tax Department to study tours on Non-Tax Revenue, at Viet Nam, Hanoi on 21/12/08 to 27/12/08 (Pay for Airtickets & Mr. Aun Bunhak, clear advance) | NTRD | | 10,468.00 | 21-12-08 | 27-12-08 | 07days | 19-12-08, 29-12-08, 06-01-09 | PV00631, JV00127, PV00656 |
| Study tours on Non-Tax Revenue, at Malaysia. | 5 | Malaysia | Non-Tax Department to study tours on Non-Tax Revenue, at Malaysia on 09/12/08 to 12/12/09 (Pay for Airtickets & Mr. Pen Vutha, clear advance) | NTRD | | 8,065.00 | 12/09/2008 | 12/12/2008 | 05days | 09/12/08, 24-12-08, 06-01-09 | PV00622, JV00126, PV00657 |
| Study tours on Human resource management in the Public Sector, at Phillipine. | 9 | Phillipine | Personnel Departement to study tours at Phillipine on Human Resource management in the Public Sector (Pay for Airtickets & Mr. Youk Bunna, clear advance). | PD | | 16,323.00 | 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 | 94,180.00 | 10/12/2009 | 20-10-09 | | 12-10-09, 6-11-09 | PV000991 JV00198, JV00202 |

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| Study Visit on trip to extened cooperation with singapore civil sevice collage | 8 | Singapore | Mr.Ming Bansovannachasila ,clearance from join training on planning trip to extended cooperation with singapore civil services collage from 08-13 Feb-2010 | EFI | 0 | 9,134.00 | 08/02/2020 | 13/02/2010 | 6 days | 19-Feb-10 | JV00231 |
| Study Visit to Ministry of Finance and Civil services collage | 4 | Singapore | study visit to Ministry of Finance and civil services college of Singapore from 12-16 October, 2010,EFI | EFI | 6,880 | 6,879.88 | 12/10/2010 | 16/10/2010 | 5Days | 26-10-10 02-11-10 | PV01420 JV00298 |
| Study tour to New Zealand ,budget deaprtment staff | 15 | New Zealand | Study tour to News Zealand on budget reform of Budget department from 25-29 October, 2010 and air ticket fee for participants | BD | 62,846 | 62,845.51 | 23/10/2010 | 30/10/2010 | 6Days | 5-11-10 28-10-10 | JV00299 PV01438 |
| 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 collage | EFI | 0 | 1,475.00 | 08/02/2020 | 13/02/2010 | 6 days | 4-Feb-10 | PV01138 |
| Mr.Phan Phalla ,IT Director | 9 | Dublin | Postphone study Tour and seek share experiences on FMIS at Dublin, Ireland from 8-12/11/2010 | ITD | 630 | 629.55 | 08/11/2010 | 12/11/2010 | 4days | 12-Nov-10 | JV00300 |
| Mr.Maun Prathna ,IT staff and PTM travel & Tour | 7 | USA,Ohio | Study Tour and seek share experience on FMIS at USA ,OHIO state from 18-22 October, 2010,ITD and Air ticket fee for participant | ITD | 28,260 | 28,260.00 | 18/10/2010 | 22/10/2010 | 5days | 19-10-10 12-11-10 | PV01426 JV00301 |
| Sub Total | | | | | 98,614.94 | 460,254 | | | | | |

| <u>Workshops</u> | | | | | | | | | | | |
|---|-----|----------|--|-----------------|--|-----------|-----------|-----------|--------|-----------|--|
| Annual Review-2005 | 103 | Cambodia | RCS has annual review of 2006 at Shihanuk ville | RCS | | 23,569.00 | 17/03/06 | 18/03/06 | 2days | 28-03-06 | |
| Implementation control Management and Non-tax revenue collection | 8 | Cambodia | Non-Tax Revenue went to any provices on Implemen- tation control Management and Non-tax revenue collection | NTRD | | 5,280.00 | 4-Sep-06 | 9-Sep-06 | 6days | 10-Oct-06 | |
| First step on New Chart of Acc | 92 | Cambodia | Natonal Treasury prepared serminar/ workshop on new chart of account | NT | | 11,141.00 | 10-Sep-06 | 15-Sep-06 | 5days | 10-Oct-06 | |
| Extractive Industries Transparency Initiative-EITI | 50 | Cambodia | Economy and Public Finance Policy Department prepared serminar/workshop on Extractive Industries Transparency Initiative | EPFPD P.114 | | 1,475.00 | 29-Aug-06 | 29-Aug-06 | 1days | 10-Nov-06 | |
| Understanding the backround of Public Financial Management Reform Program | 30 | Cambodia | EFI prepared serminar/workshop on Understanding the backround of Public Financial Management Reform Program | EFI P.134 | | 2,298.00 | 21-Aug-06 | 31-Aug-06 | 10days | 14/12/06 | |
| Fiscal Decentralization Strategy for Cambodia | 30 | Cambodia | EFI prepared serminar/workshop on Fiscal Decentralization Strategy for Camboda | EFI P.135 | | 1,207.00 | 2-Oct-06 | 20-Oct-06 | 8days | 14/12/06 | |
| Knowledge Management | 36 | Cambodia | EFI prepared serminar/workshop on Knowledge Management | EFI P.136 | | 726 | 23-Oct-06 | 27-Oct-06 | 4days | 14/12/06 | |
| Public Debt Management | 25 | Cambodia | EFI prepared serminar/workshop on Public Debt Management | EFI P.133 | | 250 | 9-Oct-06 | 13-Oct-06 | 5days | 14/12/06 | |
| Government Finance Statistics-GFS | 25 | Cambodia | EFI-EPFPD prepared serminar/workshop on Government Finance Statistics- GFS | EFI- EPFPD P.30 | | 500 | 28-Feb-06 | 28-Feb-06 | 1days | 20/03/06 | |
| Funtional Analysis | 25 | Cambodia | EFI-PD prepared serminar/workshop on Funtional Analysis | EFI-PD P.73 | | 805 | 29-Mar-06 | 4-Apr-06 | 7days | 26/06/06 | |

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| Budget Reform and Implementation 2007 | 1,824 | Cambodia | Budget Department prepared seminar/workshop on Budget Reform and Implementation 2007 | BD | | 22,615.00 | 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 seminar/ workshop on new chart of account and Closng account. | NT | | 6,032.00 | 25-Dec-06 | 26-Dec-06 | 2days | 25/01/07 | |
| Computerize Accounting Management System Program | 93 | Cambodia | Natonal Treasury prepared seminar/ workshop on Computerize Accounting Management System Program (02 times) | NT | | 6,667.00 | 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 | | 38,997.00 | 9-Apr-07 | 10-Apr-07 | 2days | 04/06/2007 | |
| Budget Reform and Budget Strategy Plan | 180 | Cambodia | Budget Department prepared Seminar/Workshop on Budget Reform and Budget Strategy Plan. | BD | | 3,088.00 | 29-Jun-07 | 29-Jun-07 | 1days | 07/11/2007 | |
| Monitoring on Management implementation Non-Tax Revenue | | Cambodia | Tax-Revenue department staffs to monitoring on management implementation and collect non-tax revenue | NTRD | | 7,150.00 | 21-Aug-07 | 22-Sep-07 | 1month | 26/9/2007 | |
| Workshop on the Overall Objective of Platform 2. | 160 | Cambodia | RCS prepared seminar and workshop on the Overall Objective of Platform 2. | RCS | | 3,886.00 | 1-Nov-07 | 1-Nov-07 | 1days | 11/12/2007 | |
| Workshop on FMIS Managemant | 4 | USA | ICT Unit participate workshop on FMIS Management at Washinton, USA. | IT | | 19,314.00 | 2-Dec-07 | 4-Jan-07 | 3days | 03/04/2008 | |
| Workshop on Negotiation of Tax. | 1 | Malaysia | Tax Department official have participated workshop on Negotiation of Tax Treaty in Malaysia. | TD | | 578 | 3-Mar-08 | 7-Mar-08 | 5days | 30-05-08 | |
| Annual Review 2007 of Public Financial Management Reform Program. | 450 | Cambodia, CDC | Annual Review 2007 of Public Financial Management Reform Program on 28-29/May/2008 | RCS | | 20,288.00 | 28-05-08 | 29-05-08 | 2days | 13-06-08 | |
| Participate in consultatn Workshop on SOP | 3 | Shaunk Ville | Consultantion to revised SOP | RCS | | 240 | 5-Jun-08 | 6-Jun-08 | 2days | 13-06-08 | |

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|--|-----|----------|--|-----|--|----------|------------|------------|--------|--------------------|---------------------------|
| Workshop on Resource Taxation at Washinton. | 2 | USA | Pay to PTM for Airtickets, and Mrs.Pen Sopakphea,(Tax Department) clear advance to participate conference at Washinton,USA. | TD | | 7,037.00 | 25/9/2008 | 27/9/2008 | 3days | 25-09-08, 03-11-08 | JV00119 |
| Workshop of PFMRP | 50 | Cambodia | PFMRP's workshop for platform 2 on 15-18/09/2008. | RCS | | 987 | 15/9/2008 | 18/9/2008 | 4days | 26-09-08 | |
| Non-Tax Department mission to any provinces. | | Cambodia | Non-Tax Department follow up the implementation of inter-ministrial prakas Governmenr order 04BB revenues paid to government budget by provincial department for 2007. | NTD | | 7,450.00 | 15/9/2009 | 18/9/2009 | 10days | 20-09-08 | |
| Tax Department workshop on IT, | 14 | Cambodia | Mr.Noun Theary(Tax Department),clear advance for repared workshop on IT to Siem Reap staffs. | TD | | 2,660.00 | 14/9/2008 | 27/9/2008 | 14days | 3-Oct-08 | |
| Workshop of PFMRP | 250 | Cambodia | PFMRP's workshop for Technical Working Group on 07-10-2008. | RCS | | 724 | 10/07/2008 | 10/07/2008 | 1days | 20-10-08 | |
| Cash Management Unit | 7 | Cambodia | Mr.In Someth(Cash Management Unit),Clear advance for mission to Baneay Meanchhey & Poy Peit Province. | CMU | | 1,290.00 | 22/09/2008 | 25/09/2008 | 4days | 21-10-09 | |
| IT Department | 80 | Cambodia | For coffee break for IT Department has trained to any Departments of MEF on FMIS and Chart of Account from 02-09-08 to 04-09-08. | IT | | 720 | 09/02/2008 | 09/04/2008 | 3days | 3-Oct-08 | |
| IT Department | 90 | Cambodia | IT Departement to do workshop on presentation on FMIS bidding for stage 2 of consulting firms, pay for translator, Coffee break. | IT | | 7,855.00 | 16/9/2008 | 19/9/2008 | 3days | 18-11-08 | PV00601 |
| Workshop of supreme National Economic Council on FMIS. | 120 | Cambodia | IT Department to do workshop at Hotel Phnom Penh on Supreme National Economic Council on FMIS.Pay to Phnom Penh Hotel,Translator, Eerphones,Others. | IT | | 6,026.00 | 27/10/2008 | 28/10/2008 | 2days | 18-Nov-08 | PV00606, PV00607, PV00609 |

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|--|-----|----------|---|-----|-----------|------------|------------|--------|-----------|---|
| 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.Chamreun Tuch(Tax Departmernt),clear advance for repared workshop on IT to Kohkong and Sihanouk vill. | TD | 2,565.00 | 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 Departmernt), clear advance for repared workshop on IT to Battambang and Banteymeachey provinces. | TD | 2,685.00 | 16/11/2008 | 29/11/2008 | 13days | 5-Dec-08 | JV00123 |
| SCS Workshop on for Stage 2 on 03-12-2008.. | 350 | Cambodia | SCS Workshop on Launching Ceremony of Public Financial Management Reform Program Stage 2. | SCS | 11,087.00 | 12/03/2008 | 12/03/2008 | 1days | 9-Dec-08 | JV00124, JV00131, PV00623, PV00628 |
| TD Department workshop on Taxation of Financial Markets. | 1 | Malaysia | Mr.Muth Noch (Tax Departemtn staff), clear advance for to paticipate workshop on Taxation of Financial Markets at Malaysia. | TD | 345 | 18/10/2008 | 24/10/2008 | 6days | 31-Dec-08 | JV00128 |
| Workshop of PFMRP | 600 | Cambodia | PFMRP's Technical workshop for that presentation of Internel audit,Non-tax,Personnel, and Inspeteriat Department on 26-27/12/08 and 01-12-08. | SCS | 1,497.00 | 26/11/2008 | 12/01/2008 | 3days | 18-Dec-08 | PV00632 |
| Workshop of National Treasury. | 160 | Cambodia | Workshop of National Treasury on Advance. | NT | 1,474.00 | 12/12/2008 | 12/12/2008 | 1days | 26-Dec-08 | PV00634 |
| Workshop of PFMRP | 460 | Cambodia | PFMRP's Technical workshop for presentation of Finacial Affair, EFI and SCS on 08-09-15-16/12/2008. | SCS | 1,535.00 | 12/08/2008 | 16/12/2008 | 4days | 26-Dec-08 | PV00641 |

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|-----------------------------------|-----|----------|--|-----|-------|----------|------------|------------|---------|-------------------|-------------------------|
| Training/Workshop on PFMTWG | 150 | Cambodia | PFMTWG meeting on 27 September 2010 | SCS | 1,211 | 1,211.05 | 27/09/2010 | 27/09/2010 | 1days | 14-Oct-10 | PV01417 |
| 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 | | 1,602.00 | 25-12-08 | 30-12-08 | 3days | 13-01-09 | PV00663 |
| Workshop of PFMRP | 160 | Cambodia | PFMRP's Technical workshop for presentation of CMU on 22-01-09. | SCS | | 578 | 22-01-09 | 22-01-09 | 1days | 29-01-09 | PV00679 |
| Workshop on Cash Management Unit | | Cambodia | Cash Management Unit's staffs mission to Presh Sihanouk Province. | CMU | | 800 | 18-01-09 | 20-01-09 | 3days | 18-01-09 | JV00136 |
| Workshop of PFMRP | 2 | Cambodia | SCS' s staffs to participated workshop onTWG Network Meeting on Effective Aid Management, at Siem Reap Province. | SCS | | 190 | 12/04/2008 | 12/05/2008 | 2days | 10-Feb-09 | PV00687 |
| Workshop of Cash Management Unit. | 30 | Cambodia | Pay for translator(Mr.Tia Savora), on Cash Management. | CMU | | 120 | 29/1/2009 | 29/1/2009 | 1time | 10-Feb-09 | PV00695 |
| Workshop PFMRP | 150 | Cambodia | PFMRP's Technical workshop for presentation of IT Department on 10-02-09. | IT | | 750 | 02/10/2009 | 02/10/2009 | 1time | 24-02-09 | PV00704 |
| Workshop on Program Budgeting. | 61 | Cambodia | Pay to Phnom Penh Hotel, Sunway Hotel and Mr.Mao Sopheap, that Budget Departement prepared workshop on Program Budgeting. | BD | | 4,287.00 | 10-02-09, | 03/02/2009 | 07days | 24-02-09,05-03-09 | PV00704,PV00716,PV00722 |
| Workshop on IT. | 60 | Cambodia | Pay to EIF for arrangement Coffee break for training course of IT Department from 19-01-09 to 05-02-09. | IT | | 2,520.00 | 19-01-09 | 02/05/2009 | 15days | 3-May-09 | PV00720. |
| Workshop of PFMRP | 150 | Cambodia | PFMRP's workshop on 11-03-2009. | SCS | | 224 | 11-03-09, | 03/11/2009 | 1/2days | 18-03-2009 | PV00734 |

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|---|-----|-----------|---|-----|---|-----------|---------------------|---------------------|--------|-------------------------------------|--|
| 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 participate workshop on Taxation at Malaysia. | TD | | 1,210.00 | 02-03-09, | 03/06/2009 | 5days | 17-03-09,12-03-09 | PV00726,JV0014 1 |
| 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 participate workshop at Singapore. | SCS | | 1,692.00 | 03-03-09, | 04/06/2009 | 4days | 17-03-09,12-03-09 | PV00726,JV0014 2 |
| Workshop on Budget strategy plan of Budget Department. | 65 | Cambodia | Mrs.Mao Sopheap, arrangement for workshop on BSP of Budget Department. | BD | 0 | 278 | 04/09/2009 | 04/09/2009 | 1days | 21-04-09 | PV00776 |
| Workshop on Cash Management Unit | 6 | Cambodia | Cash Management Unit's staffs mission to Kampong Cham and Svay Rieng Provinces. | CMU | 0 | 1,290.00 | 30-03-09 | 04/03/2009 | 5days | 21-04-09 | PV00770 |
| Workshop of PFMRP | 350 | Cambodia | PFMRP's Technical working Group Workshop on 06-04-09 & Workshop on Conduct of Funtional Reviews on 07-04-09. | SCS | | 977 | 06-04-09 & 07-04-09 | 06-04-09 & 07-04-09 | 2days | 20-04-09 | PV00771 |
| IT Department | 56 | Cambodia | For coffee break for IT Department has trained to any Departments of MEF on FMIS for stage 02 from 16-03-09 to 24-03-2009. | IT | | 1,568.00 | 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 Governemr order 04BB revenues paid to government budget by provincial department for 2008. | NTD | | 5,560.00 | 25-05-09 | 14-06-09 | 20days | 11-06-09,15-06-09,24-06-09/11/2009 | 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 | | 23,303.00 | 06/01/2009 | 06/02/2009 | 2days | 11-06-09,19-06-09,19-06-09,10-06-09 | PV00832,PV00833,PV00834,JV00156 |

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|---|-----|---------------|---|-------|---|----------|------------|------------|--------|------------------|-----------------|
| 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 | | 3,250.00 | 25-05-09 | 25-05-09 | 1days | 10/6/2009, | PV00825,JV00155 |
| PFM's Workshop on 05-05-09 and 07-05-09 | 390 | Cambodia | Mrs.Mao Sopheap, arrangement for PFM's workshop on 05-05-09 and 07-05-09. | SCS | | 511 | 05/05/2009 | 05/07/2009 | 2days | 11/6/2009, | PV00798 |
| PFM's Workshop | | Cambodia | Workshop om steering committee PFM om 22-April-10 | SCS | 0 | 496 | 22/04/2010 | 22/04/2010 | 1days | 30-Apr-10 | PV01224 |
| PFMTWG 's meeting | 180 | Cambodia ,MEF | Eeting on PFMTWG on 20-May-10 at Account council Hall ,MEF | SCS | 0 | 1,173.00 | 20/05/2010 | 20/05/2010 | 1days | 31-May-10 | PV01273 |
| Training on steering committee meeting | 180 | Cambodia ,MEF | Arrange training /Meeting on steering committee meeting on 13 September,2010 at Accounting Council Hall,MEF | SCS | 0 | 1,032.12 | 13-9-10 | 13-9-10 | 1Days | 16-Sep-10 | PV01389 |
| Workshop on Transfer Pricing at Malaysia. | 1 | Malaysia | Mr.Muth Noch (Tax Departemtn staff), to participate workshop on Transfer Pricing at Malaysia. | TD | 0 | 1,249.00 | 13/07/09 | 17/7/09 | 5days | 14/7/09,22-07-09 | PV865,JV174, |
| CMU Staffs mission to Provinces. | | Cambodia | Mr.In Someth(Cash Management Unit),Reimbursable on mission to Baneay Meanchhey & Poy Peit Provinces. | CMU | 0 | 1,221.00 | 13/07/09 | 17/7/09 | 5days | 27/7/2009, | PV879 |
| CMU Staffs mission to Provinces. | | Cambodia | Mr.In Someth mission to Banteay Meanchey on 27-09-09 to 03-10-09 | CMU | 0 | 1,900.00 | 27/09/2009 | 03/10/2009 | 7 days | 30-Oct-09 | PV1008 |
| CMU Staffs mission to Provinces. | | Cambodia | CMU staff mission to Kampong Cham province | CMU | 0 | 180 | 11/11/2009 | 12-1109 | 2days | 3-Dec-09 | PCV00764 |
| Workshop on Change Management. | 60 | Cambodia | IT Department to do workshop on Change Management. | ITD | 0 | 425 | 15/07/09 | 15/7/09 | 1days | 30/7/2009, | PV881 |

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|---|-----------|----------|---|-----|---|----------|---------------------|---------------|---------|-------------------|-----------------|
| Whokshop on Petty Cash advance and Income. | 180 | Cambodia | General of National Treasury Department,workshop on Petty cash advance and Income. | NT | 0 | 3,180.00 | 07/09/2009 | 07/10/2009 | 2days | 22/7/2009, | JV171 |
| Whokshop PFM on 29-07-2009 and 14-09-09. | 100 & 250 | Cambodia | Mrs.Mao Sopheap, arrangement on PFM meeting on 29-07-2009 and PFMTWG on 14-09-09, | SCS | 0 | 988 | 29-07-2009,14-09-09 | 07-2009,14-09 | 1days | 5/8/2009,22-09-09 | PV00900,PV00967 |
| Whokshop PFM on 10-08-2009. | 250 | Cambodia | Mrs.Mao Sopheap, arrangement on PFM meeting on 10-08-2009. | SCS | 0 | 697 | 08/10/2009 | 08/10/2009 | 1/5days | 19-08-09 | PV00919 |
| Workshop on Change Management. | 30 | Cambodia | Pay to Le Royal Hotel, for IT Department workshop on Change Management on 03-08-2009. | ITD | 0 | 1,733.00 | 08/03/2009 | 08/03/2009 | 1/5days | 19-08-2009 | PV00922 |
| Workshop on Advance Pricing Agreements. | 2 | Malaysia | Staffs of General Department of Tax to participant of Workshop at Malaysia. | ID | 0 | 1,228.00 | 08/10/2009 | 14-08-2009 | 05days | 28-08-09 | PV00941 |
| Workshop on Review the current situation of staff management. | 3 | Cambodia | Mr.Tuch Hay clear advance for mission to 4 provincial. | PD | 0 | 1,510.00 | 08/03/2009 | 20-08-2009 | 12days | 1-Sep-09 | JV00187 |
| Workshop on Review the current situation of staff management. | 3 | Cambodia | Mr.Mok Sypha clear advance for mission to 4 provincial. | PD | 0 | 979 | 08/03/2009 | 13-08-2009 | 09days | 2-Sep-09 | JV00188 |
| Workshop on Review the current situation of staff management. | 3 | Cambodia | Mr. Ith Phay clear advance for mission to 4 provincial. | PD | 0 | 1,423.00 | 26-07-09 | 15-08-2009 | 14days | 4-Sep-09 | JV00189 |
| Workshop on Review the current situation of staff management. | 3 | Cambodia | Mr. Nhem Sovannara, clear advance for mission to 4 provincial. | PD | 0 | 1,192.00 | 16-08-2009 | 09/03/2009 | 12days | 17-Sep-09 | JV00191 |
| Workshop on Review the current situation of staff management. | 3 | Cambodia | Mr. Hing Pov, clear advance for mission to 4 provincial. | PD | 0 | 1,870.00 | 08/09/2009 | 29-08-2010 | 13days | 10-Sep-09 | JV00190 |
| Workshop on Review the current situation of staff management. | 4 | Cambodia | Mr.Nhem Sovanna , clear advance for mission to 4 provincial. | PD | 0 | 740 | 11/07/2010 | 19/07/2010 | 10Dyas | 29-Jul-10 | JV00266 |
| Workshop on Review the current situation of staff management. | 4 | Cambodia | Ms.Thoug Sancochevy, clear advance for mission to 4 provincial. | PD | 0 | 1,747.00 | 14/07/2010 | 25/08/2010 | 15Dyads | 3-Sep-10 | JV00282 |
| Workshop on Review the current situation of staff management. | 4 | Cambodia | Mr. Thou Sang, clear advance for mission to 4 provincial. | PD | 0 | 1,776.00 | 08/02/2009 | 20-08-2009 | 13days | 22-Sep-09 | JV00192 |

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|---|-----|----------|--|-----|---|-----------|------------|------------|--------|-----------|---|
| Personel Deaprtment | 21 | Cambodia | Workshop on controlling and collection of all personel file from 24 provincial of relevant department for record in data base at MEF | PD | 0 | 7,827.00 | 14-12-09 | 31-12-09 | 12days | 14-01-10 | JV00220 JV00221 JV00222 JV00223 JV00224 JV00225 JV00226 |
| Personel Deaprtment | 12 | Cambodia | Workshop on Human resources and relevant on PFM program of all personel file from 24 provincial of relevant department for record in data base at MEF,missison to 12 provinces : kampong thom Siem reap ,Banteay Mean chey mutdor meanchety,Preah vihear,kampong speu .kandal ,svay reang ,takeo ,kok kong ,sihanouk ville and kampot province | PD | 0 | 4,414.00 | 25/07/2010 | 17/08/2010 | 15Days | 27-Aug-10 | JV00271 JV00272 JV00278 |
| Workshop on Huaman resources development and Management of MEF | 180 | Cambodia | Workshop on Huaman resources development and Management of MEF held on 2-september,2010 at Phnom Penh Hotel,conduct by Personel Department | PD | 0 | 16,551.99 | 09/02/2010 | 09/02/2010 | 1 days | 15-Sep-10 | PV01382 JV00285 |
| Workshop on schoolarship ,short course training and procedure | 120 | Cambodia | Personel Department conduct workshop on schoolarship,short course training and procedure on 09 September,2010 | PD | 0 | 831 | 09/09/2010 | 09/09/2010 | 1days | 20-Sep-10 | JV00288 PCV01056 |
| Workshop training on Need of line Ministry for PFM implementation | 122 | Cambodia | EFI arrange for training workshop on seminar on training Need of line Ministries for PFM implementation at sunway Hotel on 30 July ,2009 | EFI | 0 | 4,994.00 | 30/07/2009 | 30/07/2009 | 1days | 22-Oct-09 | PV01002 |
| IT Department | 74 | | Mr.Phan Phalla arrange 2 training workshop on control and reevaluation on FMIS held on 02& 07 -10-09 | IT | 0 | 720 | 10/02/2009 | 10/07/2009 | 2 dyas | 19-10-09 | PV01006 |
| Sokha Hotel co., Ltd | 90 | cambodia | Pay to Sokha Hotel for arrange training workshop on management retreat on 26-Sept-09 | SCS | 0 | 12,383.00 | 26-9-09 | 27-09-09 | 1days | 5-Oct-09 | PV00983 |

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|--|-----|-----------------------------|--|-------|---|-----------|----------------------|----------------------|--------|----------------------------|----------------------------------|
| Sokha Hotel co., Ltd | 200 | Cambodia | Pay to Sokha beach Hotel for organise and accomodation for PFM review management on 16-17 January,2010 | SCS | 0 | 33,454.00 | 16-01-10 | 17-01-10 | 2 DAYS | 22-Feb-10 | PV01143 |
| Mrs.Kong Sothiry | 90 | | Mrs.Kong Sothiry for Advance clearance from arrange on training workshop on PFM Management retreat in Siem reap on 26-Sept-09 | SCS | 0 | 7,797.00 | 26-9-09 | 27-09-09 | 1days | 6-Oct-09 | JV00195 |
| Non-Tax Department mission to any provinces. | | Cambodia | Non-Tax Department Staff Mr,Phat Pisey ,Mr.Kuy Sea ,and Mr.Pen vutha mission to battambang ,kampot and Svay rieng prvince | NTD | 0 | 2,185.00 | 25-10-09 20-10-09 | 31-10-09 26_10-09 | | 10-11-09,18-11-09,24-11-09 | PV01040,JV00203,JV00206 |
| Ms.chap sovannara ,IT Department | 65 | Cambodia | Pay for arrange training/workshop on change Management of FMIS system on 27 -10-09 | IT | 0 | 370 | 27/10/2009 | 27/10/2009 | 1 days | 20-11-09 | PV01033 |
| Ms.chap sovannara ,IT Department | 15 | Cambodia | Arrange training /meeting on eveluation for FMIS stage II with 2 company :Indra & Free Balance from 3-05-10 to 2-07-10 | IT | 0 | 1,200.00 | 03/05/2010 | 02/07/2010 | 40Days | 5-Jul-10 | JV00257 |
| Workshop training on Audit strategy planning on 5-6 November,2009 at Sunway Hotel ,IAD | | Cambodia | Mr.Tok Sokhom ,IAD arrange training workshop on audit strategy planning on 5-6 November,2009 | IAD | 0 | 5,794.00 | 05/11/2009 | 06/11/2009 | 2days | 11-11-09,13-11-09,24-11-09 | PV01020,PV01038,JV00204,PCV00760 |
| Mr.Ouk Sometha ,GDT | | Cambodia | Pay to Mr.Ouk Sometha ,GDT staff fro reimbusable for attending training on International tax avoidance and evasion at malaysis on 16-20 November,2009 | GDT | 0 | 332 | 16-11-09 | 20-11-09 | 5dyas | 3-Dec-09 | PV01063 |
| Mr.Chhau Somethea , | 51 | Cambodia | Pay for arrange training/workshop on tax analysis and revenue estimation for Cambodia ,3 times :22-24/06-09,14-16/09-09 and 28-29/12/09 | EPPFD | 0 | 408 | 22-06-09 | 29-12-09 | 6days | 14-Jan-10 | PV01101 |
| SCS,Annual Review 2009 | 190 | Cambodia ,Sihanouk Province | Mrs.Kong Sothiry ,Advance clearance for arrange training/workshop on Annual retreat of review and access the PFMRP and its progress at Sokha hotel at SV 16-17 | SCS | 0 | 13,594.00 | 16-01-10 | 17-01-10 | 2days | 25-Jan-10 | JV00227 |

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| Mr.Van Bun Chhoeun .General Inspection | 200 | Phnom Penh ,Cambodia | General Inspection department clearance from organise Financial Inspection Standard help on 2-3 March ,2010 at Phnom Penh Hotel | GI | 0 | 5,172.00 | 02/03/2010 | 03/03/2010 | 2 days | 10-Mar-10 | JV00233 |
| Phnom Penh Hotel | 200 | Phnom Penh ,Cambodia | Pay to Phnom Penh Hotel for arrange Financial Inspection standard ,training /workshop on 2- 3 March,2010 | GI | 0 | 8,054.00 | 02/03/2010 | 03/03/2010 | 2 days | 16-Mar-10 | PV01166 |
| Mr.But sangvar ,Phnom Penh Hotel | 100 | Phnom Penh | Mr,But Sangvar advance clearance from arrange training /workshop on training need Assesment on 8 June,2010 and for Phnom Penh Hotel for arrange this workshop | PD | 0 | 5,856.00 | 08/06/2010 | 08/06/2010 | 1Day | | PV01287 JV00251 |
| Mrs.Pen sophaphear,GDT staff | 2 | Malaysia | Join Conference on Asian tax Authorities symposium -ATAS from 13-16 June 2010 | TD | 0 | 1,549.80 | 13/06/2010 | 18/06/2010 | 6days | 9-Jul-10 | JV00259 |
| Mr.Yuk Bunna,PTM Travel and Tiour and AUS- HS,Australia Habitat | 3 | China ,India and Australia | Attending the international executive workshop from 30 July,10 to 12 August,10 ,For course fee ,air ticket and perdiem for join course | PD | 0 | 31,343.91 | 30/07/2010 | 12/08/2010 | 14Days | 23-Aug-10 | PV01319,PV0134 7,JV00276 |
| Training Program on Auditing Multinational Enterprse -An In -Depth Approach on 26-29 July,2010 at Tax Academy of Singapore . | 2 | Singapore | Air ticket fee and Perdiem and Travel for participants,Mr.Srun Angkearen | TD | 0 | 3,420.00 | 26/07/2010 | 29/07/2010 | 4days | 14July.10 | PV01315 JV00269 PV01347 |
| Training course on transfer pricing advance level | 2 | Malaysia | Tax Department official have participated workshop on tranfer pricing advance level on 21-25 June 2010 at Malaysia. | TD | 0 | 456 | 21/06/2010 | 25/06/2010 | 5Days | 15-Jul-10 | JV00261 |

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| Workshop on Transfer Pricing Dispute Resolution and avoidance on 2-6 August,2010,Malaysia ,Tax Academy | 2 | Malaysia | Air ticket fee and Perdiem and Travel for participants,Mr.En Sokhavuth and Ms.But Sophear | TD | 0 | 946 | 02/08/2010 | 06/08/2010 | 5Dyas | 23-Jul-10 | PV01339 JV00274 |
| Training on Auditing multinational Enterprise at Korea | 2 | Korea | Air Ticket fee and perdiem and travel for participants join training on Auditing multinational Enterprise at Korea from 6-11 September,2010 | TD | 0 | 2,095.80 | 06/09/2010 | 11/09/2010 | 5Dyas | 2-09-10 20-09-10 | PV01377 JV00287 |
| Training on International Indirect Tax forum on 5 August,2010 | 2 | Malaysia | Join Training workshop on International Indirect Tax Forum on 5 August,2010,GDT official | TD | 0 | 1,050.40 | 05/08/2010 | 05/08/2010 | 1DAYS | 16-Aug-10 | JV00275 |
| Workshop on Disseminate the implementing rules & regulation governing Public procurement (IRRPP) | 300 | Cambodia | Workshop on Disseminate the implementing rules & regulation governing Public procurement (IRRPP) on 20 August,2010 at Phnom Penh Hotel,DPP | DPP | 0 | 10,732.52 | 20/08/2010 | 20/08/2010 | 1Days | 1-Sep-10 | JV00281 PV01375 |
| Ms.Pen Sopakphea ,Tax Department staff | 100 | Cambodia ,Siem Reap | Conduct the seventh asia forum and workshop from 20-22 October 2010 at Siem Reap province | TD | 7,500 | 7,500.00 | 20/10/2010 | 22/10/2010 | 3Dyas | 16-Dec-10 | JV00305 |
| Sub Total | | | | | 8,711 | 502,178 | | | | | |
| Grand Total | | | | | 296,420 | 2,845,884 | | | | | |

Ministry of Economy and Finance
Public Financial Management Reform Program
MDTF Grant No. TF054547-KH and IDA Grant H241-KH
Contract Expenditure Report (IPA)
As of December 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 | |
| International | | | | | | | | | | | | | | |
| IPA1 (Crown Agents) | CQS | | MEF | Independence Procurement Agent for providing procurement service to projects financed by WB | UK | 1,990,000.00 | 0.00 | 1,407,257.08 | 582,742.92 | CRV00051,PV00678,PV00709,PV00727,PV00760<PV00800,PV00826,PV00863,PV00899,PV00943,*v01041,PV01110,PV01146,PV01311,PV01351 | 24-Oct-07 | 28-Feb-09 | 1year and 4months | Yes |
| IPA 2 (Charles Kendall & partners) | CQS | | MEF | Independence Procurement Agent for providing procurement service to projects financed by WB | | 1,372,815.00 | 0.00 | 150,000.00 | 1,222,815.00 | PV00980 | 04-Aug-09 | 04-Agu-10 | 1 year | Yes |
| TOTAL | | | | | | 3,362,815.00 | 0.00 | 1,557,257.08 | 1,805,557.92 | | | | | |

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

Annual Progress Report 2010

The Secretariat of the Reform Steering Committee

This annual report presents the reform progress for 2010 by highlighting activities done, challenges and issues for 2010; 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: 103 % | Domestic revenue: 96.2 % |
| 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% - 2 nd Quarter: 39% - 3 rd Quarter: 69.9% - 4 th Quarter: 93.7% - The payment through banking system: 84.10% - 39 Ministries have opened bank accounts for salary payment - Customs revenue: 96.4% - Tax revenue: 97.2 % | Achieved: - 1 st Quarter: 17.9% - 2 nd Quarter: 41.7% - 3 rd Quarter: 71.2% - 4 th Quarter: 105% - The payment through banking system: 80.97% - Up to the end of 2009, 26 LMs have opened bank accounts for salary payment - Customs revenue: 99.5% - Tax revenue: 84.6 % |
| 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: 97.3% - Goods/service: 103% - Capital: 89.2%</p> | <p>- Salary: 119.3% - Goods/service: 114.6% - Capital: 92.8%</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>- Achieved 12.94% of GDP - Tax revenue: 96.9% - Direct Tax: 82.6% - Indirect Tax: 92.2% - Non-tax revenue: 121.5%</p> | <p>- Achieved 12.12% of GDP - Tax revenue: 97.3% - Direct Tax: 99.6% - Indirect Tax: 84.6% - Non-tax revenue: 90.9%</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 - DMFAS has further been improved</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. - Data system (DMFAS) has been implemented to improve overseas financial management and monitoring.</p> |

2. Performance measurement of Stage 2 activities implementation

18 Activities under 04 Objectives were implemented to strengthen the budget credibility in order to achieve the strategic objective of Stage 2 which is **to improve the financial accountability**.

2.1. Further improved revenue policy and administration

Remarkable progresses include:

- Finalized Revenue Policy with two versions: Khmer and English;
- Developed the economic model for forecasting revenue distribution from oil and gas;
- Developed second draft law on oil taxation ; Draft Trust Law, first draft law on mineral exploitation, draft law on insurance; and were submitted to the Council of Ministers;
- Draft law on Casino was reviewed by Joint Working Group of the Ministry of Economy and Finance and the Ministry of Interior;
- Draft law on Real Estate Management was being developed.

Other Legal papers developed include:

- Prakas on the collection of tax from oil exploitation
- Prakas on the management of revenue from lottery
- Circular on temporary small scale insurance licensing
- Prakas on the National Receipt and Circular on the use of National Receipt
- Sub Degree on State Bond
- Procedure in monitoring government sub-loan in micro-finance sector
- Rate of Commission fees of real estate service and Appraisal Company
- Code of Conduct for real estate service and Appraisal Company
- Law on State Property Management
- Manual on the preparation of inventory
- Circular on management and control of contracts and agreements with regards to the management of State Property
- Inter-Ministerial Prakas on fees for 06 services; and other 7 services were being prepared
- Sub Degree on the decrease of VAT ceiling to be incorporated into Self-Declared Tax Regime
- Information Technology policy on tax.
- Drafting State property management law and
- Policy framework and strategy for micro-finance.

Mechanisms to strengthen revenue collection were in place, including:

- Developed mechanism to check the legality of Casino and automatic data system to manage casino and lottery
- Expanded the use of ASYCUDA by installing optic cable at certain inland port in Phnom Penh.
- Categorized enterprises into different types of businesses

- Strengthened rules of debt claims
- Preparation for census of large taxpayers (2010-2013)
- Dissemination of guideline on obligations and rights of taxpayers
- Further improved the networking at central and Khan Tax Branches
- Implementation of revenue data collection program from tax branches nationwide
- Implementation of Prakas on revenue collection from Property tax and prepared manual on types of tax
- Piloted the hosting of webpage for Taxation
- Improved Prakas on the procedure of complaints
- Further strengthened mechanism for management and non tax revenue collection by actual control and debt claims rules.

2.2. Further improved debt management

- DMFAS was operational and further improved. Debt Sustainable Analysis (DSA) was integrated into Debt Management Office and a national expert in charge was recruited. The draft of Divisional Operation Manual for Debt Management Office was developed and reviewed.
- Management and implementation procedures and procurement management procedure for projects financed by Development Partners were reviewed and updated.
- 8th Draft sub degree on public debt management was developed and consulted within the Ministry of Economy and Finance.
- Final debt management strategy was developed and reviewed for internal consultation.
- Monthly, quarterly and annual reports on debt were regularly issued.
- Capacity for officials was further strengthened via workshops, domestic and external trainings on debt stability analysis, concessionality and grant element analysis, medium term debt management strategy (MDTS), foreign debt management and the development of capacity building portal posted in MEF's webpage.

2.3. Further improved cash and bank account management

- As of 31 December 2010 there were 90 current accounts across the country. Those were authorized sub-national accounts (at the end of 2009 there were 82 sub-national accounts). Accounts for the General Departments of Taxation and Customs and Excise remain ZERO balance at the end of every day.
- The use of commercial banks (Acleda Bank and Canadia Bank) for revenue and expenditure transactions were expanded to 11 provinces: Banteay Meanchey, Kandal, Koh Kong, Kompong Cham, Mondulkiri, Stoeng Treng, Oudormeanchey, Preah Vihear, Preah Sihanouk, Battambang, and Siem Reap (There were only 2 in 2009)
- Cash transfer from Treasury Single Account of the General Department of National Treasury to Provincial Treasuries, current deposit account, salary through bank

service, information and report transfer and procedure for cash flow were implemented.

- Report format of Cash Status report, revenue and expenditure spreadsheet for ministries by chapter, data entry for 2010 were developed and updated.
- Daily, weekly, and monthly Report on State cash balance was developed.
- Revenue and Expenditure forecasting was improved.
- Since 2007 there have not been any arrears based on regular report of revenue-expenditure operation and reviewing payment order life.

2.4. Further improved public procurement

- First draft of Public Procurement Law in Khmer was developed and discussed by inter-departments within MEF.
- Prakas on the implementation of Implementing Rules and Regulations Governing Public Procurement (IRRPP) was disseminated and implemented.
- Standard Bidding Documents (SBDs) was improved.
- Circular on developing procurement plan for 2011 was developed
- Prakas on the management of procurement at Capital and provinces to be in line with the Law on Administrative Management of the Capital, provinces, Municipalities, Districts and Khans was issued; and questionnaires for data collection of sending agencies were designed.
- Capacity building for procurement agencies and officials were also strengthened.

3. Improved Financial Accountability

49 activities under 08 objectives were implemented in order to improve financial accountability. The progress for each objective is as follows:

3.1. Improved lines of accountability by clarifying roles, functions, and responsibilities of LMs, levels, and within institutions

- Business process illustrating the current flow of process starting from commitment to payment which included business process template, business outline/process steps and organizational chart template was developed based on FMIS.
- Financial controllers were attached to 11 line ministries.
- Capacity building for FMIS was strengthened.
- Establishment of Budget entities was in underway. Several activities were completed such as: organizational structures for LMs were prepared (except Ministry of Interior and Council of Ministers); in order to establish the budget entities; guideline for budget entities was disseminated; training on the budget entities was conducted; and the framework for the budget entities was planned to be in place for budget preparation 2012.

3.2. Improved instruments for encouraging responsibility of financial management and enforcing accountability

- Rationalization of expenditure on salary, remuneration, functional allowances for advisors, Government officials in LMs who work in more than one institution; and saving measures to reduce cost on administration was developed and implemented.
- Draft of manual on commitment process, payment orders, and procedure for financial control was developed and submitted to the management of MEF for comments.
- Data collection of resources and equipment belonging to LMs related to the consumption of electricity and petrol was further implemented as the basis for taking saving measures and using State resources more effectively.
- Circular on extra pay for overtime teaching in educational institutions was issued and the amendment of Circular No.10 on rates for domestic and internal missions was also made.
- Financial inspection operation program was developed
- Pending Technical Assistant, financial inspection standard was being considered.
- Code of conduct and professional responsibilities for Financial Inspectors was being developed.

3.3. Further improve the implementation of new budget classification and new chart of account

- The preparation of budget classification and new Chart of Account was progressively moving forward such as: established and changed some account numbers at the National Bank of Cambodia opened by the General Department of National Treasury.
- Modified Chart of Account for commune sangkat, year-end report cash advance, TOFE, and program budget classification. Functional classification was pending the operation of FMIS.
- Budget Classification was reviewed and gradually improved by selecting 12 sub accounts to be established as sub sub-accounts for expenditure and 07 sub accounts as sub sub-accounts for revenue.
- Table of comparison between revenue and expenditure classifications was developed by incorporated the 10 characteristics of COFOG
- Functional classification was improved
- Instruction of using economic classification was improved.
- Training of trainers for new budget classification was conducted.

3.4. Improved process and transaction of budget execution

- 14 LMs were identified and selected to streamline commitment process for the first step and 05 LMs to streamline payment process.
- Sub degree on the improvement of current and capital expenditure procedure for cash advance was in use.
- Spending over budget available was not allowed.
- Committed expenditure credit was reduced.
- 12 Business analysts were recruited.

- Progress of FMIS operation included: Training plan for 2010 was developed; the evaluation of software and hardware for second stage bidding document was finished; “to be business process” paper was developed and revised to fit with Cambodian context; change management strategy was finalized; draft of leadership mobilization plan was finalized; dissemination of change management concept to concerned agencies and officials was conducted; procedure for change of revenue and expenditure process once FMIS is operated was studied; concerned budget classification and account balance table was studied; chart of account for FMIS was prepared; and FMIS training was conducted.

3.5. Improved accounting system and financial statement to ensure transparency

- DMFAS was in operation. Improved quality of information about capital expenditure financed by development partners and the integration of investment project executed by Development Partners into Budget Strategy Plan and budget reporting were also carried out.
- Manual for inventory listing and inventory exercise was gradually put in place in Capital and provinces.

3.6. Improved auditing, inspection, and response to the use of auditing and inspection finding

Progress in this section included:

- Comment on the different roles and tasks between internal audit and inspection in LMs.
- Further monitored the working process Internal Audit Departments in LMs and Public Enterprises (26 LMs created their Internal Audit Departments, of which 23 was operational; 04 Public Enterprises and Cambodian Bond Commission)
- Prepared work plan to oversee internal auditing in LMs and Public Enterprises
- Manual for Internal audit for General Departments of Customs and Excise and Taxation; manual for general internal audit; manual for audit strategy plan (3 years) with new procedure was developed
- Documented legal paper concerning public financial management for printing
- Reviewed and revised Annual Audit Plan 2010 for 04 LMs
- Documented audit reports, lessons learnt and other related paper
- Finished the dissemination of Audit Mail Box
- Contracted 04 IT staff to assist auditing
- Conducted training on internal audit methodology for 62 officials
- Conducted training on Government internal audit procedure for 96 officials
- Conducted training on selection of audit format and audit profession for 58 officials.

3.7. Strengthen and develop fiscal decentralization policy and strategy

Progress of strengthening and developing fiscal decentralization policy and strategy included:

- Improved procedure for budget preparation and execution for Capital and Provincial Governor Offices to in conformity with the Law on Administrative Management of the Capital, Provinces, Municipalities, Districts and Khans
- Improve technical procedure for budget preparation and execution and budget outturn by issuing circulars on the budget execution and preparation for Capital and Provinces 2010.
- Improved the non tax management strategy in Capital and Provinces in order to be in line with the Law on Administrative Management of the Capital, Provinces, Municipalities, Districts and Khans and the Draft Law on Financial Regime and Property Management for Sub-National Administration which was already submitted to the National Assembly for approval
- Studied options of budget procedure and level of autonomy of unified budget in Capital and Provinces
- Improved the mechanism for tax revenue sharing for sub-national administration
- improved budget execution for commune Sangkat
- Developed short term fiscal decentralization strategy (2009-2011) and long term (2011-2018)

3.8. Building institutional capacity and motivational measures

Institutional capacity building and incentive measures were carried out partly by individual unit and by the Economics and Finance Institute. Progress for this section included:

- Conducted 22 training courses for officials of MEF and LMs with the total of 1659 trainees.
- Assisted 15 LMs to develop their Capacity Development Plan
- Conducted the recruitment of 12 business analysts for Information Technology Department
- Conducted training on ASYCUDA
- Organized National Seminar on Intellectual Property Rights for Customs Officers
- Organized extensive training course for officials of the General Department of Customs and Excise.
- Sent 96 officials to attend trainings/seminars in the country
- Sent 45 official to attend trainings/seminars abroad.
- Stage 2 Core training plan for tax officers was developed and training on information technology for 06 provinces was conducted.
- Developed curriculum for 09 subjects
- Developed TOR for recruiting international training partners, TOR for recruiting Local Trainers for 05 subjects
- Cooperated with Civil Service College of Singapore for training program
- Finished data collection for trainings based on actual needs
- Paper on the management of civil servants and management structure for the Ministry of Economy and Finance was developed and printed
- Organized seminar on the need of training and management and human resource development

- Implemented Human Development and Management policy for the Ministry of Economy and Finance
- Almost completed the computerization of data for civil servant in the Ministry of Economy and Finance
- Prepared for the implementation of Priority Operation Cost for the Public Financial Management Reform Program
- Developed the business process for FMIS stage 1
- Conducted training on budget strategy plan program budgeting, budget entities and budget classification
- Conducted study tour on budget reform in New Zealand
- Conducted study tour Human resource management in public sector in Singapore.
- Certain officials of the Ministry of Economy and Finance were also sent abroad to attend training courses and seminars on taxation, public procurement, management and leadership, budget, management and human resource development
- 96 Officials were sent to attend training courses and seminars under the Public Financial Management Reform Program

4. Activities for later platform

05 activities under 02 objectives were implemented in Stage 2 in order to be ready for next stage. The progress for this section included:

4.1. Improving and expanding the implementation of program budgeting

Action plan to improve and expand program budgeting was continuously implemented:

- Developed program budget classification
- Developed guideline to implement unified program budgeting
- Strengthened the piloting of program budgeting in 08 LMs and 24 Capital and provincial Department of Education Youth and Sports under the supervision of the Ministry of Education Youth and Sports
- Strengthened capacity on program budgeting in Departments of the Ministry of Economy and Finance and concerned Units in LMs by attending training and seminar.

4.2. Further improving budget comprehensiveness and integration

Progress in this section included:

- improved guideline for budget strategy plan and to be printed for dissemination to LMs
- Dessiminated and trained officials of the Ministry of Economy and Finance and LMs on guideline for budget strategy plan
- Developed public investment program 2010-2012 by highlighting the estimate of domestic resoruce of investment expenditure.

- Improved procedure of scoring and evaluation of budget strategy plan 2011-2013 for LMs; and input derived from the above procedure will be used to prepare circular on the draft Finance Law
- Studied the possibility to improve annex table showing budget for public administrative institutions, public enterprises,
- Studied the mechanism for information collection about off-budget revenue and expenditure, and revenue and expenditure from Development Partners.
- Verified public investment program against budget strategy plan 2011-2013.
- Almost all LMs prepared their budget strategy plan.

5. Issues and challenges

Certain challenges raised in 2010 included:

- The recruitment of national and international advisors and contracted technical officials were not on time as planned
- Lack of cooperation among entities within the Ministry of Economy and Finance and from LMs as well as from Development Partners in terms of information sharing and supports
- The supplies of office equipment were not on time, disabling the implementation of certain activities
- The preparation and implementation of incentive mechanism was slow and interrupted
- Budget approval for missions or study tours was slow
- Certain training programs did not take place as needed by departments.
- Qualified and capable staff are still limited
- Certain action plans were not clearly developed in line with reality and work context.

