

**PUBLIC FINANCIAL MANAGEMENT REFORM PROGRAM**

**STAGE 2**

Ministry of Economy and Finance



**Department Action Plan**

**Budget Execution Group**

- National Treasury Department General
- Financial Affairs Department
- Public Procurement Department
- Cash Management Unit



## **PART 1. PLATFORM ONE ACTIVITIES TO BE STRENGTHENED IN STAGE 2**

Objective/Activity/Action	Time(Month)																CG	Dept.	Indicators	TA Support		
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward						
<b>OBJECTIVE 13: FURTHER IMPROVE CASH AND BANK ACCOUNT MANAGEMENT.</b>																						
<b>13.1. Further consolidation of government bank accounts and strengthening TSA.</b>	X	X	X	X	X	X	X	X	X	X								<b>BEG</b>	<b>NT CMU</b>	Reduce 50% by the end of 2008; 75% by 2009 and 100% by 2010	<b>MDTF</b>	
13.1.1. Close inactive accounts and freeze unclaimed accounts that progress is made on TSA and government bank account consolidation program	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X						
13.1.2 Reduce the end-day balances of non-donor government accounts at commercial banks, including those in foreign currency, and integrate them into the TSA	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X						
<b>13.2. Expand further the use of the banking system for government revenue and expenditure transactions.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		<b>BEG</b>	<b>NT</b>	Reduction in Number of Cash Based Transactions.	<b>MDTF</b>	
13.2.1 Expand the use of provincial and municipal National Bank system	X	X	X	X	X	X	X	X	X											NT		
13.2.2. Study the mechanism in using commercial bank(s).		X	X	X	X	X	X	X	X											NT		
13.2.3. Choosing commercial bank(s).		X	X	X	X															NT		
13.2.4. Pilot using commercial bank(s) in Bontey Meanchey and Svay Reang provinces.							X	X	X											NT		

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13.2.5. Expand the use of commercial bank in other 5 provinces.										X	X	X	X	X	X	X			NT		
<b>13.3. Consolidate and further improve cash plan (start from quarterly/monthly then slowly move to weekly/daily)</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		<b>BEG</b>	<b>CMU</b>	Strengthen Cash Management Forecasting and Release of Funds		
13.3.1. Develop spreadsheet system incorporating revenue and expenditure data and forecast including Budget law	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			<b>CMU</b>			
13.3.2. Establish communications with NT, FAD, BD, DIC, EPFPD, to obtain updated, accurate estimate including near term Budget Department monthly expenditure forecast.	X	X	X	X	X	X	X	X	X									<b>CMU</b>			
13.3.3. Prepare reporting structure and timetable for CMU report within BMC agenda.	X	X	X	X	X	X	X	X	X									<b>CMU</b>			
13.3.4. Develop information system to provide CMU with data on all significant non-regular purchase orders (through FMIS commitment database	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			<b>CMU</b>			
13.3.5. Devise forecasting system to determine historic seasonal profiles or weightings, adjusted for capital expenditures, for revenue and expenditure spreadsheets.	X	X	X	X	X	X	X	X	X									<b>CMU</b>			

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13.3.6. Devise methodologies to determine the source and cause of significant errors in forecasts by comparison with actual outcomes	X	X	X	X	X	X	X	X	X									CMU		
13.3.7. Prepare plan to ensure improvement in forecast accuracy over time , using CPIN authority as necessary	X	X	X	X	X	X	X	X	X									CMU		
13.3.8. Establish relationships with finance officials at all government major spending and revenue agencies to obtain expenditure commitment, and revenue projection, data – including virements	X	X	X	X	X	X	X	X	X									CMU		
13.3.9. Develop systems to trial production of fiscal year cash plans on weekly/monthly basis (instead of monthly/quarterly)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		CMU		
13.3.10. Devise procedures to avoid periods of projected cash shortages	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		CMU		
13.3.11. Develop business process controls to enable necessary changes to timing of payment orders and/or revenue collection to match receipts and payments – including transfer payments	X	X	X	X	X	X	X	X	X									CMU		
13.3.12. Negotiate formal service level and remuneration agreements with NBC. Explore options for short term investment of cash surpluses.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		CMU		

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13.3.13. Develop Treasury Bill market in conjunction with NBC to enable cash shortages to be financed effectively and efficiently.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		CMU		
13.3.14. Commence research to develop formula to determine suitable cash buffer level at TSA to ensure government liquidity	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		CMU		
<b>13.4. Continue to monitor arrear and its ageing profile.</b>	X	X	X	X	X	X	X										BEG	NT CMU	Develop and implement an arrears recording/ payment system.	
13.4.1. Prepare regular monthly reports on accounts payable, including their age	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		NT		
13.4.2 Review the current IT system with the IT company	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		NT		
13.4.3. Define a rule of prioritized area to be paid				X	X	X	X	X	X									NT/CMU		
<b>OBJECTIVE 14: FURTHER IMPROVE PUBLIC PROCUREMENT</b>																				
<b>14.1. Elevate the Legal stature of procurement in the Country.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BEG MEF	DPP	Law, revise necessary regulations or SBDs	MDTF
14.1.1. Draft TOR for selecting International Consultant (IC).	X																	DPP		
14.1.2. Recruit International consultant to refine IRRPP, to revise SBDs, to update procurement plan, to develop procurement law and to train DPP's staffs.		X	X															DPP		
14.1.3. Refine the IRRPP with IC consultation.	X	X	X	X														DPP		

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14.1.4. Revise existing SBDs including develop ICB.			X	X	X	X												DPP		
14.1.5. Discuss the revised SBDs including developed ICB with relevant departments within MEF.					X	X	X											DPP		
14.1.6. Finalize the revised SBDs including developed ICB and submit to MEF management level for approval.								X	X									DPP		
14.1.7. Update the instruction of procurement plan.	X	X	X	X	X													DPP		
14.1.8. Conduct meeting to disseminate the updated Procurement Plan.						X	X											DPP		
14.1.9. Monitor the implementation of the updated Procurement Plan.							X	X	X	X	X	X	X	X	X	X		DPP		
14.1.10. Conduct meeting to discuss the initial drafted procurement law internally in DPP and then within MEF.				X	X													DPP		
14.1.11. Conduct workshop on the initial draft of Procurement Law by participating from all stakeholders.						X												DPP		
14.1.12. Draft the procurement law.						X	X	X	X									DPP		
14.1.13. Discuss the first draft of procurement law with relevant departments within MEF.										X	X							DPP		
14.1.14. Conduct workshop to consult all stakeholders on the 1 <sup>st</sup> draft.												X						DPP		



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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
14.1.15. Consolidate the final draft of Procurement Law and submit to MEF management for approval.												X	X					DPP		
14.1.16. Summit the final draft of Procurement Law to the Council of Ministers.														X	X			DPP		
<b>14.2. Implement the new Procurement Sub Decree and IRRPP, including SBDs.</b>					X	X	X	X	X	X	X	X	X	X	X	X	<b>BEG LMs</b>	DPP	Procuring Agencies apply IRR, including SBDs, In their procurement.	<b>MDTF</b>
14.2.1. Develop training outline on IRRPP and SBDs.					X													DPP		
14.2.2. Train IRRPP, SBDs to DPP and EFI (Training of trainers).						X	X											DPP		
14.2.3. Identify and select line spending agencies to be trained.							X											DPP		
14.2.4. Set up training schedules.							X											DPP		
14.2.5. Conduct training for selected line spending agencies.								X	X									DPP		
14.2.6. Implement new sub-degree and IRRPP.									X	X	X	X	X	X	X	X		DPP		
<b>14.3. Further Strengthen Procuring Agencies' capacity at national and sub national levels, to implement the new Procurement SD, IRR, SBDs.</b>										X	X	X	X	X	X	X	<b>BEG LMs</b>	<b>EFI/DPP</b>	Training provided to procurement and key staff involved in procurement.	<b>MDTF</b>
14.3.1. Train the procuring agencies' capacity regularly. ( One time for each Quarter).										X	X	X	X	X	X	X		DPP EFI		

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
14.3.2. DPP conduct workshop for strengthen the implementation IRR, SBDs of line spending agencies One times per year.										X	X	X	X	X	X			DPP EFI		
14.3.3. Identify training institute in Cambodia for conducting regular training program.										X								DPP EFI		
14.3.4. Recruit International Consultant to develop together with institute and institutionalize procurement training program.										X								DPP		
14.3.5. Training program developed and training course conducted continuous every quarter from 2 <sup>nd</sup> quarter 2009 onward										X	X	X	X	X	X	X		DPP EFI		
<b>14.4. Strengthen DPP's capacity to monitor and evaluate the performance of the public procurement system.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<b>BEG</b>	<b>DPP EFI</b>	DPP conducts regular ex-post reviews and produce regular procurement reports.	<b>MDTF</b>

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
14.4.1. Draft TOR and Recruit International consultant, to establish the ex-post review strategy, develop a Baseline Indicator System ( BIS) Assessment of public procurement system and to develop a performance monitoring and evaluation system including agencies performance measurement Tool.	X	X	X															DPP		
14.4.2. Collect and analyze procurement reports and relevant documents.			X	X														DPP		
14.4.3. Identify and select line spending agencies to be reviewed on procurement performance.				X														DPP		
14.4.4. Conduct post review on selected agencies.					X	X												DPP		
14.4.5. Discuss results of post review with relevant departments within MEF.							X											DPP		
14.4.6. Consolidate finding issues.							X											DPP		
14.4.7. Produce strategy for post-review.							X	X												
14.4.8. Train DPP, with assistance of consultant, on BIS assessment of public procurement system and on performance monitoring and evaluation system.									X	X								DPP		
14.4.9. DPP progressively apply performance Measuring Tool to Line Spending agencies and produce report.										X	X	X	X	X	X	X		DPP		

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14.4.10. Strengthen, with assistance of Consultant, DPP capacity to monitor and to implement sanction and blacklisting mechanism.								X	X										DPP			
14.4.11 Restructure functions and organization of DPP				X	X	X	X	X	X											DPP		
14.4.12. Review existing functions of DPP.				X	X															DPP		
14.4.13. Design and discuss new structure and functions.						X	X															
14.4.14. Recruit new staffs as required.							X	X	X											DPP		
14.4.15. Train new staffs on specific skills needed for DPP.										X	X									DPP		
<b>14.5. Increase competitiveness and transparency in the procurement process through enhanced publicity and disclosure.</b>										X	X	X	X	X	X	X	X		BEG	DPP	Procurement Website operationalized	MDTF
14.5.1. Draft TOR and recruit local consultant to design and supervise the Procurement Website.										X										DPP		
14.5.2. Design and discuss bidding documents for Procurement Website.											X	X								DPP		
14.5.3. Invite bids Website solution, Server Computers program, Software.													X	X	X	X				DPP		
14.5.4. Draft, sign and implement the contract for establishing Procurement Website.																X				DPP		
14.5.5. Train DPP key staffs to operate and maintain the Website.																X				DPP		

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14.5.6. DPP operates the procurement Website for selected spending agencies.																X		DPP		
<b>14.6. Clarify Line of accountability within the procurement process.</b>				X	X	X	X	X	X	X	X	X	X	X	X	X	BEG	DPP	Clear lines of Management Accountability for procurement Established  (PEFA Indicator 19)	
14.6.1. Conduct Workshop to inform line spending agencies at central level, public entities and provincial level.				X	X													DPP		
14.6.2. Review existing procurement process of selected spending agencies at central and provincial level.						X	X	X	X	X								DPP		
14.6.3. Map existing procurement processes within line spending agencies at both level.											X	X						DPP		
14.6.4. Design formats for tracking timeliness of procurement process of line spending agencies at both level.													X	X	X			DPP		
14.6.5. Conduct workshop on format of new procurement process and collect feedbacks.																X		DPP		
14.6.6. Finalize the format of new procurement process.																X		DPP		
14.6.7. Disseminate and instruct line spending agencies to carry out.																X		DPP		

## **PART 2. PLATFORM TWO ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

Objective/Activity/Action	Time(Month)															CG	Dept.	Indicators	TA Support		
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09					Onward	
<b>OBJECTIVE 21: IMPROVED LINES OF ACCOUNTABILITY BY CLARIFYING ROLES, FUNCTIONS AND RESPONSIBILITIES BETWEEN LEVELS OF GOVERNMENT AND WITHIN SPENDING INSTITUTIONS</b>																					
<b>21.1. Review and update laws and decrees that specify the roles and responsibilities for PFM within the government and re-specify roles where necessary</b>	X	X	X	X	X	X												BFG BEG	BD FAD	New Executive (central Institutions, MEF, Line Ministries) Roles and Responsibilities in respect of Financial Accountability Defined & Implemented.	MDTF/IDA
21.1.1. A long with functional review of relevant departments of the MEF, FAD will consider our own functional review and consideration of the amendment of sub-decree of 81 and 82, and possibility of development new structure; determine new roles and responsibilities financial control aligned with FMIS business process.	X	X	X																BD FAD		MDTF/IDA
21.1.2. Realign organization to reflect new transaction processing systems being developed including further relocation of Financial Controllers to remaining line ministries with a clear definition of their role in a decentralised position.							X	X	X	X	X	X	X						FAD	Financial Controllers relocated in some more line ministries Clear role specified for FCs in decentralized situation	
<b>OBJECTIVE 22: IMPROVED INSTRUMENTS FOR ENCOURAGING RESPONSIBLE FINANCIAL MANAGEMENT AND ENFORCING ACCOUNTABILITY</b>																					

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
<b>22.1. Establish appropriate sanctions for wrong, inappropriate or inefficient management of resources, build into law and give wide circulation and advice.</b>					X	X	X	X	X	X	X	X	X	X	X		BFG	IAD GI FAD	Incentive/ Sanction Regime Established	MDTF/IDA
22.1.1. Develop and issue a manual explaining the expenditure commitment and payment processes and procedures.					X	X	X	X	X											
22.1.2. Develop a framework analyzing different sorts of bad financial management behavior/Identify elements of risk associated with wrong, inappropriate or inefficient management of resources						X	X	X										FAD		MDTF/ IDA
22.1.3. Establish a list of potential sanctions and how they might be applied progressively/escalated in order to enforce an effective response.								X	X	X								FAD		
22.1.4. Consult with stakeholders on 22.1.2										X								FAD		
22.1.5. Develop appropriate legal backing for the proposed sanctions.										X	X	X						FAD		
22.1.6. Consult with stakeholders on 22.1.4												X						FAD		



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22.1.7. Submit to senior management for comments and approval.													X					FAD		
<b>22.3. Conduct regular review of standards of resource management achieved by individual budget entities as a basis for extending those freedoms and flexibilities</b>							X	X	X	X	X	X	X	X	X	X	BFG BEG	BD FAD	Budget Entities enjoy more freedoms and flexibilities in resource management	<b>MDTF/IDA</b>
22.3.1 Establish appropriate tests of good financial management by individual budget entities							X	X	X									FAD		<b>MDTF/IDA</b>
22.3.2 Establish the mechanisms and resources for conducting objective reviews using these tests										X	X	X	X	X	X	X		FAD		
<b>OBJECTIVE 23: FURTHER IMPROVE THE IMPLEMENTATION OF NEW BUDGET CLASSIFICATION AND NEW CHART OF ACCOUNT</b>																				

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
<b>23. 1. Review and further improve the new chart of account, regional (local) and budget classification in terms of progressive enhancement and implementation of the administrative, functional and economic classification.</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	BFG BEG	BD NT CMU	The budget formulation, and execution based on administrative, economic and sub-functional classification, using GFS/COFOG standards is implemented during budget execution at MEF, LM and Sub National levels.	MDTF/ IMF
23.1.1. Continue integrating data into accounting system, including for transactions not processed in the NT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
23.1.2 Validate the bridge table between the new chart of account and the TOFE			X	X	X	X	X	X	X	X	X	X	X	X	X	X				
23.1.3 Further improve the consistency of the classification of new chart of account with GFS.			X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>23. 2. Develop option for implementation of program and functional classifications and other priority outcomes including options for capturing information on priority poverty reduction and gender-responsive measures.</b>				X	X	X	X	X	X	X	X	X	X	X	X	X	BFG BEG	BD NT	Program classification is developed	MDTF/ IMF
23.2.1. Research and understand program and functional classifications				X	X	X	X	X	X									NT		

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<b>23.3. Develop a plan for a step by step moving to implementing the accrual based accounting</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		BEG /NT	Full recording of account payables and end-year recording of account receivables in 2008	
23.3.1. Pilot the integration of account payables and account receivables for year end 2008										X	X	X	X	X	X	X				
23.3.2. Integration of loan, tax receivable and lending into accounting system	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
23.3.3. Discuss with relevant Departments on the integration of fixed asset into accounting										X	X	X	X	X	X	X				
23.3.4. Integration of interest receivable and interest payable.									X	X	X									
23.3.5. Improve the integration non-tax receivable.										X	X	X	X	X	X	X				
<b>23.4. Develop and disseminate financial manual</b>	X	X	X	X	X	X	X	X	X	X	X	X	X				BEG	NT	Manual issued and dissemination training provided	MDTF
23.4.1. Review existing manuals and guidance.			X	X	X	X	X	X	X									NT		
23.4.2. Strengthen implementing the classification of investment expenditure and revenues by respecting the accounting rules			X	X	X	X	X	X	X	X	X	X	X	X	X	X		NT		
23.4.3. Develop new manuals and guidance						X	X	X	X	X	X	X	X	X	X	X		NT		

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23.4.4. Distribute manuals and guidance and conduct awareness training.									X	X	X	X	X	X	X			NT			
OBJECTIVE 24: IMPROVE BUDGET IMPLEMENTATION AND FINANCIAL MANAGEMENT SYSTEMS																					
<b>24.1. Further reduce timeframe for processing commitments, expenditures and revenues (Assumes improvements in existing and interim systems and a progressive introduction of the FMIS in 2009 &amp; 2010)</b>					X	X	X	X	X	X	X	X	X	X	X			<b>BEG</b>	<b>NT</b>	Progressive improvement in Systemic Framework for PFM o Effective Commitment Control o Transaction Processing and Internal Controls Efficient	<b>MDTF</b>
24.1.1. Revise and reduce unnecessary work process to be integrated into FMIS					X	X	X	X	X	X	X	X	X	X	X				NT		
24.1.2. Meeting with line ministries informing the objective of improved lines of accountability and work-plan of tracking and reviewing timeliness of spending proposal inside line ministries					X																
24.1.3. Design formats for tacking timeliness of current spending proposals inside selected line ministries					X																
24.1.4. Review existing function within levels of spending institution/line ministries						X	X												<b>FAD</b>		

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward					
24.1.5. Map existing processes of spending proposals (commitment and payment) inside selected line ministries							X	X											FAD		
24.1.6. Identify delay points on this map and develop design, if required, to reduce unnecessary multiple handling /checking stages								X	X										FAD		
24.1.7. Define clear rules and responsibilities for spending proposal release and set times standards that should be observed within budget holders of line ministries.									X										FAD		
24.1.8. Develop in some details of new process for spending proposal									X	X									FAD		
24.1.9. Consult with line ministries on 24.1.8										X									FAD		
24.1.10. Develop implementation plan										X	X								FAD		
24.1.11. Develop means of tracking flow of funds in accordance with these standards (new process)											X	X							FAD		
24.1.12. Apply those standards and analyze any deviations												X	X						FAD		

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	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
24.1.13. Define business process and data entry for FMIS within line ministries if required.											X	X	X					FAD		
<b>24.2 Improved processing of transactions in MEF/ Line ministries in accordance with developments in the chart of accounts and accounting rules and regular completion of bank reconciliations</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		BEG LMs	NT	<ul style="list-style-type: none"> <li>• Strict adherence to transaction processing (recurrent, investment &amp; financing) in accordance with chart of accounts and accounting rules</li> <li>• Elimination of inappropriate use of advances for processing investment expenditure.</li> <li>• Regular Reconciliation</li> </ul>	
24.2.1. Conduct workshop concerning the new chart of account and other related rules with MEF/LM								X	X	X	X							NT		
24.2.2. Continue to reconcile NT accounts with banks regularly	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			NT		
24.2.1. Prepare sub-decree on Streamline current expenditure and investment expenditure procedure for cash advance			X	X	X													FAD		
<b>OBJECTIVE 25: IMPROVED ACCOUNTING, FINANCIAL REPORTING AND TRANSPARENCY</b>																				

Objective/Activity/Action	Time(Month)																CG	Dept.	Indicators	TA Support
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
<b>25.1. Review of international public sector accounting standards (IPSAS, GAAP etc) and assess realistic and appropriate sequencing for introduction linked to FMIS rollout.</b>						X	X	X	X	X	X	X	X	X	X	X	<b>BEG PG</b>	<b>NT</b>	Quality, Timeliness and Transparency of Accounting Financial Reporting ○ <i>Standards</i> ○ <i>Annual Financial Statements</i>	MDTF
25.1.1. Review present accounting standards by referring to international public sector accounting standards, and update Cambodia's accounting government standards for use by all levels of government, consistent with the needs of users and the IFMIS						X	X	X	X	X	X	X	X	X	X	X		NT		
25.1.2. In consultation with other relevant areas of government (e.g. audit official), determine which IAS rules should be introduced into the FMIS government accounting system.										X	X	X	X	X	X	X		NT		
25.1.3. Establish an accounting standards committee, composed of various departments of the MEF, selected key spending ministries, MoP, the NAA, CDC, etc.										X	X	X	X	X	X	X		NT		
25.1.4. Develop an annual report of the number of payment orders and the total amount received after 31 December.										X	X	X	X	X	X	X				
<b>Objective 28 : Implementation of stage two of the capacity Development Plan for FMIS</b>																				

Objective/Activity/Action	Time(Month)																CG	Dept.	Indicators	TA Support
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward				
28.1. Organizational development relevant to Stage 2 including complete functional reviews of all MEF departments and financial department in LMs. Develop and implement strategic plan for each department, develop approach to production and dissemination of system manuals, introduce policies for MEF IT management strategy, department capacity building, effective use of technical assistance, recruitment of advisers to support the capacity development plan,. Improve work practices through increase use of technology.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<u>BEG</u> <u>MEF</u>	<u>DPP</u>	Functional reviews completed  Departmental Strategic Plans in place (MEF departments and line ministry Finance Departments)  Policies related to effective use of Technical Assistance developed and implemented. Advisors supporting CD Plan	
28.1.1. Design DPP new business process and develop work plan for first phase introduction of FMIS	X	X																DPP		
28.1.2. DPP access and support the development of procurement related information to the FMIS.	X	X	X	X	X	X												DPP		
28.1.3. DPP assists ICT Department of MEF in developing the procurement information within FMIS.							X	X	X	X	X	X	X	X	x			DPP		