

KINGDOM OF CAMBODIA



MINISTRY OF INTERIOR



FINANCIAL MANAGEMENT
AND DISBURSEMENT
MANUAL

FOR

DEMAND FOR GOOD GOVERNANCE PROJECT

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ABBREVIATION

AAC	Assistant Accountant
ACF	Arbitration Council Foundation
AC	Arbitration Council
BCB	Bank Control Book
BPV	Bank Payment Voucher
CAT	Certified Accounting Technicians
CP	Commitment Procedures
CPA	Certified Public Accountant
CRV	Cash Receipt Voucher
CSO	Civil Society Organization
DA	Designated Account
DFGG	Demand for Good Governance Project
DIC	Department of Investment and Cooperation
EA	Executing Agency
FMDM	Financial Management and Disbursement Manual
FMM	Financial Management Manual
IA	Implementing Agency
IAU	Internal Audit Unit
IDA	International Development Association
ISA	International Standards of Auditing
KICPA	Kampuchea Institute of Certified Public Accountants
MEF	Ministry of Economy and Finance
MOI	Ministry of Interior
MONASRI	Ministry of National Assembly Senate Relation and Inspection
MOLVT	Ministry of Labour and Vocational Training
MTO	Money Transfer Order
NBC	National Bank of Cambodia
OWSO	One Window Service Office
PA	Project Account
PAC	Project Accountant
PAD	Project Appraisal Document
PPO	Project Procurement Officer
PCV	Petty Cash Voucher
PFO	Project Financial Officer
PCO	Project Coordination Office
PC	Project Coordinator
PD	Project Director
PM	Project Manager
PO	Payment Order
PSC	Project Steering Committee
RGC	Royal Government of Cambodia
RNK	Radio National of Kampuchea
SA	Special Account
SDR	Special Drawing Right

SOE	Statement of Expenditures
SS	Summary Sheets
TAF	The Asia Foundation
TOR	Terms of Reference
WA	Withdrawal Application
WB	The World Bank
WBD	World Bank Division of MEF

PURPOSE OF THE MANUAL

The purpose of the Financial Management and Disbursement Manual (FMDM) for the DFGG Project is to provide guidelines on financial policies and procedures to managers and financial staff of project implementing agencies. The FMDM is based on the Financial Management Manual For Externally Funded Projects and Programs in Cambodia (MEF/FMM) promulgated by Prakas of Ministry of Economy and Finance dated September 19, 2005. MEF/FMM is in the process of updating the Manual and the changes will be incorporated in an update when received. Relevant chapters of MEF/FMM are referenced in this document.

The manual provides guidance on all areas of financial management from financial policies and standards, budgeting, financial accounting systems and procedures, financial reporting and audit. The managers and financial staff of DFGG implementing agencies are required to fully familiarize with the manual and have all concerned staff trained in its application. The Project Financial Officer of each IA is the principal custodian of the manual and takes primary responsibility to ensure that all financial staff are trained and understand the policies and procedures described in the FMDM.

The FMDM is an integral part of the project operations manual and should be read in conjunction with the Grant Agreement, the IDA Project Appraisal Report, the Bank's Disbursement Letter, and any other guidelines and procedures issued by MEF or the Bank.

FMDM is a living document which may need amendments from time to time to reflect implementation experiences and developments in best practice in project accounting. All users are encouraged to send recommendations for improvement of the Manual through the Project Financial Officer of the IA to Project Coordinator of DFGG Project. All amendments will be approved by the Project Coordinator, with the concurrence of the MEF and the Bank, and communicated to the users.

SECTION A: GUIDING PRINCIPLES

I - ETHICAL CODE OF CONDUCT FOR DFGG FINANCE STAFF

All employees and consultants covered by the Ethical Code of Professional Conduct will undertake to do the following:

1. Act with honesty and integrity, avoiding actual or apparent conflicts of interest in one's personal and professional relationships.
2. Provide stakeholders with information that is accurate, objective, relevant, timely, and understandable, including information submitted to partners of the DFGG project – line ministries, civil society partners and the World Bank.
3. Comply with rules and regulations of the RGC, specifically the Common Statute of Civil Servants of October 1994.
4. Act in good faith, responsibly, with due care and diligence, without misrepresenting material facts or compromising one's independent judgment.
5. Respect the confidentiality of information acquired in the course of one's work except when authorized or otherwise legally or professionally obligated to disclose.
6. Share knowledge relevant to one's duties and stakeholders' needs but not use confidential information acquired in the course of one's work for personal advantage.
7. Proactively promote and be an example of ethical behavior as a responsible finance officer among one's peers, in the work environment and the community.
8. Exercise responsible use, control, and stewardship over all funds, assets and resources that are employed by or entrusted to us.
9. Not coerce, manipulate, mislead, or unduly influence any authorized inquiry or audit or interfere with any auditor, inspector, investigator or authorized officer in the performance of oversight of internal controls, financial statements, or accounting books and records.
10. If one is aware of any suspected or known violations of this Code of Professional Conduct, the laws and regulations of the RGC or the financial or procurement procedures and policies of the World Bank, to promptly report such concerns to the relevant authorities.

II - INTERNAL CONTROL (MEF/FMM Ref. 6)

Internal control comprises all the policies and procedures adopted by management to ensure that project objectives are achieved with due regard to efficiency, economy and effectiveness in use of project resources. Internal control is aimed at:

- Securing compliance with legislative, statutory, and Government laws and regulations and World Bank policies and procedures, including adherence to International Accounting Standards.
- Ensuring the accounts and records are reliable and complete and accurate and timely reporting of financial transactions and events.
- Protecting assets, especially cash receipts, from being lost or stolen and safeguarding assets against wastage, fraud and inefficiency.
- Discouraging dishonesty through implementation of systems and procedures that would make concealment of irregularities possible only through collusion of two or more persons.
- Promoting disclosure and transparency.

Project Director and the Project Teams are responsible for developing, implementation and monitoring of sound internal control procedures.

Maintaining a sound internal control environment is a management responsibility. All Project Directors shall ensure that the following critical elements of internal control are maintained and communicated to all staff.

- Establish a philosophy, ethical standards and code of conduct in managing the organization. The ethical standards and code of conduct expected of finance staff are given in Chapter I.
- Continuous assessment of financial risks and taking risk mitigation actions.
- Control activities, both financial and non-financial, as stipulated in operational, financial and procurement manuals are followed.
- Open communication of policies and procedures and feed back by staff are encouraged.
- Regular monitoring of all financial and non-financial activities to ensure that project objectives are achieved.

The Project Finance Officer shall be responsible for implementation of internal control processes as applicable to finance function. More specifically PFO shall be responsible for the following activities.

- The finance staffs are properly trained and that they understand the financial management procedures.

- Supervision of staff to ensure that they perform their duties in accordance with responsibilities assigned to them.
- Ensure that there is clear segregation of duties in authorizing, payment and recording of financial transactions and such separation is strictly observed.
- Adequate measures are taken to secure assets including cash.
- Financial reports are prepared on time and they are accurate and reflect all financial transactions recorded in the reporting period.
- Adequate control of transactions to ensure that every transaction is authorized, executed, and recorded according to prescribed procedures.
- All accounting documents that require control are serially numbered and adequate control is maintained that each numbered document is accounted.
- Adequate controls are in place to ensure proper classification and posting of accounting transactions.
- Adequate controls are in place to safeguard the integrity of the computerized accounting system.

Effectiveness of any internal control system is dependent on the understanding and competency of an organization's policies and procedures by all staff of an organization. The finance staff shall take leadership in communicating the policies and procedures to all staff at regular intervals and seeking feedback from staff on the effectiveness of internal control processes.

An internal audit review of internal control processes shall be carried out by PCO Internal Audit staff at least twice a year at each IA and findings reported and discussed with all concerned staff.

The Project Director and heads of project implementation departments shall sign a Letter of Assurance (a sample attached) annually assuring that all project funds under their control are spent for project intended purposes in accordance with the IA policies and procedures.

SECTION B: PROCEDURES MANUAL

1. INTRODUCTION

The International Development Association (IDA) financed Demand for Good Governance Project (DFGG) consists of three components and will be implemented by six Implementing Agencies (IAs):

- Component 1A – Support to the Arbitration Council (AC) to be implemented by Arbitration Council Foundation.
- Component 1B – Support to the Ministry of National Assembly-Senate Relations and Inspection (MONASRI) to be implemented by MONASRI
- Component 1C – Support to the One Window Service Office (OWSO) and District Ombudsman Office (DO) to be implemented by Ministry of Interior through the National Committee for Sub-National Democratic Development (NCDD)
- Component 1D – Support to Radio National of Kampuchea (RNK) to be implemented by RNK
- Component 2 – Support to Non-state Institution to be implemented by The Asia Foundation (TAF)
- Component 3 – Coordination and Learning to be implemented by the Ministry of Interior (MOI) through the Project Coordination Office (PCO)

The Ministry of Interior (MOI) through the Project Coordination Office (PCO) will be responsible for overall coordination and project monitoring. The project is a grant from the Association to Kingdom of Cambodia and amounts to approximately US\$20 million for building the capabilities of institutions, and support programs and coalitions which promote, mediate or address demand for good governance in the context of the Government's Rectangular Development Strategy.

The financial management will be decentralized with each implementing agency maintaining its own project accounts. The PCO will be responsible for preparing the annual consolidated accounts and arranging a single independent audit.

The Project Accounting System will be computer-based in order to facilitate ease of record keeping and the production of monthly and interim financial reports which will be used by the Royal Government of Cambodia, the Project Coordinating Office, Implementing Agencies and the World Bank. The chart of accounts of this system separately identifies the disbursements of implementing agencies, which will facilitate financial management and consolidation of financial statements. The computerized accounting system will be established at both PCO and IAs to capture the transactions of their respective components.

This manual describes the accounting and financial procedures to be followed by each state institution. The Government's Financial Management and Disbursement Manual (FMDDM) will be used as guide to prepare accounting and financial reports of the DFGG Project.

- The accounting documents noted below will be generated by the computerized accounting systems, but excluding withdrawal application register :
- Bank Control Book (for project bank account)
- Petty Cash Book
- Advance Control Book
- Contract Register
- Fixed Assets Register
- Withdrawal Application Register

Administrative arrangements will be put in place to ensure that the following files are maintained in a manner that ensures ease of retrieving of documentation and access for review by both Royal Government of Cambodia (RGC) and the Association (IDA):

- Bank Receipts Voucher files
- Bank Payment Voucher or Disbursement Voucher files
- Petty Cash Payment or Petty Cash Voucher files
- Journal Voucher File
- Withdrawal Applications and related Statement of Expenditures/Summary Sheets

2. DISBURSEMENT ARRANGEMENT

Please refer to Chapter 17 of Financial Management Manual of Ministry of Economy & Finance (MEF), World Bank Disbursement Handbook and Disbursement Letter issued for DFGG Project.

2.1 Designated Account

The account for depositing IDA Grant funds shall be called the Designated Account (DA). MEF will authorize the opening of the DAs. In all, four DAs shall be established for the Project with the following limits:

- Project Coordination Office (\$100,000)
 - Radio National of Kampuchea (\$100,000)
 - Ministry of National Assembly & Senate Relations & Inspections (\$100,000).
 - Ministry of Interior - Program Support Team (\$100,000)
-
- All DAs are held separately in National Bank of Cambodia acceptable to MEF/IDA and operated by the PCO and each IA.
 - All accounts will be denominated in US dollars.
 - Each IA will nominate at least two authorized signatories for each DA.
 - All Withdrawal Applications will be approved by MEF designated authorized officers and their specimen signatures shall be submitted to IDA. Any changes shall be notified with signatures of authorized signatories currently in IDA records.
 - The DA shall only be used for payment of IDA share of eligible expenditures.

The IDA funds will flow from the Grant Account at IDA to the relative Designated Accounts at the National Bank of Cambodia operated by the PCO and IAs.

In case of Arbitration Council Foundation and The Asia Foundation, no designated account is envisaged. ACF and TAF will pre-finance project expenditures and will apply for reimbursement through MEF.

2.2 Initial Advance (MEF/FMM Ref 17.3.1)

On Grant effectiveness, each IA shall prepare a withdrawal application (WA Form 2380) for the initial advance not exceeding the amount specified in the Disbursement Letter and submit to IDA through MEF.

Initial Application (WA No 1) shall be registered in the Withdrawal Application Register. Each IA shall prefix an alphabetic code to WA number for identification. The alphabetic code to WA of each IA should be identified as follows:

- Project Coordination Office PCO

- | | |
|--|-----|
| • Radio National of Kampuchea | RNK |
| • Ministry of National Assembly-Senate Relations and Inspections | MON |
| • Arbitration Council Foundation | ACF |
| • One Window Service Office | OWS |
| • The Asia Foundation | TAF |

On receipt of advice of deposit of initial advance, appropriate accounting entries shall be posted in the ledger accounts and WA Register will be updated.

2.3 Replenishment (MEF/FMM Ref 17.3.2)

Replenishment withdrawal applications shall be submitted in accordance with the instructions in the Disbursement Letter issued by IDA.

Replenishment WAs shall be numbered sequentially (starting No. 2) and WAs shall have the following supporting documentation:

- Summary Sheets
- Statement of Expenditures
- Bank Statements and Designated Account Reconciliation Statement.
- Other supporting documentation, if required.

Replenishment WA shall be signed by MEF and forwarded to IDA. The SOEs supporting the WA shall be signed by IA authorized signatory.

Replenishment WA shall be recorded in the Withdrawal Application Register.

On receipt of advice of deposit of replenishment, IA shall post the appropriate accounting entries in the ledger accounts and update the WA Register.

2.4 Reimbursement (MEF/FMM Ref 17.3.3)

Where eligible expenditures have been incurred by the Government, from funds other than the DA, MEF can apply to IDA for reimbursement of such eligible expenditures.

Withdrawal Application shall be made using Form 2380 and supported with relevant documentation and evidence of payment. Full documentation is required for the application under the reimbursement procedure. Each Withdrawal Application for reimbursement with the Statement of Expenditures/Summary Sheet shall have a photocopy of the following supporting documents attached:

- The contract
- A copy of the invoice/bill/claim and delivery receipt
- Evidence receipt of payment showing the amount paid, the date of receipt and the payee.

WA shall indicate a bank account other than DA for depositing reimbursement.

On receipt of advice of deposit of reimbursement, IA shall post the appropriate accounting entries and update the WA Register.

2.5 Direct Payment (MEF/FMM Ref 17.3.4)

A direct payment from IDA Grant Account to a supplier *can* be made if the payment amount is more than the minimum withdrawal application size specified in the Disbursement Letter.

WA should be submitted with all supporting documents (use IDA Form 2380) to IDA authorizing direct payment.

WA shall be recorded in the WA Register and appropriate accounting entries recorded on evidence of Direct Payment by IDA. Such evidence of payment by IDA can be viewed from the Bank's Client Connection website.

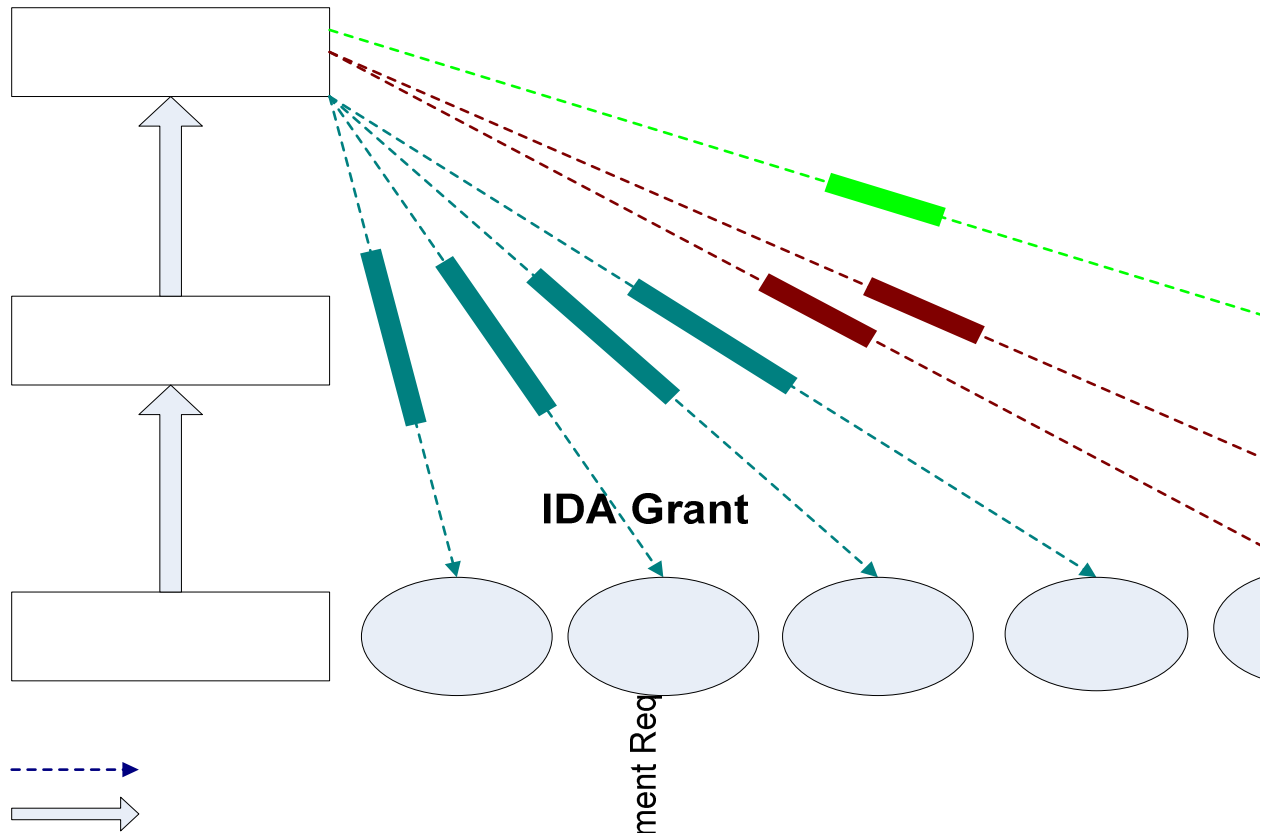
2.6 Special Commitment (MEF/FMM Ref 17.3.5)

If an overseas supplier requires a letter of credit for supply of goods and services, IDA can provide a Commitment Letter guaranteeing payment to the commercial bank issuing the LC.

Application for Special Commitment shall be made using WA Form 1931.

The IDA will make payments directly to the commercial bank on execution of L/C. The IA should check for evidence of payment in the Bank's Client Connection Website and record appropriate accounting entries on evidence of payment.

Demand for Good Governance (DFGG)
Fund Flows Mechanism



3. BANK ACCOUNT PROCEDURES (MEF/IFMM Ref 9)

A Bank account for deposit of IDA funds must be opened under the name of the project. This is called the Designated Account (DA). The Bank account must be in US\$, United States Dollar. Any transaction expressed in local currency should be converted into US Dollar at the average of selling and buying exchange rate declared by National Bank of Cambodia on the date of the transaction. Each IA shall manage its own bank account in a commercial bank acceptable (usually the National Bank of Cambodia) to IDA and MEF. If government counterpart funds are received a separate project bank account shall be opened at NBC to deposit these funds.

3.1 Personnel Responsibilities

Project Financial Officer (PFO) with the support of Assistant Accountant – Overall responsibility for financial affairs, including posting financial transactions to the ledger accounts in the computerized accounting system and review of all financial transactions. Preparation of some financial reports in manual spreadsheet in case of the system is not applicable

Project Accountant (PAC) – Maintain bank control book, posting and preparing of bank payment/receipt vouchers in the system and responsibility for payment voucher processing.

Assistant Accountant (AAC) – Responsible for cash receipts and petty cash management by using the system to produce the vouchers.

Authorized Signatory – Review all documents and approve payment voucher and signing of cheques and money transfer order (MTO).

3.2 Key Control

- At least two authorized signatures should be nominated to sign cheques/MTO.
- All cheques should be printed with sequentially numbered.
- All Bank Payment Vouchers (BPV) should be sequentially numbered.
- All Bank Receipt Vouchers (BRV) should be sequentially numbered.
- All cash or cheques received should be promptly banked.
- Bank reconciliation should be carried out at least at the end of each month.
- Only cheque and/or bank transfer is used to make payment to the contractors/suppliers/consultants. Thus contractors/suppliers are required to: (i) open bank accounts in the name of their companies, and/or (ii) accept cheques/bank transfer.
- Cash and/or cash cheque withdrawal for payment to contractors/suppliers/consultants are not allowed.

3.3 Bank Receipts

- When cash is credited to the DA, a notification/credit advice should be received from the bank.
- A *Bank Receipt Voucher* should be completed by the PAC. The Bank Receipt Voucher, together with the credit advice /notification from the bank, should be forwarded to Project Financial Officer of IAs/PCO for review and approval before they are recorded in the computerized accounting system and manual *Bank Control Book*. The Bank Receipt Voucher should be completed by the Accountant and approved by PM/PD of IAs and PCO so that they are recorded and prepared in the computerized accounting system. Where the computerized system can produce the vouchers, the Bank Receipt Voucher, together with the credit advice/notification from the bank, should be forwarded to Project Financial Officer of IAs/PCO for review and approval.
- Bank Control Book shows transaction date, provides Voucher reference number, briefly describes transaction, indicates amount deposited and shows account balance.
- All Bank Receipt Vouchers should be sequentially numbered.
- Bank Receipt Vouchers, together with supporting documents, should be filed by the PAC in a *Bank Receipts File* by monthly numerical order.

3.4 Bank Payments

- All payments should be made by check or MTO unless there is proper justification for payment in cash.
- *Bank Payment Voucher or Disbursement Voucher* should be posted and prepared or produced by Project Accountant in the system and approved by PM/PD of IAs and approved by PM/PD/PC of PCO.
- Supporting document to BPV should include original purchase order, goods/services received note, and suppliers/contractors invoice have been properly approved for payment.
- All Bank Payments Vouchers should be sequentially numbered.
- Bank Payment Voucher, together with supporting documents will be reviewed by the Project Financial Officer who will authorize issue of cheque/MTO. BPV and cheque should be forwarded to the authorized signatories in IAs/PCO for payment approval.
- There shall be at least two authorized signatories for each DA as specified below:
 - MONASRI – the Project Director or his delegates and the Deputy Director of Finance or his delegates;
 - NCDD – the Project Director or his delegates and the head of the Department of Economic Planning and Finance or his delegates;
 - RNK – the General Director or his delegates and Director of Finance and Administration Department or his delegates;
 - MOI/PCO – the Project Coordinator or his delegates and the Project Director or his delegates.
- The above documents will be returned to Assistant Accountant who will check the signatures and send the signed check to payee. Supporting documents should be stamped "PAID" immediately after the cheque is signed to ensure there is no duplication of payment.
- Project Accountant enters the details of *Bank Payment Voucher* into the Bank Control Book.
- Project Accountant enters the BPV into the computerized accounting system daily.
- Bank Payment Vouchers and supporting documents, should be filed in *Bank Payment File* by monthly number order.

3.5 Bank Reconciliation

- Monthly Bank Reconciliation Statement is prepared by Accountant checked by Project Accountant and verified by Project Financial Officer and submitted for approval of PM/PD of IAs and PCO. Bank Reconciliation is an important instrument for internal control of the financial management and it is prepared to compare the outstanding balance of the Bank Control Book and the Bank Statement.
- All reconciled items should be properly identified, explained and approved by an authorized person. The Bank Reconciliation Statement should be checked by the Project Accountant and then verified and signed by the Project Financial Officer before sending to PM/PD for approval.

- Bank Reconciliation Statement and respective bank statement and Bank Control Book, is filed in the *Month-End Report* by Accountant.

Payment by Check or Bank Transfer - Process Chart

Step	Activity/Process	Responsibility	Documents	Remarks
1	Request for Payment	Contractor/ Supplier/ Consultant	Invoice	Begin process
2	Ensure necessary documents attached, contract/purchase order relevant to the payment	PAC PPO or Engineer IA/PCO PAC	Supporting Documents BPV/DV Cheque/MTO	Prior to making payment, PAC has to check to ensure that appropriate procedures have been applied. Prepare BPV and Cheque/MTO,
3	Forward for certification, endorsement and necessary approval	PFO PM/PD of IA PM/PD/PC of PCO	BPV Cheque/MTO and Supporting Documents	PFO ensure necessary supporting documents are attached, PD/PC authorize
4	Make payment to contractor/supplier	AAC	BPV/DV Cheque/ MTO	Stamp "PAID" on supporting docs. An official receipt from contractor/supplier must be obtained for all payments.
5	Enter all payments into Bank Control Book and an appropriate ledger	PAC	Bank Control Book, General Ledger	All transactions must be entered accurately

Abbreviations:

PAC : Project Accountant
 BPV : Bank Payment Voucher
 PFO : Project Financial Officer
 IA : Implementing Agency
 MTO : Money Transfer Order
 PC : Project Coordinator
 PPO : Project Procurement Officer
 PD : Project Director
 PCU : Project Coordination Unit
 DV : Disbursement Voucher

4. PETTY CASH PROCEDURES (MEF/FMM Ref. 13)

PCO and IAs are authorized to maintain a petty cash of up to US\$ 1,000 with maximum single payment of \$250 from a Petty Cash Advance for minor expenses such as supplies items, transport, travel per diem and emergency payments.

4.1 Custody

- Advanced Petty Cash/Cash must be kept in a safety box/vault under the custody of PAC/AAC /Cashier.
- The safety box should be locked in the safe vault every evening.

4.2 Petty Cash Payments

- On production of an original receipt or invoice, a *Petty Cash Voucher* is prepared by PAC/AAC in the system and verified by the Project Account or Project Financial Officer..
- All Petty Cash Vouchers will be sequentially numbered
- Petty cash voucher must be approved by an authorized officer of each Implementing Agency - the Project Financial Officer, before payment is made.
- The approved voucher will then be returned to AAC.
- Upon settlement of claims, the recipient will sign on the voucher as confirmation for receipt of cash payment. The voucher and the supporting documents will be stamped "PAID" to avoid duplicable payment.
- Details will then be entered by PFO/PAC/AAC into the Petty Cash Book.
- Petty Cash Book indicates transaction date, voucher reference number, brief description of transaction and amount withdrawn or deposited, and the balance.
- Petty Cash Vouchers, together with supporting documents, should be filed by PAC/AAC of IAs and PCO in a Petty Cash File by monthly number order.

4.3 Petty Cash Replenishment

- Replenishment of petty cash advance should be made when balance of petty cash falls to around 1/5th of the initial advance ceiling; or at least at the end of each month.
- Replenishment of advanced petty cash must be made by the Project Accountant of IAs/PCO.
- The PAC reviews the Petty Cash Book, checks the balance of advance and prepares a Bank Payment Voucher for replenishment. BPV is checked by PFO.
- The Bank Payment Voucher is approved by the Project Director and a cheque drawn for the replenishment amount.
- AAC will cash the cheque at the bank and enter the amount in the Petty Cash Book.
- Petty cash replenishment BPV should be used to post petty cash expenses to the relevant general ledger accounts.

4.4 Petty Cash Reconciliation

- At every month-end, petty cash advance must be regularly reconciled with petty cash count balance. A *Cash Count Sheet* should be prepared by PAC/AAC at the end of each month.
- The custodian of petty cash funds is responsible for conducting the cash count which should be observed by the Project Accountant.
- This cash count sheet should be reconciled with the balance on the Petty Cash Book.
- Any discrepancy between cash balance counted and balance per Petty Cash Book must be investigated immediately and reported to the PM/PD of each IA/PCO.
- The Project Financial Officer is responsible for conducting a surprise cash count. At least one surprise cash count should be carried out semi-annually.
- In addition to the periodic petty cash reconciliation which is prepared to support replenishment request, month-end petty cash reconciliation should also be prepared by PAC/AAC and filed together with Petty Cash Book in the Month-End Reports.

Petty Cash Payments - Process Chart

Step	Activity/Process	Responsibility	Documents	Remarks
1	Request for petty cash payment	Applicant PAC/AAC	Petty Cash Request	Begin process
2	Ensure necessary supporting documents attached	PAC/AAC PCV	Supporting Documents PCV	Prior to making payment, AAC has to check to ensure that appropriate procedures have been applied. Prepare PCV
3	Forward for certification, endorsement and necessary approval	PAC PFO	PCV and Supporting Documents	PAC ensure necessary supporting documents are attached, PFO authorize
4	Release payment from petty cash & record PCB	Recipient PAC/AAC	PCV PCB	Recipient to sign for evident of receiving. AAC stamp "PAID" on supporting docs. Transaction must be updated in PCB accurately

Petty Cash Replenishment

Step	Activity/Process	Responsibility	Documents	Remarks
1	Request for petty cash replenishment	PAC/AAC	PCB Reconciliation	Begin process
2	Check to ensure necessary documents attached	PAC PAC	PCB Reconciliation BPV/DV	Prior to making payment, PAC has to check to ensure that appropriate procedures have been applied. Prepare BPV and Cheque
3	Process for necessary approval	PFO PM/PD of IA and PCO	BPV/DV Cheque and Supporting Documents	PFO ensure necessary supporting documents are attached. PD/PC authorize
4	Make withdrawal from the bank account to petty cash fund	PAC/AAC	Cheque	AAC signs for evident of receiving in the BPV. A Cash Withdrawal Slip may be obtained from the bank.
5	Enter cash receipt into Petty Cash Book and cash withdrawal into Bank Control Book.	PAC/AAC PAC	PCB BCB GL	All transactions must be entered accurately

Abbreviations:

- AAC : Assistant Account
- BCB : Bank Control Book
- GL : General Ledger
- PAC : Project Accountant
- PCV : Petty Cash Voucher
- PCB : Petty Cash Book
- PFO : Project Financial Officer

5. CASH ADVANCES (MEF/FMM Ref. 14)

Cash advance shall be authorized for the purpose of travel and training workshops, study tours, seminars, public forums and that the cash advances are liquidated within a limited time period. Please also refer to section 7 for special procedures for advances for training, workshops and public forums.

The following guidelines apply to all cash advances:

- Cash advances must be approved by properly delegated officers.
- A cash advance register must be maintained for all cash advances.
- Cash advance application must indicate completion date of activity (travel, seminar or workshop)
- All advances must be liquidated within a specified date of activity completion date.
- Cash advances must not be made to project personnel or agencies which have previously uncleared cash advance.
- Under no circumstances multiple advances be made to the same person.

5.1 Cash Advance Request

- The person seeking cash advance prepares a *Request for Advance Form*, and has it approved by Project Director of IA and PCO, then submit it to the Project Accountant for review and execute the payment.
- *Bank Payment Voucher* or *Petty Cash Voucher* is cleared by the Project Accountant and approved by the PM/PD of IAs and PCO.
- Cash advance may be provided by either cashing a check or petty cash (for advances under \$250).
- The Requester signs *Bank Payment Voucher* (for advances of \$250 and over) or *Petty Cash Voucher* (for advances of less than \$250) upon receipt of cash.
- Payment is recorded in the computerized accounting system/Bank Control Book/Petty Cash Book. An advance clearing account should be created in the general ledger. A subsidiary ledger account should be opened for each individual.
- The total advance to each individual is recorded in the *Advance Register* in order to control all advances.
- Request for Advance Form and Bank Payment Vouchers/Petty Cash Vouchers are filed in the Bank Payment File/Petty Cash Payment File.
- A copy of the Request for Advance Form and BPV or PCV should be filed separately in the Outstanding Advance File.

5.2 Liquidation of Advance

- Advance shall be liquidated within 10 working days of completion of travel or 10 working days of completion on workshops, training, study tours, seminars, and public forums.
- The recipient of an advance provides a statement of expenditures detailing all payments made, supported by original invoices or expenses receipts.

- Project Accountant prepares *Liquidation of Amount Advanced Form* and ensures that all payments are supported by original and valid documents, then, submit them for approval of the Director/Manager of IA and PCO. After this approval, the following activities should be carried out:
 - ✓ If the amount expenditure is equal to the cash advance, Journal Voucher should be prepared to clear the amount advanced to the related expenditures, attached by RAA and supporting documents.
 - ✓ If the amount advanced is different of the total expenditures incurred, the following procedure will be applied:
 - If total expense is greater than the advance, additional Bank Payment Voucher/Petty Cash Voucher should be prepared for reimbursing the Recipient, then, he/she should sign on the Voucher to confirm that cash has been received. BPV and LAA /RAA with all supporting documents will be passed on to record the general ledger. PCV will be recorded in PCB;
 - If total expense is less than the advance, Receipt Voucher should be prepared to return remaining cash back to the project. Cash Receipt Voucher and LAA/RAA will be passed on to record GL or PCB.
 - ✓ Update the Advance Register or Advance Control Book; and
 - ✓ Enter all related transactions into the Computerized Accounting System and Bank Control Book/Petty Cash Book.

- When advance is cleared, the copy of the Request for Advance Form and appropriate vouchers will be pulled out from the Outstanding Advance file to be attached with the Reconciliation of Amount Advanced Form.

5.3 Monthly Reconciliation

- At end of each month the balance in the advance clearing account should be reconciled with Advance Register or Advance Control Book. The total amount on the Advance Register or Advance Control Book can be cross checked with the Request for Advance Form in the Outstanding Advance File.
- List of advances outstanding for more than 10 working days after completion of activities should be reported to the Project Financial Officer.
- At the end of every month, the PFO shall review the total of the outstanding advance in the Advance Register or Advance Control Book. PFO should immediately take necessary actions to recover advances outstanding over 10 working days.

Cash Advances – Process Chart

Step	Procedure	Documentation	Responsibility
1	Request for Advance is completed by the Applicant and submitted to the PFO.	Request for Advance (RFA)	Applicant
2	RFA is reviewed by PFO and approved by Project Director	RFA	PFO PD/PC of IAs/PCU
3	Journal Voucher / Bank Payment Voucher and Cheque or Petty Cash Voucher / Receipt Voucher is prepared by the Project Accountant or Assistant Accountant and appropriately approved and signed by authorized officers.	JV / BPV or PCV / RV PM/PD of IA and PCO PFO	PAC/AAC Authorize
4	Details of advances are recorded in ledger and Advance Register	Bank Control Book Petty Cash Book General Ledger Advance Register	PAC AAC
5	To liquidate the advance the applicant must complete a Liquidation of Amount Advanced along with full documentation of expenditures incurred from advances	Liquidation of Amount Advanced (LAA)	Applicant
6	LAA is reviewed by PFO and approved by PD/PC of IAs/PCU. Advance Register is updated. If amount advanced is different from the amount cleared, process an additional payment or refund of advance and post BCB/PCB and ledger account.	BCB/PCB Advance Register General Ledger	PAC/AAC PFO PM/PD

Abbreviations:

AAC : Assistant Accountant
 BPV : Bank Payment Voucher
 IA : Implementing Agency
 LAA : Liquidation of Amount Advanced
 PAC : Project Accountant
 PC : Project Coordinator
 PCU : Project Coordination Unit
 PCV : Petty Cash Voucher
 PFO : Project Financial Officer
 PD : Project Director
 RFA : Request for Advance
 RAA : Reconciliation of Amount Advanced

6. PURCHASE AND EXPENDITURE PROCEDURES (MEF/FMM Ref 11)

Goods and equipment purchased under DFGG project shall be procured in accordance with the Government's Procurement Manual (PM) promulgated by Sub-Decree No. 14 dated February 26th, 2007 and procurement arrangements set out in Schedule 3 of the Development Grant Agreement. The procurement staff in the IAs and PCO will be responsible for carrying out the procurement activities. Once signed, a copy of all contracts which are above prior review threshold will be forwarded to IDA for entry into the Bank system. For procurement process and thresholds determine modes and types of procurement and procurement review committee are set out in Annex V of the PM.

6.1 Contracts for Works

- Upon award of contract, a copy of the contract and TOR shall be submitted by the Procurement Officer to the Project Financial Officer.
- A copy of all contracts awarded which are above prior review threshold have to be forwarded to IDA.
- PAC shall maintain a Contract Register for each Work contract awarded, enter all contract details and update all payments incurred.
- PFO should ensure that this is kept up to date.
- All securities transactions should be recorded in the *Contract Security Register*. Cash securities should be deposited into the Counterpart Fund Account and posted in the General Ledger.
- All certificates for progress of works shall be verified and authorized for payment by IA or PCO. Authorized certificates shall be processed for payment in accordance with the payment procedures set out in section 3.4 of this manual.
- Contractor submits an invoice or request for payment, based on progress of works completed and in accordance with the terms of payment in the contracts, to the IA/PCO together with the above authorized certificates.
- PFO should check the invoice against the contract and along authorized certificate for progress of works before making a payment.
- *Contract Progress Payment Certificate* (CPPC) will be prepared to verify the progress of works. The CPPC will specify the calculation of the net amount of each payment and the status of the contract such as the previous payment on contract and the contract balance.
- Payments shall be made by check to the contractor or by bank transfer from Designated Account to the contractor's bank account.

6.2 Purchase of Goods

- All purchase requisitions, orders, quotations, invoices and expense receipts are dominated in US\$.
- Where the nature of the expenses is shown on the invoice in Khmer, a brief description in English should be added.

- Procurement procedures are commenced by a designated Project Procurement Officer. The procurement process is summarized on the *Procurement Evaluation Sheet*.
- Following approval of the purchase request, a *Purchase Order (PO)* must be prepared by the person in charge of procurement.
- On receipt of the goods purchased, a *Goods Receipt Note (GRN)* should be prepared by the receiver of the goods.
- On receipt of invoice from supplier, a Payment Request is prepared by the Purchase Authorize Officer attaching the PO, GRN and Invoice.
- PAC/AAC shall process the payment in accordance with payment procedures.
- The purchasing documents such as purchase request, purchase order, goods receipt note and purchase invoice should be filed by PAC/AAC with the related Bank Payment Voucher or Petty Cash Voucher.
- For minor purchases paid out of petty cash, a supplier invoice should be presented (see section 4).

6.3 Payment to Consultants

- International and National consultants are recruited in accordance with agreed procurement guidelines specified in the grant agreement.
- On award of contracts to consultants, a copy of the contract and TOR should be submitted by the Project Procurement Officer to the Project Financial Officer (PFO).
- PAC shall maintain consultant contract register and enter all contract details.
- Payment to consultants shall be authorized by the PM/PD/PC. The request for payment initiated by consultant and approved by officer supervising.
- Request for payment approved by PM/PD/PC shall be submitted to PFO.
- PFO shall review all request for payments against original contract and then PAC shall prepare BPV/DV.
- All payments shall be by cheque drawn in the name of consultants or direct transfer to consultants' bank accounts.
- Consultant register should be updated for payments by the PAC.

BANK ACCOUNT EXPENDITURE FLOWCHARTS

The Applicant prepares the initial request, which is checked by the Procurement Officer before submission for approval.

The Procurement Officer initiates the required procurement procedures. Details of the procurement process and the final decision are recorded on the Procurement Evaluation Sheet (PES).

The purchase request is completed with details of the purchase order by the Procurement Officer on the basis of the PES. The purchase request then becomes the purchase order.

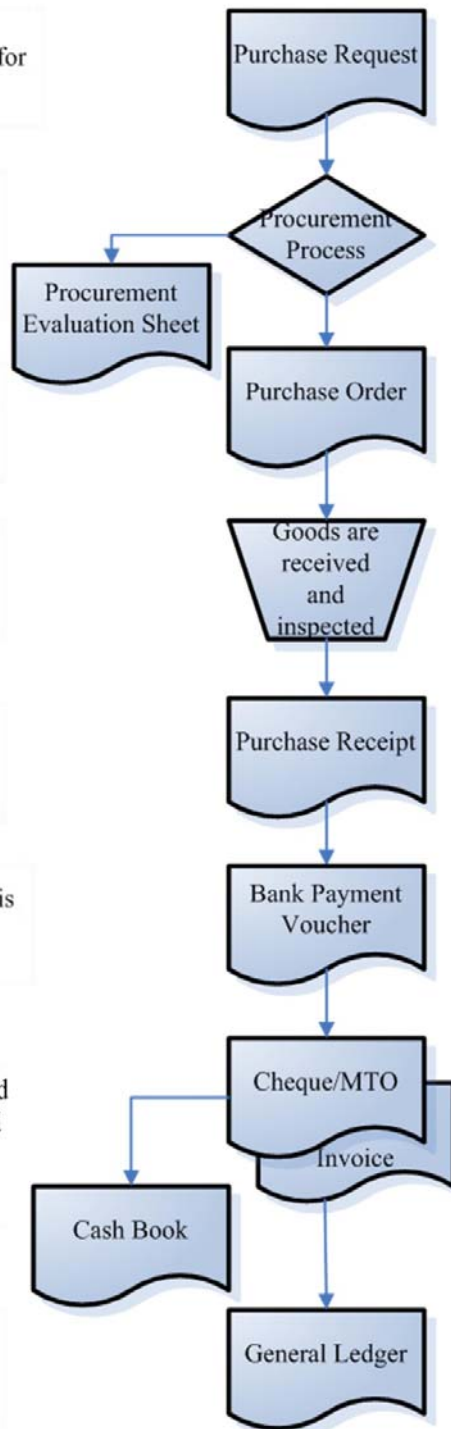
Goods are received with invoice. Inspection is performed to verify the receipt of the goods/service in accordance with the purchase order.

On the basis of the inspection, the Purchase Order is updated with the details of receipt and signed by the Project Director or Project Manager to become the Purchase Receipt.

Based on the Invoice and Purchase Receipt, the Project Accountant prepares the Bank Payment Voucher, which is checked by the Project Financial Officer before submission for approval.

The check or MTO is issued for payment by the authorized person. This must be approved by the Project Director and check signed by relevant signatories. The invoice will be stamped "PAID".

Based on the BPV, the posting is made by the Project Accountant to the relevant account in the General Ledger



PETTY CASH EXPENDITURE FLOWCHARTS

The Assistant Accountant prepares a Petty Cash Request (maximum value of US\$250) to request funds, noting reason for request, expenditure category and amount, which is checked by the Accountant before submission for approval.

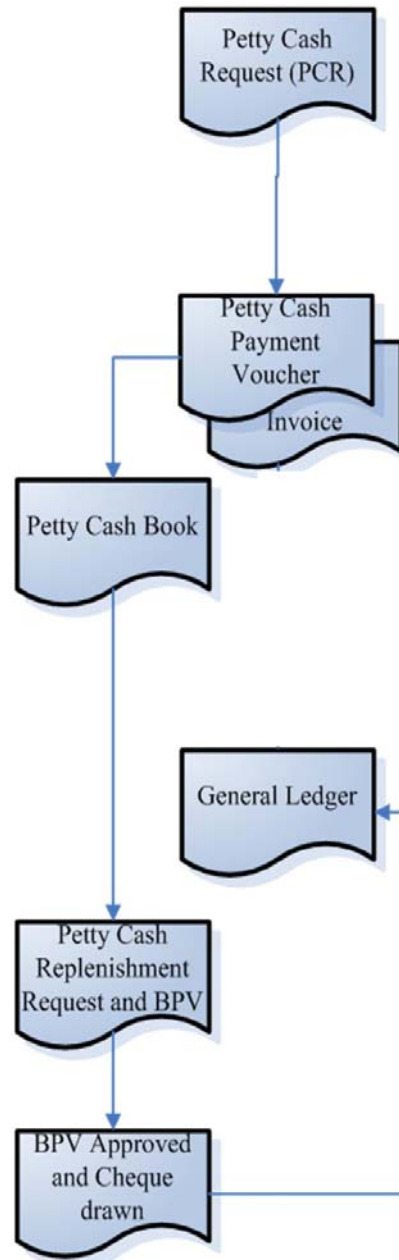
Based on the approved PCR the Assistant Accountant will prepare a Petty Cash Payment Voucher recording details of the payment and record into the Petty Cash Book.

Goods are received with invoice. Inspection is performed to verify the receipt of the goods/service in accordance with the invoice. On the basis of the verification, the Authorized Officer of IA or PCU will certify on the Invoice.

Based on the BPV for petty cash replenishment, the Project Accountant will make necessary posting to the General Ledger.

PAC prepares Petty Cash Replenishment Request and BPV when balance is down to 1/5 of original advance.

PD approves BPV



CONTRACTED EXPENDITURE FLOWCHARTS

Periodical invoices will be submitted by the contractors as laid out in the contract

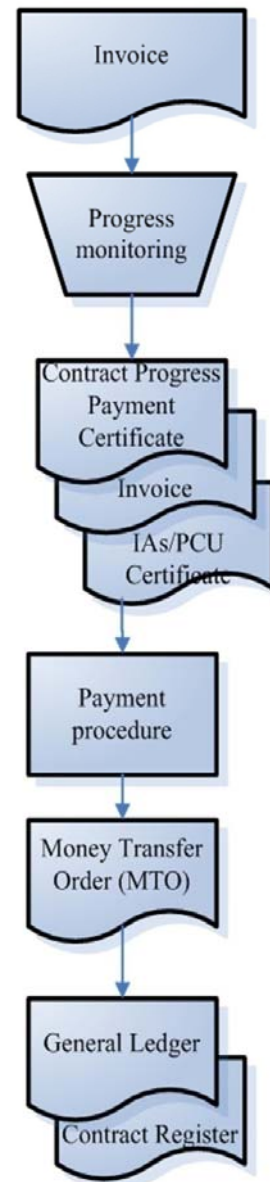
Upon receipt of the invoice, the PD/PC of IAs/PCO will verify and evaluate the progress of the contract to determine if the invoice condition for the progress payment has been made. The *Contract Progress Payment Certificate (CPPC)* will be prepared and the invoice will be signed by the Technical Officer/PD of IAs/PC of PCO.

Based on the authorized certificate of the IAs/PCO and the invoice of contractor, the Accountant will check the CPPC. A CPPC will generally be required for civil works. This must be reviewed by the Project Financial Officer and approved by the PD of IAs/PC of PCU.

Predefined payment procedures will be followed (MTO from Designated Account to the contractor bank account).

Based on the CPPC, the Accountant will prepare the Money Transfer Order (MTO) which will be signed by the relevant signatories before submitted to the commercial bank payment process.

Based on the MTO, the posting is made by the Project Accountant to the relevant account in the General Ledger and the Contract Register is updated by Project Accountant.



7. TRAINING, WORKSHOPS, AND SEMINARS & PUBLIC FORUMS BUDGET AND ACCOUNTING PROCEDURES

Training, Workshops, and Seminars and Public Forums (hereinafter called Workshops) account for significant part of expenditures in the DFGG Project. Proper budgeting, authorization, monitoring and accounting of these expenditures are the responsibility of the Project Directors. The Project Coordination Office will have special oversight responsibilities. The Project Financial Officers will be responsible for ensuring that the following procedures are followed in management control of these expenditures.

7.1 Budget Proposals

The Project Officers organizing Workshops shall be responsible for preparing the budget proposal that should include the following:

- Narrative description of the proposed workshop that should include objectives, participants, and outputs.
- Location/venue and scheduled dates.
- Tentative Proposed Agenda
- Budget Request Form (See attached Form No 1.1)
- List of Participants (See Form No 1.2)
- List of Provincial Participants (See Form No 1.3)
- In case of public forum expected number of attendees.

The Budget Proposal shall be approved by the Project Director and forwarded to Project Financial Officer. Copies shall be forwarded to PCO Project Director and Internal Auditor.

7.2 Budget Execution

- IA Procurement Officer shall seek local shopping for hire of venues, supplies and equipment hire.
- Officer organizing Workshop shall seek cash advance for subsistence and travel expenses payable to participants in cash in accordance with procedures for Cash Advances (Ref. Section 5)
- All other expenses, such as cost of venue and food, communications, interpreter/translator, shall be paid by check.
- Based on the Attendance Sheet (Form No 2.1), cash disbursements to participants shall be made by the Officer organizing the Workshop in presence of an officer of the accounting office. The participants shall sign on the Participants Payment Sheet (Form No 2.2) as evidence of total of the amount paid by the organizer and received by each participant.
- The disbursing officer shall record the name of payee, organization, and cross reference the attendance sheet (Form 2.1) line number as proof of attendance.

7.3 Accounting

- All accounting forms with supporting documents shall be filed together and accounting records properly posted with codes to identify each workshop.
- In case of actual expenditure exceeding budget, authority to pay the excess shall be sought from the Project Director before paying any funds.

7.4 Internal Audit

- Internal Auditor shall carry out reviews of control procedures in place to manage Workshop budgets.
- Internal Auditors shall visit, unannounced, planned Workshops both in Phnom Penh and in the provinces. Following these visits, they shall report their findings to the Project Director with copy to Project Coordinator.

8. FIXED ASSETS (Vehicles, Equipment, etc) (MEF/FMM Ref 15)

- Fixed assets - property and equipment - are defined by useful life of more than one year. The RGC does not define what constitutes a fixed asset but in practice generally items of a value exceeding US\$200 and which will last for a longer time period (i.e. more than 12 months) is defined as 'Fixed Assets'. They are registered in the *Fixed Assets Register* to ensure adequate control over property and equipment purchased for the use of the project.
- The register should be updated immediately by the Assistant Accountant for all fixed asset additions or disposal.
- The Fixed Asset Register should be reconciled with the General Ledger at the end of each month.
- All assets must be clearly marked as the property of the Demand for Good Governance Project and must bear an individually coded tag. The Administrative Officer will be responsible for tagging of fixed asset.
- The fixed asset stickers should be indicated as follows:
 - ? Project
 - ? Implementing Agency
 - ? Type of asset
 - ? Asset number
- Fixed Asset Register records the following details:
 - Class of asset
 - Asset identify number
 - Description/Specification (include serial no./model & country origin)
 - Supplier
 - Purchase date
 - Payment voucher reference
 - Purchase cost
 - Location & user
 - Comments on the condition of the item at last physical check
- Physical count of fixed assets should be conducted at least once a year to verify their existence and to check the condition of the fixed assets, the memo should be prepared and the register updated accordingly.. Date and results of the count shall be recorded in a Physical Count of Fixed Assets Report with the following data:
 - ? Date of count
 - ? Asset identify number
 - ? Asset name
 - ? Location
 - ? Name of direct user
 - ? Remarks for any unused items or conditions of asset

- The committee of the physical count of fixed assets should include the following:
 - ? One representative from the Finance Unit,
 - ? One representative from the Procurement Unit, and
 - ? One representative from user department.
- A reconciliation of the Fixed Asset Register and Physical Count of Fixed Assets Report, should be carried out by persons independent of persons counting physical assets.
- Any discrepancies between the Register and Physical Count should be promptly reported to PM/PD.
- Only the Minister of Economy and Finance, in writing, can approve disposal of a fixed asset.

9. FILE MANAGEMENT SYSTEM (MEF/FMM Ref. 21)

Files shall be maintained in proper form and manner to facilitate retrieval of and access to documents by both ministries and auditors. Files include those relating to the following:

- Bank Payment Voucher or Disbursement Voucher File
- Receipt Voucher
- Petty Cash Voucher File
- Petty Cash Receipt Voucher File
- Contract File
- Outstanding Advance File
- Withdrawal Application File
- Journal Voucher File
- Fixed Assets File
- Month-End Reports File
- Financial Reports File
- Audit File
- Administration File
- Budget File
- Correspondence File

In addition to the above files, other files as required may be created at the discretion of PFO.

Accounting vouchers and financial records are required to be kept:

- In accordance with the Government general practice, financial records are required to be kept at least 10 years
- In accordance with the Grant Agreement, until at least the later of: (i) one (1) year after the Recipient and the Association have received the audited financial statements covering the period during which the last withdrawal from the Financing Account was made; and (ii) two (2) years after the Closing Date.

Therefore, suitable and secure archiving system should be set up to keep these records.

Password protection should be implemented and maintained for computerized accounting systems.

Computerized information should be backed up daily on hard disk and periodically (weekly, monthly and yearly) to external devices to safeguard computerized financial records. Back-up systems should also be set up off-premises, to safeguard the information in case of casualty at the office premises.

The Project Director/Project Coordinator is responsible for ensuring that all records pertaining to the Project are maintained for the specified period upon project completion

10. MONTH-END PROCEDURES

- The following shall be prepared on a month end basis:
 - ✓ Bank Reconciliation
 - ✓ Petty Cash reconciliation
 - ✓ Reconciliation of Cash Advances
 - ✓ Reconciliation of Fixed Asset Register

- At the end of each month, the following reports will be printed from the *Computerized Accounting System*:
 - ✓ Trial Balance
 - ✓ General Ledger
 - ✓ Project Balance Sheet
 - ✓ Summary of Monthly Report
 - ✓ Sources and Uses of Funds by Category
 - ✓ Bank Control Book
 - ✓ Petty Cash Control Book
 - ✓ Bank Reconciliation
 - ✓ Advance Control Book
 - ✓ Fixed Assets Register
 - ✓ Contract Register
 - ✓

- All month-end reports should be reviewed and signed by Project Director/Project Manager of IA. A copy should be sent to PC of PCO. Reports should be filed in the *Month-End Reports File*.

The Interim Financial Reports (IFRs) shall be prepared on a quarterly basis and submitted to IDA within 45 days after the end of each quarter, and consist of:

- ✓ Discussion of Project Progress
- ✓ Project Balance Sheet
- ✓ Source and Uses of Funds Statement
- ✓ Uses of Funds by Category and by Source of Funds
- ✓ Uses of Funds by Project Activity
- ✓ Physical Progress Report by Civil Work (for OWSO only)
- ✓ List of Contracts
- ✓ Contract Expenditure Report
- ✓ Procurement Monitoring Report

In addition, the following shall be prepared on an annual basis:

- ✓ Conduct physical count of fixed assets
- ✓ Prepare annual financial statements

- ✓ Consolidate annual financial statements (by PCO)
 - ✓ Ensure annual financial statements are audited by external auditor and the annual audit report is submitted to IDA within six months (June 30) after the end of each fiscal year which is December 31.
-
- All annual reports should be reviewed and signed by Project Director and forwarded to PCO and be filed in the Financial Reports file.

11. FINANCIAL REPORTING (MEF/FMM Ref 19)

Within 45 days after the end of each quarter, each IAs and PCO shall prepare the *Interim Financial Reports (IFRs)* to be submitted to IDA as follows:

- ? Sources and Uses of Funds Statement
- ? Uses of Funds by Category and by Source of Funds
- ? Uses of Funds by Project Activity
- ? Physical Progress Report by Civil Work (for OWSO only)
- ? List of Contracts
- ? Contract Expenditure Report (Goods)
- ? Contract Expenditure Report (Works)
- ? Contract Expenditure Report (Consultants' Services)
- ? Procurement Monitoring Report

The formats of IFRs are attached at the end of this manual should be followed as closely as possible to facilitate comparison and aggregation and to enable electronic submission, processing and distribution.

- The quarterly IFRs should be prepared by each IA (PCO, MONASRI, RNK OWSO, ACF and TAF) and submitted to IDA separately within 45 days after the end of each quarter. However, one copy should be provided to the PC for information sharing.
- Sources and Uses of Funds Statement - this report provides information of cash receipts by sources and expenditures by main disbursement categories according to Schedule 1 in the Financing Agreement for the period, year to date and cumulatively (project life), comparing actual and planned expenditures, together with beginning and ending cash balances.
- Uses of Funds by Category and by Source of Funds – this report summarizes the uses of funds by category and broken down by source of financing for the period, year to date and cumulatively.
- Uses of Funds by Project Activity - this report summarizes the uses of funds by project component and activity for the period, year to date and cumulatively, comparing actual and planned expenditures.
- Contract Expenditure Reports (Goods, Works and Consultants' Services) for contracts under IDA prior approval threshold should be prepared by each IA. These should be presented by each IA separately and should not be consolidated. This report summarizes project expenditures by components and sub-components (activities) consistent with those in the Project Appraisal Document (PAD).

- IFRs are due within 45 days of the end of each quarter commencing the quarter of project first disbursement.

Interim Financial Reports comparing budget and actual performance and explanation of variations should be prepared by the IA Project Director. The PFO shall support the preparation of IFRs. The IFRs of each IA shall be submitted to IDA by each IA separately, no consolidation is required. However, one copy of the IFRs will be provided to the PCO for information sharing and monitoring purpose.

Only at the end of the year, the soft copy of the IFRs for the 4th quarter is to be provided to the PCO within 45 days after the end of the year for consolidation purposes. The PCO is responsible for preparing the annual consolidated project financial statements for the auditor to audit

12. AUDIT (MEF/FMM Ref 20)

Annual consolidated Financial Statement of the project is to be prepared by PCO at the end of each financial year and have it audited by an external independent auditor. The auditor should review project performance in accordance with the International Standards of Auditing (ISA) and according to the term of reference (TOR) satisfactory to IDA. The annual audit report is to be submitted to IDA as soon as possible but no later than six months (June 30) after the end of each fiscal year (December 31). DFGG will be included in the audit bundling activity processed by MEF. The committee in selecting the auditor will be comprised of MEF and the representative of each EA. The chairman of the committee will be MEF.

The auditor will be required to express opinions on: (i) the Annual Financial Statements; (ii) whether the project funds have been correctly accounted for and used in accordance with the project document; and (iii) the adequacy of supporting documents and control mechanism relating the use of the Statement of Expenditures as a basis for reimbursement of special funds.

In addition, the auditor is requested:

- to assess compliance with laws, regulations and funding agreements (including the proper use of funds for intended purposes) that have a direct and material effect on the project's financial statements, and
- to express an opinion on management's assertions that they complied with laws, regulations and provisions of contracts and financing agreements and they maintained an effective internal control framework over the project.

The consolidated audited financial statement will be submitted to MEF and the Bank within six months of the year-end.

13. BUDGETING (MEF/FMM Ref. 4)

Planning and budgeting is an essential management tool for financial control of the project activities. A detailed budget is required to be prepared annually and will be based on the agreed project costs stated in the Project Appraisal Document.

The annual budget shall include the following documents:

- Projections of contract awards/commitments for (i) Works; (ii) Goods; and (iii) Consultancy Services. These should be coordinated with the Procurement staff and their Procurement Planning.
- Projections of project expenditures analyzed by components and sub-components and activities in financial terms.
- Quantification of activities/outputs where feasible aligned to the financial projections.
- Projections of disbursement by the Bank disbursement category (as specified in the Financing Agreement).

The annual budgets shall be analyzed by quarter for effective monitoring of project implementation. The quarterly budgets will assist in measuring actual progress against plans quarterly, analyzing variations and taking corrective action.

The preparation of budgets shall be the responsibility of the Project Management Team. Project Managers in charge of each component/sub-component shall prepare the budgets for activities under their control. These budgets should be coordinated with Procurement Plans prepared by Procurement staffs to ensure that procurement capability that will not hinder Project implementation.

The Project Finance Officer shall be responsible for issuing budget guidelines and ensuring that component budgets are consolidated to prepare the total IA budget. PFO shall assist the Project Management Team in preparing the financial projections and ensuring that they are consistent with agreed project costs.

IA Procurement Officer shall assist in preparation of the Projections of contract awards/commitments.

The final budget for IA shall be approved by the Project Director and submitted to PCO.

PCO shall review the budget and approve the budgets.

IA budgets with a consolidated Project Budget shall be submitted by PCO to MEF and the Bank.

Budget Calendar (We need to revisit this Calendar – it is too early!)

PFO issues Budget Guidelines to Management Team	July 1 st of the year
Managers prepare budgets and submit to PFO	July 30 th of the year
IA submit Budget to PCO	August 31 st of the year
PFO submit consolidated IA budget to PD	September 15 th of the year
PCO submit Consolidated Project Budget to MEF/IDA	September 30 th of the year

14. CHART OF ACCOUNTS (MEF/FMM Ref. 8)

The chart of accounts shall facilitate the automated preparation of DFGG Project monthly financial reports, quarterly Interim Financial Reports through the accounting package and annual financial managements.

The chart of accounts is a list of ledger accounts which contains accounts codes and account titles. The chart of accounts is provided in more detail to enable the IA to record separately receipts of:

- grant from the International Development Association;
- contributions from the Royal Government of Cambodia;
- funds from other donors; and
- receipt from other sources

It also enables IA to keep track separately the expenditure incurred under project activities and by source of fund.

The chart of accounts broken down by account type is intended to be flexible. The new account codes for new project activities, new donors or new categories of expenditures can be added to the chart of accounts.

As well as the account listings the chart below also makes reference to accounting entries which form part of the double entry.

The chart of accounts provided in the following page is the sample COA for the Conical Hat accounting software. [IAs utilizing other computerized accounting package will have to design the COA which are suit with such software as some accounting package can keep track the expenditures by disbursement category, project activity, source of fund and province without requiring such information to be formed as part of the account code

Chart of Accounts for: DFGG

Account No	Account Name	Account Type
1000	Cash and Bank	Current Assets
1100	Petty Cash	Current Assets
1200	Cash on Hand-IDA	Current Assets
1250	Cash on Hand-RGC	Current Assets
1300	NBC-IDA	Current Assets
1400	NBC- RGC	Current Assets
2000	Other Current Assets	Other Current Assets
2100	Advance	Other Current Assets
4000	Funds	Equity
4100	Funds from IDA	Equity
4200	Funds from RGC	Equity
4300	Funds from Other	Equity
6000	Expense	Expense
6100	Works	Expense
6101	Civil Works	Expense
6102	Renovation	Expense
6200	Goods	Expense
6201	Vehicle	Expense
6202	Motorcycle	Expense
6203	Office Equipment	Expense
6204	Office Furniture and Fixture	Expense
6205	Other Office Equipment	Expense
6206	Other Office Furniture and Fixture	Expense
6300	Consultants Services	Expense
6301	National Consultants (individual)	Expense
6302	International Consultants (individual)	Expense
6303	Consultants Services (firms)	Expense
6400	Training and Workshops	Expense
6401	Trainings and Workshops (Seminar, Public forum)	Expense
6402	Study Tours	Expense
6500	Incremental Operating Costs	Expense
6501	Office Supplies	Expense
6502	Communication Services	Expense
6503	Dissemination activities and information campaigns	Expense
6504	Publication Services	Expense
6505	Translation Services	Expense
6506	Utilities	Expense
6507	Office Rental	Expense
6508	Maintenance of office equipment	Expense
6509	Support Staffs' salary	Expense
6510	Fuel and rental costs of vehicles	Expense
6512	Mobile hearing team costs	Expense
6513	Accounting Software fees	Expense
6514	Security Services	Expense
6515	Bank charges	Expense
6516	Travel and Per diem for Supervision	Expense
6517	Travel and Per diem for M&E	Expense
6518	Other Administration Expenses	Expense
6600	MBPI/PMG/POC	Expense
6601	MBPI	Expense
6602	PMG	Expense
6603	POC	

Sample Format of Account Code

- **Account Type**

The first segment with one numerical character, represents the type of accounts. The summary is as follows:

- 1 Cash and Bank
- 2 Other Current Assets (advances, prepayments etc)
- 3 Other Current Liabilities
- 4 Retained Earning
- 5 Financing
- 6 Expenses
- 7 Other Income

- **Disbursement Category**

The second segment with one alphabetical character represents disbursement Categories of DFGG Project. They can be summarized as follows:

- W:** Works
- G:** Goods
- C:** Consulting Services
- T:** Training and Workshops
- I:** Incremental Operating Costs
- M:** MBPI
- P:** PMG

- **Component Code and Activity Code**

The third segment consists of one numerical character and one alphabetical character represents DFGG's components and their respective Activities. The summary of DFGG's components and Activities is as follows:

- 1A:** ACF
- 1B:** MONSARI
- 1C:** OWSO
- 1D:** RNK
- 2A:** TAF – Partnership Grants
- 2B:** TAF – Thematic Grants
- 2C:** Capacity Building & Learning
- 3A:** PCO– Project Management and Coordination
- 3B:** PCO – Learning and Communication

- **Province**

The fourth segment with two digits represents each province/municipal. The summary is as follows:

00	Default
01	Banteay Meanchey
02	Battambang
03	Kompong Cham
04	Kompong Chhnang
05	Kompong Speu
06	Kompong Thom
07	Kampot
08	Kandal
09	Koh Kong
10	Kratie
11	Mondolkiri
12	Phnom Penh
13	Preah Vihear
14	Prey Veng
15	Pursat
16	Ratanakiri
17	Siem Reap
18	Krong Preah Sihanook
19	Stung Treng
20	Svay Rieng
21	Takeo
22	Otdor Mean Chey
23	Krong Kep
24	Krong Pailin

- **Source of Funds**

The fifth segment with one alphabetical character represents the source of funds which is either from IDA, RGC, or other sources. The summary is as follows:

0	Default
A	AusAID
I	IDA
R	Government Counterpart Funds
O	Others

- **Project Activity**

The sixth segment with two numerical characters represents a project activity that stated in the PAD. The summary of project activities is as follows:

ACF

- 10 Institutional Integrity: Independence, credibility, transparency
 - 11 Selection & Nomination of Arbitrator
 - 12 Arbitration Council Foundation Governance
 - 13 Sustainability
- 20 Labour, Dispute Resolution
 - 21 Resolution of Labour Dispute Cases
 - 22 Capacity Building of ACF and SAC
 - 23 Extension of AC Services
- 30 Partnership and Stakeholder Outreach and Training
 - 31 ACF support AC outreach and Training
 - 32 Establishing and Maintaining Partnership
 - 33 Dissemination of Publications & Other Information to Raise Stakeholder Awareness
 - 34 Media Relations & Promotion
 - 35 Stakeholder Training
- 40 General Operation and Project Management
 - 41 Salaries
 - 42 Benefits
 - 43 Occupancy
 - 44 Supplies
 - 45 Equipments
 - 46 Communication & Postage
 - 47 Vehicle & Transportation
 - 48 Contractual Services
 - 49 Project Monitoring & Evaluation
 - 50 Hospitality (Reception/farewell)

MONASRI

- 10 Law Dissemination and Complaints Handling
 - 11 Law Dissemination
 - 12 Complaints Handling
 - 13 M&E
- 20 Capacity Building and Project Management
 - 21 Capacity Building
 - 22 Project Management

- 30 MBPI and PMG
 - 31 MBPI
 - 32 PMG

OWSO

- 10 Expansion of OWSO and DO to new Target Districts
 - 11 Establishing of Legal Frameworks
 - 12 OWSO and DO Building
 - 13 Assessment on the Existing Service Delivery Mechanism in Phnom Penh
 - 14 Assessment on the Existing Service Delivery Mechanism in Rural District
 - 15 Election of Ombudsman
- 20 Strengthening the Capacity and Mandate of OWSO and DO
 - 21 Staff Training
 - 22 Delegation of Functions
 - 23 General Information
 - 24 District Ombudsman Functions/Roles/Responsibilities
- 30 Implementing New Form of Citizen Participation and Outreach
 - 31 Citizen's Forum
 - 32 Quarterly Public Forum
 - 33 Information Campaign & Information Dissemination
- 40 M&E and Learning and Ensuring High Performance Standards in OWSO and DO
 - 41 Design M&E System
 - 42 Based Line Studies
 - 43 Learning and Evaluation
 - 44 End of Project Evaluation
- 50 Project Management
 - 51 Establishment of DST
 - 52 Recruitment of Support Staff and TA
 - 53 Coordination and Harmonization

RNK

- 10 Content Development
 - 11 Talkback Program
 - 12 News
 - 13 Feature Program
 - 14 Provincial Information Services (Battambang)
 - 15 Policy Environment
 - 16 ABC Technical Assistance
- 20 Institutional Strengthening
 - 21 Admin & Human Resource Management
 - 22 Research, Networking & Partnership
 - 23 Marketing & Business Development
 - 24 Financial Management
 - 25 Physical Asset Management
 - 26 Transmission & Studio refurbishment
 - 27 RNK Management
 - 28 MBPI/PMG
 - 29 Monitoring and Evaluation

30 ABC Technical Assistance and Consulting Services

TAF

- 10 Partnership Grants
 - 11 Personnel
 - 12 Project Related Travel
 - 13 Sub-grant Management
 - 14 Other Direct Costs
 - 15 Program Support Costs
 - 16 Indirect Costs
 - 17 Incremental Operating Cost
- 20 Thematic Grants
 - 21 Personnel
 - 18 Project Related Travel
 - 19 Sub-grant Management
 - 20 Other Direct Costs
 - 21 Program Support Costs
 - 22 Indirect Costs
 - 23 Incremental Operating Cost
- 30 Capacity Building, M&E and Learning
 - 31 Personnel
 - 32 Project Related Travel
 - 33 Sub-grant Management
 - 34 Other Direct Costs
 - 35 Program Support Cost
 - 36 Indirect Costs
 - 37 Incremental Operating Costs
 - 38 Capacity Building

PCO

- 10 Project Management & Coordination
 - 11 MOI PCO Staff - MBPI
 - 12 PCO National Consultants
 - 13 International Consultants
 - 14 Consultants Services firms (M&E firm and External Audit)
 - 15 Goods and Equipment
 - 16 Training and Workshops
 - 17 Civil Works / Office Renovation
 - 18 Incremental Operating Costs
- 20 Learning & Communication
 - 21 MOI PCO Staff - MBPI
 - 22 PCO National Consultants

- 23 Consultants Services firm (RTO firm)
- 24 Training and Workshops
- 25 Incremental Operating Costs

- **Specific Account Code**

The specific account code for expenditure items are based on the budget category code of each component. The summary is as follows:

Works

- 00 Default
- 01 Civil Works
- 02 Renovation

Goods

- 00 Default
- 01 Vehicle
- 02 Motorcycle
- 03 Office Equipment
- 04 Office Furniture
- 05 Fitting
- 06 Audio Visual Equipment
- 07 Other Equipment

Consultants Services

- 01 National Consultants (individual)
- 02 International Consultants (individual)
- 03 Consultants Services (firms)

Training and Workshops

- 01 Trainings
- 02 Workshops
- 03 Seminars
- 04 Public Forums

- 05 Study Tours

Incremental Operating Costs

- 00 Default
- 01 Expenditures for ACF's Project staff and AC arbitrator travel and per diem
- 02 Office Supplies
- 03 Communication Services (including telephone, website hosting, and internet costs)

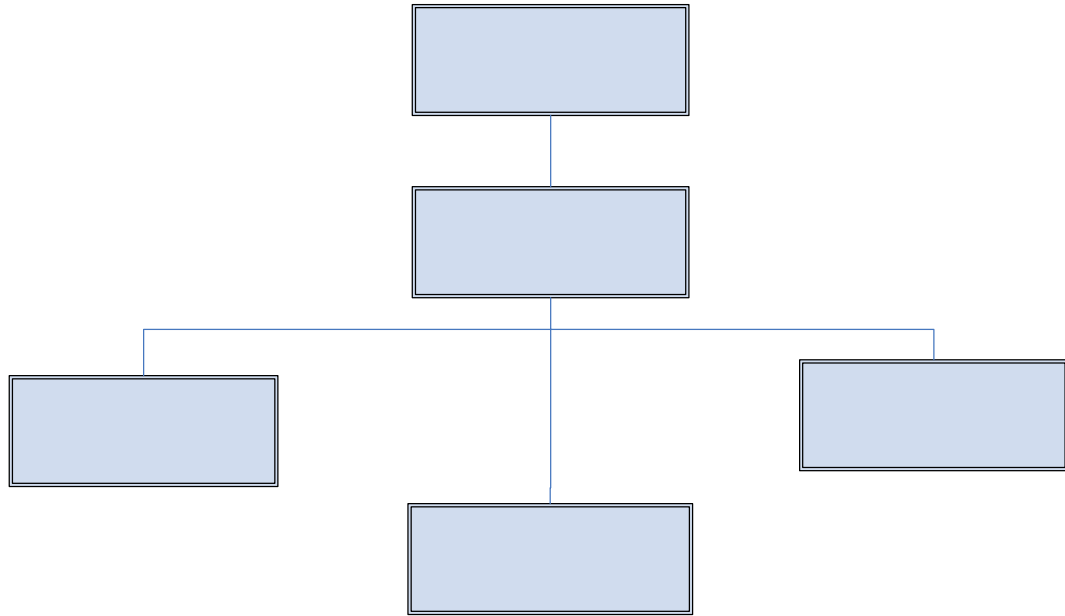
- 04 Dissemination activities and information campaigns
- 05 Publication Services
- 06 Translation Services
- 07 Utilities
- 08 Office Rental
- 09 Maintenance of office equipment
- 10 Receptionist
- 11 Housekeeper and driver salaries
- 12 Fuel and rental costs of vehicles
- 13 Membership of professional bodies
- 14 Arbitrator honoraria
- 15 Honoraria for Advisory Committees, and ACF Board of Director
- 16 Mobile hearing team costs
- 17 Accounting Software fees
- 18 Security Services
- 19 Bank charges
- 20 Travel and Per diem
- 21 Other Administration Expenses

MBPI/PMG/POC

- 00 Default
- 01 MBPI
- 02 PMG
- 03 POC

15. RECOMMENDED MINIMUM FINANCIAL MANAGEMENT ORGANIZATION STRUCTURE

15.1 Organization Structure



Project Dir

Project Financi

Project Accountant

15.2 Terms of Reference

Position Title: Project Financial Officer

Classification:

Location: DFGG Project

Date:/...../.....

Reports to: Project Director/Manager

Main Job Responsibility:

Under the direction of the Project Director/Manager, the Project Financial Officer is responsible for overall responsibility in managing project accounts and financial reporting. The PFO will work closely with the Project Accountant (PAC) and Assistant Accountant (AAC) and will report to the Project Director/Manager of IA and PCO on all financial matters relating to the project.

Duties and Responsibilities:
1. Responsible for managing and administrating the financial affairs of the project in accordance with the government and IDA financial policies, guidelines and procedures, and with all financial covenants and other obligations in the financing agreement.
2. Provide support to project management in preparing financial plans, project budgets and cash forecasts.
3. Establishes and maintains project accounts (accounting and financial management systems and records) in compliance with the procedures and guidelines outlined in the Financial Management and Disbursement Manual and ensure compliance of all financial obligations with RGC and IDA requirements.
4. Maintains proper internal controls within the financial operations of the project, particularly for bank accounts and cash advances.
5. Supervises the management and administration of all financial transactions under the project; supervises finance staff and provides training to finance and project staff on financial procedures.
6. Monitoring project funds and ensuring timely fund flows and project liquidity at all times.
7. Ensure that all payments are properly authorized, supported by proper documentation, and done in accordance with the agreed procedures and on a timely basis.
8. Ensure that project assets and financial resources are properly safeguarded.
9. Prepares month end, quarterly and annual financial statements. Prepares budget/actual performance analysis.
10. Monitor audit results, management response and resolution of issues arising from audits.
11. Perform other tasks as directed by the project director/manager..

Performance Criteria

1. Meets performance standards agreed with project management in processing financial transactions
2. Delivers accurate and timely financial reports.
3. Internal/External Audit Reports are satisfactory with no major issues on compliance with financial policies and procedures and financial covenants.

Key Qualifications and Experience

1. Minimum bachelor degree in accounting. Progress towards CPA professional.
2. At least seven years of relevant professional experience preferably in donor financed project accounting and reporting.
3. Proficiency in a computerized accounting package and Excel Spreadsheets
4. Fluency in oral and written English

Staff member

Department Director

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Position Title: Project Accountant

Classification:

Location: DFGG Project

Date:/...../.....

Reports to: Project Financial Officer

Main Job Responsibility:

The Project Accountant (PAC) is responsible for overall responsibility in managing project accounts and financial reporting. Under supervision of PFO, the PAC will work closely with PFO and the Assistant Accountant in managing project accounting and financial reporting. The PAC will report to the PFO of the IA on all financial matters relating to the project.

Duties and Responsibilities:
1. Maintain the Project Bank Accounts, including preparation of monthly bank reconciliations
2. Maintain supporting registers and subsidiary ledgers for advances, contracts, fixed assets and other expenditure types as required for effective financial management
3. Ensures that all expenditures are authorized in accordance with established financial procedures, with proper supporting documentation and are recorded in the bank control book.
4. Prepares Bank Payment Vouchers with supporting documentation for approval by PD/PC.
5. Preparation of withdrawal applications together with the relevant supporting documentation including Statement of Expenditures. Obtaining MEF approval on the application and forwarding signed WA to IDA.
6. Enter data into computerized accounting systems.
7. Assist PFO in preparation of Monthly, Quarterly Financial Management and Annual Reports to MEF, Coordination Unit and the Bank.
8. Ensuring that the project complies at all times with the project financial management procedures as set out in the Financial Management and Disbursement Manual and financing agreement.
9. Ensure the security of all project financial documents with no original documents permitted to be taken away from the office
10. Perform other tasks as directed by the Project Financial Officer.

Performance Criteria

1. Bank Control Book records are properly maintained and reconciliation done on time.
2. BPVs are processed accurately on agreed performance standards.
3. All subsidiary registers are posted on time and reconciled with general ledger.

Key Qualifications and Experience

1. Recognized certificate in accountancy such as diploma in accounting or CAT certificate of KICPA
2. At least five years of relevant professional experience preferably in donor financed project accounting and reporting.
3. Proficiency in a computerized accounting package and Excel Spreadsheets
4. Fluency in oral and written English

Staff member

Department Director

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Position Title: Assistant Accountant

Classification:

Location: DFGG Project

Date:/...../.....

Reports to: Project Financial Officer

Main Job Responsibility:

Under the direction of the PFO, the Assistant Accountant (AAC) is responsible for assisting the PAC in fulfilling all aspects of project accounting and financial reporting including maintaining proper books of accounts on computerized accounting system, and processing all petty cash transactions. The AAC will work closely with the Project Accountant. The AAC will report to the PFO on all financial matters relating to the project.

Duties and Responsibilities:
1. Act as custodian of the Petty Cash float, disburse petty cash expenditures and perform petty cash reconciliations
2. Review all requests for seminar, workshop and training expenditure and recommend to PAC for processing for approval by PFO/PD/PC.
3. Assist the PAC in banking activities.
4. Assist the PAC in the preparation of Withdrawal Applications, IFRs and budgets.
5. Assist the PAC in closing accounting records on a monthly basis, verify trial balance for accuracy record keeping and in generating monthly financial reports.
6. Ensure the maintenance of supporting documentation in proper order and form for project expenditures and are filed properly.
7. Maintenance of the project fixed asset register.
8. Ensure that the project complies at all times with the project financial management procedures as set out in the Financial Management Manual and grant agreement.
9. Perform other tasks as directed by the Project Financial Officer

Performance Criteria

1. Petty Cash Book maintained accurately and petty cash held securely.
2. Approval of seminar, workshop and training expenditure is in compliance with FM procedures.
3. All project files are maintained in an orderly manner.

Key Qualifications and Experience

1. Recognized certificate in accountancy or management with at least one year of relevant experience; or at least three years of experience in accounting/administrative work in a government or private agency.
2. Satisfactory knowledge in Excel Spreadsheets.
3. Satisfactory understanding of oral and written English.

Staff member

Department Director

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16. INTERNAL AUDIT UNIT OF PCO

16.1 Responsibility of Internal Auditor

A unit responsible for internal auditing of all project components shall be established within the Project Coordination Unit of DFGG Project. The head of the Internal Audit Unit shall report to the Project Coordinator and will have free access to the Project Steering Committee (PSC).

The mission of the Internal Audit Unit (IAU) is to provide independent and objective assurance to assist the Project Steering Committee and management of the DFGG project in the effective discharge of their oversight, management, and operating responsibilities. Internal auditing is based on an objective assessment of evidence. It uses a systematic, disciplined approach to evaluate and recommend improvements to the risk management, internal control, and governance processes.

The nature and scope of an assurance engagement are determined by the internal auditor. An assurance audit provides an opinion or conclusion regarding the activity under review and, depending on the engagement, includes:

- Determining that risks are appropriately identified and managed.
- Reviewing and appraising the adequacy and effectiveness of accounting, financial, and operating controls.
- Determining the extent of compliance with established policies, plans, and procedures, and with provisions of the Financing Agreement.
- Evaluating the reliability of accounting and other information developed within the organization.
- Evaluating the timely funds flows and project liquidity at all times.
- Evaluating the extent to which Project assets are accounted for and safeguarded from losses of all kinds.
- Identifying areas of cost savings and/or operational improvement.

Internal auditors shall be guided by generally accepted international standards for the professional practice of internal auditing in carrying out their duties. Such standards require that internal auditors have the following attributes:

- Should be independent and objective in performing their work.
- Should have an impartial, unbiased attitude and avoid conflict of interest.
- Should perform their duties with proficiency and due professional care.

Internal auditor shall prepare an annual audit plan have it agreed with DFGG management. The annual audit plan should be based on the risk management and governance action plans of each DFGG component and the Project as a whole. Program Coordinator shall ensure that IAU is provided with adequate resources to carry out the agreed audit plan.

IAU shall report periodically to PSC and PC the progress of audit activity, performance relative to agreed plans and any significant changes required to planned activities.

The work of each internal audit assignment should be carried out in accordance with accepted performance standards. Each activity should evaluate and contribute to the improvement of risk management, control, and governance processes using a systematic and a disciplined approach.

IAU should aim to carry out at least two audit activities in a year for each IA of DFGG. In case of the civil society component of DFGG, where small grants are given to CSOs, the audit should cover an adequate number of CSOs each year.

At the commencement of each assignment, the internal auditor shall agree on a terms of reference for the audit with the manager of the activity to be audited. The audit TOR shall state the objectives of the audit, the objective and controls of systems to be audited, the scope and approach of the audit and timing.

If in the course of an audit, any evidence of suspected fraud or corruption is discovered, auditor shall immediately inform the Project Coordinator and the Project Director of the Implementing Agency audited. PC and PD shall decide to call in a specialist investigator based on the auditor's findings and the materiality of the suspected event.

At the end of each assignment, internal auditor shall prepare a report outlining his main findings and conclusions and documenting information to support the conclusions. The draft report should be issued within one month of completing the field work. The draft report should be first discussed with the audit client to obtain their comments. The final report shall be submitted to the Project Coordinator with copy to management of DFGG component audited within two weeks of receiving comments from audit client.

Internal auditor is responsible for custody and safe retention of all records relating the audit for a period of one year after the last audit report has been received by the IDA.

The Program Coordinator shall follow up audit findings and recommendations with concerned managers and agree on a time-bound action plan to implement audit recommendations. It will be the responsibility of individual manger to implement the recommendations of an audit assignment. Internal auditor should establish a follow-up process to monitor and ensure that management actions have been effectively implemented.

16.2 Terms of Reference

Position Title: Internal Auditor **Classification:**

Location: PCO..... **Date:**/...../.....

Reports to: PCO Project Director.....

Main Job Responsibility:

Plan and carry out internal audit of DFGG project components, state, non-state, and project coordination and learning to provide independent and objective assurance to assist DFGG Project Steering Committee and management in the effective discharge of their oversight, management, and operating responsibilities.

<i>Duties and Responsibilities:</i>
1. Plan and agree an annual internal audit program with DFGG management
2. Prepare TORs for individual assignments specifying objectives, scope, timing and reporting and agree with managers to be audited
3. Carry out audit assignments in accordance with internationally accepted auditing standards with a view to determine whether controls ensure achievement stated on objectives, compliance with statutory and project policies and procedures, safeguarding of assets, completeness and accuracy of records, and efficient, economical and effective use of resources.
4. Discuss audit findings at appropriate stages with management, obtain management responses, and issue interim and final audit reports.
5. Carry out consulting services or other specialized assignments as required by Project Steering Committee and/or Project Coordinator.

Performance Criteria

1. Successful completion of agreed audit assignments and other specialized assignments
2. Maintain an independent and objective internal audit function.
3. Internal Audit reports are considered by DFGG management as adding value and recommendations are fully implemented.

Key Qualifications and Experience

1. Recognized accounting qualification or progress towards gaining a qualification such as CPA
2. At least three years experience with a reputed audit firm in a supervisory capacity or three years experience as an internal auditor.
3. Proficiency in computerized accounting environment.
4. Good interpersonal skills and working knowledge of English.

Staff member

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Department Director

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Financial Reporting Formats

Ministry of
 DEMAND FOR GOOD GOVERNANCE PROJECT (DFGG)
 Implementing Agency
Summary of Monthly Report
 For the Month ended mm/dd/yyyy

(in US\$)

MR - 1

Component	PAD	Cumulative Previous Year	Current Year												TOTAL	Undisbursed	
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
Opening Balance																	
- DA - IDA																	
- Counterpart Funds Account																	
- Petty Cash - IDA																	
- Petty Cash - RGC																	
- Advance - IDA																	
- Advance - RGC																	
Total Opening Balance																	
Add Sources:																	
Receipt of Funds																	
- From IDA																	
- From Government																	
- Other Income (document bidding fee ..., etc.)																	
Total Funds Received																	
Total Sources:																	
Less Expenditures by category																	
- Civil Works/Office Rehabilitation																	
- Goods																	
- Consultants Services																	
- Training and Workshops																	
- Incremental Operating Costs																	
- ACF Operating Costs																	
- Sub-Grants																	
- MBPI																	
- PMG																	
- Management Costs																	
Total Expenditures																	
Closing Balance																	
Represented by:																	
Balance at Designed A/C																	
- DA - IDA																	
- Counterpart Funds Account																	
- Petty Cash - IDA																	
- Petty Cash - RGC																	
- Advance - IDA																	
- Advance - RGC																	
Total Closing Balance																	

Ministry of
 Cambodia: Demand for Good Governance Project
 Implementing Agency
Sources and Uses of Funds by Category
 For the Month ended mm/dd/yyyy

(in US\$)

MR - 2

	Actual			Budget			Variance			PAD
	Current Month	Year to Date	Cumulative to Date	Current Month	Year to Date	Cumulative to Date	Current Month	Year to Date	Cumulative to Date	
Opening Balance										
- DA - IDA										
- Counterpart Funds Account										
- Petty Cash - IDA										
- Petty Cash - RGC										
- Advance - IDA										
- Advance - RGC										
Total Opening Balance										
Add Sources:										
Receipt of Funds										
- From IDA										
- From Government										
- Other Income (document bidding fees..., etc.)										
Total Funds Received	-	-	-							
Total Sources	-	-	-							
Less Expenditures by Category										
- Civil Works / office Rehabilitation										
- Goods										
- Consultants Services										
- Training and Workshops										
- Incremental Operating Costs										
- ACF Operating Costs										
- Sub - Grants										
- MBPI										
- PMG										
- Management Costs										
Total Expenditures	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-							
Represented by:										
Balance at Designated A/C										
- DA - IDA										
- Counterpart Funds Account										
- Petty Cash - IDA										
- Petty Cash - RGC										
- Advance - IDA										
- Advance - RGC										
Total Closing Balance	-	-	-							

Ministry of

Cambodia: Demand for Good Governance Project
Implementing Agency
PROJECT BALANCE SHEET
As of mm/dd/yyyy

QR - 2

ASSETS		<u>As of Current Quarter</u>	<u>As of Previous Quarter</u>
Cash and Cash at Bank			
	- DA-IDA	xx	xx
	- Bank - AusAID	xx	xx
	- Bank - Other Donors	xx	xx
	- Counterpart Funds Account	xx	xx
	- Petty Cash - IDA	xx	xx
	- Petty Cash - RGC	xx	xx
	- Advance - IDA	xx	xx
	- Advance - RGC	xx	xx
Cumulative Project Expenditures:			
	- Civil Works / office Rehabilitation	xx	xx
	- Goods	xx	xx
	- Consultants Services	xx	xx
	- Training and Workshops	xx	xx
	- Incremental Operating Costs	xx	xx
	- ACF Operating Costs	xx	xx
	- Sub-Grants	xx	xx
	- MBPI	xx	xx
	- PMG	xx	xx
	- Management Costs	xx	xx
	TOTAL ASSETS:	xx	xx
FUNDS			
	- Sources of IDA Financing	xx	xx
	- Sources of AusAID Financing	xx	xx
	- Sources of RGC Financing	xx	xx
	- Sources of Other Donors	xx	xx
	TOTAL FUNDS:	xx	xx

Ministry of

Cambodia: Demand for Good Governance Project

Implementing Agency

Sources and Uses of Funds by Category

For the Quarter ended mm/dd/yyyy

(in US\$)

QR - 3

	Actual			Budget			Variance			PAD
	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date	
Opening Balance										
- DA - IDA										
- Counterpart Funds Account										
- Petty Cash - IDA										
- Petty Cash - RGC										
- Advance - IDA										
- Advance - RGC										
Total Opening Balance										
Add Sources:										
Receipt of Funds										
- From IDA										
- From Government										
- Other Income (document bidding fees..., etc.)										
Total Funds Received	-	-	-							
Total Sources	-	-	-							
Less Expenditures by Category										
- Civil Works / office Rehabilitation										
- Goods										
- Consultants Services										
- Training and Workshops										
- Incremental Operating Costs										
- ACF Operating Costs										
- Sub-Grants										
- MBPI										
- PMG										
- Management Costs										
Total Expenditures	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-							
Represented by:										
Balance at Designated A/C										
- DA - IDA										
- Counterpart Funds Account										
- Petty Cash - IDA										
- Petty Cash - RGC										
- Advance - IDA										
- Advance - RGC										
Total Closing Balance	-	-	-							

Ministry of
 Cambodia: Demand for Good Governance Project
 Implementing Agency
Uses of Funds by Category and by Source of Funds
 For the Quarter ended mm/dd/yyyy

(in US\$)

QR - 3.1

Payment by category	Current Quarter					Year to date					Cumulative to date					PAD				
	IDA	AusAID	RGC	Other	Total	IDA	AusAID	RGC	Other	Total	IDA	AusAID	RGC	Other	Total	IDA	AusAID	RGC	Other	Total
Works / Office Rehabilitation																				
Goods																				
Consultant Services																				
Training and Workshops																				
Incremental Operating Costs																				
ACF Operating Costs																				
Sub-Grants																				
MBPI																				
PMG																				
Management Cost																				
Total Payments																				

Ministry of

Cambodia: Demand for Good Governance Project
 < Implementing Agency >
Uses of Funds by Project Activity
 For the Quarter ended mm/dd/yyyy

(in US\$)

QR - 4

Project Activity / Component *	Actual			Budget			Variance			PAD
	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date	Current Quarter	Year to Date	Cumulative to Date	
1A- Support to the Arbitration Council (AC)										
a	AC Institutional Integrity and Sustainability									
b	Labor Dispute Solution									
c	Partnerships and Stakeholders Outreach and Training									
d	General Operations and Project Management									
Sub-Total										
1B- Support to the MONASRI										
a	Law Dissemination and Complaints Handling									
b	Capacity Building and Project Management									
Sub-Total										
1C- Support to OWSO-DO										
a	Expansion and Strengthening of OWSO to Other Districts									
b	Expansion and Strengthening the Capacity of the DO									
c	Implementing New Forms of Citizens Participation and Outreach									
d	M&E and Learning									
e	Project Management									
Sub-Total										
1D- Support to RNK										
a	Content Development									
b	Institutional Strengthening									
Sub-Total										
2- Support to Non-state Institutions										
a	Partnership Grants									
b	Thematic Grants									
c	Capacity Building, M&E and Learning									
Sub-Total										
3- Coordination and Learning										
a	Project Coordination									
b	Learning and Communication									
Sub-Total										
Total Project Expenditures										

Ministry of
 Cambodia: Demand for Good Governance Project
 < Implementing Agency >
Contract Monitoring Report
 As of mm/dd/yyyy

List of Contracts ⁱ

(in US\$)

QR-5

Contract Ref.				Contract Description	Supplier	Contract Value Amount	Amount Paid		Balance to be paid
Contract No.	Date Signed	Date Started	Date Completion				This Period	Cumulative	
I - Works:									
Sub-Total : I						-	-	-	-
II - Goods:									
Sub-Total : II						-	-	-	-
III - Consultant Services									
Sub-Total : III						-	-	-	-
Total : I + II + III						-	-	-	-

Ministry of

Cambodia: Demand for Good Governance Project
< Implementing Agency >

Contract Expenditure Report (Goods) ^{/i}
As of mm/dd/yyyy

No.	Contract Description	Procurement Method ^{/ii}	Contract No.	Supplier	Nationality	Contract Currency	Contract Value	Paid Quarter	Paid Cumulative	Contract Balance

Notes:

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

^{/ii} Each method in Procurement Guidelines should be shown separately.

Ministry of

Cambodia: Demand for Good Governance Project
< Implementing Agency >

Contract Expenditure Report (Works)^{/i}
As of mm/dd/yyyy

No.	Contract Description	Procurement Method ^{/ii}	Contract No.	Contractor	Nationality	Contract Currency	Contract Value	Paid Quarter	Paid Cumulative	Advance on Payment	Retention on Contract	Contract Balance

Notes:

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

^{/ii} Each method in Procurement Guidelines should be shown seperately.

Ministry of

Cambodia: Demand for Good Governance Project
< Implementing Agency >

Contract Expenditure Report (Consultants' Services)^{/i}
As of mm/dd/yyyy

No.	Contract Description	Procurement Method ^{/ii}	Contract No.	Consultants	Nationality	Contract Currency	Contract Value	Paid Quarter	Paid Cumulative	Contract Balance

Notes:

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

^{/ii} Each method in Procurement Guidelines should be shown separately.

7. SCHEDULE OF DISBURSEMENT

This chapter is aimed to invite each IA to update their individual projections of contract awards/commitments for (i) Works; (ii) Goods; (iii) Consultancy Services and projections of disbursement by the Bank disbursement category (as specified in the Financing Agreement).

7.1 Table for Quaterly and Annually Contract Awards/Commitments Projection (US\$)

COMMITMENTS

Cate- No.	Items	PROJECTED JANUARY - DECEMBER (20XX)																TOTAL PROJECTED FOR THE YEAR (20XX)				
		Q1				Q2				Q3				Q4				IDA	AusAID	RGC	OTHER	Total
		IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER					
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

REMARKS:

7.2 Table for Quaterly and Annually Disbursement Projection (US\$)

DISBURSEMENTS

Cate- No.	Items	PROJECTED JANUARY - DECEMBER (20XX)																TOTAL PROJECTED FOR THE YEAR (20XX)				
		Q1				Q2				Q3				Q4				IDA	AusAID	RGC	OTHER	Total
		IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER	IDA	AusAID	RGC	OTHER					
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
																		-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

REMARKS:

Accounting Documentations

Implementing Agency Demand For Good Governance Project IDA Grant No H4410-KH							Kingdom of Cambodia Nation Religion King BB/xx/xxx				
BANK CONTROL BOOK											
Bank's Name :							For the month of:				
Bank's Address:											
Account No.:											
Ref. Doc.		Description	Cheque No.	US\$			Account No.		Disb. Category	Project Activity	W / A No.
Date	No.			Debit	Credit	Balance	Debit	Credit			
		Balance Brought Forward									
		Balance Carried Forward									

Prepared by:

Reviewed by:

Approved by:

Project Accountant

Project Finance Officer

Project Manager/Director

Implementing Agency
 Demand For Good Governance Project
 IDA Grant No H 4410-KH

Kingdom of Cambodia
 Nation Religion King

DISBURSEMENT VOUCHER

Check No. : Voucher No. : DV/xx/xxx
 Date :
 Doner : IDA Grant

- Paid to:
 - Address:
 - For:
 - Ref. Inv.# : Date :

Description	Acc. Code	Amount (US\$)		Disb. Category	Activity Code
		Dr	Cr		
Total:		-	-		

Total amount (in words):

Prepared by: _____ Checked by: _____ Approved by: _____
 Project Accountant Project Finance Officer Project Manager/Director
 Date: ___/___/___ Date: ___/___/___ Date: ___/___/___

Received by: _____

 Date: ___/___/___

<p>Implementing Agency Demand For Good Governance Project IDA Grant No H4410-KH</p>	<p>Kingdom of Cambodia Nation Religion King</p>														
<p>BANK RECEIPT VOUCHER</p>															
<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%;">Receipt No.:</td> <td style="width: 20%;">BRV/xx/xx</td> </tr> <tr> <td></td> <td>Date:</td> <td>.....</td> </tr> <tr> <td></td> <td>Donor:</td> <td>IDA Grant</td> </tr> </table>			Receipt No.:	BRV/xx/xx		Date:		Donor:	IDA Grant					
	Receipt No.:	BRV/xx/xx													
	Date:													
	Donor:	IDA Grant													
<p>Received from:</p> <p>Address of Payee:</p> <p>For :</p>															
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="width: 50%;">Description</th> <th rowspan="2" style="width: 10%;">Acc. Code</th> <th colspan="2" style="width: 40%;">Amount</th> </tr> <tr> <th style="width: 15%;">Dr</th> <th style="width: 15%;">Cr</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>Total:</td> <td> </td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>		Description	Acc. Code	Amount		Dr	Cr					Total:		-	-
Description	Acc. Code			Amount											
		Dr	Cr												
Total:		-	-												
<p>Total Amount (in words) :</p> <p>.....</p>															
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Prepared by:</td> <td style="width: 33%;">Checked by:</td> <td style="width: 33%;">Approved by:</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;">Project Accountant</td> <td style="text-align: center;">Project Finance Officer</td> <td style="text-align: center;">Project Manager/Director</td> </tr> <tr> <td style="text-align: center;">Date: ___/___/___</td> <td style="text-align: center;">Date: ___/___/___</td> <td style="text-align: center;">Date: ___/___/___</td> </tr> </table>		Prepared by:	Checked by:	Approved by:	_____	_____	_____	Project Accountant	Project Finance Officer	Project Manager/Director	Date: ___/___/___	Date: ___/___/___	Date: ___/___/___		
Prepared by:	Checked by:	Approved by:													
_____	_____	_____													
Project Accountant	Project Finance Officer	Project Manager/Director													
Date: ___/___/___	Date: ___/___/___	Date: ___/___/___													

<p>Implementing Agency Demand For Good Governance Project IDA Grant No H4410-KH</p>	<p>Kingdom of Cambodia Nation Religion King</p>																
<p>CASH RECEIPT VOUCHER</p>																	
<p style="text-align: right;">Receipt No.: CRV/xx/xx Date: Donor: IDA Grant</p>																	
<p>Received from:</p>																	
<p>Address of Payee:</p>																	
<p>For :</p>																	
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="width: 50%;">Description</th> <th rowspan="2" style="width: 10%;">Acc. Code</th> <th colspan="2" style="width: 40%;">Amount</th> </tr> <tr> <th style="width: 15%;">Dr</th> <th style="width: 15%;">Cr</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>Total:</td> <td> </td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>				Description	Acc. Code	Amount		Dr	Cr					Total:		-	-
Description	Acc. Code	Amount															
		Dr	Cr														
Total:		-	-														
<p><i>Total Amount (in words) :</i></p> <p>.....</p>																	
<p>Prepared by:</p> <p>_____</p> <p>Project Accountant</p> <p>Date: ___/___/___</p>	<p>Checked by:</p> <p>_____</p> <p>Project Finance Officer</p> <p>Date: ___/___/___</p>	<p>Approved by:</p> <p>_____</p> <p>Project Manager/Director</p> <p>Date: ___/___/___</p>															

Implementing Agency
Demand For Good Governance Project
IDA Grant No H4410-KH

Kingdom of Cambodia
Nation Religion King

PETTY CASH CONTROL BOOK

PCB/xx/xxx

For the month of:

Ref. Doc.		Description	Petty Cash (US\$)			Account No.							Petty Cash Advances
Date	No.		Debit	Credit	Balance	Office Supply	Communi cation	Perdiem	Maintenanc e Office Equipment	Vehicle Expend	Publicatio n Service	Others	
		Balance Brought Forward	1,000		1,000								
				200	800	200							
				200	600						200		
				50	550		50						
				50	500			50					
				100	400					100			
				50	350							50	
				20	330				20				
				30	300		30						
				100	200								100
		Balance Carried Forward	1,000	800	200	200	80	50	20	100	200	50	100

Prepared by:

Reviewed by:

Approved by:

 Project Accountant

 Project Finance Officer

 Project Manager/Director

<p>Implementing Agency Demand For Good Governance Project IDA Grant No H 4410-KH</p>	<p>Kingdom of Cambodia Nation Religion King</p>																								
<p>PETTY CASH VOUCHER</p>																									
<p>Voucher No. : PCV/xx/xxx Date : Doner : IDA Grant</p>																									
<p>- Paid to:</p> <p>- Address:</p> <p>- For:</p> <p>.....</p> <p>- Ref. Inv. # : Date:</p>																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 40%;">Description</th> <th rowspan="2" style="width: 10%;">Acc. Code</th> <th colspan="2" style="width: 20%;">Amount (USD)</th> <th rowspan="2" style="width: 10%;">Disb. Category</th> <th rowspan="2" style="width: 10%;">Activity Code</th> </tr> <tr> <th style="width: 10%;">Dr</th> <th style="width: 10%;">Cr</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total:</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> </tbody> </table>						Description	Acc. Code	Amount (USD)		Disb. Category	Activity Code	Dr	Cr							Total:		-	-		
Description	Acc. Code	Amount (USD)		Disb. Category	Activity Code																				
		Dr	Cr																						
Total:		-	-																						
<p><i>Total amount (in words):</i></p>																									
<p>Prepared by: _____</p> <p>Project Accountant</p> <p>Date: ___/___/___</p>		<p>Checked by: _____</p> <p>Project Finance Officer</p> <p>Date: ___/___/___</p>		<p>Approved by: _____</p> <p>Project Manager/Director</p> <p>Date: ___/___/___</p>																					
<p>Received by: _____</p> <p>_____</p> <p>Date: ___/___/___</p>																									

Implementing Agency
Demand For Good Governance Project
IDA Grant No H4410-KH

Kingdom of Cambodia
Nation Religion King

BANK RECONCILIATION
As of mm/dd/yyyy

Date:

Bank Name:

Account N°:

		Amount (US\$)	Amount (US\$)						
1	Balance per Bank Statement		-						
2	Less: Unpresented Cheques		-						
	<table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Date</th> <th>DV N°</th> <th>Cheq N°</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Date	DV N°	Cheq N°					
Date	DV N°	Cheq N°							
3	Add: Deposit not credit by Bank Deposit in transit Transfer in transit		-						
4	Adjusted bank balance		-						
5	Balance per Bank book		-						
6	Less bank charges		-						
7	Add: bank interest		-						
8	Adjusted book balance		-						

Prepared by:

Reviewed by:

Approved by:

 Project Accountant

 Project Finance Officer

 Project Manager/Director

Implementing Agency Demand For Good Governance Project IDA Grant No H4410-KH	Kingdom of Cambodia Nation Religion King		
	No.: CCS/xx/xx Date:		
CASH COUNT SHEET			
	<u>Note</u>	<u>Quantity (slip)</u>	<u>Amount</u>
I. Actual Count:	<u>US\$</u>		
	1		-
	2		-
	5		-
	10		-
	20		-
	50		-
	100		-
	Total US\$:		-
	<u>Khmer Riel</u>		
	50		-
	100		-
	200		-
	500		-
	1000		-
	5000		-
	10000		-
	20000		-
	50000		-
	100000		-
	Total Khmer Riel:		-
	Exchange Rate		-
	US\$ equivalent		\$ -
	Total cash		\$ -
II. Balance in Petty Cash Book:			-
III. Difference:			-
	<u>Reason:</u>		
	- Over:	
	-Short:	
		
Prepared by:	Checked by:	Approved by:	
_____	_____	_____	
Project Accountant	Project Finance Officer	Project Manager/Director	
Date: ___/___/___	Date: ___/___/___	Date: ___/___/___	

<p>Implementing Agency Demand for Goods Governance Project IDA Grant No. H4410-KH</p>	<p>Kingdom of Cambodia Nation Religion King</p>																														
<p>REQUEST FOR ADVANCE</p>																															
<p>Request No.: RFA/xx/xxx Date: Donor: IDA Grant</p>																															
<p>- Requested by :</p> <p>- Address :</p> <p>- Requested for :</p> <p>.....</p> <p>- Period:</p>																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 35%;">Description</th> <th colspan="2" style="width: 15%;">Food</th> <th colspan="2" style="width: 15%;">Accommodation</th> <th rowspan="2" style="width: 10%;">Travel</th> <th rowspan="2" style="width: 10%;">Total</th> </tr> <tr> <th style="width: 5%;"># of Day</th> <th style="width: 10%;">Rate</th> <th style="width: 5%;"># of Night</th> <th style="width: 10%;">Rate</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="6" style="text-align: right;">Total:</td> <td style="text-align: center; background-color: #cccccc;">-</td> </tr> </tbody> </table>							Description	Food		Accommodation		Travel	Total	# of Day	Rate	# of Night	Rate								Total:						-
Description	Food		Accommodation		Travel	Total																									
	# of Day	Rate	# of Night	Rate																											
Total:						-																									
<p><i>Total amount (in wor</i></p>																															
<p>Applicant by:</p> <p>_____</p> <p>.....</p> <p>Date: ___/___/___</p>	<p>Checked by:</p> <p>_____</p> <p>Project Accountant</p> <p>Date: ___/___/___</p>	<p>Approved by:</p> <p>_____</p> <p>Project Manager/Director</p> <p>Date: ___/___/___</p>																													

<p>Implementing Agency Demand For Good Governance Project IDA Grant No H4410-KH</p>	<p>Kingdom of Cambodia Nation Religion King</p>																																																												
<p>LIQUIDATION OF AMOUNT ADVANCED</p>																																																													
Date:	LAA/xx/xx																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;">Description</th> <th style="width: 15%;">Amount Proposed</th> <th style="width: 15%;">Actual expenditures</th> <th style="width: 25%;">Amount Advanced</th> </tr> </thead> <tbody> <tr> <td>1. DSA</td> <td style="text-align: right;">1,000.00</td> <td style="text-align: center;">-</td> <td style="text-align: right;">800.00</td> </tr> <tr> <td>2. Travel</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>3.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>4.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>5.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>6.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>7.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>8.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>9.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td>10.</td> <td style="text-align: center;">-</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Total:</td> <td style="text-align: right;">1,000.00</td> <td style="text-align: right;">1,200.00</td> <td></td> </tr> <tr> <td style="text-align: right;">80% of Amount Proposed</td> <td></td> <td></td> <td style="text-align: right;">800.00</td> </tr> <tr> <td style="text-align: right;"><u>Amount Reimbursed/ or Returned:</u></td> <td></td> <td></td> <td style="text-align: right;"><u>400.00</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><u> </u></td> </tr> </tbody> </table>	Description	Amount Proposed	Actual expenditures	Amount Advanced	1. DSA	1,000.00	-	800.00	2. Travel	-			3.	-			4.	-			5.	-			6.	-			7.	-			8.	-			9.	-			10.	-			Total:	1,000.00	1,200.00		80% of Amount Proposed			800.00	<u>Amount Reimbursed/ or Returned:</u>			<u>400.00</u>				<u> </u>	
Description	Amount Proposed	Actual expenditures	Amount Advanced																																																										
1. DSA	1,000.00	-	800.00																																																										
2. Travel	-																																																												
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			<u> </u>																																																										
Prepared by:	Checked by:	Approved by:																																																											
_____	_____	_____																																																											
Project Accountant	Project Finance Officer	Project Manager/ Director																																																											
Date: ___/___/___	Date: ___/___/___	Date: ___/___/___																																																											

Ministry of
 Cambodia: Demand for Good Governance Project
 < Implementating Agency >

ADVANCE CONTROL BOOK

As of mm/dd/yyyy

(in US\$)

Date	Reference	Description	Person Advanced	Activity Period		Amount	Cleared Advance			Shortage/ Excess	Outstanding	Days Out
				From	To		Date	Reference	Actual			
				10/10/2010	12/10/2010		15/10/10					3
Total:												

Prepared by:

Reviewed by:

Approved by:

 Project Accountant

 Project Finance Officer

 Project Manager / Director

Ministry of
Cambodia: Demand for Good Governance Project
< Implementing Agency >
CONTRACT REGISTER
As of mm/dd/yyyy

Contract No.: _____

Period: _____

Contract Name: _____

Contract Amount: _____

Invoice		Contract Description	Invoice Amount (US\$)	Amount Paid (US\$)			Unpaid
Date	No.			Date	DV #	Total	
TOTAL							

Prepared by:

Reviewed by:

Approved by:

Project Accountant

Project Finance Officer

Project Manager / Director

Ministry of
 Cambodia: Demand for Good Governance Project
 < Implementing Agency >

SUMMARY CONTRACT REGISTER

As of mm/dd/yyyy

(in US\$)¹

No.	GL Acc. code	Contract Ref.		Name and Position of Contractor/ Supplier	Contract Value Amount	Work Scheme		Accumulated Invoice ² Amount	Total Payment ³	Contract Balance ⁴	Advances ⁵ on Payment	Deduction ⁵ on Contract	Completed Y/N ⁶
		Date	No.			Date Started	Date of Completion						
I - WORKS													
Total : I					-			-	-	-			
II - GOODS													
Total : II					-			-	-	-			
III - CONSULTANT SERVICES													
III.1- National Consultant (Individual)													
Total : III.1					-			-	-	-	-	-	
III.2- International Consultant (Individual)													
Total : III.2					-			-	-	-	-	-	
III.3- Consultancy firms													
Total : III.3					-			-	-	-	-	-	
Total: III					-			-	-	-			
GRAND TOTAL: I + II + III					-			-	-	-			

Note¹ currencies in which payments will be made
² payment request per contractor or supplier before deduction for advances & retentions (currency of invoice)
³ net payment to contractor or supplier
⁴ balance shall be determined against the total payment (currency of payment)
⁵ deductions for retention and advances on progress payment (currency of invoice)
⁶ the final column is used to indicate whether the contract has been completed or has not been completed

Prepared by:

Approved by:

 Ly Sinhav
 Accounting Officer

 Por Phak
 Project Director

Ministry of
Cambodia: Demand for Good Governance Project
< Implementing Agency >
FIXED ASSETS REGISTER
As of mm/dd/yyyy

Asset Identity No.	Description/Specification (include model no.s & country of origin)	Serial No.	Supplier	DV		Quantity	Amount (US\$)	Location	User
				Date	No.				
TOTAL:									

Prepared by:

Reviewed by:

Approved by:

Project Accountant

Project Finance Officer

Project Manager/ Director

Implementing Agency
Demand for Good Governance Project
World Bank-IDA Grant No H4410-KH

No.: W/A/xx/xx

WITHDRAWAL REGISTER
As of mm/dd/yyyy

W/A		Description	Corresponding Category										Total Amount	Ref. Advice		Amount Disbursed (US\$)			Different	Reasons/ Notes/ Remarks
Date	No.		Works	Goods	Consulting Services	Training&W orkshops	Operating Costs	ACF Operating	Sub- grants	MBPI	PMG	Managem ent Costs		Date	No.	Designated Account	Direct Payment	C/L		
	001	Initial Advance											100,000.00							
Total expenditures incurred:														Total						
Budget Allocated:																				
Budget Balance:																				

Prepared by:

Reviewed by:

Approved by:

Project Accountant

Project Finance Officer

Project Manager/ Director

Training, Workshops and Seminars Forms

Ministry of
 Cambodia: Demand for Goods Governance Project
 < Implementing Agency >

Training, Workshops and Seminar ^{i/} Proposed Budget

Form No. 1

Location: _____

Date: Start dd/mm/yyyy (am/pm)

Finish dd/mm/yyyy (am/pm)

of Days: _____

of Participants: _____

Description	Unit	Unit Cost (US\$)	Qty.	Total Cost (US\$)	Remarks
DSA/ Per Diem					
Accommodation					
Food/ subsistence					
Total:					
Transportation					
Total:					
Workshop Costs					
Venue & Foods					
Communication/ equipment					
Equipment Rental ^{ii/}					
Other ^{ii/}					
Sub-Total:					
Stationary/ Other costs ^{iii/}					
Sub-Total:					
Total Workshop Costs					
Translators					
Other Costs ^{iv/}					
Grant Total:					

Notes:

^{i/} Please identify the training, workshops and seminars

^{ii/} Please list items and costs

^{iii/} Please provide details

^{iv/} Please provide details

Ministry of

Cambodia: Demand for Good Governance Project (DFGG)

< Implementing Agency >

<Training, Workshops and Seminars>

dd/mmm/yyyy to dd/mmm/yyyy

Participants Payment Sheet

Form No. 2.2

Location: _____

No.	(order by institution)	Department or Agency	Position	Food ^{i/}		Accommodation ^{i/}		Transp. ^{i/}	Total	Signature
				# of Day	Rate	# of Night	Rate			
	I- Ministry Staff									
	Sub Total:							-	-	
	II- Provincial Staff									
	Sub Total:							-	-	
	III- Invitees (Non Gvt)									
	Sub Total:							-	-	
Grand Total:								-	-	

Note:

^{i/} Please follow MEF Prakas No. 2000, dated 23/04/2007

Accounting Documentation (FMM Ref. Appendix 1)

Please refer to the MEF approved Financial Management Manual, Appendix 1 for formats of following accounting forms.

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Contract Progress Payment Certificate