

Index

A

Accounts Payable (AP) Module, 83, 86

Accounts Receivable (AR) Module, 83, 85

Accrual-based Accounting, 80, 152

ADKAR Model (Awareness–Desire–Knowledge–Ability–Reinforcement), 93

Angkor Institution, 66

Annual Audit Plans, 131

Annual budget

- Cycle, 47–48, 50, 52
- Formulation, 47
- Review and approval of, 52–53
- Structure, 50

Annual Budget Law, 51–52

Annual Performance Report (APR), 33

Anti-Corruption Commission, 150

ASEAN, 1, 6–7, 9, 68, 137

Asian Financial Crisis, 3, 9, 137, 150

Asian Development Bank (ADB), 7, 18, 20, 41, 76, 126, 131

Audit Procedure Framework, 131

Australia, and performance budgeting, 160–63, 169

Australia National Audit Office, 163

Australian Department of Foreign Affairs and Trade (DFAT), 18

Automated System for Customs Data (ASYCUDA), 83, 86

B

Bilateral Aid, 7, 74, 130

Blended Finance, 72

Bond Market, 15, 74–75

Budget Act, 33, 157–58, 164

Budget Allocation (BA) Module, 83, 85

Budget Planning Module (BP) Module, 88

Budget Policy Statement, 153

Budget Review Act, 157–58

Budget Strategic Plan (BSP), 20, 27, 30, 42, 44–48, 53, 56, 127–29, 134

Budget System Reform Strategy (BSRS), 5, 28, 42, 44, 77, 79, 133

Budget System Reform Strategy for Subnational Administration, 28–29

Budget Transparency, 107, 113–15, 122

Bureau of the Budget (BoB), 138–39

Business Process Reengineering (BPR), 25

Business Process Streamlining, 92

C**Cambodia**

- Budget information, 115
- Economic overview of, 8–11
- Foreign direct investment (FDI) in, 9, 15
- Formation of, 9
- GDP, 10, 13, 15, 23, 58, 60–61, 70, 97
- Independence, 8
- Open Budget Survey, 115–16
- PFM reform program (PFMRP) in, 13–17
- Public finance in, 11–13
- Regime change, 8
- Cambodian Public Sector Accounting Standards (CPSAS), 79
- Capital Expenditure, 45–46, 67–68, 70, 97, 130
- Capital Revenue, 59–60, 67
- Capitalism, 5
- Cash-based Accounting, 77, 79
- Cash Basis CPSAS (CB CPSAS), 79
- Cash Basis IPSAS, 81
- Cash Management (CA) Module, 85, 87
- Central Budget Authority (CBA), 158, 170
- Change Agent, 152, 170
- Change Management, 39, 41, 44, 93, 149, 152
 - Definition of, 170
- Chart of Accounts (COA), 77–78, 127
- Civil Aviation, 66
- Civil Service, 6, 38–39, 68, 160
- Civil War, 8
- Collective Economy, 9
- Commercial off-the-shelf (COTS) IT system, 151

Commonwealth Financial

- Accountability Review, 162
- Communication and Engagement Strategy, 168
- Communism, 5
- Compliance Audit, 96
- Consolidated Action Plan (CAP), 22
- Control Systems, 57, 93–96
- Core Taxes, 121–22
- Corruption, 95, 114, 150, 152
- Council for the Development of Cambodia (CDC), 46, 130
- Council of Ministers, 45, 47
- COVID-19 Pandemic, 10, 13, 23, 27, 43, 56–57
- Cross-cutting Reform Programs, 36–40
- Current Expenditure, 11–12, 67–68, 133
- Current Revenue, 58–60
- Customs and Excise Revenue, 61–63
- Customs Reform and Modernization Program, 61
- Cybersecurity, 166

D

- Debt Management and Financial Analysis System (DMFAS), 83, 86
- Decentralization and De-concentration (D&D), 6, 36–37, 39, 129, 132
- Democratic Kampuchea Regime, 8
- Department for International Development (DFID), 18
- Department of Conservation, 155
- Department of Corrections, 154, 156
- Development Partners Committee (DPC), 16
- Directorate General for Treasury, 152

Direct Performance Budgeting, 33
 Document of Settlement, 96
 Doi Moi, 140–41
 Dollarized Economy, 10, 14–15
 Domestic Revenue Mobilization,
 57–59

E

Economic and Finance Institute (EFI),
 131
 Economic and Financial Policy
 Committee (EFPC), 15
 Economic Transformation Program
 (ETP), 146
 Education Management Information
 System (EMIS), 126–27, 135
 Education Strategic Plan (ESP), 125
 Effective Financial Accountability,
 130
 Electronic Fund Transfer (EFT), 86
 Electronic Government Procurement
 (e-GP), 77
 Electronic ID Card, 166
 Emerging Markets Investor Alliance,
 123
 e-Police Systems, 167
 e-Residency, 166–67
 Estonia
 e-government, 165–67, 169
 Population, 165
 E-Tax filing system, 166
 European Development Cooperation
 Strategy for Cambodia, 19
 European Joint Strategy, 19
 European Union (EU), 18–20, 41, 68,
 98

F

“Family-run Economy”, 9

Financial Audit, 96
 Financial Inspection System, 93, 95
 Financial Management Improvement
 Plan (FMIP), 161–62
 Financial Management Information
 System (FMIS), 14, 18–19,
 21–23, 25–26, 52, 77, 127, 129,
 131, 133, 135, 168
 Financial Management Work Group,
 92
 Financial Reform Committee, 150
 Financing Agreement, 20
 Fiscal Responsibility Act, 153, 170
 FMIS Budget Allocation Module, 88
 France, and performance budgeting,
 156–60, 169
 Free Trade Agreement, 62
 French Statistics Service, 159

G

Galing Pook Awards Program, 145
 Gender Equality, 163–65, 169
 General Department of Budget
 (GDB), 43, 54, 91
 General Department of Customs and
 Excise (GDCE), 61–62
 General Department of Financial
 Industry, 65
 General Department of Inspection, 91
 General Department of Internal Audit,
 91
 General Department of International
 Cooperation and Debt
 Management, 91
 General Department of National
 Treasury (GDNT), 18, 78–79,
 81, 83, 86–88, 91
 General Department of Public
 Procurement, 91

- General Department of State
Property and Non-Tax Revenue
(GDSPNR), 65, 75
- General Department of Subnational
Administration Finance
(GDSNAF), 91, 132–33, 136
- General Department of Taxation
(GDT), 61, 63
- General Departmental Action Plan
(GDAP), 16
- General Ledger (GL) Module, 86, 89
- Global Financial Crisis, 10, 140
- Global Initiative for Fiscal
Transparency, 113
- Globalization, 157
- Government Finance Statistics (GFS),
102–3
- Government Financial Management
and Revenue Administration
Project (GFMRAP), 150–51
- Government Transformation Program
(GTP), 146
- H**
- Human Capital, 31
- Hun Sen, 13
- I**
- Income Tax, 61, 63, 163
- Independent Audit, 95–96
- Independent Complaints Handling
Mechanism, 77
- Indonesia
GDP, 149–50
New financial system, 149–52
- Industrial Development Policy (IDP),
10
- Inflation, 9–10, 24, 43, 141
- Integrated Financial Management
Information System (IFMIS),
see SPAN
- Integrated Offender Management, 154
- Internal Audit, 23, 27, 91, 93–96
- Internal Audit Department (IAD),
127, 130–31, 135
- Internal Audit Manual (IAM), 131
- Internal Revenue Allotment (IRA),
145, 169
- International Budget Partnership
(IBP), 112, 114, 123
- International Financial Reporting
Standards (IFRSs), 77
- International Monetary Fund (IMF),
18, 21, 32, 72–73, 97, 102,
113–14, 116
- International Organization of Supreme
Audit Institutions, 113
- International Public Sector
Accounting Standards (IPSAS),
14, 20, 77–79
- i-Voting, 167
- J**
- Japan International Cooperation
Agency (JICA), 21
- K**
- Khmer Republic Regime, 8
- Khmer Rouge Regime, 8, 14
- L**
- Land Transport Safety Authority, 154
- Law of Audit of the RGC, 95
- Law on Administrative Management
of the Capital, Provinces,
Municipalities, Districts, and
Khans, 36, 132

- Law on Commune and Sangkat Administration and Management, 36, 132
- Law on Public Financial Management and Budget Strategic Frameworks, 134
- Law on Public Financial Systems, 30, 52, 67
- Law on the Management and Use of State Assets, 142
- Lehman Brothers, 159
- Lima Declaration of Guidelines on Auditing Precepts, 113
- Local Government Code (LGC), 143–45, 168
- Local Government Units (LGUs), 144–46
- LOLF (*Loi organique relative aux lois de finance*), 157–60
- M**
- Malaysia, and outcome-based budgeting, 33, 146–49
- Malaysia Plan, 147, 170
- Maori Education Strategy, 155
- Medium-Term Budget Framework (MTBF), 27, 43–46, 48, 54, 56, 134
- Medium-Term Expenditure Framework (MTEF), 138–40
- Medium-Term Fiscal Framework (MTFF), 27, 42–43, 48, 54, 56
- Medium-Term Investment Plan (MTIP), 142
- Medium-Term Macroeconomic and Public Finance Framework (MMPFF), 42, 48, 54
- Medium-Term Revenue Mobilization Strategy, 58
- Middle-Income Trap, 146
- Mining, 66
- Ministerial Action Plan (MAP), 16, 125–26
- Ministry of Civil Service, 36
- Ministry of Economy and Finance (MEF), 16, 20–21, 23, 25, 27, 40–41, 45, 47–48, 60, 67–68, 75, 88, 90–92, 111, 116, 125–32, 135
- Non-tax revenue, 65–66
- Procurement regulator, 30, 76–77
- Technical support, 53
- Ministry of Education, New Zealand, 155
- Ministry of Education, Youth, and Sport (MOEYS), 7, 54–55
- Budget allocation for, 124–25
- Public Financial Management Reform Program (PFMRP), 124–28, 135
- Ministry of Finance, 33
- Ministry of Finance (MoF), Indonesia, 150–51
- Ministry of Finance (MoF), Malaysia, 147–48
- Ministry of Finance (MoF), Vietnam, 141–42
- Ministry of Health (MOH), 124
- Ministry of Interior (MOI), 37, 124, 135
- Ministry of National Defence (MOD), 124
- Ministry of Planning, 46, 130
- Ministry of Planning and Investment (MPI), Vietnam, 141–42
- Ministry of Rural Development (MRD), 7, 124
- Ministry of Women’s Affairs, 88

- Modified Budgeting System (MBS), 147
- Multi-donor Trust Fund, 18, 21
- Multilateral Aid, 7, 130
- N**
- National Accounting Council (NAC), 79
- National Assembly, 47, 52, 88, 95–96, 115, 170
- National Audit Authority (NAA), 94–95, 131
- National Bank of Cambodia (NBC), 11, 15–16, 86
- National Budget Office (NBO), 148
- National Committee for Democratic Development (NCDD), 37, 132
- National OBB Steering Committee (NOSC), 148
- National Policy on Indigenous Peoples' Development, 129
- National Program for Administrative Reform (NPAR), 36, 38
- National Program for Public Administration Reform, 39
- National Program for Subnational Democratic Development, 36
- National Social Protection, 24
- National Strategy Development Plan (NSDP), 43, 46, 48, 51, 128–29, 134
- National Sustainable Development Plan (NSDP), 22
- National Transformation Program (NTP), 146
- National Treasury, 65–66, 75, 126
- New Budget System, 53–54
- New Political Economy of PFM, 4
- New Public Financial Management (NPFM), 4–5
- New Public Management, 138, 140, 147
- New Zealand
- Currency crisis, 3
 - Outcome-focus management, 152–56, 169
- New Zealand Biodiversity Strategy, 155
- Non-Tax Revenue, 65–66
- Non-Tax Revenue Management Information System (NRMIS), 65–66, 83, 86
- O**
- OECD, 1, 6–7, 33, 76, 113, 137
- OECD Survey of Gender Budgeting, 164
- Official Development Assistance (ODA), 15, 74
- Open Budget Survey (OBS), 7, 99, 122
- Organic Financial Law, *see* LOLF
- Outcome-based Budgeting (OBB), 33, 146–49, 168
- Output Agreement, 154
- P**
- Paris Declaration, 18
- Paris Peace Accord, 11, 14
- People's Republic of Kampuchea (PRK), *see* Cambodia
- Performance Audit, 96
- Performance-based Budgeting (PBB), 5, 32–33, 138, 146
- Performance Budgeting Model, 32–34
- Performance-Informed Budgeting (PIB), 5, 22, 32, 34–36, 96

- PFM Reform Steering Committee (PFMR-SC), 14, 16, 20, 40, 53
- PFM Technical Working Group (PFM-TWG), 16
- Philippines
 - Annual growth, 143
 - Decentralization, 143–46
 - Government system, 144
 - Platform approach, 14
- Political Dynasty, 146
- Poverty, 10, 15, 103, 128, 140, 143–46
- Prakas, 66, 75
- Principles for Public Participation in Fiscal Policy, 113
- Problem-Driven Analysis, 6
- Procurement Module, 90
- Procurement Review Committee (PRC), 76
- Program-based Budgeting (PBB), 20–21
- Program Budgeting Review, 31
- Program Operating Budgets (BOPs), 158
- Program Performance Budgeting System (PPBS), 147
- Public Accounting System, 77–81
- Public Administration Entities (PAEs), 90
- Public Administrative Reform, 16, 38–39, 129
- Public Debt Management, 74–75, 97
- Public Expenditure and Financial Accountability (PEFA), 7, 76, 97
 - Assessment, 105–12
 - Framework, 99–103, 121–22
 - Performance indicators, 103–5
 - Subnational level, at, 105, 133
- Public Expenditure Management (PEM), 67–70
- Public Finance Act, 3
- Public Financial Management Modernization Project, 18
- Public Financial Management (PFM)
 - Assessment tools, 99
 - Components of, 57
 - Definition, 2–3
 - Seven pillars of, 100–102
 - Subnational Administrations, and, 132–35
 - Theories of, 4–6
- Public Financial Management Reform Program (PFMRP)
 - Achievements, 23–25
 - Budget system, 30–36
 - Challenges, 25–26
 - Donors, 18–19
 - Implementation, 21–22
 - Ministry of Education, Youth and Sport (MOEYS), impact on, 124–28, 135
 - Ministry of Rural Development (MRD), impact on, 128–31, 135
- Public Governance, Performance and Accountability Act (PGPA Act), 160–62
- Public Infrastructure, expenditure on, 70–72
- Public Investment Law, 168
- Public Investment Management (PIM), 45, 47, 70–73, 97, 142–43, 168
- Public Investment Management Assessment (PIMA), 7, 99, 116–20, 122
- Public Investment Management System Reform Strategy, 28–29, 72

- Public Investment Program (PIP), 46, 130
- Public Investment System Reform Strategy, 168
- Public-Private Partnerships (PPPs), 72–73, 117, 120
- Public Procurement Management, 75–77
- Public Procurement System Reform Strategy, 28, 30
- Public Sector Management Reform Plan (PSMRP), 137
- Purchase Agreement, 170
- Purchase Order (PO) Module, 86, 88

- R**
- Rectangular Strategy (RS), 13, 26, 43, 48, 51, 129
- Resource Leaders Training (RLT), 149
- Results-Based Management System, 35
- Revenue
 - Capital, 59–60, 67
 - Current, 58–60
 - Customs and excise, 61–63
 - Non-tax, 65–66
 - Tax, 60–61, 63–64, 97
 - Types of, 59–60
- Revenue Mobilization Strategy, 28–29, 59, 63, 65–66, 96–97
- Road Investment, 70
- Road Safety Strategy, 154
- Rocard, Michel, 157
- Royal Decree, 15, 25
- Russia-Ukraine War, 11

- S**
- Sangkum Reastr Niyum Regime, 8
- Senate, 47, 52, 95–96, 144
- Seven Budget Classifications, 90–91
- SMART goals, 154
- Socialism, 5
- Socio-Economic Development Plan (SEDP), 141
- Soviet-style Planned Economy, 9
- SPAN (*Sistem Perbendaharaan dan Anggaran Negara*), 151, 168, 170
- Special Drawing Rights (SDR), 97
- Standard Operational Procurements for PPP, 72
- State Asset Register Management Information System (SARMIS), 66, 75
- State Audit Office, 160
- State Budget Law (SBL), 142
- State Economy, 9
- State-Owned Enterprises (SOEs), 9
- State Property Management, 27, 75
- State Sector Act 1988, 153
- Strategic Audit Plans, 131
- Strategic Performance-based Budgeting (SPBB), 34
- Strategic Plan for Thai Public Sector Development, 140
- Strategic Plan on Streamlining Business Process, 92
- Strengthening Public Financial Management Program (SPFMP), 20
- Subnational Administrations (SNAs), 7, 37–39
 - Public Financial Management (PFM), and, 132–35
- Supreme Audit Institution (SAI), 95–96, 112
- Sustainable Development Goals, 128–29

Swedish Gender Equality Agency,
164
Swedish International Development
Cooperation Agency (SIDA),
18–19

T

Tax Administration Diagnostic
Assessment Tool (TADAT), 7, 99
Framework, 120–22
Tax Evasion, 61–62, 64–65
Tax Reform, 63–65
Tax Revenue, 60–61, 63–64, 97
Tax System, 86
Thailand
GDP, 137
Strategic Performance-based
Budgeting, 137–40, 167
Thaksin Shinawatra, 139–40
Tourism, 57, 66, 144
Transportation Improvements,
comparison of, 69
Treasury Single Account, 25

U

United Nations, 7, 14

United Nations Children’s Fund
(UNICEF), 18, 20–21, 126
United Nations Transitional Authority
in Cambodia (UNTAC), 14
US Planning, Programming and
Budgeting System, 156

V

VAT, 63
Vietnam
GDP, 140
Public Investment Management,
140–43
Vision and Strategy for 3+1 Reform
Program, 40

W

Wartime Economy, 8
White Paper, 150, 170
World Bank, 7, 9, 11, 18, 35, 53, 98,
126, 131, 138, 142, 150–51
World Customs Organization, 123
WTO, 9

X

“X-Road” project, 166