

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

(Logo)

Ministry of Economy and Finance

No.: 988 SHV.BrK

Phnom Penh, 28 December 2012

JOINT PROCLAMATION

ON

**THE PROVISION OF INCENTIVE BONUS
TO THE MINISTRY OF CULTURE AND FINE ARTS
AND THE MINISTRY OF ECONOMY AND FINANCE**

**DEPUTY PRIME MINISTER, MINISTER OF ECONOMY AND FINANCE,
MINISTER OF CULTURE AND FINE ARTS**

- Having seen the Constitution of the Kingdom Cambodia;
- Having seen the Royal Decree No. NS/RKT/0908/1055, dated 25 September 2008, on the Appointment of the Royal Government of Kingdom of Cambodia;
- Having seen the Royal Kram No. 02/NS/94, dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen the Royal Kram No. NS/RKM/0196/18, dated 24 January 1996, promulgating the Law on Establishment of the Ministry of Economy and Finance;
- Having seen the Royal Kram No. NS/RKM/0192/02, dated 24 January 1996, promulgating the Law on Establishment of the Ministry of Culture and Fine Arts;
- Having seen the Royal Kram No. NS/RKM/0508/016, dated 13 May 2008, promulgating the Law on Public Financial System;
- Having seen Sub-decree No. 04 ANKr.BK, dated 20 January 2000, and related Sub-decree on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-Decree No. 24 ANKr.BK, dated 19 March 2007, on the Organization and Functioning of the Ministry of Culture and Fine Arts;
- Having seen Sub-decree No. 82 ANKr.BK, dated 16 November 1995, on the General Regulations of Public Account;
- Having seen the Regulation No. 04 BB, dated 15 November 2006, of the Royal Government on the Strengthening of Governance on Non-taxes Revenue;
- Pursuant to the Joint Proclamation No. 989 SHV.BrK, dated 28 December 2012, on the Provision of Public Services of the Ministry of Culture and Fine Arts

HEREBY DECIDE

ARTICLE 1: The Ministry of Culture and Fine Arts and the Ministry of Economy and Finance are provided with incentive bonus to support on-duty officers and other officers on public service provision as well as strengthening the mechanism for revenue collection.

ARTICLE 2: The provision of this incentive bonus is separately divided between Central Administration and Municipal-Provincial Technical Departments of the Ministry of Culture and Fine Arts and the Ministry of Economy and Finance, based on the basis of task division on public service provision implemented by Central Administration and Municipal-Provincial Technical Departments.

ARTICLE 3: Central Administration of the Ministry of Culture and Fine Arts and Municipal-Provincial Departments of Culture and Fine Arts are allowed to withhold the incentive bonus portion by withdrawing the separately collected revenue from public services as determined in the joint Proclamation No. 987 SHV. BrK dated 28 December 2012 on the provision of public services of the Ministry of Culture and Fine Arts. Advance withdrawal of this incentive bonus is considered an advance payment provided by the national budget to the Central Administration of the Ministry of Culture and Fine Arts and Municipal-Provincial Departments of Culture and Fine Arts so as to support officers and strengthening the mechanism for revenue collection as set in Article 1 of this joint proclamation. The incentive bonus which is allowed for advance withholding includes the incentive bonus portion of the Ministry of Culture and Fine Arts and that of the Ministry of Economy and Finance.

ARTICLE 4: The provision of the incentive bonus to the Ministry of Culture and Fine Arts and the Ministry of Economy and Finance is set in percentage proportion compared to the revenue collected and divided as follows:

A. Revenues from public services:

A1. Division for Central Administration

- 70% of collected revenue is transferred to the national budget;
- 29% of collected revenue is transferred to the Ministry of Culture and Fine Arts ; and
- 1% of collected revenue is transferred to the Ministry of Economy and Finance.

A2. Division for Municipal-Provincial Technical Departments

- 70% of collected revenue is transferred to national budget;
- 29% of collected revenue is transferred to Municipal-Provincial Departments of Culture and Fine Arts ; and
- 1% of collected revenue is transferred to Municipal-Provincial

- Departments of Economy and Finance
- B. Revenues from transactional fines:
- B1. Division for Central Administration
- 50% of collected revenue is transferred to the national budget;
 - 49% of collected revenue is transferred to the Ministry of Culture and Fine Arts ; and
 - 1% of collected revenue is transferred to the Ministry of Economy and Finance.
- B2. Division for Municipal-Provincial Technical Departments
- 50% of collected revenue is transferred to national budget;
 - 49% of collected revenue is transferred to Municipal-Provincial Departments of Culture and Fine Arts ; and
 - 1% of collected revenue is transferred to Municipal-Provincial Departments of Economy and Finance

ARTICLE 5: The Central Administration of the Ministry of Culture and Fine Arts and Municipal-Provincial Departments of Culture and Fine Arts shall plan the revenue and expenditure which is subject to the provision of the incentive bonus in separate revenue and expenditure plan of their annual budget. The Central Administration of the Ministry of Culture and Fine Arts shall plan the incentive bonus credit including the credit for the expense on the incentive bonus for the Central Administration of the Ministry of Economy and Finance. Municipal-Provincial Departments of Culture and Fine Arts shall plan the incentive bonus credit including the credit for the expense on the incentive bonus for Municipal-Provincial Departments of Economy and Finance.

All operations of revenue and expenditure shall be recorded in the national budget like other operations of revenue and expenditure of Central Administration and Municipal-Provincial Technical Departments of the Ministry of Culture and Fine Arts. Credit planned for this incentive bonus is subject to money withdrawal mandate to make payment for the amount of money considered an advance payment from the national budget (advance withheld revenue).

The revenue and expenditure recorded in national budget operation on the incentive bonus shall be implemented in accordance with the procedure of advance payment as follows:

- A. **Revenue section:** a national budget revenue voucher on the amount of advance payment shall be issued as follows:
- Central Administration of the Ministry of Culture and Fine Arts shall prepare and submit a national budget revenue voucher

to non-tax income department of the Ministry of Economy and Finance attached with the report status on the revenue implementation and the table on the bonus calculation as well as the previously provided report on incentive bonus division. Non-tax income department shall issue confirmation letter on the amount of the revenue listed in voucher.

- Municipal-Provincial Departments of Culture and Fine Arts shall prepare and submit the national budget revenue voucher to the Municipal-Provincial Departments of Economy and Finance attached with the report status on the revenue implementation and table on the bonus calculation as well as the previously provided report on the incentive bonus division. Municipal-Provincial Departments of Economy and Finance shall issue confirmation letter on the amount of the revenue listed in voucher.

B. **Expenditure section:** Withdrawal mandate recording the expenditure amount which is equal to advance payment recorded in national budget revenue voucher shall be issued.

ARTICLE 6: Upon the completion of all procedures set in Article 5 above, the incentive bonus withdrawal shall be implemented as follows:

- A. Provision of incentive bonus to civil servants of the Ministry of Culture and Fine Arts shall comply with the decision of Minister of Culture and Fine Arts based on equity principle and work merit.
- B. Provision of incentive bonus to civil servants of the Ministry of Economy and Finance shall comply with the decision of Minister of Economy and Finance based on equity principle and work merit.

ARTICLE 7: Any provisions contrary to this joint proclamation shall be considered null and void.

ARTICLE 8: Secretary General, Chief of the Cabinet, Director General, Directors of Department and Chiefs of relevant units under the supervision of the Ministry of Economy and Finance, and the Ministry of Culture and Fine Arts shall effectively implement this joint proclamation from the date of its signature onwards.

Deputy Prime Minister *(initialed)*
**Minister of Economy and
Finance** *(initialed)*

(signed & stamped)

KEAT Chhon

Minister of Culture and Fine Arts
(initialed)

(signed & stamped)

HIM Chaem

CC:

- Secretariat General of Senate
- Secretariat General of National Assembly
- Office of the Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo HUN SEN, the Prime Minister
- National Audit Authority
- Anti-corruption Unit
- All Municipal-Provincial Administrations **"For information"**
- As stated in Article 8 **"For functioning"**
- Archive-Chronicles