



ANNEX C1: Twinning Fiche

Project title: Strengthening Tax Revenue Collection in Cambodia

Beneficiary administration: General Department of Taxation (GDT) of the Ministry of Economy and Finance in Cambodia

Twining Reference: " KH 22 NDICI FI 01 25 "

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EU funded project

TWINNING TOOL

List of Abbreviations

ADB	Asian Development Bank
ASEAN	Association of South East Asian Nations
BA	Beneficiary Administration
BC	Beneficiary Country
CAP	Consolidated Action Plan
CGT	Capital Gains Tax
CRM	Compliance Risk Management
CSDG	Cambodia Sustainable Development Goals
EU	European Union
GDP	General Department of Policy
GDCE	General Department of Customs and Excise
GDT	General Department of Taxation, MEF
GRO	General Risk Overview
HR	Human Resources
HRMS	Human Resources Management System
IMF	International Monetary Fund
JICA	Japan International Cooperation Agency
LTA	Long Term Advisor
LTE	Long Term Expert
MEF	Ministry of Economy & Finance
MS	Member State
PA	Public Administration
PAT	Partnership for Accountability and Transparency
PFM	Public Financial Management
PFMR	Public Financial Management Reform
PIT	Personal Income Tax
PL	Project Leader
PS	Pentagonal Strategy Phase I 2023-2028
PSC	Project Steering Committee
RGC	Royal Government of Cambodia
RMS	Revenue Mobilization Strategy 2014 - 2018
RMS II	Revenue Mobilization Strategy 2019 - 2023
RS IV	Rectangular Strategy IV (2018-2023)
RTA	Resident Twinning Adviser
Sida	Swedish International Development Cooperation Agency
SOP	Standard Operating Procedure
STA	Swedish Tax Agency
STC	Short Term Consultant
STE	Short Term Expert
TPS	Taxpayer Service
WB	World Bank

1. Basic Information

1.1 Programme: EU-Cambodia Partnership for Public Financial Management Reform (Stage IV)
OPSYS number: ACT-60558 direct management

1.2 Twinning Sector: Finance, Internal market and economic criteria (FI).

1.3 EU funded budget: EUR 2 000 000

1.4 Sustainable Development Goals (SDGs):

Main SDG:

16 - Peace, justice and strong institutions

Other significant SDGs:

SDG 17:Partnerships for the goals

SDG 1:No poverty

SDG 8:Decent work and economic growth

SDG 13:Climate Action

SDG 5:Gender Equality

2. Objectives

2.1 Overall Objective(s):

To contribute to the improvement of the tax revenue collection and the optimal and equitable mobilisation of tax revenues in Cambodia.

2.2 Specific Objective:

To complement the GDT capacity to be ready in the implementation of Personal Income Tax (PIT), further improve risk-based tax audit system, and human resource management system of GDT.

2.3 The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans.

This Twinning Grant project is funded under the umbrella of the Multiannual Indicative Programme (MIP) 2021-2027 for the European Union's cooperation with the Kingdom of Cambodia.

It is linked with the Priority Area 3 of the MIP: Good Governance, specific objective 1 related to the Public Finance Management Reform (PFMR) to improve efficiency, transparency and accountability in management of public funds to improve public service delivery.

The Twinning Project will contribute to the implementation of the Joint European Development Cooperation Strategy for Cambodia 2021-2027, notably Priority 1 “strengthen democratic accountability, integrity and effectiveness of Cambodia’s public institutions, systems and services at all levels (‘supply side of governance’), with particular focus on major governance reform programmes, including corruption”.

3. Description

3.1 Background and justification:

The General Department of Taxation (GDT) of the Ministry of Economy and Finance (MEF) is the main revenue collection agency in Cambodia, regulated by the Law on Taxation, and is supervised by the

Ministry of Economy and Finance (MEF). Increased revenue mobilization is important for increasing the fiscal space for government reforms and over time for reducing aid dependency (reaching some of the SDGs). Revenue mobilization is therefore a key component of Cambodia's PFM reform. Significant increases in domestic revenue mobilization in the past few years (from 12.4% of GDP in 2013 to 19% of GDP¹ in 2019) pre-COVID crisis have allowed increasing government allocations to the social sectors. Increased tax revenue is a key component for the Cambodian government to increase service delivery with the purpose to alleviate poverty in its various dimensions and bring Cambodia into a middle-income country.

The Government launched the new Revenue Mobilization Strategy 2019-2023 in May 2019. The RMS II focuses on new tax policies, increasing voluntary compliance by enhancing operational efficiency and quality service to taxpayers, as well as strengthening law enforcement and institutional development. The RMS-II aims at further improving revenue administration and addressing weaknesses in the current system, including broadening of the revenue base through revised tax and non-tax policies. The RMS-II proposes to implement capital gains tax, personal income tax (PIT) and VAT on e-commerce. RMS-II has introduced a number of measures to control property tax revenue, such as (1) reviewing the minimum threshold, (2) expanding the scope of tax collection, and (3) managing risk from the property speculation activities. As well the RMS-II foresees to review tax incentives, to revise the Investment Law, and to better quantify tax expenditures.

Cambodia does not impose personal income tax per se, instead, there is a tax on monthly salaries imposed on individuals who derive income from the country. The term salary also includes, in addition to wages, remunerations, bonuses, and other fringe benefits. Resident employee is taxed on their worldwide sources of income whereas non-residents are taxed on Cambodia-sourced income. An individual is considered a resident in Cambodia if they domicile in the country or are in Cambodia for more than 182 days in any 12-month period. The tax reform under Revenue Mobilization Strategy II (RMS, 2019-2023) is expected to further increase the potential direct taxes from personal income tax, reviewing the tax incentive scheme, taxes on e-commerce, and expanding taxpayer registration and the tax base. The RMS looked at improving overall tax compliance and governance, including the use of e-tax services and auditing. The tax base expansion is challenging in time of the unprecedented economic shock. In addition, there is the call by the government to register small businesses through the acquisition of permits from the One Window Service Office (OWSO). Several new laws and strategies have finally passed in year 2020/21 such as the Law on E-Commerce, Law on the Management of Integrated Resorts and Commercial Gambling, and Law on Investment, Competition Law, Cambodia Garment, Footwear and Travel Goods (GFT) Sector Development Strategy 2022-2027, Cambodia Digital Economy and Society Policy Framework 2021-2035, e-commerce strategy 2020.

In light of the tax measures announced by the Royal Government of Cambodia (RGC) during the Public-Private Sector Forum in November 2023 to issue a standard operating procedure (SOP) on Tax Audits and Tax Crime Investigations aiming to ensure predictability, boost a business-friendly environment, the ethics of the tax auditors, and full compliance of tax crime investigations with the Criminal Procedure Code of Cambodia, the SOPs were signed in early April and made public in early May 2024. The purpose of this initiative from the RGC to increase predictability, transparency, a business-friendliness of the environment, and a level playing field. By providing clear guidelines and consistent enforcement mechanisms, these SOPs aim to address existing concerns surrounding tax audits where legal guidance has previously been considered insufficiently clear.

Building on the progress from PAT II and following the bilateral dialogues between EU and GDT, three areas of support has been jointly identified: i) support the implementation of Personal income tax

¹ New GDP of benchmark year 2014, and state budget implementation: Domestic revenues outturn 2013 (USD 2279 million) and 2019(USD 6859 million)

including capital gains tax in terms of policy, administrative and regulatory design; ii) Assessment of the current tax audit Systems; iii) Tax Human resource management strategy and systems.

3.2 Ongoing reforms:

This EUR 2 000 0000 Twinning grant project is part of the EU-Cambodia Partnership for Public Financial Management Reform (Stage IV) Action Document which amounts to EUR 31 000 000.

The new pentagonal strategy phase I (2023-2028) includes a comprehensive good governance reform programme. In line with it, as well as with the objectives of the Government Public Financial Management Programme, improvement in economic governance is one of the most important factors for inclusive and sustainable growth in Cambodia. Improvement in economic governance will therefore also help to foster better results in all the other priorities of the MIP. This Twinning Grant Project will contribute to the MIP Priority Area 3 (Good Governance) and to its Specific Objective 1 to improve efficiency, transparency and accountability in management of public funds to improve public service delivery. Good governance underpins the two other priority areas of Green growth and decent jobs and Education and skills development; without a better functioning public financial management, the potential for a transformative impact of all interventions will be at risk.

The EU-Cambodia Partnership for Public Financial Management Reform (Stage IV) is for continued strategic partnership with the Ministry of Economy and Finance (MEF) MEF through support to the implementation of the national PFM Reform Programme (PFMRP) in the transition from its 3rd stage, the Consolidated Action Plan 3 (CAP3) 2017-2020 and the Consolidated Action Plan 3+2 (CAP3+2) 2021-2022, which is focused on the establishment of budget-policy linkages, to its 4th stage (future CAP4 2022-2025) that will aim at performance accountability (performance informed budgeting).

The overall objective of the EU-Cambodia Partnership for Public Financial Management Reform (Stage IV) programme is to promote sustainable, inclusive and climate neutral economic recovery post-Covid-19. The specific objectives are (1) Enhanced budget credibility; (2) Enhanced financial accountability and transparency; (3) Strengthened efficient budget-policy linkages, including on Climate Change and Gender; (4) Capacity development for PFM and service delivery. The Action will focus in particular on domestic resource mobilisation, revenue management (administration and policy), budget comprehensiveness and transparency, public investment management, public procurement, digitalisation through the financial management information systems (FMIS), accounting and reporting, and national statistics. The programme will be implemented through a Budget support modality (EUR 20 000 000) together with a strong policy dialogue and complementary measures component through delegated cooperation and direct technical assistance (EUR 11 000 000).

This Twinning grant to support the reform of Personal Income Tax (PIT), tax audit in Cambodia will constitute the third Twinning project introduced in the country to support capacity building and inter-institutional cooperation launched after the Twinning project to support the reform of statistical system and twining on technical education reform.

3.3 Linked activities:

EU support to the PFM reform began to be implemented under budget support modality and a joint programme with Sida “*Partnership for Accountability and Transparency (PAT)*” (Phase I 2016/2019 (ACA/2015/037-958) and Phase II (2020/2022) ACA/2018/ 040-874) with a major technical assistance under the Cooperation Project between GDT and STA focusing the following areas:

- Risk management and cash sector;
- Taxpayer service;
- Personal Income Tax (PIT) and Capital Gains Tax (CGT);
- Small, Medium, and Large taxpayers – strategic issues (SMLT); and
- Forum for Tax System Reform Issues (TSR).

In 2019 it was decided that the comprehensive PIT is to be postponed. Instead, the focus should be on introducing a Capital Gains Tax (CGT). In 2020 there has been another decision to delay the implementation of the CGT to 2022. The main reasons for this delay are the impact of the pandemic to the Cambodian society and global economic challenges which impacts on Cambodian economy. GDT decided in 2020 that Department of Tax on Movable and Immovable Properties is to take responsibility for implementing CGT. A new working group has started and STA has been supporting the transition of knowledge of former work to this new working group. In 2021, again there has been another decision to delay the implementation of the CGT to January 2024, as part of the Royal Government of Cambodia (RGC)'s relief measures for the real estate sector. On 4th January 2024, the Ministry of Economy and Finance issued a notification to postpone the implementation of CGT until the end of 2024. By the way, the Royal Government of Cambodia decided to implement CGT on the 5 components including lease, investment assets, goodwill, intellectual property, and foreign currency in 2025, except for CGT on immovable property as well as PIT will implement in 2026.

The PAT programmes, managed by Sida, which complements the sector budget support by providing institutional support aimed at strengthening the enabling environment for the PFM reform through improved public accountability and transparency. The PAT programmes have as well allow familiarisation of GDT with the EU “peer to peer” cooperation approach. Indeed, PAT programmes implemented under indirect management mode by Sida directly involved the Swedish Tax Agency in modalities very much similar to the Twinning delivering mechanism. Notably, a long-term advisor (LTA) was detached by SCB to work full-time within GDT during the whole PAT I and PAT II programmes implementation.

In addition to EU-SIDA PAT project, GDT is also benefiting from the supports and collaborations from other development partners.

Tax inspector without border (TIWB) supported by UNDP and OECD has supported GDT in strengthening the capacity of tax auditing through “learning by doing approach”.

The World Bank (funded by the EU-DFAT trust fund) provided a combination of capacity buildings and technical assistance to staffs of GDT and MEF on tax policy analysis and formulation, tax incentive analysis; Double Taxation Agreement (DTA); revenue statistics and forecasting, excise tax assessment.

Asian Development Bank (ADB) provided Technical assistance on expanding tax transparency of developing member countries by focusing on building capacity for the exchange of information and mutual agreement procedure.

International Monetary Fund (IMF) provided Technical assistance advice to MEF to enhance revenue mobilization in the areas of excises, property taxes, and tax incentives, IMF also conducted Tax Administration Diagnostic Assessment Tool (TADAT, 2022) and Tax administration modernization priorities 2019-2023.

The US Treasury Office of Technical Assistance has provided technical assistance on the GDT's Human Resource development issues and tax payer services

RGC's Revenue Mobilization Strategy 2019-2023 sets a long-term vision to modernize tax and non-tax administration and policies by continuing the focus on building a strong and capable administration that contributes to in-depth reform of the Royal Government, particularly Public Financial Management Reform Program. It focuses on strengthening institutional capacity and human resources, revising management structure in line with new development context, strengthening efficiency in coordination with relevant ministries and institutions, reviewing and introducing new policy measures to solve the problems, continuing to rationalize tax and non-tax policies to ensure consistency with the reform targets and other policies of the Royal Government. Under the RMS, tax administration modernization 2019-2023 aims to i) Promote voluntary compliance and minimize tax burden by providing quality services; ii) Ensure that taxpayers meet their tax responsibilities by fairly and firmly enforcing the tax law; iii) deliver high performance by institutional strengthening.

3.4 List of applicable *Union acquis*/standards/norms:

In the specific context of EU-Cambodia relations the Twinning Grant Project will expose GDT and the Ministry of Economy and Finance to best European and International practices in the field of taxation. The relevant EU *acquis* on taxation covers extensively on direct taxation, the *acquis* covers some aspects of taxing income from savings of individuals and of corporate taxes, as well as the area of indirect taxation, namely value-added tax (VAT) and excise duties.

Specifically relevant to this twinning, EU acts related with Personal income tax includes

- Council Directive 2009/133/EC of 19 October 2009
- Commission Recommendation (94/79/EC) of 21 December 1993
- Commission Recommendation (94/390/EC) of 25 May 1994

3.5 Components and results per component

The envisaged results of the Twinning project have been divided into **three components** as follows:

- 1. Support for the implementation of the PIT Policy Framework and Capital Gains Tax.**
- 2. Assessment of the current tax audit systems, including technical recommendations and an action plan for improvements.**
- 3. Development of a Human Resource Management Strategy and Systems.**

Component 1 - Support for the implementation of the PIT Policy Framework and Capital Gains Tax.

In 2024 Cambodia's revenues have been under pressure due to tax exemptions and other factors, including a vulnerability to economic fluctuations, particularly given the reliance on indirect taxes like VAT and import duties. Although efforts have been made to strengthen tax administration, including the recent implementation of risk-based compliance measures, the existing tax base remains narrow, and the share of income tax revenue is low compared to international benchmarks. Cambodia's revenue remains dependent on consumption-based taxes. Meanwhile, as the country transitions from being a low-income nation to the upper middle income status, traditional sources of revenue such as grants, and external aid are expected to decline. The introduction of PIT in Cambodia is particularly important given that the country's current tax base remains narrow and highly dependent on indirect taxes, such as VAT, which disproportionately affect lower-income households. PIT offers an opportunity to diversify Cambodia's revenue sources as well as promote equity. This will help stabilize revenue streams and reduce vulnerability to economic fluctuations

Overall, Cambodia lacks a comprehensive personal income tax system that can contribute to mobilize potential domestic revenue for Cambodia's socio-economic development in the medium and long term,

and can be developed into a mechanism for income redistribution aimed at ensuring equity and justice for the Cambodian people. Its direct revenue, which includes largely profit and income taxes, remains relatively small, accounting for about one-third of total tax revenue, as the country has not yet introduced a personal income tax. Introducing a personal income tax was therefore a medium-term objective of the next revenue mobilization strategy. At present, Cambodia has been implementing tax collection that covers almost all sources of income of individuals, including (1) payroll tax, (2) withholding tax on royalties, interest, dividend and other income, and (3) Capital Gains Tax (CGT) which has been deferred by the Royal Government to be implemented in 2025 on the 5 components including lease, investment assets, goodwill, intellectual property, and foreign currency, except for CGT on immoveable property as well as PIT which will be implemented in 2026.

The RMS strategy 2019-2023 had already set out measures to "*build and develop a policy framework for the preparation of the implementation of the personal income tax,*" which has been a long-term policy to contribute to the sustainable and inclusive revenue collection from potential local sources of income, especially contribute to ensuring social equity and justice. The PIT policy framework was adopted in March 2023 with the idea of following a gradual approach between 2024 and 2030. However, due to the revenue slowdown observed in 2024, which is being considered potentially structural both by the Government and by Development Partners, the Royal Government of Cambodia decided to implement PIT in 2026 instead.

The introduction of PIT is to be considered a reform both in terms of tax policy and of revenue administration. By modernizing tax administration and implementing a robust PIT system, Cambodia can enhance its fiscal resilience, promote fairness, and secure the resources necessary to achieve its long-term development goals.

While the main beneficiary of this project is the General Department of Taxation of the Ministry of Economy and Finance, its implementation will need to ensure the involvement of the General Department of Policy to cover in all aspects of this component, and in particular on policy and communication aspects.

Mandatory Result 1.1 PIT Regulatory and administration system designed and informed by policy studies and analytics

The result will involve both officers from GDT and GDP of MEF. GDT is responsible for tax administration and revenue collection, ensuring compliance with tax laws including PIT. The General Department of Policy (GDP) plays a critical role in the inter-agency coordination of Personal Income Tax (PIT) policies. The GDP is responsible conducting studies and analytics, and evaluate the potential impact of PIT policies on individuals, businesses, and the broader economy.

It's suggested that the activities under this result will support various studies and analytics accompanied by technical and policy recommendation on regulatory design and administrative arrangement to support the management and implementation of progressive personal income tax system. The approach under this result will propose various alternatives and models to design the PIT organizational functions, roles and responsibilities of the units/departments responsible for preparing and managing the collection of personal income tax as well as the business process for the implementation of personal income tax. The project will assess the possibilities of the integrated PIT information technology system for taxpayer (tax payer registration, filing of tax return, tax payment, etc), and inter-institutional data sharing system to integrate and support the implementation of personal income tax.

Under this result, the activities could support studies and analytics to provide technical recommendation in reviewing /determining taxable income and rate of each source of income, taking into account thresholds for PIT declaration, tax deductions and tax exemptions/relief, tax credit in a consistent manner to ensure accuracy, equity for low income people and promote voluntary compliance.

➤ **Mandatory Result 1.2 PIT communication and education plan approved**

The project will support the development of taxpayer outreach and education plans to promote the implementation of PIT, with a focus on procedures for registration, tax return filing, and tax payments. Proposed communication materials should be tailored to address the diverse needs of the target audience segments.

➤ **Mandatory Result 1.3 Technical support on monitoring and reviewing Capital Gains Tax (CGT) and Personal Income Tax (PIT) implementation provided**

The implementation of Capital Gains Tax will take effect in 2025 on the 5 components including lease, investment assets, goodwill, intellectual property, and foreign currency, except for CGT on immovable property. PIT is expected implemented in 2026 on gradual basis. It is expected that actions under this result will support the assessment and provide recommendation on the current CGT and PIT implementation and examine the possibility of adjusting the tax rate and the procedure for applying Capital Gains Tax and PIT in line with the development of society and economy.

Capital Gains Tax (CGT) is set at 20% fixed rate on all types of capital gains from sale or transfer of capital, i.e., immovable property, lease, investment assets, goodwill, intellectual property, and foreign currency. The Royal Government has exempted CGT on sale or transfer of agricultural land owned or occupied by the farmers who are cultivating crops and have a residence address in the commune / Sangkat where the agricultural land is located, the main residence of the taxpayer who lives or resides in it for at least five (5) years before its sale or transfer. In case the taxpayer has more than one residence or the taxpayer and his/her spouse have different residences, only one residence is allowed as the main residence, the transfer of an immovable property ownership within the family through a succession:

- between the parents and the children
- between the husband and wife
- between the grandparents and the grandchildren
- from the parents to the children and their spouses as a joint property of spouses during the marriage
- from the grandparents to the grandchildren and their spouse as a joint property of spouses during the marriage

Capital Gains Tax is also exempted from the transfer of an immovable property ownership within the relatives through the first-time donation between the parents and the children, between the husband and wife, between the grandparents and the grandchildren, from the parents to the children and their spouse as a joint property of spouses during the marriage, from the grandparents to the grandchildren and their spouse as a joint property of spouses during the marriage, property belonging to state institutions, property belonging to foreign embassies or consulates, international organizations, or technical cooperation agencies of other governments and property transferred for public interest in accordance with the law on expropriation

➤ **Mandatory Result 1.4² : Specific trainings for selected GDT officers/departments in charge of PIT and Capital Gains Tax and relevant GDP officers, provided**

Under this result, the project aims to support the capacity development of GDT GDP staff in enforcing tax regulations and procedures related to PIT and Capital Gains Tax. This may include various

² Specific training opportunities will be offered to selected GDT officers through a combination of in-class sessions and on-the-job training/coaching. These may include up to two study visits or training courses in EU member states (for 5 officers each) and one internship program (for 2 selected officers). Wherever feasible, combined visits or trips will be encouraged to maximize efficiency and coordination, with a total of 15 officers (5 per component) participating in each visit or course in the member states.

approaches such as on-the-job training, coaching, in-class and remote learning, exchange visits, short courses, and internships in member states.

Component 2 - Assessment of the current tax audit systems, including technical recommendations and an action plan for improvements.

As agreed between the MEF Minister during a bilateral dialogue with the EU Ambassador on 19 September 2024, the action will support the assessment of the current tax audit system, taking into accounts the latest development in the tax audit policies/institutions: i) the newly released Standard Operating Procedures (SOPs) on tax audit and tax crime investigation; ii) Prime Minister's Task Force on Tax, Customs, and Investment.; iii) A new special tax audit unit; iii) existing departments responsible for tax audit, department of large taxpayer &, department of enterprise audit, tax branches. The action will employ consultative and multi-stakeholder approach from the conceptualization of the assessment to final recommendations and action plans, in close consultation with the MEF/GDT, EU and relevant DPs, private sectors including Eurocham and other chambers and business associations, and key audit firms (i.e, the big Four).

The assessment will follow multi-stakeholder approach aiming to understand their perspectives on the current tax audit system, identify challenges, and gather inputs for the scope of the assessment. Based on the tax audit assessment findings, specific trainings provided to selected GDT officers /departments in charge of tax audit.

➤ **Mandatory result 2.1 Consultative formulation of Terms of Reference (ToR)**

Under this result, the action will engage GDT with assistance from the EU and relevant stakeholders, to define the scope, objectives, and methodology for the tax audit assessment. This ensures inclusiveness and addresses the concerns of different parties. Once feedback is integrated, a final version of the ToR will be approved by GDT and shared to the EU. This establishes clear expectations and responsibilities for each party during the assessment.

➤ **Mandatory result 2.2 Tax audit system assessment conducted with gap analysis and international benchmarking (EU, OECD, ASEAN, etc), leading to identification of improvement areas and improvement action plans**

Under this result, the project will explore various data collection methods, such as surveys, interviews, and focus group discussions with business representatives, tax audit practitioners, and civil society, to gather insights on experiences with the tax audit system and identify gaps against international and regional benchmarks. Recommendations from the assessment will aim to be technically sound, contextually relevant, and aligned with international best practices.

An interim report, outlining recommendations and potential action plans for improving the tax audit system, will be shared for feedback and validation during a multi-stakeholder workshop. The action plans will suggest support activities that could feasibly be addressed within the twinning implementation framework. Following validation, the final assessment report, along with a technical brief on tax audit reform, will be submitted to the MEF to foster engagement and support for implementation.

➤ **Mandatory Result 2.3³ : Based on the tax audit assessment findings and recommendations, specific trainings provided to selected GDT officers /departments responsible for tax audit.**

³ Specific training opportunities will be offered to selected GDT officers through a combination of in-class sessions and on-the-job training/coaching. These may include up to two study visits or training courses in EU member states (for 5 officers each) and one internship program (for 2 selected officers). Wherever feasible,

Under this result, drawing on the findings and technical recommendations from the assessment, the project will explore capacity-building opportunities to enhance the ability of GDT GDP staff to implement tax audit reforms. This may include approaches such as on-the-job training, coaching, in-class and remote learning, exchange visits, short courses, and internships in member states.

Component 3 - Human Resource Management Strategy and Systems

Since 2014, the General Department of Taxation (GDT) has been running the Human Resource Reform Program (HRRP) smoothly in order to strengthen the management and professional capacity of human resources in line with the national policies of the Royal Government.

GDT implemented the two phases of Human Resources Strategic Plan (HRSP) from 2014 to 2023 to accelerate the HRRP. The outstanding achievements of HRSP Phase 1 (2014-2018) were to create and deploy a Comprehensive Human Resource Management System (HRMS) that is considered the modern HRMS of Public Institutes and Large Private Enterprises. In the framework of HRSP Phase 2 (2019-2023), GDT has continued the digital transformation of HRMS by enhancing and improving the functions and processes of the system that respond to the constant urgency of GDT's Human Resource Management (HRM).

Recently, HRSP Phase 3 (2024-2028) is to continue carrying out the experimental review and study of national and international policy frameworks to examine the feasibility of achieving a Fully Digitalized Human Resource Management System (FDHRMS). This priority focuses on the system processes such as (1). Data Collection (2). Data Input (3). System Automation (4). Information User Access (5). HR Data-Driven Analytics and (6). IT Equipment and office supplies for the Human Resource Management System (HRMS).

In order to continue implementing HRRP, GDT strengthened the Capacity and Capability of HRM, particularly the Department of Finance and Personnel (DFP).

➤ Mandatory Result 3.1: Training needs assessment elaborated and a training plan developed for GDT officers and departments in charge of Human Resource Management Systems (DFP).

GDT has identified specific training needs as regards HRM systems focusing on the following topics:

- Human Resource Management System and Data Analytics, Human Resource Strategic Plan, Institutional Development Plan, Human Resource Policies, Code of Conduct, Standard Operating Procedure, and Disciplines
- Strategic Workforce Planning and Full-time Equivalent (FTE) Calculation
- Performance Management, Compensation and Benefit System, and Staff Motivation and Engagement.

The project will assess the identified training needs to better understand how they align with the competencies required for achieving the intended outcomes. Based on this assessment, suggestions will be offered to address potential gaps and support participants in building the skills and knowledge relevant to their roles.

- The review will also explore opportunities to refine and adapt the training approach to meet evolving needs and priorities, ensuring it remains practical and beneficial for both individuals and the broader objectives of the initiative. This process aims to provide flexible and context-sensitive recommendations that support ongoing professional development and capacity building.

combined visits or trips will be encouraged to maximize efficiency and coordination, with a total of 15 officers (5 per component) participating in each visit or course in the member states.

➤ **Mandatory Result 3.2⁴ : Specific trainings provided to selected GDT officers in charge of human resource management systems.**

Under this result, the project will aim to strengthen the capacity of GDP staff in enforcing tax regulations, procedures, and human resource management. This may involve a mix of approaches, such as on-the-job training, coaching, in-class and remote learning, exchange visits, short courses, and internships in member states.

3.6 Means/input from the EU Member State Partner Administration(s):

3.6.1 Profile and tasks of the PL:

The Project Leader will be based in the Member State and will be responsible for the overall management and the coordination of the twinning project. He/she will lead the implementation of the project and mobilise the necessary expertise.

The profile of the Project Leader:

- A master degree in management, economics, law, business or another relevant discipline or professional experience in a related field of 8 years;
- A minimum of 3 years of relevant professional experience in taxation or revenue administration;
- Strong experience in management of public finance management and/or tax reform projects;
- Knowledge of the EU Acquis and international standard on public finance management and/or taxation;
- Good analytical and organizational skills;
- Experience in solving co-ordination and co-operation issues;
- Well-developed interpersonal skills as well as skills in mediation, and experience of working with the various levels of governments;
- Fluency in both written and spoken English;
- Good computer literacy.

The tasks of the Project Leader

- Overall direction, supervision, guidance and monitoring of the project;
- Mobilization of the necessary expertise in support of the efficient implementation of the project;
- Lead an operational dialogue, advocate, thrust and back up the project at political level;
- In cooperation with the PL counterpart signing and submission the interim quarterly and final project reports prepared with the support of the RTA to the concerned authorities;
- Formal signing of project work plan(s) and/or their updates;
- Ensuring timely achievement of the project results;
- Provision of legal and technical advice whenever needed;
- Co-chairing of project steering committees.

3.6.2 Profile and tasks of the RTA:

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- ⁴ Specific training opportunities will be offered to selected GDT officers through a combination of in-class sessions and on-the-job training/coaching. These may include up to two study visits or training courses in EU member states (for 5 officers each) and one internship program (for 2 selected officers). Wherever feasible, combined visits or trips will be encouraged to maximize efficiency and coordination, with a total of 15 officers (5 per component) participating in each visit or course in the member states.

The Resident Twinning Advisor (RTA) will be based in Phnom Penh and will be responsible for carrying out the activities on site. In particular, the RTA will ensure the completion of planning and preparation, engage and supervise short term experts required for activities, ensure training and study visit performances and manage the individual components of activities according to specified budgetary and other targets. The RTA needs to be present in Cambodia for the entire duration of the project.

The RTA should be supported by a permanent RTA Assistants and language assistant. The assistants should work in close collaboration with the beneficiary administration (BA). The assistants will perform general project duties, logistical supports, and will be providing translation and interpretation services as necessary, practical arrangements for the project, such as organizational issues of expert missions, conferences, training, seminars, maintaining project records and etc. Until the RTA can select and hire assistants, the Beneficiary administration will make a member of its staff available to support the RTA in his/her daily tasks.

The profile of the RTA:

- A master degree in management/economics/law/business or another relevant discipline or equivalent professional experience in a related field of 8 years;
- A minimum of 3 years of relevant professional experience in taxation or revenue management office;
- A minimum of 3 years professional experience of project and/or team management
- Knowledge of the EU Acquis and international standard in public finance management and/or taxation;
- Good analytical and organisational skills;
- Well-developed interpersonal skills as well as skills in mediation, and experience of working with the various levels of governments;
- Fluency in written and spoken English language;
- Good computer literacy.

The tasks of the RTA:

- Supervision and on-site coordination of all activities performed during the project lifetime;
- Supervision of short-term experts;
- Day-to-day advice to the staff of project beneficiary institution;
- Professional support for the project activities;
- Permanent contact with RTA counterpart;
- Monitoring project implementation and timely proposals for corrective measures;
- Contribution to preparation of reports under the project;

3.6.3 Profile and tasks of Component Leaders (3 components):

The profile of the Component Leaders:

- A university degree in economics, business, law, public administration or another relevant discipline or equivalent professional experience in a related field of 8 years;
- At least 3 years of professional experience in public finance management or taxation, particularly in areas that are relevant for the project components to be covered;

- Knowledge of the EU Acquis and international standard on public financial management or taxation;
- Well-developed interpersonal skills and experience of working with the various levels of governments;
- Coaching, training and facilitator skills;
- Demonstrated analytical and mentoring skills;
- Excellent command of written and spoken English;
- Good computer literacy.

The task of the Component Leaders

- Component coordination, guidance and monitoring;
- Conducting analysis of the area relevant to the component;
- Contribution to preparing and conducting training programs;
- Providing technical advice, support and assistance to the BC institution in the context of the project's components;
- Providing practical expertise/advice to relevant staff for execution of different tasks related to the project;
- Contribution to the project reporting (interim and final), to drafting the notes and other documents and reports on experts' missions;
- Liaise with PL, RTA and their counterparts.

3.6.4 Profile and tasks of other short-term experts:

In order to provide the full range of expertise necessary, short-term experts will be drawn from different skill sets to assist the RTA on specific activities. Based on the project results there might be the need of having different STEs possessing the following professional experience depending on their area of intervention

The profile of short-term experts:

- University degree in business, economics, law or another relevant discipline or equivalent professional experience in a related field of 8 years;
- Computer literacy;
- At least 3 years of relevant professional experience in a national taxation office;
- At least 3 years of professional experience in public finance management or taxation particularly in areas that are relevant for the project components to be covered;
- Ability to provide on-the-job transfer of practical know-how through participation in the implementation of project tasks;
- Proven experience as trainer of government officials (for training activities);
- Excellent command of written and spoken English;
- Good computer literacy.

The Tasks of the Short-term Experts

- Support Components leaders in their tasks by providing specific experience/technical input in his/her field of expertise;
- Close cooperation with RTA/PL and BC RTA/PL counterparts;
- Contribution to work plan(s) and project progress reports;
- Promote cooperation between main counterparts and target groups.

4. Budget

The maximum Budget available for the Grant is EUR 2 000 000.

5. Implementation Arrangements

- 5.1 Implementing Agency responsible for tendering, contracting and accounting: European Union Delegation to Cambodia. The person in charge of this project at the Delegation is:

European Union Delegation to the Kingdom of Cambodia
Project Manager: Mr. Sophea LY
N° 100A – Preah Norodom Boulevard – Khan Daun Penh – 12207 Phnom Penh - Cambodia
Tel: + 855 23 216 996
E-mail: Sophea.LY@eeas.europa.eu

- 5.2 Institutional framework

The Beneficiary administration is the General Department of Taxation (GDT) of the Ministry of Economy and Finance of Cambodia.

- 5.3 Counterparts in the Beneficiary administration:

The PL and RTA counterparts will be staff of the Beneficiary administration and will be actively involved in the management and coordination of the project.

- 5.3.1 Contact person:

1. **Mr. KEO PENTA**, Deputy Director of Department of General Affairs and Administration and Deputy Head of PFM Secretariat
Corner Russian Federation & Mao Tsetong Blvd, Sangkat Toek Laak 1, Khan Toul Kork, Phnom Penh - Cambodia
2. **Mr. SAMON SITHIKUN (alternate)**, Deputy Chief of Bureau of Department of Large Taxpayers and Member to PFM Secretariat
Corner Russian Federation & Mao Tsetong Blvd, Sangkat Toek Laak 1, Khan Toul Kork, Phnom Penh - Cambodia

- 5.3.2 PL counterpart

H.E Dr. MING BANKOSAL, Deputy Director General of the General Department of Taxation
Corner Russian Federation & Mao Tsetong Blvd, Sangkat Toek Laak 1, Khan Toul Kork, Phnom Penh - Cambodia

- 5.3.3 RTA counterpart

1. **Mr. PO SANDAP**, Deputy Director of Department of General Affairs and Administration and Head of PFM Secretariat
Corner Russian Federation & Mao Tsetong Blvd, Sangkat Toek Laak 1, Khan Toul Kork, Phnom Penh - Cambodia

2. **Mr. SAMON SITHIKUN (alternate)**⁵, Deputy Chief of Bureau of Department of Large Taxpayers and Member to PFM Secretariat
Corner Russian Federation & Mao Tsetong Blvd, Sangkat Toek Laak 1, Khan Toul Kork, Phnom Penh - Cambodia

6. **Duration of the project**

The execution period (legal duration) of the project is **30 months** (implementation period of 27 months + 3 months of closure).

7. **Management and reporting**⁶

7.1 **Language**

The official language of the project is English. All formal communications regarding the project, including interim and final reports, shall be produced in the language of the contract.

7.2 **Project Steering Committee**

A project steering committee (PSC) shall oversee the implementation of the project. The main duties of the PSC include verification of the progress and achievements *via-à-vis* the mandatory results/outputs chain (from mandatory results/outputs per component to impact), ensuring good coordination among the actors, finalising the interim reports and discuss the updated work plan. Other details concerning the establishment and functioning of the PSC are described in the Twinning Manual.

7.3 **Reporting**

All reports shall have a narrative section and a financial section. They shall include as a minimum the information detailed in section 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. Reports need to go beyond activities and inputs. Two types of reports are foreseen in the framework of Twinning: interim quarterly reports and final report. An interim quarterly report shall be presented for discussion at each meeting of the PSC. The narrative part shall primarily take stock of the progress and achievements *via-à-vis* the mandatory results and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress.

8. **Sustainability**

The exchange of knowledge with counterparts in corresponding EU MS institution is expected to provide in-depth knowledge on taxation working methods and methodologies that will enable BC experts to continue to adjust their taxation to European or international standards and best practices in a timely manner beyond the lifetime of the project.

9. **Crosscutting issues**

A basic prerequisite for a strong democratic society is the availability of information about that society, both for those making the decisions and for those who can hold the decision-makers accountable for those decisions. The project will promote taxation information accessible in the most effective manner to wider citizen and business taxpayers.

From all aspects gender awareness would be taken into consideration. Gender sensitivity would be built in the activities performed, i.e. in the outreach to taxpayers, capacity building activities as well as in the follow-up of the Project. A gender perspective was to be applied to training events, ensuring that both women and men participate, to surveys conducted inside and outside the organization and to the communication with the taxpayers. Equal opportunity principles and

⁵ Only one RTA counterpart is the focal point for the twinning, with the alternate as a back-up as needed during the project implementation.

⁶ Sections 7.1-7.3 are to be kept without changes in all Twinning fiches.

practices in ensuring equitable gender participation in the project will be guaranteed. Gender based statistics (in taxation) can also give important information on differences in income levels, information concerning in which areas men and women work etc. If and when implementing the PIT, it is important to take into account that there are differences between men and women but also between people living in for example rural areas or in cities when it comes to educational level and kind of income. When planning to inform the public (external information) and to give service and training to taxpayers, it would increase the possibility of making the taxpayers understand and compliant and decrease their accidental errors, if the design of the PIT is based on knowledge of these differences.

It is worth noting that GDT have established a programme for female employees to get prepared for management positions which will possibly balance the deficit of women in management positions.

As to the poor people's perspective it should be noted that taxes are the financial prerequisite for all public sector activity. People living in poverty are generally more dependent on public services than others and thus benefit more from good taxation. In addition to financing, taxation can be used to redistribute wealth, to share national resources, and to manage the economy, all of which – if done correctly – will tend to benefit people living in poverty. Taxation is key element of financing for development and the Addis Ababa Action Agenda. On a general level capacity building projects managed by the STA should contribute to increased tax revenues, taxpayer compliance which should result in higher tax revenues and do-no harm approaches (not contributing to policies that could increase poverty).

As to the Human rights based approach this perspective implies that tax administrations must respect, protect, and fulfill human rights in all its operations. For instance, tax policies and administration should be non-discriminatory and equitable, ensuring everyone pays their fair share.

As to the environmental perspective tax administrations can play a critical role in promoting environmental sustainability. This can be achieved by implementing environmental taxes or tax incentives for environmentally friendly practices, or by using tax revenue to fund environmental conservation and climate change mitigation efforts. Capacity building could involve training on environmental economics, the design of green taxes or tax incentives, and assessing the environmental impact of tax policies.

10. Conditionality and sequencing

The project is conditional on GDT management involvement in adopting new methodology to upgrade revenue mobilization based on EU and international standards. The Twinning project fiche has been drafted jointly by GDT, which commits itself to make the contributions stated in the fiche.

11. Indicators for performance measurement

Component 1 - Support for the implementation of the PIT Policy Framework and Capital Gains Tax.

Indicators for performance measurement

- PIT administrative and regulatory system are informed by analytics, studies and international good practices
- PIT readiness for gradual implementation in place

- **Mandatory Result 1.1: PIT Regulatory and administration system designed and informed by policy studies and analytics**

Indicators for performance measurement

- Studies and analytics conducted including gap analysis of national legislative provisions (laws and bylaws and methodology) compared to the best international or regional practices and peer countries
- Organization structure/arrangement with clear roles and responsibilities defined for department or unit in charge of PIT implementation

- **Mandatory Result 1.2: PIT communication and education plan approved**

Indicators for performance measurement

- PIT communication plan and materials for introduction of PIT prepared and implemented

- **Mandatory Result 1.3: Technical support on monitoring and reviewing capital gains tax and PIT implementation provided**

Indicators for performance measurement

- Data collection and analysis and technical recommendations on the monitoring of the implementation of capital gain tax and PIT

- **Mandatory Result 1.4 : Specific trainings provided for selected GDT officers/departments in charge of PIT and Capital Gains Tax and relevant GDP officers provided**

Indicators for performance measurement

- Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships.

Component 2 : Assessment of the current tax audit systems, including technical recommendations and an action plan for improvements.

Indicators for performance measurement

Improved tax performance as evidenced by the results of the relevant policy dialogues (The Government-Private Sector Forum (G-PSF), PFM TWG, etc)

- **Mandatory result 2.1: Consultative formulation of Terms of Reference (ToR)**

Indicators for performance measurement

- Term of Reference for the Assessment Tax Audit System approved by GDT

- **Mandatory result 2.2: Tax audit system assessment conducted with gap analysis and benchmarking (EU, OECD, ASEAN, etc.), leading to identification of improvement areas and action plan for improvements.**

Indicators for performance measurement

- Assessment report with technical recommendation and action plan of improvements consulted at the multi-stakeholder workshop and the final draft validated by GDT.
- Technical brief on tax audit reform is submitted to MEF

- **Mandatory Result 2.3 Based on the tax audit assessment findings, specific trainings provided to selected GDT staffs/departments responsible for the tax audit reform**

Indicators for performance measurement

- Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships.

Component 3 – Human Resource Management Strategy and System

Indicators for performance measurement

- Improved capacities of the GDT officers responsible for the enforcement of tax regulation and procedures.

➤ Mandatory Result 3.1: Training needs assessment elaborated and a training plan developed for GDT officers and departments in charge of Human Resource Management Systems (DFP)

Indicators for performance measurement

- Capacity building plan elaborated for GDT entities in charge of human resource management

➤ Mandatory Result 3.2: Specific trainings provided to selected GDT officers provided/departments in charge of human resource management systems

Indicators for performance measurement

- Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships.

12 . Facilities available

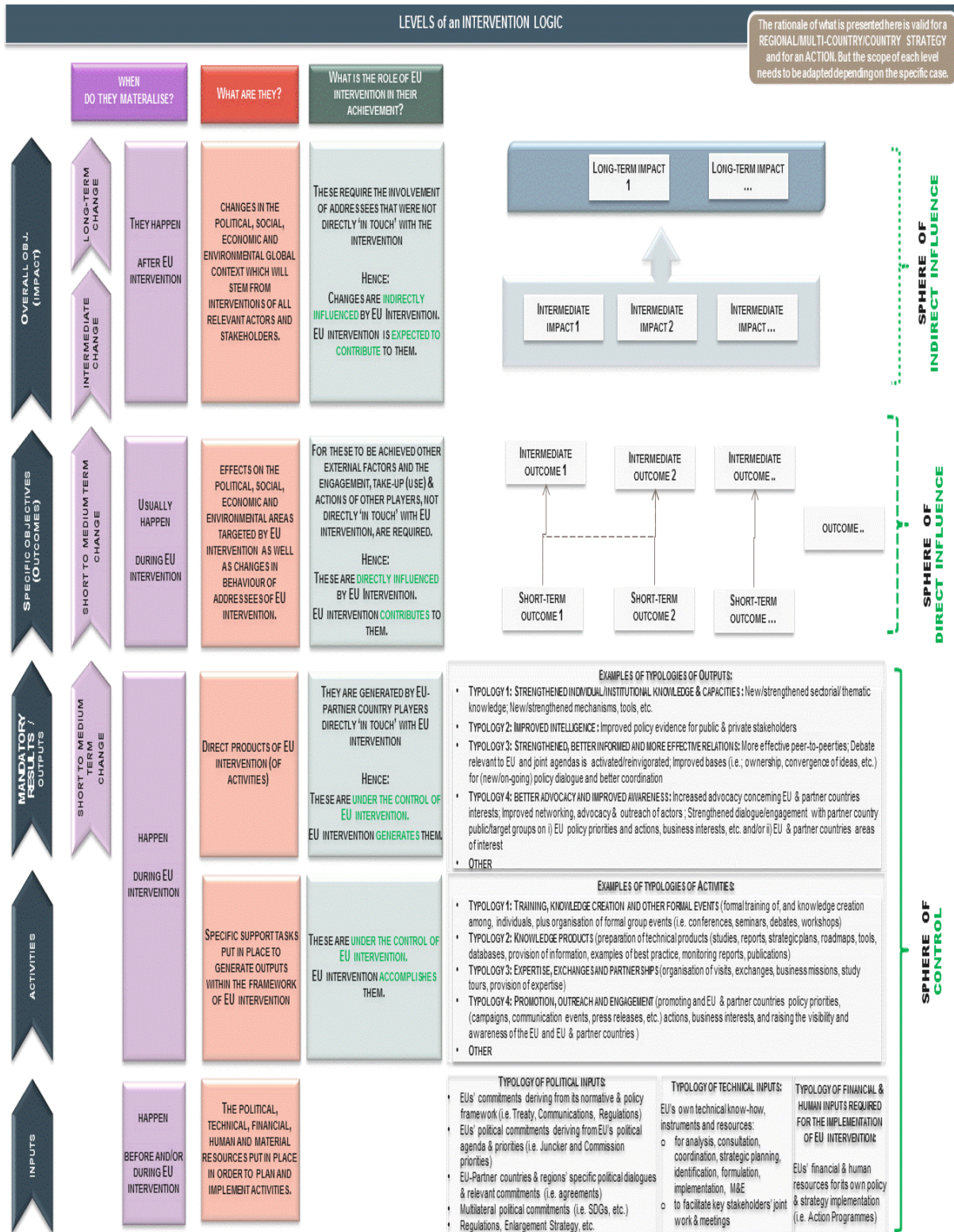
Contributions expected from the Beneficiary include:

- Provision of office accommodation with internet access to RTA, RTA’s assistant, language assistant and MS experts.

ANNEXES TO PROJECT FICHE

- a. Simplified Logical framework matrix
- b. Law on Taxation
- c. GDT Organisational Chart
- d. Revenue Mobilisation Strategy 2019-2023
- e. PIT Policy Framework
- f. IMF’s technical assistance report—tax administration modernization priorities 2019–23
- g. 2022 PEFA Report

ANNEX C1a: Levels of an intervention logic



Annex C1a : Simplified Logical Framework

	Description	Indicators	Sources of verification	Risks	Assumptions (external to project)
Overall Objective	Contribute to the improvement of tax revenue collection and the optimal and equitable mobilisation of tax revenues in Cambodia.	- Improved public perception on tax payer service (corporate and personal income tax)	Report from this Twinning Annual macroeconomic report from MEF Tax payer survey	Low popular supports and the key policy decision of the personal income tax (PIT) could delay PIT implementation amidst economic slowdown. Lack of agreement and cooperation between all involved partners might slow down the process and make more difficult the achievement of high quality and sustainable result	Favourable political environment and supportive leadership from MEF as the chair of the committee of economic and financial policies, and chair of PFM reform, could sufficiently advance the PIT reform as part of the next generation of domestic revenue mobilization GDT's effective public outreach to tax payers and businesses on tax obligations could gradually enhance their supports.

	Description	Indicators	Sources of verification	Risks	Assumptions (external to project)
Specific (Project) Objective(s)	Complement the GDT capacity to be ready in the implementation of Personal Income Tax (PIT), further improve risk-based tax audit and human resource management of GDT.	<ul style="list-style-type: none"> • On-target revenue collection by GDT as specified in the Annual Law on Financial Management. • Tax identification number for PIT introduced 	<p>Report from this Twinning</p> <p>Annual macroeconomic report from MEF</p>	Stable macroeconomic performance with no major shocks	Ongoing political and budgetary support to the GDT
Component 1	Support to the Implementation of the Personal Income Tax Policy Framework and Capital Gains Tax	<ul style="list-style-type: none"> • PIT administrative and regulatory system are informed by analytics, studies and international good practices • PIT readiness for gradual implementation in place 	<p>PIT-related assessment/ regulations</p> <p>Capital gain tax and PIT report</p> <p>Report from this Twinning</p>	<p>Low popular supports and the key policy decision could further delay CGT in part or full implementation amidst economic slowdown.</p> <p>Low support from tax payers</p>	<p>Political and financial prioritization of the government on revenue mobilization</p> <p>Public outreach to taxpayers could encourage and sufficiently incentive voluntary compliance.</p>

Mandatory Result 1.1:	PIT Regulatory and administration system designed and informed by policy studies and analytics	<ul style="list-style-type: none"> • Studies and analytics conducted including gap analysis of national legislative provisions (laws and bylaws and methodology) compared to the best international or regional practices and peer countries • Organization structure/arrangement with clear roles and responsibilities defined for department or unit in charge of PIT implementation 	PIT study reports PIT database/information systems GDT report and updated organization structure (including PIT unit) Report from this Twinning		
Mandatory Result 1.2:	PIT communication and education plan approved	<ul style="list-style-type: none"> • PIT communication plan and materials for introduction of PIT prepared and implemented 	PIT communication strategy adopted by GDT management PIT Dissemination materials Report from this Twinning		
Mandatory Result 1.3	Technical support on monitoring and reviewing Capital Gains Tax (CGT) and Personal Income Tax (PIT) implementation provided	<ul style="list-style-type: none"> • Data collection and analysis with technical recommendations on the monitoring of the implementation of capital gain tax and PIT 	Capital gain tax and PIT review report Report from this Twinning		

Mandatory Result 1.4	Specific trainings provided for selected GDT officers/departments in charge of PIT and Capital Gains Tax and relevant GDP officers provided	<ul style="list-style-type: none"> • Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships(at least 5 officers completed study visits and 2 officers completed internships) 	<p>Training records/post-training survey</p> <p>Twinning report</p>		
Component 2	Assessment of the current tax audit systems, including technical recommendations and an action plan for improvements.	<ul style="list-style-type: none"> • Improved tax performance as evidenced by the results of the relevant policy dialogues (The Government-Private Sector Forum (G-PSF), PFM TWG, etc) 	Report from this Twinning	Low support from taxpayers and SMEs	<p>Sufficient GDT auditors with qualification to implement the audit plan and to participate in the capacity building activities</p> <p>SMEs feel trust and incentivized to comply with audit obligation.</p>
Mandatory Result 2.1	Consultative formulation of Terms of Reference (ToR)	<ul style="list-style-type: none"> • Term of Reference for the Assessment Tax Audit System approved by GDT 	<p>ToR</p> <p>Report from this Twinning</p>		
Mandatory Result 2.2	Tax audit system assessment conducted with gap analysis and benchmarking (EU, OECD, ASEAN, etc.), leading to identification of improvement areas and action plan for improvements.	<ul style="list-style-type: none"> • Assessment report with technical recommendation and action plan of improvements consulted at the multi-stakeholder workshop and the final draft validated by GDT. • Technical brief on tax audit reform submitted to MEF 	<p>Assessment report and report from validation workshop</p> <p>Policy brief on tax audit</p> <p>Twinning report</p>		

Mandatory Result 2.3	Based on the tax audit assessment findings, specific trainings provided to selected GDT staffs/departments responsible for the tax audit reform	<ul style="list-style-type: none"> Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships(at least 5 officers completed study visits and 2 officers completed internships) 	<p>Training records/post-training survey</p> <p>Twinning report</p>		
Component 3	Human resource Management Strategy and Systems	<ul style="list-style-type: none"> Improved capacities of the GDT for enforcement of tax regulation and procedures 	<p>Training records/post-training survey</p> <p>Twinning report</p>	<p>GDT officers Staff may not be willing to participate and engage in project activities if there are other competing priorities with better personal economic gain and/or compensation.</p> <p>The COVID-19 pandemic or similar outbreak could prevent physical gatherings</p>	<p>GDT officers staff available and incentivised in the implementation of the project with support and active engagement of GDT management</p> <p>Flexibility for telework and ICT readiness of GDT</p>
Mandatory Result 3.1	Training needs assessment elaborated and a training plan developed for GDT officers and departments in charge of Human Resource Management Systems (DFP).	<ul style="list-style-type: none"> Capacity building plan elaborated for GDT entities in charge of human resource management systems 	<p>Training need assessment , training manual, training program</p> <p>Twinning report</p>		

Mandatory Result 3.2	Specific trainings provided to selected GDT staffs/departments in charge of human resource management	<ul style="list-style-type: none"> Numbers of participants benefiting from training program through a combination of in-class sessions and on-the-job training/coaching including exchange visits and internships(at least 5 officers completed study visits and 2 officers completed internships) 	Training records/post-training survey Twinning report		
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