



**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**

**ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប**  
**ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា**  
**To Pay Tax Is The Obligation For All Cambodian People And**  
**To Contribute To The Defense And Development Of Our Nation!**



# The Thirteenth IMF-Japan High-Level Tax Conference For Asian Countries in Tokyo



# Building Tax Capacity through Governance and Accountability: the Case of GDT, Cambodia

**General Department of Taxation (GDT),  
 Ministry of Economy and Finance of Cambodia**

Tokyo, April 26, 2024



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# Contents



**Policy/Strategic Framework on Governance and Accountability**



**Principles of Good Governance and Meritocracy**



# Policy/Strategic Framework on Governance and Accountability



Top-Down Flow Effect of RGC's Policies and Strategic Directions

## Governmental Policy Level

- Rectangular Strategy/Pentagonal Strategy
- Public Financial Management Reform Program
- Revenue Mobilization Strategy

## General Department Level

- Strategic Plan
- Operational Plans

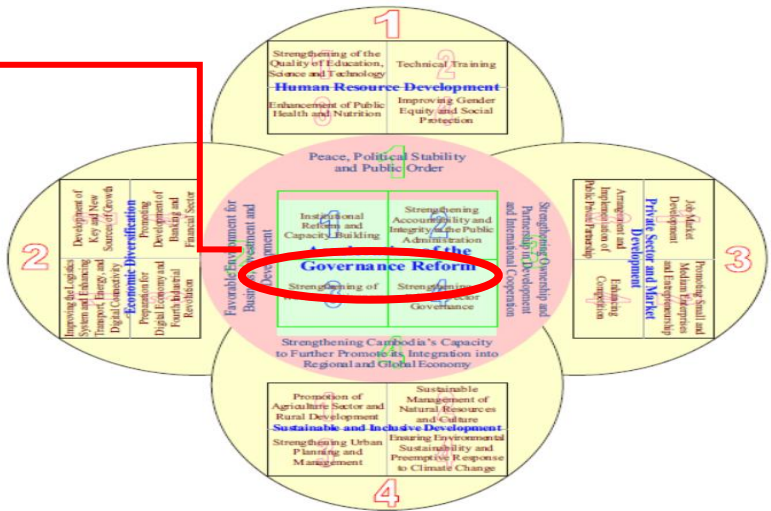
# Rectangular Strategy Phase 4

Public Financial Management Reform Program Phase 3 (2016-2020) (PFMRP)

Revenue Mobilization Strategy 2019-2023 (RMS)

Policy and Tax Administration  
General Department of Taxation

Strategic Plan and Operational Plan

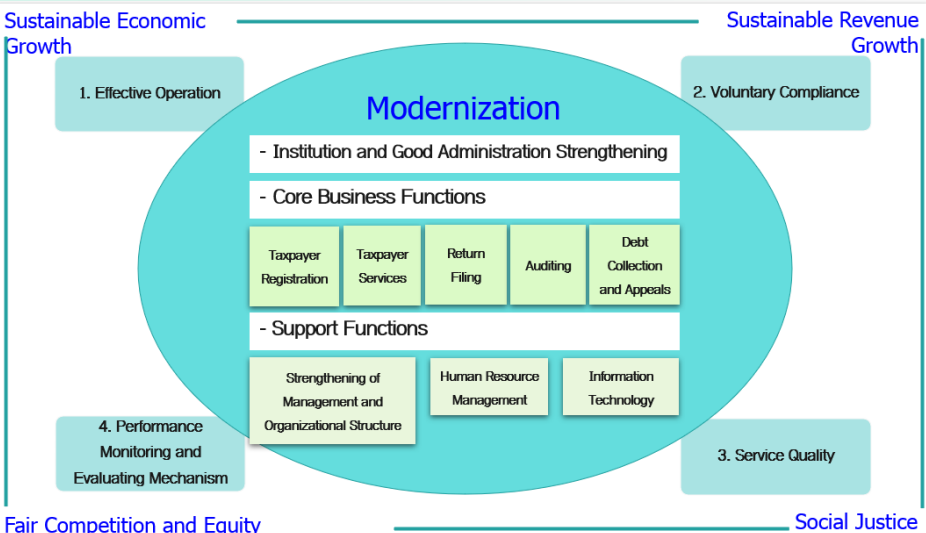


Good Governance

Good Administration

Effective Leadership & Management

Meritocracy





# Policy/Strategic Framework on Governance and Accountability



❑ RCG’s ongoing implementation of the deep reform policies/programs and strengthening the principles of Good Governance in all Govt institutions, the core pillar of the **Rectangular Strategy (phase 1-4)**, and its continuation to be at the main central pillar of the now **Pentagonal Strategy-Phase 1 (2023-2028)**.

❑ The 2<sup>nd</sup> top down layer of RCG’s national policy/strategy has been the **Public Financial Management Reform Program (PFMRP) stage I & II** . Its main objectives were: (1). Increase the level of trust in national budget, (2). Increase the level of accountability in finance (3). Alignment of national budget with government policies, (4). Accountability in performance.

❑ **The 3<sup>rd</sup> top down layer** of RCG’s national policy/strategy has been **Revenue Mobilization Strategy (RMS) I & II (2014-2018 & 2019-2023)**







# Policy/Strategic Framework on Governance and Accountability



## Pentagonal Strategy – Phase 1

**Growth, Employment, Equity, Efficiency and Sustainability:  
Building the Foundation Towards Realizing the Cambodia Vision 2050**

**Pentagon 1:  
Human Capital  
Development**



**Pentagon 2: Economic  
Diversification and  
Competitiveness  
Enhancement**



**Pentagon 3: Development of  
Private Sector and Employment**



**Pentagon 5:  
Development of Digital  
Economy and Society**



**Pentagon 4: Resilient,  
Sustainable and Inclusive  
Development**





# Policy/Strategic Framework on Governance and Accountability



## Public Financial Management Reform Program (PFMRP)





# Policy/Strategic Framework on Governance and Accountability







# Policy/Strategic Framework on Governance and Accountability

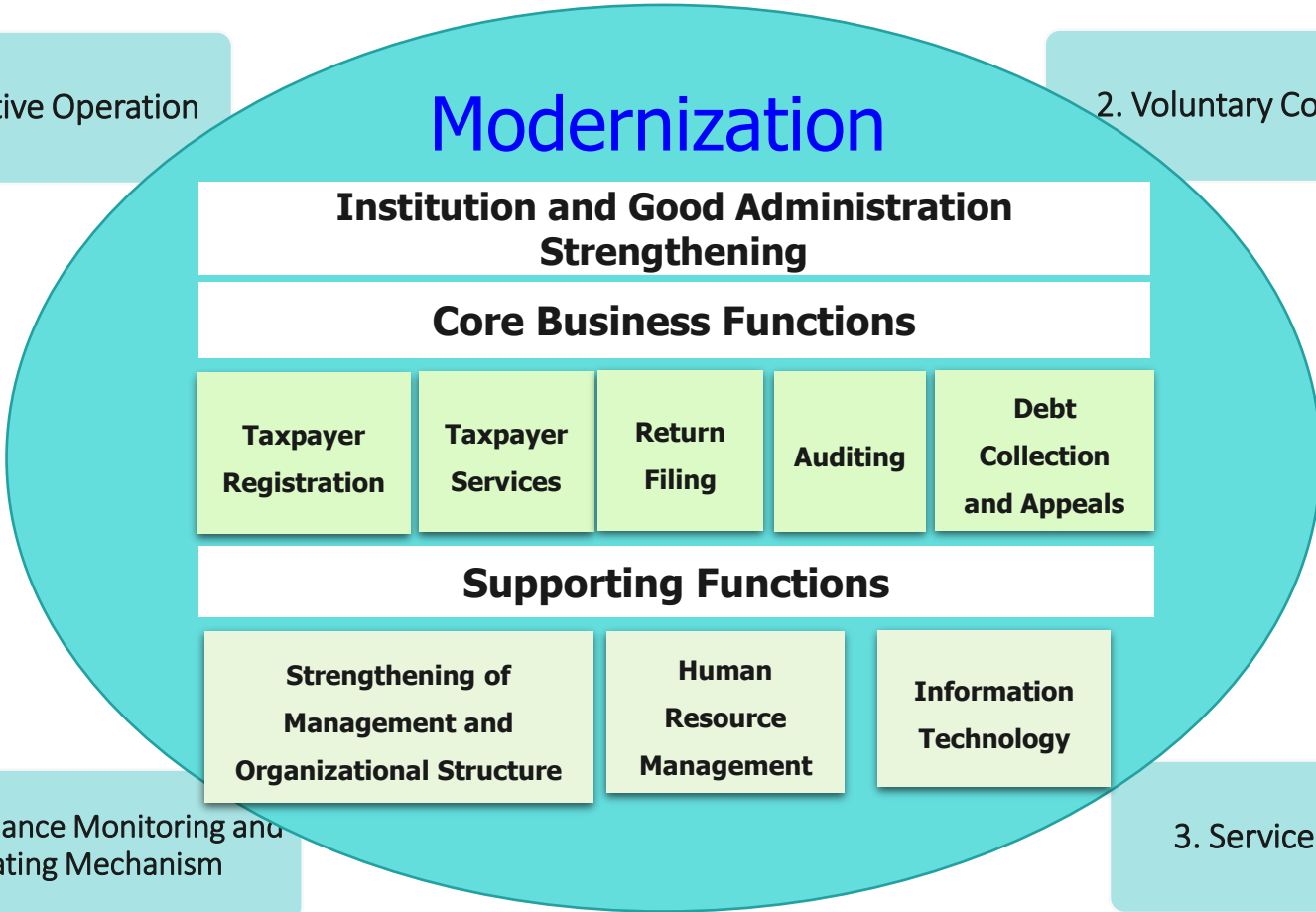


Sustainable Economic Growth

Sustainable Revenue Growth

1. Effective Operation

2. Voluntary Compliance



4. Performance Monitoring and Evaluating Mechanism

3. Service Quality

Fair Competition and Equity

Social Justice



# Policy/Strategic Framework on Governance and Accountability



**Vision:** A public entity that is trusted, respected and recognized for the quality and expertise in tax revenue collection to promote economic growth and sustainable development

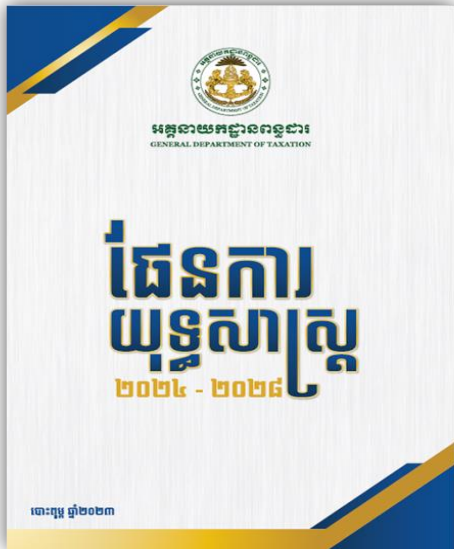
**Mission:** Provide quality services and strengthen the implementation of tax laws and regulations in a fair and equitable manner for all taxpayers to promote voluntary compliance to achieve development and promote the well-being of the Cambodian

## Goals:

1. Increase voluntary compliance and minimize taxpayers' burden by providing quality services
2. Continue to strengthen the implementation of tax laws and regulations in a flexible, strict and fair manner to encourage taxpayers to fulfill their tax obligations properly
3. Fulfill the duty effectively by strengthening the institution



# Policy/Strategic Framework on Governance and Accountability



**Vision:** A public entity that is trusted, respected and recognized for the quality and expertise in tax revenue collection to promote the sustainable national development

**Mission:** Provide quality services and strengthen the implementation of tax laws and regulation in a manner of effectiveness, transparency, accountability and integrity to promote voluntary compliance

## Goals:

1. Enhance tax compliance by improving service quality, clarity, transparency and accountability, and strengthening the implementation of tax regulations
2. Continue modernizing the Tax Administration to become the Tax Administration 2.0+
3. Continue developing human capital and strengthening work efficiency



# Principles of Good Governance and Meritocracy



## Concepts of Good Governance, Accountability and Meritocracy

Participatory

Rule of Law

Transparency

Accountability

Responsiveness

Equitability

Inclusiveness





# Principles of Good Governance and Meritocracy



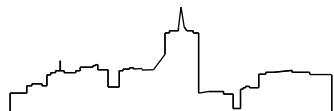
- GDT has strictly adhered its institutional development process based on the **Government's in-dept reform program** and the international practice **Principles of Good Governance and Meritocracy**.
- GDT has adopted five principles of Good Governance:
  - Principle 1: Understanding the organization's functions in delivering its purposes professionally
  - Principle 2: Maintaining control over the organization comprehensively
  - Principle 3: Being transparent and accountable
  - Principle 4: Working as an effective team
  - Principle 5: Acting with integrity



# Principles of Good Governance and Meritocracy



- **Principle 1: Understanding the organization's functions in delivering its purposes professionally**
  - Setting and upholding the vision, purposes, and core values by making sure they remain relevant
  - Developing, resourcing, monitoring and evaluating plans to make sure that the organization achieves its stated purposes
  - Managing, supporting and making staffs accountable willingly to volunteers and act on behalf of the organization
- *The Principle was reflected in the GDT's Strategic Plan by setting clear vision, mission, value, goals and objectives.*





# Principles of Good Governance and Meritocracy



## Principle 2: Maintaining control over the organization comprehensively

- Identifying and complying with all laws and regulatory requirements
- Implementing appropriate up to date internal financial and management controls.
- Identifying major risks for organization and deciding ways of managing the risks

- *GDT develops and monitors organizational plans and budgets by making proper arrangements for the recruitment, remuneration, supervision, support and appraisal of all staff including the most senior member of staff.*
- *For daily performance and mitigating risks, GDT develops ToR for each tax unit and Standard Operating Procedure (SOP)*

រៀបចំចងក្រងដោយក្រុមការងារ SOP របស់នាយកដ្ឋានសវនកម្មសហគ្រាស ក្រុមការងារជួយសម្របសម្រួល ផ្តល់ព័ត៌មាន ពិនិត្យ និងអនុវត្តដោយ គណៈកម្មការគ្រប់គ្រងកម្មវិធីកម្រិតផ្នែកធនធានមនុស្ស នៃអគ្គនាយកដ្ឋានពន្ធដារ សម្រាប់ប្រើប្រាស់ផ្ទៃក្នុង ឆ្នាំ២០២២

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## Principle 3: Being transparent and accountable

- Identifying those who have a legitimate interest in the organization (stakeholders) and making sure there is regular and effective communication with them about the organization
  - Responding to stakeholders' questions or views about the work of our organization and how we run it
  - Encouraging and enabling the engagement of those who benefit from our organization in the planning and decision-making of the organization
- *GDT closely collaborate with relevant national institutions, international organization, and private sector.*







# Principles of Good Governance and Meritocracy



## Online Services Provided by GDT



Services:	2018	2019/2018	2020/2019	2021/2020	2022/2021	2023/2022
Call Center (1277)	6,237	26,526	53,262	81,822	64,627	73,661
GDT Live Chat	16,658	34,283	50,649	39,363	32,680	33,003
Social Media (Facebook)	26	508	2,319	3,133	4,535	7,714
GDT Cambodia	-	15	41	42	52	48
GDT E- Learning	-	-	-	42	44	47
GDT News Channel	-	-	-	2,263	4,033	2,294
<b>Total</b>	<b>22,921</b>	<b>61,332</b>	<b>106,271</b>	<b>126,665</b>	<b>105,971</b>	<b>116,767</b>
<b>% increased/Decreased</b>		<b>167%</b>	<b>73%</b>	<b>20%</b>	<b>-16%</b>	<b>10%</b>





# Principles of Good Governance and Meritocracy



## Trainings and Workshops in 2023



ន.បច្ចេកវិទ្យាព័ត៌មាន



ន.គ្រប់គ្រងអ្នកជាប់ពន្ធនិង



ន.សវនកម្មសហគ្រាស

2023	
No.	Participants
8	1,326
24	4,375
389	52,411
<b>421</b>	<b>58,112</b>
No.	Participants
406	37,222
11	1,497
1	258
91	8,616
<b>511</b>	<b>47,821</b>
<b>932</b>	<b>105,933</b>

- 1. Trainings
  - Taxpayers
  - Partner Bank Officers
  - Tax Officials
  - Total 1
- 2. Workshops
  - Taxpayers
  - Students
  - Partner Bank Officers
  - Tax Officials
  - Total 2
- Total 1+2

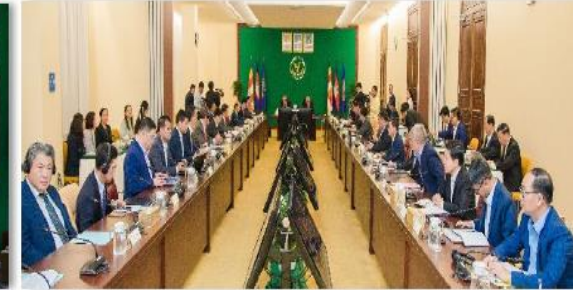


# Principles of Good Governance and Meritocracy



## In 2023, total relevant cooperation

By Month	Public Inst.	Private Sector	Int. Org.	Total
January	28	5	-	33
February	36	5	-	41
March	38	2	-	40
April	31	1	1	33
May	30	4	2	36
June	44	2	1	47
July	19	2	1	22
August	19	5	0	24
September	23	9	2	34
October	37	9	5	51
November	28	4	1	33
December	36	4	1	41
<b>Total</b>	<b>369</b>	<b>52</b>	<b>14</b>	<b>435</b>







## Principle 4: Working as an effective team

- Ensuring the governing body (Management Team), individual leadership members, committees, staff and volunteers understand their respective roles, legal duties, and delegated responsibility for decision-making
  - Ensuring the governing body share a collective responsibility through the management team meeting efficiently and effectively
  - Ensuring there is a managing committee and procedures of the recruitment, capacity building and retirement of its staff
- *GDT sets up the HR committee for staff recruitment and development*
- *GDT holds regular management team meetings in which tax units could update work progress and raise their challenges.*

- System for daily reporting of work performance
- System for self-evaluation
- SOP and De-merit system

အမှတ်	အမည်	ရာထူး	အခြေအနေ
1	04-2024	A	--
2	03-2024	A	A
3	02-2024	A	A
4	01-2024	A	A







# Principles of Good Governance and Meritocracy



អគ្គនាយកដ្ឋានពន្ធដារ

សេចក្តីសម្រេចនៃការវាយតម្លៃប្រព័ន្ធគ្រប់គ្រង  
កម្រិតប្រសិទ្ធភាពក្នុងការគ្រប់គ្រងនិង  
ការទទួលខុសត្រូវរបស់ប្រធានអង្គភាព

Merit and Demerit System - MDS

ជំនាញ ១.០.០  
សម្រាប់ប្រើប្រាស់ផ្ទៃក្នុង





## Principle 5: Acting with integrity

- Being honest, fair and independent
  - Identifying, understanding and managing conflicts of interest and loyalty both within the board and across the organization
  - Upholding and promoting the organization's reputation.
- *GDT has a clear and effective approach to promoting equality, diversity, inclusion and good relations within the management team and throughout the organization. (HR Strategic Plan)*



**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ**  
 គណៈកម្មការគ្រប់គ្រងកម្មវិធីកែទម្រង់ផ្នែកធនធានមនុស្ស

**ផែនការយុទ្ធសាស្ត្រធនធានមនុស្ស**  
**របស់អគ្គនាយកដ្ឋានពន្ធដារ**

**២០១៩-២០២៣**

## How the GDT has adopted the Principle of Meritocracy

**a system in which the talented are chosen and moved ahead on the basis of their achievement**

- Capacity
- Qualification
- Performance Management and Evaluation System (PMES)

Enhancement  
the quality of  
work

Value of the  
principles of  
competition

- Open selection
- Careful evaluation of qualities
- Set of qualification standards
- Established recruitment process

- Open and broad announcement
- Properly and clearly exam program preparation
- Clear evaluation and assessment the result by examination committee
- Fair, transparent and accountable manner

Efficient and  
Effective  
Modern  
Selection  
Program

Promotion  
Processes

- Performance-based assessments
- Clear performance expectations
- Indicators to measure action and result of work





**អគ្គនាយកដ្ឋានពន្ធដារ**  
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**ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា**  
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**To Contribute To The Defense And Development Of Our Nation!**



# Thank you

**ប្រគល់ព័ត៌មានរបស់អគ្គនាយកដ្ឋានពន្ធដារ**



Website



Facebook



Instagram



Youtube



GDT NEWS

