Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.
<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Draft Law on Finance for Management, 2014</td>
<td>2014</td>
<td>Not available</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Speech of the Minister of Economy and Finance to announce the draft Law on Finance for Management, 2014</td>
<td>2014</td>
<td>Not available</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Enacted Budget</strong></td>
<td><strong>Law on Finance for Management 2014</strong></td>
<td>2014</td>
<td>Dec 4, 2013</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------------------------------------</td>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Citizens Budget</strong></td>
<td><strong>Budget in Brief</strong></td>
<td>2014</td>
<td>Mar 10, 2014</td>
</tr>
<tr>
<td><strong>In-Year Report</strong></td>
<td><strong>Monthly Bulletin of Statistics</strong></td>
<td>Mar 2014</td>
<td>Apr 10, 2014</td>
</tr>
<tr>
<td><strong>Additional in-year report</strong></td>
<td><strong>Monthly Table of Government Financial Operation (TOFE)</strong></td>
<td>Nov 2013</td>
<td>Apr 3, 2014</td>
</tr>
<tr>
<td><strong>Mid-Year Review</strong></td>
<td><strong>Six-month Budget Implementation Report</strong></td>
<td>2013</td>
<td>Not available</td>
</tr>
<tr>
<td><strong>Year-End Report</strong></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Audit Report</strong></td>
<td><strong>Audit Report on Finance Management</strong></td>
<td>2012</td>
<td>Not available</td>
</tr>
</tbody>
</table>

**Sources:**
4. In-Year Report: Monthly Bulletin of Statistics The document is available for sale in soft copy from the Ministry of Economy and Finance at the cost of 20,000.00Riels (About USD5.00).

Comments: - Budget in Brief: The budget in brief is a table-based summary of the enacted budget. - In-Year Reports: Monthly Bulletin of Statistics and TOFE report can be categorized as the In-Year Report. The monthly bulletins show the data included in TOFE, expenditure by ministries and other figures such as commodity price and economic indicators. - Year-End Report: Monthly Bulletin of Statistics and TOFE are not considered as the Year-End Report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Year-End Report supposes to include in the Budget Liquidation Law.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
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<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td></td>
<td>No</td>
<td>No</td>
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<td></td>
<td>No</td>
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<tr>
<td>Is it published too late compared to the accepted</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Table 2a. Details about Availability

Cambodia

Budget Documents
Tick box if answer to the questions is “yes”
<table>
<thead>
<tr>
<th>Question</th>
<th>Cambodia</th>
<th>UK</th>
<th>Bangladesh</th>
<th>Nepal</th>
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</thead>
<tbody>
<tr>
<td>Compared to the accepted timeframe?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>No</td>
<td>No</td>
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</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td><a href="http://www.mef.gov.kh/budget-in-brief.html">www.mef.gov.kh/budget-in-brief.html</a></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>N/A</td>
</tr>
</tbody>
</table>


**Comments**: The EBP is produced for internal use only. The EBP for 2014, which was produced in 2013 was not published. The NGO Forum on Cambodia made a request to the Ministry of Economy and Finance for the EBP 2014. The ministry did not reply. The Ministry of Economy and Finance also printed out the Budget in Brief 2014, but the number of copies are not widely disseminated. The Enacted Budget was published online on June 12. However, it was published after the period during which it would be considered publicly available. The online version of the Enacted Budget could be found here: http://www.mef.gov.kh/documents/laws_regulation/law-1113-015-28112013.pdf
GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability

Cambodia

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
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</tr>
<tr>
<td></td>
<td>☑ No</td>
<td>☑ No</td>
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<tr>
<td>Is it produced for internal purposes only?</td>
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<td>☑ Yes</td>
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<td></td>
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<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
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</tr>
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<td>☑ No</td>
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<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
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</tr>
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<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
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<td>☑ No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
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</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
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</tr>
<tr>
<td></td>
<td>☑ No</td>
<td>☑ No</td>
<td>☑ No</td>
<td>☑ No</td>
</tr>
</tbody>
</table>
Table 3. When Are the Key Budget Documents Made Available to the Public?

| Cambodia | Pre-Budget Statement: When is the Pre-Budget Statement made available to the public? | Yes | Yes | Yes | Yes |


Comments: - Mid-Year Review: According to the Article 37 of the Law on Public Finance System Law 2008, the Ministry of Economy and Finance has responsibility to send reports on public finance situations in the middle of the year to the Parliament. However, the law does not stipulate the responsibility to publish the report in the public domains. - Year-End Report: Monthly Bulletin of Statistics and TOFE are not considered as the Year-End Report.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature

67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature

33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature

0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

100. Two weeks or less after the budget has been enacted

67. Between two weeks and six weeks after the budget has been enacted

33. More than six weeks, but less than three months, after the budget has been enacted

0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

100. At least every month, and within one month of the period covered

67. At least every quarter, and within three months of the period covered

33. At least semi-annually, and within three months of the period covered

0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

100. Six weeks or less after the mid-point

67. Nine weeks or less, but more than six weeks, after the mid-point

33. More than nine weeks, but less than three months, after the mid-point

0. Does not release to the public, or is released more than three months after the mid-point
Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: ------


GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Is there a website or web portal for government fiscal information?

- Yes: www.mef.gov.kh

Is there a law (or laws) guiding public financial management?

- Yes: Law on Public Finance System (2008),
  Or
  Or
  www.cambodianbudget.org

Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?

- Yes
- No: N/A

Sources: - Cambodia does not have the law on access to information. - The Law on Public Finance System 2008 does not require the role or participation of citizens in the budget process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Administrative units accounting for all expenditures are presented in EBP. Cambodia’s annual budget law is classified by ministry. The Question does not seek for whether or not EBP is published. So the right answer should be A.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?
If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?
A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Functional classification of Cambodia’s budget law is not aligned with the OECD and the UN as the second level of the functional classification of the OECD and the UN gives much more detail information.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'b', we will keep that answer.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Expenditures are presented by economic classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer 'b', we will keep that answer.

005. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Cambodia

B.

Score: 0

Sources: The EBP for 2014 was produced but not published.
006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.
Ministry of Economy and Finance is started piloting full program budgeting (PB) in 2015.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'd', we will keep that answer.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia
D.
Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The expenditure estimate for multi-year period is not required by the Public Finance System Law.
008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.
009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Yes, individual sources of tax revenue accounting for all tax revenue are presented as the table “A” is enclosed with the annual budget law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Individual sources of non-tax revenue accounting for all tax revenue are presented as the table “A” is also enclosed with the annual budget law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Cambodia

B.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Multi-year estimates of revenue are not presented by category. Currently, there is only one year estimation. It is required by the Public Finance System Law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer 'b', we will keep that answer.
Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Cambodia

D. 

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Multi-year estimates for individual sources of revenue are not presented in EBP but it is presented in the macroeconomic framework and revenue mobilization strategy (2014-2018).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.
borrowing required during the budget year, the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: The EBP presents the amount of net new borrowing required during the budget year and the interest payments on the outstanding debt for the budget year. The semi-annual debt reports also present the central government’s total debt burden at the end of the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates
on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Cambodia

D.
Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: All the three core elements are presented in the EBP plus debt ratios.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of
the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The core information is presented for the macroeconomic forecast plus exports/imports.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer 'd', we will keep that answer.

016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the
impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The sensitivity analysis has been done and discussed at the technical level.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.
A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The EBP presents new policy proposal, for example, salary increase. The support documents of EBP also provide narrative of the proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer 'd', we will keep that answer.

018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?
A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The EBP presents the new proposal, for example, tax on real estates and tax on salary. The narrative of the proposal is presented in the EBP supporting documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or
A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer 'd', we will keep that answer.
**A.** Yes, programs accounting for all expenditures are presented for BY-1.

**B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

**C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**D.** No, expenditures are not presented by program for BY-1.

**E.** Not applicable/other (please comment).

**Cambodia**

**D.**

**Score:** 0

**Sources:** The EBP for 2014 was produced but not published.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Expenditures are not presented by program for BY-1.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

As the methodology requires the answer ‘d’, we will keep that answer.

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021. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**A.** Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**B.** No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

**C.** Not applicable/other (please comment).
022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please
D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Expenditures are not presented by program for BY-2 and prior years.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer 'd', we will keep that answer.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Cambodia

B. 
Score: 0

Sources: The EBP for 2014 was produced but not published.
026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Cambodia

D. Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Individual sources of revenue accounting for all revenue are presented for BY-1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer ‘d’, we will keep that answer.
In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Cambodia

B.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Revenue estimates for BY-1 have been updated from the original enacted levels.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

As the methodology requires the answer 'b', we will keep that answer.
A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Revenue estimates for BY-2 and prior years are presented by category.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'b', we will keep that answer.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
As the methodology requires the answer 'd', we will keep that answer.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Cambodia
**Cambodia**

**Score:** 0

**Sources:** The EBP for 2014 was produced but not published.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Two years prior to the budget year (BY-2).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

As the methodology requires the answer 'd', we will keep that answer.

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031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**A.** Yes, information beyond the core elements is presented for government debt.

**B.** Yes, the core information is presented for government debt.

**C.** Yes, information is presented, but it excludes some core elements.

**D.** No, information related to government debt is not presented.

**E.** Not applicable/other (please comment).
Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The core information is presented for government debt plus debt ratios.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
As the methodology requires the answer 'd', we will keep that answer.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).
Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Two years prior to the budget year (BY-2).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer ‘d’, we will keep that answer.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Cambodia

D.
Score: 0

Sources: The EBP for 2014 was produced but not published.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The extra-ordinary funds are presented in EBP supporting document including rationale and budget implication.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the methodology requires the answer 'd', we will keep that answer.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Cambodia

B.
Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Central government finances are presented on a consolidated basis.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'b', we will keep that answer.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Cambodia
D.
Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The estimates of sub-national levels transfers are presented. The narrative discussion is presented in EBP supporting documents.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'b', we will keep that answer.
036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer ‘d’, we will keep that answer.
A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The EBP presents fund transfer to public corporations in Chapter 65.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer 'd', we will keep that answer.
Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)
A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer ‘d’, we will keep that answer.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some core elements or some nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer ‘d’, we will keep that answer.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Cambodia

D.
042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Cambodia
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
As the methodology requires the answer 'd', we will keep that answer.
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: The EBP for 2014 was produced but not published.
046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Cambodia

D.
Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: There is no estimate of the earmarked revenues.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
As the methodology requires the answer ‘d’, we will keep that answer.
Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Cambodia

D.
051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The EBP for 2014 was produced but not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other
government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Cambodia

A.

Score: 100


Comments: Article 39 of the Law on Public Finance System 2008 stipulates the budget preparation calendar by specifying the process into 3 main steps: The Preparation of Budget Strategic Planning (March to May), The Preparation of Budget Package (June to September) and Budget Approval (October to December). In each step, there is specific time frame for each specific budget document to be produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Cambodia

B.

Score: 67


Comments: In the Section II. A, "Macroeconomic Policy Framework", there are some core components such as real GDP growth and inflation rate. On page 2-3, Section II. A. 6 & 7 mention about the GDP growth of the year before (2012), current fiscal year (2013) and the next fiscal year (2014). On page 3, Section II. A. 8 mention about the inflation rate for 2012, 2013 and 2014. On page 4, Section II. A. 9 mentions about the exchange rate for the three fiscal years. Interest rate is not mentioned in the document.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Cambodia

Score: 67


Comments: On page 5-6, Section II. B. 12. discusses the Public Finance Policy Framework which highlights the priority sectors to be focused in the next fiscal year. On page 6-7, Section II. B. 13. shows the estimates of revenue and expenditure in percentage of GDP. An estimate amount of targeted total expenditures is not presented in number but in percentage of GDP. On page 9-11, Section III. A. illustrates an estimate of the targeted budget allocation by each category in the national budget (General Administration, Social, Economic and National Security &Defense) and an estimated total targeted amount for sub-national levels in percentage of GDP. The document also indicates the procedure and technique in budget preparation for the fiscal year 2014 in Section IV on page 16-21.
Moreover, there is also a comparison of budget expenditure in aggregate between 2011-2013 in the discussion on page 2.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Cambodia

B.

Score: 67


Comments: On page 5-6, Section II. B. 12. discusses the Public Finance Policy Framework which highlights the priority sectors to be focused in the next fiscal year. On page 6, Section II. B. 13. shows an estimate of revenue and expenditure in percentage of GDP. An estimate amount of targeted total
estimate of revenue and expenditure in percentage of GDP. An estimate amount of targeted total revenues is not presented in number but in percentage of GDP. On page 11, Section III. B. illustrates an estimate of total targeted budget revenues and revenues by category (Tax, non-tax and capital revenues) in percentage of GDP. The document also indicates the procedure and technique in budget preparation for the fiscal year 2014 in Section IV on page 16-21. Moreover, there is also a comparison of budget revenue between 2011-2013 in the discussion on page 1&2. The document also includes some discussions on the planned actions to achieve the targeted revenue. Those are strategic actions relating to the revenue policies. The actions are divided into three parts: Actions for tax revenues, actions for customs and excise revenue and actions for non-tax revenues.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

June 2013.

**Comments:** On page 4, Section II. A. 11. shortly highlights the borrowing from international sources that must be somehow equivalent to the ODA and FDI. However, it does not mention about amount net new borrowing, total debt burden and interest payments.

**GOVERNMENT REVIEWER**

**Opinion:** The government did not comment on this question.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**A.** Yes, multi-year expenditure estimates are presented.

**B.** No, multi-year expenditure estimates are not presented.

**C.** Not applicable/other (please comment).

**Cambodia**

**B.**

**Score:** 0

**Sources:** Pre-Budget Statement: Royal Government of Cambodia’s Circular on Preparation of Draft Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 46, pp. 5522-5543, dated 23 June 2013.

**Comments:** The Pre-Budget Statement does not indicate the multi-year expenditure estimates beyond the budget year. The document only provides comparison with the current budget year and two years before (Page 2, 6, 7, 9 and 10).

**GOVERNMENT REVIEWER**

**Opinion:** The government did not comment on this question.

**PEER REVIEWER**
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia

C.

Score: 33

Sources: Enacted Budget: Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 89, pp. 9969-9999, dated 04 December 2013.

Comments: The Enacted Budget presents the expenditure estimates by the administrative classification. In the Law on Finance for Management 2014, the Table 'B', National Budget Expenditure, shows the expenditure estimated for each ministry.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Cambodia

C. Score: 33

Sources: Enacted Budget: Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 89, pp. 9969-9999, dated 04 December 2013.

Comments: The Table B in the Law on Finance for Management 2014 that shows the expenditures by line ministries. The ministries are categorized by four sectors: General Administration Sector, National Defense and Security Sector, Social Sector and Economic Sector. Under each ministry, there are expenditures for central administration and provincial departments (Except some ministries which do not have provincial departments). The Table C1 "Capital Expenditure by Foreign Aid" shows the projects and programs handled by ministries and authorities in three years 2014-2016.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.

Cambodia

A. Score: 100

Sources: Enacted Budget: Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 89, pp. 9969-9999, dated 04 December 2013.

Comments: The Table A in the Law on Finance for Management 2014 categorizes the sources of the revenues into two main types: Current Revenue and Capital Revenue. Tax and Non-tax revenues are categorized under the Current Revenue.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Cambodia

A. Score: 100

Sources: Enacted Budget: Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 89, pp. 9969-9999, dated 04 December 2013.

Comments: The Table A in the Budget Law 2014 presents the divisions of the tax and non-tax revenues into Chapter, Account and Sub-account. In tax revenue, there are two chapters (70 and 71). In Chapter 70, there are 7 accounts (700, 701, 702, 703, 704, 705, 708). In Account 700, there are two sub-accounts (7001, 7002). There are also descriptions for each chapter, account and sub-account. A sub-account is the lowest level of the revenue structure. A sub-account presents specific revenue items such as income tax, profit tax, different types of VAT and tax on immovable property incomes.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Cambodia

B.

Score: 67

Sources: Enacted Budget: Law on Finance for Management 2014 Refer to Royal Gazette, Year 13, Number 89, pp. 9969-9999, dated 04 December 2013.

Comments: The Table A in the Law on Finance for Management 2014 presents the Revenues from External Sources, in which Account 162 presents the overseas borrowing from multi-sources. The table shows the new borrowing for the budget year, but it does not present the total debt outstanding. The Table B presents the payment amount on the debt for the budget year in Chapter 99 "Unallocated Expenditure", but it does not specify in detail. The Chapter 99 presents both the interest payments and the principal payments.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).
Cambodia

Score: 0


Comments: The Budget in Brief for the Law on Finance for Management 2014 shows, in table format (2012-2014), the expenditures and revenues. One of the tables presents the total national expenditure (current & capital expenditure) and revenue (current & capital revenue). However, the document does not provide any main policy initiatives in the budget. The Budget in Brief presents a table of Macroeconomic Indicators and a table of the main sectors contributing the GDP growth (Agriculture, Industry and Service). The document does not indicate the contact information such as phone number or email. It only shows the department under the Ministry of Economy and Finance where the document is produced.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).
Cambodia

D.

Score: 0


Comments: The Budget in Brief 2014 is available on the website of the Ministry of Economy and Finance. The Ministry of Economy and Finance also printed it out but the number of copies are not widely disseminated.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The Citizens Budget was published too late. Citizens Budget: Budget in Brief Refer to the website of the Ministry of Economy and Finance at www.mef.gov.kh/budget-in-brief.html dated 10 March 2014

Comments: The government has not established any mechanisms to define the public needs on the budget information.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Comments: The Budget in Brief 2014 was published for the Enacted Budget. The Budget in Brief was published on March 10, 2014. The fiscal year starts from January 01.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

**Comments:** The report shows the a table highlighting the budget actual expenditures in economic classification by the category of Current Expenditure and Capital Expenditure (Page 24-27 in bulletin, page 5-7 in TOFE). The report also presents the expenditure targets under each category in comparison with the expenditures of the last fiscal year. On page 29 and 30 of the bulletin, a table presents the current expenditures classified by each ministry in comparison with the last fiscal year. The table does not provide any other details under each ministry. (The TOFE reports do not provide this information of expenditure by administrative classification).

**GOVERNMENT REVIEWER**

**Opinion:** The government did not comment on this question.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

[A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.  
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.  
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.  
D. No, the In-Year Reports do not present actual expenditures by program.  
E. Not applicable/other (please comment).]

**Cambodia**

**Score:** 0

**Sources:** The In-Year Report is published too late. In-Year Report: Monthly Bulletin of Statistics The document is available for sale in soft copy from the Ministry of Economy and Finance at the cost of 20,000.00Riels (About USD5.00). Additional in-year report: Monthly Table of Government Financial Operation (TOFE) Refer to the website of the Ministry of Economy and Finance at www.mef.gov.kh/documents/shares/publication/tofe/tofe_201311.pdf
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Cambodia

B.

Score: 0


Comments: The reports compare the budget implementation in aggregate of the implementation period with the enacted budget. The actual budget expenditure is compared with the enacted budget in monthly basis. The reports show the comparison of all the expenditure target items. (Page 24-27 in bulletin, page 5-7 in TOFE)
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Cambodia

B.

Score: 0


Comments: The reports, (page 24 in bulletin, page 5 in TOFE), present the revenues from Tax and Non-tax under the category of Current Revenue.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Cambodia

D. Score: 0


Comments: The reports present specific sources of revenues under each category (Tax and non-tax revenue) such as revenues from VAT, tax on income & profit, rental income. The In-Year Reports shows only Chapter and Account while the enacted budget presents all the three levels, Chapter, Account and Sub-account. (Page 24 in bulletin, page 5 in TOFE)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Cambodia

B. Score: 0


Comments: The reports compare the budget revenue collection in aggregate of the implementation period with the enacted budget. The actual budget revenue is compared with the enacted budget in monthly basis. The reports show the comparison of all the revenue sources.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Cambodia

Score: 0


Comments: The In-Year Reports provide two components out of three, the amount of net new borrowing so far during the year and the interest payments to-date on the outstanding debt. On page 25 of the bulletin (Page 5 in TOFE), under Section II. 1. b. "No wage expenditure", Financial charges highlight Interests on domestic debt and Interests on external debt, which provide the amount to be paid in monthly basis of the fiscal year in comparison with the estimates in the enacted budget. On page 26 (Page 6&7 in TOFE), under Section III. 1. a. "Grants-budget support", Debt and related liabilities-budget support shows the amount of money from foreign borrowing and international organisations and Section III. 1. b. "Project aid", Debt and related liabilities also indicates the amount of money from foreign borrowing and international organisations. The amount of debt the government borrows shows in monthly basis and is compared with the estimated amount in the enacted budget. Through the reports, there is information about the amount of borrowing for each month and the total amount of debt from the beginning of the fiscal year.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is
domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0


Comments: The In-Year Reports shows only the core component of whether the debt is domestic or external in Section III. Financing on page 26 and 27 in bulletin (Page 6&7 in TOFE).

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?
A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Mid-Year Review is produced by not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Mid-Year Review is produced by not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Mid-Year Review is produced by not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Cambodia
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).
083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Mid-Year Review is produced by not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?
A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Cambodia

D. Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

**Cambodia**

D. Score: 0

Sources: Year-End Report is not produced.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Cambodia

B. Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
F. Not applicable/other (please comment)
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?
A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Cambodia

**Score**: 0

**Sources**: Year-End Report is not produced.

**GOVERNMENT REVIEWER**

**Opinion**: The government did not comment on this question.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to
benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Cambodia

B.

Score: 0

Sources: Year-End Report is not produced.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Cambodia

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: Audit Report 2012 has not been produced yet.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Cambodia

D.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Cambodia

B.

Score: 0

Sources: Audit Report 2012 has not been produced yet.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?
findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: There is no such report to the public.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment)
Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).
Sources: There are independent organisations such as the NGO Forum, who undertake research and analysis on the national budget issues that the National Assembly can use this access through websites. The NGO Forum also distributes those documents in hard copy and share with the relevant stakeholders including the legislature. In the structure of the legislature, there is no budget office.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Comments: The Law on Public Finance System 2008 does not require the engagement of the legislative during the budget formulation.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

Researcher also noted that answer choice "d" was selected because there is no discussion between the ruling party and the opposition party before the executive proposal is tabled in the parliament. Thus, there is no actual debate in the legislature body on the budget policy prior to tabling of executive proposal.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).
Cambodia

Score: 0


Comments: The law on Public Finance System Law 2008 does not require the executive to consult with the legislative during the formulation process. In practice, there is no consultation with the legislature in budget formulation.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).
Cambodia

B.

Score: 67


Comments: The legislature in Cambodia like many other countries, has two houses: the lower house is called the National Assembly and the upper house is called the Senate. According to Article 39 in the law, in the first week of November, the National Assembly shall receive the EBP from the Council of Ministers. During the first week of December, after approval, the National Assembly will send the EBP to the Senate. The Senate shall have about three weeks to discuss prior to the 25th of December. For the 2014 budget, the Council of Ministers approved the EBP on the 25 October 2013. The Commission of Economy, Finance, Banking and Audit of the National Assembly approved the EBP on the 06 November 2013. The National Assembly approved the EBP in full session on the 12 November 2013. The EBP was passed by the Senate on the 21 November 2013. The EBP was signed by the King on the 28 November 2013.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does...
D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Cambodia

A.

Score: 100

http://www.cambodianbudget.org/law_on_public.php

Comments: Article 49 of the law requires that the EBP must be approved by the National Assembly and the Senate before sending to the King for promulgation. Article 50 stipulates that the EBP must come into law prior to the 1st January, otherwise the previous budget will continue with some conditions applied. In most cases, the EBP is promulgated during December, except for the EBP 2014, which was promulgated in late November. The EBP 2014 was promulgated by the King on the 28 November 2013. The EBP 2013 was promulgated by the King on the 26 December 2012. The EBP 2012 was promulgated by the King on the 15 December 2011. The EBP 2011 was promulgated by the King on the 22 December 2010. The EBP 2010 was promulgated by the King on the 16 December 2009.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is
C. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Cambodia

C. 

Score: 33


Comments: Article 91 of the Constitution as amended March 1999 stipulates that: "The Senators, the Members of the National Assembly and the Prime Minister shall have the right to initiate legislation. Members of the National Assembly shall have the right to propose amendments to the laws but proposed amendments cannot be accepted if they might have the effect of reducing public income or increasing the burden on the people." Article 52, the Law on Public Finance System Law 2008 gives the legislature a very limited authority to amend the EBP. The article stipulates that: "No any amendment on the draft Law on Finance is permitted if such amendment has impact on the balance of a proposed budget. This type of amendment can only be made in the following conditions: - Newly proposed expenditure shall be compensated by elimination or reduction of any other spending in order to maintain balanced budget; - Newly proposed expenditure shall be made with accompanied proposed savings on any types of an already proposed spending in order to maintain balanced budget; - Newly proposed expenditure shall be made with accompanied proposal to create new item of revenue or increase revenue to maintain balanced budget. - Any amendment in contrary to the provisions of this above Article shall be rejected and considered as null and void."

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Cambodia

A. Score: 100


Comments: Article 55 in the Law on Public Finance System Law 2008 stipulates specifically that: "A transfer of credit from one ministry, institution, or similar public entity to another shall be determined by the Law on Finance. However, any necessary transfer of credit from one ministry, institution, or similar public entity to another in order to strengthen the structure or the administration of the Royal Government can be made by sub-decree in case that such transfer would not change items of expenditure and allocation of credit by each chapter." The Law on Finance refers to the enacted budget,
budget adjustment law and budget settlement law. (Article 8, Public Finance System Law 2008)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Comments: In the law, there are two articles stipulating shifting funds within administrative units. Article 5: "Any transfer of credit from one chapter to another within the budget of a ministry, institution, or similar public entity shall be made by sub-decree given that this will not change capital expenditure credit for investment to current expenditure credit for operations." Article 57: "Transfer of credit from one account or sub-account to another within the same chapter shall be made by Prakas issued by the Minister of Economy and Finance." Sub-degree is a legal document issued by the Prime Minister. Prokas is a legal document issued by minister. When the executive produces these legal documents, it is not required to seek for approval from the legislature.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Cambodia
**A.**

**Score:** 100


**Comments:** There are a number of articles relevant to changes in revenue and expenditure. Article 19 prohibits the executive entities from using excess revenue to supplement the approved budget. Article 61 & 62 require the executive to seek for approval in case of any changes to the budget law. Article 19: "Revenues shall be fully recorded and shall not be used to directly offset expenses. Any increase by a revenue manager to an approved level of credit supplemented by basing on any special revenue sources shall be strictly prohibited." Article 20: "The entire revenue shall be allocated to all expenditure items. However, some revenues can be allocated only for actual expenditure items under forms and conditions specified by law." Article 26: "There are two categories of budget credit -- ceiling and estimated credits. Ceiling credit is granted as commitment with a highest level of authorization where this type of spending is pre-determined. Spending under this credit type can only be increased by an amendment to the Annual Financial Law. Estimated credit, not sufficiently planned, is allowed for necessary expenses, after the approval of the budget. This category of spending can be used in excess of the planned budget in relevant budget chapter. Estimated credit occurs on public debts, salaries, staff allowances, membership fees for international or intergovernmental organizations as well as for other expenses that shall be specified in Annual Financial Law." Article 30: "No regulatory measures, orders, or administrative instructions can be approved, accepted or decided if the need for the would-be payments of new obligations has not been assessed, forecasted, and authorized prior to planning and determining budget. Creating or changing jobs as well as recruiting by exams can only occur from the job list determined by the Government or entity and planned in budget. Promotion, granting of new bonuses or increase of remunerations cannot be made if those measures have not been supplemented by sufficient credit in advance in the state budget." Article 52: "No any amendment on the draft Law on Finance is permitted if such amendment has impact on the balance of a proposed budget. This type of amendment can only be made in the following conditions: - Newly proposed expenditure shall be compensated by elimination or reduction of any other spending in order to maintain balanced budget; - Newly proposed expenditure shall be made with accompanied proposed savings on any types of an already proposed spending in order to maintain balanced budget; - Newly proposed expenditure shall be made with accompanied proposal to create new item of revenue or increase revenue to maintain balanced budget. - Any amendment in contrary to the provisions of this above Article shall be rejected and considered as null and void." Article 61: "In case of natural disasters or any emergent necessity beneficial to the nation, based on a report of the Minister of Economy and Finance, the Royal Government may issue a sub-decree to increase credit for utilization. This credit shall be adopted by
the amended law on the Law of Annual Finance and the Government shall seek immediate approval from the National Assembly and the Senate when these special circumstances end. Contradicting to the above paragraph of this Law, if the amended law, of the Law on Finance cannot be done in the fourth quarter of a fiscal year of the Law on Annual Finance for each year's management, these credits are subject to regularization in the Law on Finance in the following year." Article 62: "Any other changes to the Law on Annual Finance can be made during the period of budget year via the amended law of the Law on Annual Finance which shall be submitted to the National Assembly and the Senate for approval similar to the adoption of the Annual Financial laws."

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Cambodia

C.

Score: 0


Comments: According to Article 61, the executive is allowed to issue a sub-decree to increase credit for
According to Article 61, the executive is allowed to issue a sub-decree to increase credit for the budget. In practice, in 2010, the executive released at least three sub-decrees (No. 44, 60 &136) to provide supplemental budget to the Council of Ministers for the purpose of Preah Vihear Temple affairs. Article 61: "In case of natural disasters or any emergent necessity beneficial to the nation, based on a report of the Minister of Economy and Finance, the Royal Government may issue a sub-decree to increase credit for utilization. This credit shall be adopted by the amended law on the Law of Annual Finance and the Government shall seek immediate approval from the National Assembly and the Senate when these special circumstances end. Contradicting to the above paragraph of this Law, if the amended law, of the Law on Finance cannot be done in the fourth quarter of a fiscal year of the Law on Annual Finance for each year's management, these credits are subject to regularization in the Law on Finance in the following year."

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
IBP revised the response from "b" to "c" as according to the researcher, a supplemental budget has not been passed since 2010.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
E. Not applicable/other (please comment).

Cambodia

**Score:** 0


**Comments:** In the Enacted Budget, in the Table 'B' National Budget Expenditure, the last expenditure target is the Unallocated Expenditure, in which consists of the Unexpected Expenditure item. When the EBP is passed by the Parliament and signed by the King, the government can manage to use this amount of budget at its discretion. In practice, the executive issues Sub-decrees to transfer budget from the Unexpected Expenditure item to budget chapters of government entity for utilization. Article 25: "...Current expenditure of category 2 "financial obligations" and category 6 "unexpected expenditure" shall not be allocated to ministries, institutions, or similar public entities. These credits are kept for payments of interests on loans and other obligations including as reserves for unexpected expenditures. Reserved credit shall be allowed to cover any expense whose allocation cannot be accurately specified when credit is approved. The allocation of these reserved credits by ministries, institutions and similar public entities shall be made by sub-decree pursuing to the request made by the Minister of economy and Finance...." Article 58: A sub-decree issued following a request by MEF can allocate budget credit recorded under unexpected expenditures in forms of additional credit beneficial to various chapters of ministries, institutions, or similar public entities. In practice, the executive issues sub-decrees to transfer credit from Chapter 09 (Unexpected Expenditure) of Unallocated Expenditure to chapters of ministries' budget.

**GOVERNMENT REVIEWER**

**Opinion:** The government did not comment on this question.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0


Comments: From Article 76 to 81 (PFSL 2008), the executive has an obligation to produce the draft law on budget settlement and its related documents and send it to the legislature for approval. At the same time, the executive also has to send the draft law and its related documents to the NAA for audit. The NAA will produce audit report to verify the draft and send it the legislature (Article 22, Law on Audit 2000). The documents from the executive and NAA will be scrutinized by the Second Commission of the National Assembly before sending for discussion in the full session meetings which are broadcast through media. The scrutiny process of the commission is not conducted in a public hearing format. The full session meetings of the National Assembly do not focus on the Audit Reports.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The researcher clarified that as confirmed from the official, the committee meeting discusses the audit report but it is not broadcast on TV. The full sessions of the National Assembly does not discuss the Audit Reports.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Cambodia

A.

Score: 100


Comments: The Law on Audit 2000 provides sufficient authority for the National Audit Authority (NAA) to perform its roles as prescribed in Article 2 and 3. Article 30, 31, 32 and 33 stipulate the official authority that the Auditor General or authorized officials shall have in their performance. Article 2: The institutions that are subject to this Law shall include ministries, agencies, authorities of national treasury, and public financial institutions and public financial joint-ventures, public enterprises, public establishments, municipalities, provincial and local government offices, contractors or suppliers of goods and services to the government under contracts, and other organizations that have received financial assistance from the government for their equity and loans, including tax and duty exemptions and concessions granted by the government to non-profit organizations and private investment enterprises. Article 3: As used in this Law, an external auditing shall include the undertaking of the
following audits: (a) Financial statement audits; (b) Externally funded loans and project administration audits; (c) Audits of ministerial/institution systems and operations; (d) Evaluation, procurement, performance audits; (e) Audits of non-profit organizations, associations, political parties, private investment enterprises as stipulated in Article 2 of this Law; (f) Audits of private investment organizations; and (g) Special request audits. Article 30: The Auditor-General may, by written notice, direct to the head or representative of the relevant institution to: (a) Provide the Auditor-General authorized official with any required information; (b) An "authorized official" means an official who is authorized by the Auditor-General, in writing, to exercise powers or perform functions under Chapter 6 of this Law; (c) Attend and give evidence before the Auditor-General or an authorized official; (d) Produce to the Auditor-General or an authorized official any documents in the custody or under the control of the head or representative of such relevant institution. Article 31: The Auditor-General may direct that: (a) To provide information either orally or in writing and legally certified as accurate; and (b) The Auditor-General has the rights have the information and all submitted evidence certified as true. Article 32: The Auditor-General or an authorized official: (a) May, at any business hours, enter and remain on any entity to be audited (auditee); (b) Shall be entitled to full and free access to any documents, reports or property belonging to such Government ministry/institution; (c) May examine, make copies of or take extracts from any document or reports. Article 33: Prior to entry or remaining in premises occupied by auditor, an authorized official shall show such auditor the written authorization signed by the Auditor-General. The auditor must provide the authorized official with all reasonable facilities for the effective exercise of the audit. In addition, the Public Auditing Standards highlights the power of the NAA in collecting information in Section 3.7 'Power of Information Collection'.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are
C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Cambodia

C.

Score: 33


Comments: Based on the standards, Chapter III: General Standards in Public Auditing, 3.8: Quality Assurance (Page 8), the NAA does have the internal quality control, which is to ensure that Audit Reports are reviewed by Senior members of staff before finalization. However, standards does not require the NAA to publish the result of reviews.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).
Cambodia

A.

Score: 100


Comments: Article 18 of the law specifies the appointment of the Auditor General and Deputy Auditor Generals. It does not clearly defines who will have authority to remove the Auditor General and Deputy Auditor Generals from their offices. However, because they must be appointed by a royal decree (signed by the King) on the recommendation from the executive and approval from the National Assembly with a majority plus-one vote, the removal shall follow the same path. Article 18: The Auditor-General and the Deputy Auditor-Generals shall be appointed by royal decree on the recommendation of the Royal Government and approved by a majority plus-one of all members of the National Assembly. The Auditor-General and the Deputy Auditor-Generals shall be appointed for a term of five (5) years and may be reappointed for another five (5) year term only upon the completion of the first term. In case of the Auditor-General or the Deputy Auditor-General(s) die(s), resign(s), disable(s) or commit(s) serious mistake, a new Auditor-General or Deputy Auditor General(s) shall be appointed under the terms and conditions stated in this Law. The Auditor-General shall have rank and privileges equivalent to a Senior Minister and the Deputy Auditor-General shall have rank and privileges equivalent to a Minister.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but
C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

**Cambodia**

D.  

**Score:** 0


**Comments:** Article 17: The National Audit Authority shall have its own separate budget provided by the National Budget. The revenues and expenditures of the National Audit Authority shall be subject to the Law on Financial System. The NAA budget is part of the Enacted Budget. The budget is also coordinated by the MEF just like other entities who has budgets in the national budget. However, the legislature’s ability to amend the budget is very limited.

**GOVERNMENT REVIEWER**

**Opinion:** The government did not comment on this question.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**Section 5. Public Engagement in the Budget Process**

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?
A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0


Comments: The Law on Public Finance System Law 2008 does not require the executive to engage with the public during the formulation and execution process. However, Article 84 requires that all accounting and financial reports must be disclosed to the public. The law does not specify how the executive shall share those budget reports with the public.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0


Comments: There is no regulation in the law requiring the executive to engage with the public during the formulation process and there is no practice either.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Cambodia

D

Score: 0


Comments: The Law on Public Finance System 2008 does not require the executive to conduct public engagement during the budget execution process. However, Article 81 and 84 require the executive to publish all accounting and financial reports. In practice, the executive publishes the In-Year Reports consisting of TOFE and the Monthly Bulletin of Statistics. Article 84 All execution of state revenues and expenditures shall comply with the regulations and instructions of the Minister of Economy and
Finance. All records on revenues and expenditures of national and sub-national administrations shall comply with the chart of expenditures of national and sub-national administrations shall comply with the chart of accounts and budget nomenclature and all accounting and financial reports must be transparent and publicly disclosed.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

**Comments**: The law does not require and there is no practice.

**GOVERNMENT REVIEWER**

**Opinion**: The government did not comment on this question.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

**Cambodia**

D.

**Score**: 0


**Comments**: The law does not require and there is no practice.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0


Comments: The law does not require the executive to engage the public in budget process and there is no practice.
Comments: The law does not require the executive to engage the public in budget process and there is no practice.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The law does not require and there is no practice.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: The law doe not require and there is no practice.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?
A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Cambodia

D.

Score: 0

Sources: There is no law requiring such practice and the legislature does not perform public hearings that involves the public to testify.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Cambodia

D. Score: 0

Sources: There is no law requiring and there is no practice.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).
Cambodia

Score: 0


Comments: According to the Law on Audit 2000 and the Public Auditing Standards, there is no provision requiring the NAA to maintain formal mechanisms through which the public can assist in formulating its audit program and there is no such practice as well.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).
Cambodia

Score: 0


Comments: There is no requirement in the Law on Audit 2000. Although, the Public Auditing Standards, in Chapter III, Section 3.9, requires the NAA to cooperate with external entities such as ministries, institutions, academics and the public, the standards does not clearly define the mechanisms that allows the public to participate in the process.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Cambodia

Score: 100

Comments: Article 29 of the Law on Audit 2000 requires the Audit Reports to be published and the Public Auditing Standards stipulated the cooperation with external entities. There is no provision in both legal documents requiring the NAA to maintain communication with the public regarding its Audit Reports beyond simply making these reports publicly available. Besides publishing the audit reports in hard copy, the NAA has a permanent website which provides the public with the information regarding the NAA and the annual audit reports (However, the reports are not timely published). The NAA also has the Office of Public Affairs, but its roles are to communicate with the legislature and audited entities, and publish information to audited entities and the public through communication channels.

GOVERNMENT REVIEWER
Opinion: The government did not comment on this question.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
IBP would accept answer choice "a" for this question as the SAI maintains an active website with a newsfeed, relevant laws and regulations, and a glossary.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Cambodia

Score: 0

Sources: There is neither provision in the law and standards requiring to do so nor practice.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.