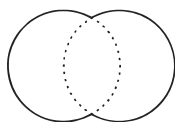


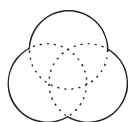
Overview



Transparency:

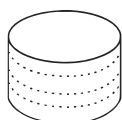
43 /100

(Open Budget Index score)



Public Participation:

2 /100



Budget Oversight:

41 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

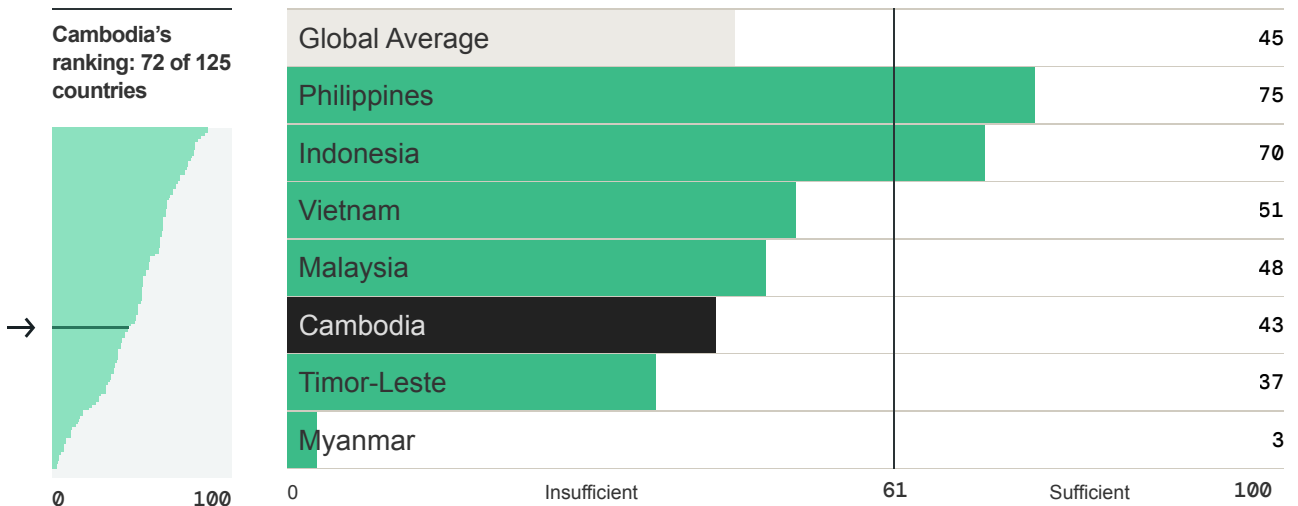
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

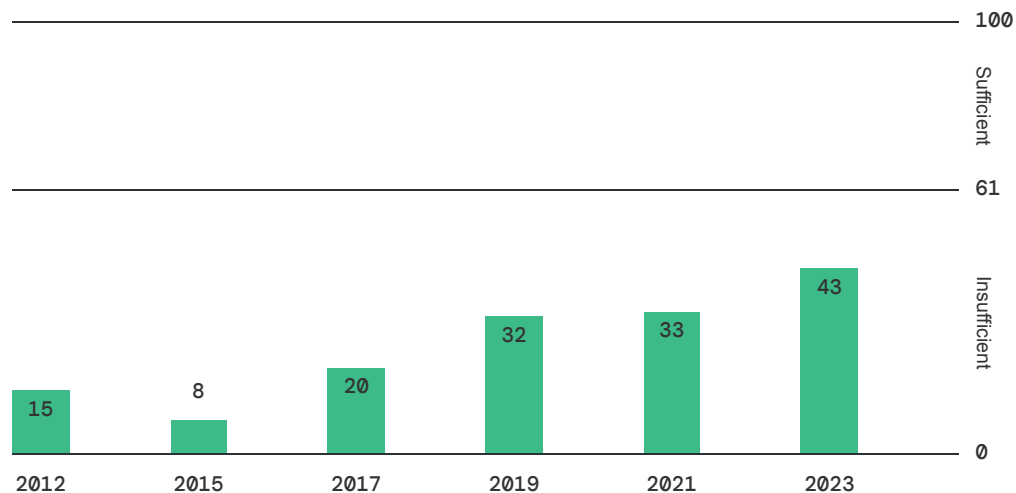
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Cambodia has a transparency score of **43** (out of 100).

Transparency in Cambodia compared to others



How has the transparency score for Cambodia changed over time?



Public availability of budget documents in Cambodia

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	⊘	●	●	●	●
Audit Report	●	⊘	●	●	●	●

How comprehensive is the content of the key budget documents that Cambodia makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	72
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2023	28
Enacted Budget	The budget that has been approved by the legislature.	2022	72
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2022	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	85
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	56
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	40
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	43

Cambodia's transparency score of **43** in the OBS 2023 is moderately higher than its score in 2021.

What changed in OBS 2023?

Cambodia has increased the availability of budget information by:

- Increasing the information provided in the Executive's Budget Proposal.
- Increasing the information provided in the Pre-Budget Statement.

Recommendations

Cambodia should prioritize the following actions to improve budget transparency:

- Enhance the Executive's Budget Proposal (Draft Law on Financial Management) by integrating data detailing the government's financial position, performance insights, and the effects of policies on various demographics. To further enhance comprehensiveness, include multi-year expenditure forecasts (at least two-years beyond the budget year) across all three budget categories, as well as multi-year revenue projections categorized by sources and specific categories. Additionally, provide expenditure data for BY-2 across all budget classifications, along with revenue estimates.

Additional enhancements can be made by integrating estimates of transfers to public corporations, details regarding quasi-fiscal activities, information concerning financial and non-financial assets owned by the government, as well as data on expenditure arrears and contingent liabilities.

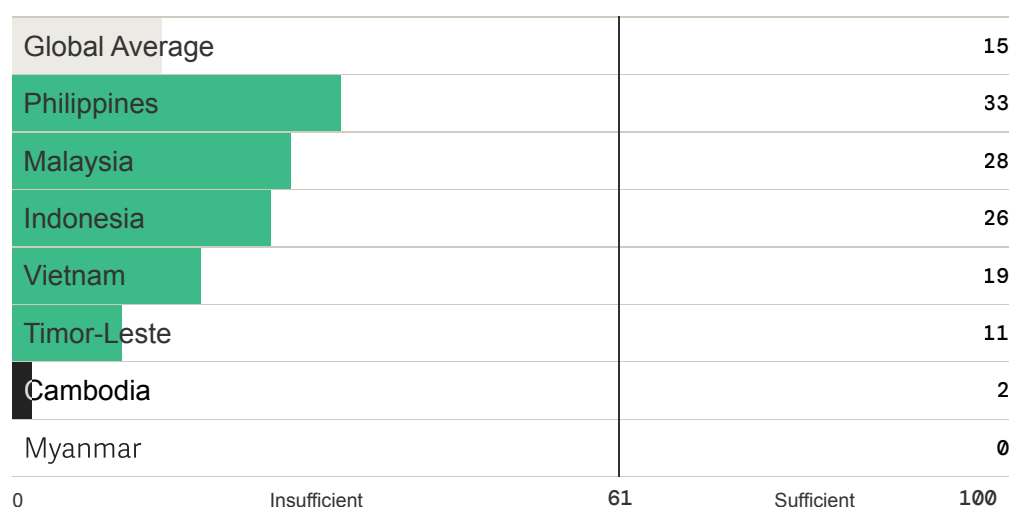
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, comparisons between planned nonfinancial outcomes and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.
- Improve the comprehensiveness of the Audit Report and Citizens Budget.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

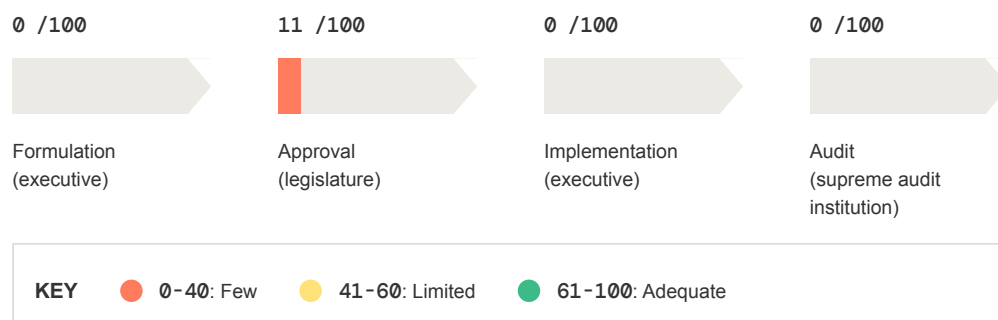
Cambodia has a public participation score of **2** (out of 100).

Public participation in Cambodia compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Cambodia's Ministry of Economy and Finance should prioritize the following actions:

- Initiate pilot programs aimed at involving the public in the budget formulation process and monitoring its implementation. Ensure sufficient transparency by providing clear information on engagement timelines, formats, feedback channels, and the impact of public involvement on decision-making.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Cambodia's Parliament has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Cambodia's National Audit Authority should prioritize the following actions to improve public participation in the budget process:

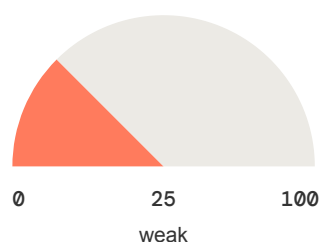
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations by inviting public input, suggestions, or feedback on what areas or aspects the audit program should focus on or by providing the public with opportunities to contribute relevant information, insights, or evidence to ongoing audit investigations.

Budget Oversight

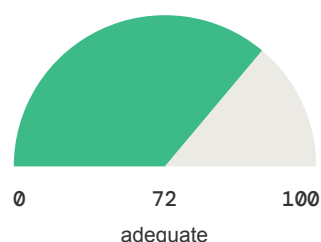
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Cambodia, together, provide limited oversight during the budget process, with a composite oversight score of **41** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Cambodia's Parliament provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Cambodia National Audit Authority, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Cambodia does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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The NGO Forum on Cambodia
#9-11, St. 476, Sangkat Toul Tompoung1, P.O. Bo 2295 Phnom Penh 3,
Cambodia
sophal@ngoforum.org.kh
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Cambodia by a representative of the Ministry of Economy and Finance.