

# Open Budget Survey 2017

## Questionnaire

### Cambodia

January 2018

**COUNTRY QUESTIONNAIRE: CAMBODIA**

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** According to the Law on Public Finance System (2008), PBS is prepared by the Ministry of Economy and Finance during the first week of June.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** PBS was published on General Department of Budget website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** PBS is published timely on General Department of Budget's website.

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 09 June 2016

**Sources:** PBS is available on General Department of Budget website.

**Peer Reviewer**

**Opinion:** Agree



- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** PBS is available on General Department of Budget website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** If the PBS is not publicly available, the document is produced for internal purposes only and so it is not made available to the public.

**IBP comment:** As noted in the other questions, we accept the Circular on Preparation of Draft Law on Finance for Management for 2017 as the PBS and since it was published on time consider it to be publicly available.

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** PBS is available on General Department of Budget website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** OBS should mark this question “b”

**Comments:** The PBS was produced for internal use only.

**IBP comment:** As noted in previous questions, we consider the Circular on Preparation of Draft Law on Finance for Management for 2017 as the PBS and since it was published on time consider it to be publicly available, hence the "n/a" response.

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Circular on Preparation of Draft Law on Finance for Management for 2017

**Sources:** PBS is available on General Department of Budget website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** PBS is available on [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...)  
([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**Researcher response:** The zipped files are the enacted budget (Budget Laws 2017) and its supporting documents and hence not relevant for this section on the PBS.

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** There is only one version of PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** According to the Law on Public Finance System (2008), EBP is prepared by the Ministry of Economy and Finance during September.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** OBS should mark score B for this question.

**Comments:** [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** Fiscal year 2017 is the correct answer for this question.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 24 October 2016

**Sources:** Based on the approval date from the Minister of Council who approved the draft budget by 21 October 2016. <http://www.akp.gov.kh/?p=89640> (<http://www.akp.gov.kh/?p=89640>) <https://www.cambodiadaily.com/news/salaries-drive-16-percent-...> (<https://www.cambodiadaily.com/news/salaries-drive-16-percent-increase-government-spending-119601/>) <http://www.khmertimeskh.com/news/31146/gov---t-okays--5-bil-...> (<http://www.khmertimeskh.com/news/31146/gov---t-okays--5-bil-for-2017-budget/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** EBP is not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** n/a

**Sources:** EBP is not published.

**Comments:** Researcher: The formal document of the EBP is not published. It is for the internal use only. However, the MEF has release a summary in their website as well as the speech during the National assembly meeting. - Budget 2017 information release on 28 October 2016- <http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>  
(<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>) -Speech of the Minister of the Ministry of Economy and Finance Published on 23 November 2016 <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** OBS should mark B score.

**Comments:** It is released on the summary in MEF's website as well as the the summary speech during national assembly debate which is represented for Cambodian population.

**Researcher response:** The "Summary Speech" can only qualify as a supporting document as it lacks some core details of an executive budget proposal (Tables and estimates of expenditure, revenues, policy proposals etc)

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** EBP is not published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Sources:** MEF website- <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Comments:** Researcher: The formal document of the EBP is not published. It is for the internal use only. However, the MEF has release a summary in their website as well as the speech during the National assembly meeting. - Budget 2017 information release on 28 October 2016- <http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>  
(<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>) -Speech of the Minister of the Ministry of Economy and Finance Published on 23 November 2016 <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** Law on Public Finance System 2008 in the Royal Gazette, Year 9, number 39, pp 3764-3802.

[http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/fin...](http://www.pcspgroup.com/customers_demo/ngo_forum/website/fin...) ([http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/files-tinyemce/New\\_Pic/PFM\\_/Law\\_of\\_Public\\_Finance\\_System\\_2008\\_Khmer2.pdf](http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tinyemce/New_Pic/PFM_/Law_of_Public_Finance_System_2008_Khmer2.pdf))

**Comments:** Researcher: There is no specific that law on the PSFL 2008 indicates the MEF to public the EBP that why it is not public available (page Article 47-48).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** It's produced but it made available only in hard copy or soft copy.

**Researcher response:** The public does not have access to a paper copy of the EBP so the score is unchanged.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** EBP was produced for internal use only because we can't access the document in the MEF website as well s the National Assembly Website. However, the NGOF has accessed to this document but it was unofficially received.

**Sources:** Law on Public Finance System 2008 in the Royal Gazette, Year 9, number 39, pp 3764-3802.

[http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/fin...](http://www.pcspgroup.com/customers_demo/ngo_forum/website/fin...) ([http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/files-tinyemce/New\\_Pic/PFM\\_/Law\\_of\\_Public\\_Finance\\_System\\_2008\\_Khmer2.pdf](http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tinyemce/New_Pic/PFM_/Law_of_Public_Finance_System_2008_Khmer2.pdf))

**Comments:** Researcher: There is no specific that law on the PSFL 2008 indicates the MEF to public the EBP that why it is not public available (page Article 47-48).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Draft Law on Finance for Management 2017 Speech of the H.E.. Aun Punmoniroth, Minister of Ministry of Finance and Economy on the National Assembly plenary discussion draft Budget law on finance for management 2017.

**Sources:** Law on Public Finance System 2008 in the Royal Gazette, Year 9, number 39, pp 3764-3802.

[http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/fi...](http://www.pcspgroup.com/customers_demo/ngo_forum/website/fi...) ([http://www.pcspgroup.com/customers\\_demo/ngo\\_forum/website/files-tinyince/New\\_Pic/PFM\\_/Law\\_of\\_Public\\_Finance\\_System\\_2008\\_Khmer2.pdf](http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tinyince/New_Pic/PFM_/Law_of_Public_Finance_System_2008_Khmer2.pdf)) <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Comments:** Researcher: The formal document on the EBP is not published. But, there is a the supporting document of the Minister of MEF speech on the draft budget law 2017 which has been published in the MEF website. In addition, there is a separate document of the debt has been published by the MEF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-8:** Is there a “citizens version” of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizen version of the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** The EB is published on MEF website- [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...) ([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Comments:** Researcher: Because the file is too big, so I can not upload the file. Please access the document through the link provided [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...) ([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 17 December 2015

**Sources:** The EB is published on MEF website. 1- <http://www.phnompenhpost.com/national/budget-passes-sans-opp...> (<http://www.phnompenhpost.com/national/budget-passes-sans-opposition>) 2- <http://www.phnompenhpost.com/national/assembly-passes-budget...> (<http://www.phnompenhpost.com/national/assembly-passes-budget-cnrrp-boycotts-vote>) 3- <http://www.nac.org.kh/kh/article/1823#.WCAABS194dU> (<http://www.nac.org.kh/kh/article/1823#.WCAABS194dU>)



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-2: When is the EB made available to the public?**

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** b. (67)

**Sources:** The EB was promulgated by the King on 17 December 2015 and was made available on MEF website on 22 January 2016. <http://mef.gov.kh/laws-and-regulation/> (<http://mef.gov.kh/laws-and-regulation/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 22 January 2016

**Sources:** The EB is published on MEF website-<http://mef.gov.kh/laws-and-regulation/> (<http://mef.gov.kh/laws-and-regulation/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date is shown on MEF website.

**Sources:** The EB is published on MEF website- <http://mef.gov.kh/laws-and-regulation/> (<http://mef.gov.kh/laws-and-regulation/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.mef.gov.kh/laws-and-regulation/budget.html> (<http://www.mef.gov.kh/laws-and-regulation/budget.html>)

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...) ([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Sources:** The EB is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?**

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The data is in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The data is in pdf format because it's officially known as formal.

**Researcher response:** According to OBS methodology, pdf format is not a machine readable format, so the score is unchanged.

**IBP comment:** OBS follows the Open Data Handbook's definition of machine readable, and according to it PDFs or Word Docs are not considered machine readable.

**EB-6a: If the EB is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The EB is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** It's produced but made available only in hard copy or soft copy (not available online)

**IBP comment:** The Enacted budget is available in soft copy online which makes it eligible for "e".

**EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."**

**Answer:** n/a

**Sources:** The EB is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** 2016 Law on Finance for Management

**Sources:** The EB is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** The citizens version of EB is called Budget in Brief- [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The CB is publicly available on MEF website on 18 January 2016 after the King promulgated the EB on 17 December 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 18 January 2016

**Sources:** The CB is publicly available on MEF website on 18 January 2016 after the King promulgated the EB on 17 December 2016. [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF) ([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date of publication of CB is shown on MEF website.

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please

complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fi...](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fi...)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fiscal\\_Year\\_2016.pdf](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fiscal_Year_2016.pdf))

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** 2016 Budget in Brief

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Enacted Budget

**Sources:** The CB is publicly available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** IYR is produced monthly by MEF and published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** IYR is produced monthly by MEF and published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** IYRs for August 2015 was published on 12 October 2015. IYRs for September 2015 was published on 18 November 2015. IYRs for October 2015 was published on 12 January 2016. IYRs for November 2015 was published on 05 February 2016. IYRs for December 2015 was published on 04 May 2016. IYRs for January 2016 was published on 05 May 2016. IYRs for February 2016 was published on 11 May 2016. IYRs for March 2016 was published on 30 May 2016. IYRs for April 2016 was published on 30 May 2016. IYRs for May 2016 was published on 28 June 2016. IYRs for June 2016 was published on 02 August 2016. IYRs for July 2016 was published on 30 August 2016.

**Sources:** The dates of publication are shown on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The dates of publication are shown on MEF website.

**Sources:** The dates of publication are shown on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://mef.gov.kh/tofe.html> (<http://mef.gov.kh/tofe.html>)

**Sources:** The date of publication is shown on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The file is in pdf format.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree with Comments

**Comments:** The IYRs are published, are the numerical data contained in the IYRs available in PDF format. However, it is formal documents.

**IBP comment:** OBS follows the Open Data Handbook's definition of machine readable, and according to it PDFs or Word Docs are not considered machine readable.

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** IYR is produced monthly by MEF and published on MEF website.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IYRs-6b:** If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** IYR is produced monthly by MEF and published on MEF website.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Monthly Table of Government Financial Operation

**Sources:** IYR is produced monthly by MEF and published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** b.

**Sources:** There is one version of IYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** MYR is available on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** b. (67)

**Sources:** MYR is published on MEF website.

**Comments:** Researcher: Mid-Year Budget Report: 31 August 2016 Cambodia Macroeconomic Monitor: September 17, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”



**Answer:** 31 August 2016

**Sources:** MYR is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is shown on MEF website.

**Sources:** MYR is published on MEF website- <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Mid-Year Budget Report: <http://mef.gov.kh/documents/shares/budget/report-7014-220820...>  
(<http://mef.gov.kh/documents/shares/budget/report-7014-22082016.pdf>) Cambodia Macroeconomic Monitor:  
[http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf))

**Sources:** MYR is published on MEF website.

**Comments:** Researcher: The change may come from the CSO advocacy activities and development partners pressure as well as the MEF commitment to improve the PFM in Cambodia

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** MYR is available on MEF website in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** MYR is available on MEF's website in PDF format.

**IBP comment:** OBS follows the Open Data Handbook's definition of machine readable, and according to it PDFs or Word Docs are not considered machine readable

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** MYR is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** MYR is published on MEF website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** 1) Report on the Result of Budget Implementation in Semester 1 and Projected Result for Budget Implementation in 2016 2) Cambodia Macroeconomic Monitor

**Sources:** MYR is available on MEF website.

**Comments:** Researcher: The government also produces a Statistical Debt Bulletin but this document is published more than three months after the mid-point of the budget year so is considered not publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** MYR has only one version.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** Please see attached Budget Settlement Law for FY 2015. <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Comments:** Researcher: As the Budget Settlement Law for FY 2015 was not published on the Finance Ministry's website by December 31, 2016, per the OBS methodology, it is considered produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 10 January 2017

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Comments:** Researcher: The YER for FY 2015 (the Budget Settlement Law) was published on January 10, 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is shown on the MEF website

**Sources:** [http://mef.gov.kh/documents/shares/publication/tofe/gfs\\_and\\_...](http://mef.gov.kh/documents/shares/publication/tofe/gfs_and_...)  
([http://mef.gov.kh/documents/shares/publication/tofe/gfs\\_and\\_tofe\\_201512\\_kh.pdf](http://mef.gov.kh/documents/shares/publication/tofe/gfs_and_tofe_201512_kh.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** YER is published in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The YER is published, are the numerical data contained in the YER available in PDF format and it's easy to track the information.

**IBP comment:** The "2015 Budget Settlement Law" or the YER was published on 10 January 2017. Therefore, until the OBS research cut-off date of 31 December 2016 this document was considered available for "Internal Use" only.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** MEF is produced late but made available only in hard copy or soft copy and published late in MEF's website.

**Researcher response:** The OBS follows the open Data Handbook's definition of machine readable, and according to it PDFs or Word Docs are not considered machine readable

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** The FY 2015 Budget Settlement Law was not published by December 31, 2016. Therefore, per the OBS methodology, it is considered published for internal use only.

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** OBS should mark B score.

**Comments:** It's totally not fair; however, MEF is published late by 10 January 2017 comparable to cutting off date 31 December 2016.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Law on Budget settlement for financial management 2015

**Sources:** <http://www.treasury.gov.kh> (<http://www.treasury.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a "citizens version" of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** YER has only one version.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2014

**Sources:** 2014 AR is available on National Audit Authority website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** c. (33)

**Sources:** 2014 AR is available on National Audit Authority website,

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 25 June 2016

**Sources:** 2014 AR is available on National Audit Authority website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of signature of the Auditor General is shown in the report.

**Sources:** 2014 AR is available on National Audit Authority website.

**Comments:** Researcher: Because the website doesn't have the date of uploading the document that why we selected the date of public availability based on the date of signature of the auditor general that shown in the book.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audi...](http://naa.gov.kh/images/NAA/public_audit_report/public_audi...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audit\\_report\\_2014\\_kh.pdf](http://naa.gov.kh/images/NAA/public_audit_report/public_audit_report_2014_kh.pdf))

**Sources:** 2014 AR is available on National Audit Authority website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** AR is published in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** AR is published in pdf format.

**Comments:** Researcher: AR was published in the last time but the it was published late.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** AR is published in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Audit Report on Public Financial Management for 2014

**Sources:** 2014 AR is available on National Audit Authority website.







- a. Yes
- b. No

**Answer:** a.

**Sources:** [http://www.cdc-crdb.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdb.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdb.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/sop/sub\\_national\\_finance\\_law\\_en.pdf](http://www.cdc-crdb.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/sop/sub_national_finance_law_en.pdf))  
<http://a2i.info.gov.kh/khmer/a2i/A2I-draft-law-ENG.pdf> (<http://a2i.info.gov.kh/khmer/a2i/A2I-draft-law-ENG.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...>  
([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) (page 12-13)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Executive Budget Proposal is classified by administrative unit (by ministry and agency). However, Ministry of Economy and Finance uses its document for internal that available for Parliament and Senate.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Agree

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Executive's Budget Proposal is presented by economic classification.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Economic classification is compatible with international standards.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Agree

**8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 7)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** the Executive's Budget Proposal is presented by source of revenue.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 7)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Executive's Budget Proposal is presented by sources of non-tax revenue.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13:** Does the Executive's Budget Proposal or any supporting budget documentation 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Executive's Budget Proposal related to government borrowing and debt. It is referred to the document that available on ministry's website. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**14:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)

<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>

<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Executive's Budget Proposal include all information as reference information.

[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)

<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>

<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**17:** 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 expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 8-16)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** a.

**Comments:** The Executive's Budget Proposal is presented information for at least the budget year that shows how new policy proposals in the reference ministry's website. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip)

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 14-16)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** a.

**Comments:** The Executive's Budget Proposal is presented on ministry's website. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip)

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**19: 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 functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 7-13)  
<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>  
<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**



**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Executive's Budget Proposal is presented expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative and economic classification). It is except for functional classification.

[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**20:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal, expenditure estimates of the year prior to the budget year (BY-1) have been updated from the original enacted levels to reflect actual expenditures. It has referenced document on the ministry's website.

[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...>

([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) (page 7-13)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Executive's Budget Proposal, estimates of expenditure for more than one year prior to the budget year is presented by one of the three expenditure classifications (by administrative classification). [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**23:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal, the most recent year presented for all expenditures reflect actual outcomes are available is BY-2. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "b" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 7) (<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%...>) (<http://gs.mef.gov.kh/announcements/%E1%9E%82%E1%9E%98%E1%9F%92%E1%9E%9A%E1%9F%84%E1%9E%84%E1%9E%90%E1%9E%9C%E1%9E%9F%A2%E1%9F%A0%E1%9F%A1%E1%9F%A7/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1) is presented. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 7)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal individual sources of revenue for the year preceding the budget year (BY-1) is presented. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years) are presented. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) (page 7)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years) are presented. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The most recent year presented is two years prior to the budget year BY-2 for which all revenues reflect actual outcomes.  
[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Extra-budgetary fund is not allowed in the Cambodia public financial system.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**34:** 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Present central government finances (both budgetary and extra-budgetary) are not allowed in Cambodia's public financial management system.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) (page 13)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal is presented estimates of intergovernmental transfers for at least the budget year. All intergovernmental transfers are available on the ministry's website. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**41:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Estimates of all expenditure arrears are presented, but a narrative discussion is not included.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**42:** 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**  
**Opinion:** Not Qualified

**43:** 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**44:** 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page15-16)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**47:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. <http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As...> ([http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) National Strategic Development Plan 2014-2018

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** 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.

**IBP comment:** OBS only considers documents "publicly available" to answer questions about their comprehensiveness. Hence the score will remain "d".

**48:** 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 a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"  
**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf)) National Strategic Development Plan 2014-2018

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**52:** 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

**Answer:** d.

**Sources:** The EBP is considered not publicly available. Therefore, per the OBS methodology, the researcher has selected answer choice "d"

**Comments:** Researcher: Some information is available in the budget speech. However, the EBP is still considered not publicly available because the main EBP document is not published. Thus, answer choice "d" is appropriate. [http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20\\_Nov\\_13PM.pdf](http://mef.gov.kh/documents/speeches/speech-sm-plenary-NA-As-of-20_Nov_13PM.pdf) (page 15-16)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Agree

**53:** 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Public Finance System Law 2008 (Article 39)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://gdb.mef.gov.kh> (<http://gdb.mef.gov.kh>) (page 3)

**Comments:** Researcher: The interest rate is not presented in the PBS. The interest rate is included in the debt document. However, because information beyond the core, such as information on exchange rates is presented, the researcher has selected answer choice "b"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's expenditure policies and priorities is not presented.

e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://gdb.mef.gov.kh> (<http://gdb.mef.gov.kh>) (page 11-20)

**Comments:** Researcher: The total expenditures estimate can be found in page 11- 12. Two examples of the type of expenditure policies and priorities that are presented: 1) Salary planning; include the salary increase 1900 Riels equal to 0.5 \$= 12% increase. New official should be equal to the retire/ resign staff. Family support equal to 10000 Riels=2.5\$ per child, and 15000Riels=3.75\$ for wife/husband...etc 2) non-staff cost must be expected at the min of 2016 expense as the budget 2017 is mainly focus on the salary increase and investment for economic growth.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**56:** 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

b. (67) Yes, the core information is presented for the government's revenue policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's revenue policies and priorities is not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://gdb.mef.gov.kh> (<http://gdb.mef.gov.kh>) (page 7-15)

**Comments:** Researcher: 1) Page for the total revenue can be found in page 7 by calculating the percentage increase 13% from the 2016 total revenue. 2) two example of revenue policies: tax and non tax policies: (A) Need to collection all the outstanding tax, implement the full VAT tax on motorcycle import while the imported tax has been reduce to 50% because the local manufacturing. ...etc (B) Non tax policies: Need to review the service price started from the travel cost on land and flight. Reestimated the price of the economic land concession, oil, business certificate...etc to promote the FDI in country . Prepare and adopt on Casino and management law...etc. The information beyond the core information are provide the detail estimate of the revenue (tax, non tax, current and capital) and the increase rate expected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Answer "d" is selected as there is no information on debt included in the Pre-Budget Statement.

**Comments:** Researcher: As a note, there is a separate information for the debt. The detail of debt can be find from the Cambodia public debt statistic bulletin. However, answer "d" is still appropriate as there is no information on debt included in the PBS.

<http://mef.gov.kh/documents/shares/publication/public-debt-b...> ([http://mef.gov.kh/documents/shares/publication/public-debt-bulletin/Cambodia-Public-Debt-Statistical-Bulletin\\_01.pdf](http://mef.gov.kh/documents/shares/publication/public-debt-bulletin/Cambodia-Public-Debt-Statistical-Bulletin_01.pdf)) <http://mef.gov.kh/documents/shares/publication/public-debt-b...> (<http://mef.gov.kh/documents/shares/publication/public-debt-bulletin/cambodia-public-debt-statistical-bulletin-v2.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Pr-Budget Statement present three estimates related to government borrowing and debt. It is referred to the document that available on ministry's website. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**Researcher response:** The zipped file are the 2017 Enacted Budget or Budget Law 2017, which cannot be considered as PBS. The public debt statistic bulletins cannot be considered as part of the PBS. For this reason, the score remains "d".

**IBP comment:** The Public Debt Statistical Bulletin was published in June 2016, at the same time as the PBS. For this reason, it can be considered as a supporting document to the PBS.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://gdb.mef.gov.kh> (<http://gdb.mef.gov.kh>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59:** Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table B, Budget Law 2016- [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...)

([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf)) Law on Public Finance System 2008 Article 12 (see attachment)

**Comments:** Researcher: The budget law 2016 can't be attached because the file is too big. Please refer to the link provided in the source. There is change from the previous EB. It is more detail that may influence from Development partners (EU, World Bank, Unicef) to increase the effectiveness and efficiency budget through the public financial reform program. Heading in each classification are: 1- Economic classification: There is a separate table for the economic classification in end of the law. please see in annex page 1-34 for the expenditure. The economic classifications are: salary, services, purchases, social benefit..etc. 2- Functional classification: all the ministries and institution: Ministry of education, health, agriculture, ...etc. 3 - All of the line ministries are categories into four main sector: General administrative, security and public order, social affair, economic.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Budget Law 2016- [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...)

([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Comments:** Researcher: Please refer to the table B, C and D in Enacted Budget 2016 It was indicated annex b: page 1-4, annex C page 1-13 and annex D. There is specific program information on the capital expenditure in the annex

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Enacted Budget presents expenditure estimates for individual programs. It is available on the ministry's website.

[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

Budget Law 2016- [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...) ([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Researcher response:** The enacted budget presents estimate for programs accounting for at least two-thirds, but not all expenditure. Please refer to pages 271 to 292 of the Budget Law 2016. [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...) ([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf)). For this reason, score "b" is appropriate.

## 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table A, Budget Law 2016- [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...)

([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf)) (page 271-275)

**Comments:** Researcher: Revenue presented by tax and non-tax revenue.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table A, Budget Law 2016 [http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...)  
([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf)), page 271-275

**Comments:** Researcher: Revenue from Tax: a) Domestic tax revenue: direct tax- salaries, profit, movable and immovable property rent (individual and companies, Indirect tax- VAT imported petroleum enterprise, agriculture product; tax on specific good, exercise on specific services. B) outside country business tax-imported tax, VAT for export..etc Revenue from non-tax: state property turn over (concession, land rents including fishing, forest, petroleum, mining, ..etc), sale and rent property, fine and sanctions, support and grants, financial and other.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Table A, Enacted Budget: Budget law 2017 -[http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016...](http://mef.gov.kh/documents/laws_regulation/budget-law-2016...)  
([http://mef.gov.kh/documents/laws\\_regulation/budget-law-2016.pdf](http://mef.gov.kh/documents/laws_regulation/budget-law-2016.pdf))

**Comments:** Researcher: There is no information on debt for 2016. The total amount of borrowing and interest pay in 2016 is presented. See page 3-5 in the budget law 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Enacted Budget presents three estimates related to government borrowing and debt as provided in ministry's website.  
[http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**Researcher response:** The government reviewer informed about EP 2017, which we cannot use to answer EB questions as the document was published after the OBS cut-off date of 31 December 2016. For this reason, the score remains "b".

**64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fi...](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fi...)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fiscal\\_Year\\_2016.pdf](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fiscal_Year_2016.pdf))



**Comments:** Researcher: The macro economic information is presented including the exchange rate in page 5-7. Then, present the budget in 2016 including the revenue, expenditure by the current and capital expenditure, program based budget ministry priority in the sector budget. For example education- focus on 5 programs: Formal and Information Education, secondary education and research...etc include the program budgeting. Contact information of the Ministry of Economic and Finance is not provided .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Definitely it's provided the core information (budget in brief) to the public and MEF tries to develop understandable information and more convenient to the public. It establishes the new atmosphere of summary budget later.

**Researcher response:** The contact information for follow-up by citizens, which is core information is not available. For this reason the score remains unchanged at "c".

**65: How is the Citizens Budget disseminated to the public?**

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fi...](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fi...)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fiscal\\_Year\\_2016.pdf](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fiscal_Year_2016.pdf))

**Comments:** Researcher: There is a hard copy of the budget in brief for the public and the document is posted in the website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fi...](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fi...)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fiscal\\_Year\\_2016.pdf](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fiscal_Year_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** [http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fi...](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fi...)  
([http://mef.gov.kh/documents/shares/budget/BUDGET\\_IN\\_BRIEF\\_Fiscal\\_Year\\_2016.pdf](http://mef.gov.kh/documents/shares/budget/BUDGET_IN_BRIEF_Fiscal_Year_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** It certainly provided at least two of the four stages.

**Researcher response:** A citizen's budget is only available for enactment. A citizens budget for another budget document could not be found on the Ministry of Economy and Finance's website. Answer choice "c" remains.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Comments:** Researcher: I chose C because the report presents the administrative classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The In-Year Report is presented actual expenditures by two of the three expenditure classifications (by administrative and economic classification). It is except for functional classification. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...)  
([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** Only the In-year reports (TOFE) can be used to answer questions asking about comprehensiveness of the In-year Reports. For this reason, answer remains "c".

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Comments:** Researcher: Expenditures are not presented by program; thus, answer choice "d" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**70:** 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71:** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Comments:** Researcher: Please see page 4 and 5.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72:** Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Comments:** Researcher: Please see page 4 and 5.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73:** 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** TOFE: Budget Implementation for 2016( page 4 and 5) <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** TOFE: Budget Implementation for 2016 <http://mef.gov.kh/tofe/> (<http://mef.gov.kh/tofe/>)

**Comments:** Researcher: Interest payments are presented on page 5 and net new financing requirements, a proxy for the amount of net new borrowing during the year, is presented on page 6. However, the total amount of debt outstanding is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** TOFE: Budget Implementation for 2016( page 6)

**Comments:** Researcher: There is some information on external (new) debt on page 6 of the IYRs, but information related to the other core elements is presented. Thus, answer choice "c" is appropriate.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76:** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Mid-year review report 2016 (page 15-17): <http://mef.gov.kh/documents/shares/budget/report-7014-220820...> (<http://mef.gov.kh/documents/shares/budget/report-7014-22082016.pdf>) Cambodia Macroeconomic Monitor: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Comments:** Researcher: Revised macroeconomic estimates for the budget year are presented in the Annex of the CMM (page 24). The CMM report does not explicitly compare the revised macro-estimates to the budgeted estimates; however, there is some narrative discussion of the basis for the macroeconomic estimates, so answer choice "b" is appropriate.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The estimates for the macroeconomic forecast have been updated after the first meeting, and an explanation of all of the differences between the original and updated forecasts is presented.

**Researcher response:** Revised macroeconomic estimates for the budget year are presented in the Annex of the CMM (page 24). The CMM report does not explicitly compare the revised macro-estimates to the budgeted estimates; however, there is some narrative discussion of the basis for the macroeconomic estimates, so answer choice "b" is appropriate.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) Cambodia Macroeconomic Monitor: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Comments:** Researcher: Neither the Mid-Year Review Report or the CMM include information on revised expenditure estimates for the budget year underway.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Mid-Year Review of the budget includes updated expenditure estimates for the budget year.

**Researcher response:** The MRY does not include the revised expenditure estimates for the second half of the year. The MYR only indicates that the expenditure of the second half of the year can be increased by new policies issued for budget expense and salary increase for government officials. For this reason, the score remains d.

**78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) Cambodia Macroeconomic Monitor: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Comments:** Researcher: Expenditures are only presented in percentage terms in both documents. Therefore, the appropriate response is "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Mid-Year Review of the budget presents expenditure estimates by two of the three expenditure classifications (by administrative and economic classification). <http://gs.mef.gov.kh/contents/uploads/2016/09/Cambodia-Macro...>

(<http://gs.mef.gov.kh/contents/uploads/2016/09/Cambodia-Macro-Economic-Monitoring-2016.zip>)

**Researcher response:** As expenditures are only presented in percentage terms, the score remains "d".

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) Cambodia Macroeconomic Monitor: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) Cambodia Macroeconomic Monitor: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Comments:** Researcher: Page 12 of the English-version of the CMM includes some discussion of revenue estimates for the second half of FY 2016: "Trends in the first six months of the year show that the revenue targets of the 2016 Budget Law are likely to be achieved." However, an estimate for revised revenues for FY 2016 is not presented and detailed discussion of any . Therefore, answer choice "c" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...)  
([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf))

**Comments:** Researcher: Revenues are divided into parts: National and sub-national revenue; In the national revenue has current and capital revenue. The current revenue mentioned in this report are tax and non tax. The actual amount of collection has been stated and in percentage compare to the law. The Tax revenue collection are from custom tax, oil tax, vehical import tax, VAT ,tax on profit tax on salary...etc. please see in report page 6-10.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Mid-year review report 2016(page 6-10)

**Comments:** Researcher: They divided into part: National and sub-national revenue; In the national revenue has current and capital revenue. The current revenue mentioned in this report are tax and non tax. The actual amount of collection has been stated and in percentage compare to the law. The Tax revenue collection are from custom tax, oil tax, vehical import tax, VAT ,tax on profit tax on salary...etc. please see in report page 6-10.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-year review report 2016: [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...)  
([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) Cambodia Macroeconomic Monitor:  
[http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-E...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-E...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-English-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-English-Version.pdf))

**Comments:** Researcher: Estimates of government borrowing and debt have not been updated.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Estimates of government borrowing and debt have been usually updated, and information on some of the differences between the original and updated estimates is presented.

**Researcher response:** The debt report cannot be considered part of the MYR as it is published too late. The information is not available in the CMM document. For this reason, answer remains "d".

**84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Year-End Report is presented expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative and economic classification). It is except for functional classification. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...) ([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** Only the The Budget Settlement Law for FY 2015 can be used to answer questions asking about comprehensiveness of the Year-end report. As the Budget Settlement Law for FY 2015 was not published by December 31, 2016, the YER is considered not published and its comprehensiveness is not assessed in this section according to OBS methodology. For this reason, answer remains "d".

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.



- d. (0) No, the Year-End Report does not present expenditure estimates by program.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**87:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.  
b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.  
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.  
b. (0) No, the Year-End Report does not present revenue estimates by category.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** a.

**Comments:** The Budget Settlement Law for FY 2015 was published late by January 11, 2017. However, the YER is considered published late that it's helpful for MEF. <http://www.treasury.gov.kh/download/bel2015/> (<http://www.treasury.gov.kh/download/bel2015/>)

**IBP comment:** Only the The Budget Settlement Law for FY 2015 can be used to answer questions asking about comprehensiveness of the Year-end report. As the Budget Settlement Law for FY 2015 was not published by December 31, 2016, the YER is considered not published and its comprehensiveness is not assessed in this section according to OBS methodology. For this reason, answer remains "d".

**89:** Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.  
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.  
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

- d. (0) No, the Year-End Report does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**91:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** 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. [http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-...](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-...)  
([http://www.mef.gov.kh/documents/laws\\_regulation/budget-laws-2017.zip](http://www.mef.gov.kh/documents/laws_regulation/budget-laws-2017.zip))

**IBP comment:** Only the The Budget Settlement Law for FY 2015 can be used to answer questions asking about comprehensiveness of the Year-end report. As the Budget Settlement Law for FY 2015 was not published by December 31, 2016, the YER is considered not published and its

comprehensiveness is not assessed in this section according to OBS methodology. For this reason, answer remains "d".

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The Budget Settlement Law for FY 2015 was not published by December 31, 2016. Therefore, the YER is considered published for internal use only. Thus, according to the OBS methodology, the appropriate response is answer choice "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The YER is considered not publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97:** What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** [http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audi...](http://naa.gov.kh/images/NAA/public_audit_report/public_audi...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audit\\_report\\_2014\\_kh.pdf](http://naa.gov.kh/images/NAA/public_audit_report/public_audit_report_2014_kh.pdf))  
[http://naa.gov.kh/images/NAA/public\\_audit\\_report/audit\\_repor...](http://naa.gov.kh/images/NAA/public_audit_report/audit_repor...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/audit\\_report\\_on\\_budget\\_settlement\\_2014.pdf](http://naa.gov.kh/images/NAA/public_audit_report/audit_report_on_budget_settlement_2014.pdf))

**Comments:** Researcher: The public audit report 2014 includes compliance, performance and financial audits based on interview with SAI officer.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** [http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audi...](http://naa.gov.kh/images/NAA/public_audit_report/public_audi...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audit\\_report\\_2014\\_kh.pdf](http://naa.gov.kh/images/NAA/public_audit_report/public_audit_report_2014_kh.pdf))**Comments:** Researcher: According to the 2015 PEFA assessment, page 91 (<https://pefa.org/sites/default/files/assements/comments/KH-D...>) (<https://pefa.org/sites/default/files/assements/comments/KH-Dec15-PFMPR-Public.pdf>), 50 percent to 60 percent of expenditures are audited.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** [http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audi...](http://naa.gov.kh/images/NAA/public_audit_report/public_audi...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audit\\_report\\_2014\\_kh.pdf](http://naa.gov.kh/images/NAA/public_audit_report/public_audit_report_2014_kh.pdf))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Present central government finances (both budgetary and extra-budgetary) are not allowed in Cambodia's public financial management system.**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** Annual audit report 2014 - [http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audi...](http://naa.gov.kh/images/NAA/public_audit_report/public_audi...)  
([http://naa.gov.kh/images/NAA/public\\_audit\\_report/public\\_audit\\_report\\_2014\\_kh.pdf](http://naa.gov.kh/images/NAA/public_audit_report/public_audit_report_2014_kh.pdf))**Comments:** Researcher: The Annual Audit Report includes an Executive Summary which can be found on pages 1 - 3 of the Audit Report.**Peer Reviewer****Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mef.gov.kh/> (<http://mef.gov.kh/>) <http://naa.gov.kh/> (<http://naa.gov.kh/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.nac-kh.org/> (<http://www.nac-kh.org/>) <http://naa.gov.kh/> (<http://naa.gov.kh/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sub-decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2001, no 8, pp 751-753 Royal decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2002, no48, pp3516-3520, Royal decree on the modification of the Supreme National Council of Economy, Royal Gazette 2007, no67, pp7229-7233 Royal decree on the modification of the Supreme National Council of Economy signed on 5 November 2013, no 1113/1190

**Comments:** Researcher: SNCE that I refer to it is the one that established by the government and considered as an advisory to the government regarding to the economic development in the country. However, the independent of this unit was not state in the law. In addition, the staff of this unit are the H.E from the MEF and other institutions. It is overlapped the role in the MEF. The financial is also depended from National budget allocation. SNCE comes closest to being high-level advisory group that produces research and assessment of budget policies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree with Comments**Comments:** In Cambodia, there is no Independent Fiscal Institution.**104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sub-decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2001, no 8, pp 751-753 Royal decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2002, no48, pp3516-3520, Royal decree on the modification of the Supreme National Council of Economy, Royal Gazette 2007, no67, pp7229-7233 Royal decree on the modification of the Supreme National Council of Economy signed on 5 November 2013, no 1113/1190 [http://mef.gov.kh/documents/shares/Macroeconomic\\_Progress\\_at...](http://mef.gov.kh/documents/shares/Macroeconomic_Progress_at...) ([http://mef.gov.kh/documents/shares/Macroeconomic\\_Progress\\_at\\_ADB.pdf](http://mef.gov.kh/documents/shares/Macroeconomic_Progress_at_ADB.pdf)) [http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-K...](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-K...) ([http://mef.gov.kh/documents/shares/CMM\\_Mid-2016-Assessment-Khmer-Version.pdf](http://mef.gov.kh/documents/shares/CMM_Mid-2016-Assessment-Khmer-Version.pdf))

**Comments:** Researcher: The chair man of the Supreme National Council of Economy is the Minister of the Ministry of the Economy and Finance.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** In Cambodia, there is no Independent Fiscal Institution.**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sub-decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2001, no 8, pp 751-753 Royal decree on the establishment of the Supreme National Council of Economy, Royal Gazette 2002, no48, pp3516-3520, Royal decree on the modification of the Supreme National Council of Economy, Royal Gazette 2007, no67, pp7229-7233 Royal decree on the modification of the Supreme National Council of Economy signed on 5 November 2013, no 1113/1190 <http://mef.gov.kh/> (<http://mef.gov.kh/>)

**Comments:** Researcher: There is no information provided from SNEC on the policy proposal. The chair man of the Supreme National Council of Economy is the Minister of the Ministry of the Economy and Finance

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** In Cambodia, there is no Independent Fiscal Institution.**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Law on the establishment of the Supreme National Economic Council

**Comments:** Researcher: The chair man of the Supreme National Council of Economy is the Minister of the Ministry of the Economy and Finance, thus the meeting with the legislative is happened during the budget meeting. For instance, the macro-economic workshop, draft budget law ..etc There is no IFI.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In Cambodia, there is no Independent Fiscal Institution.

**107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.nac-kh.org/tv/kh/article/2329#.WFNEIVN94dU> (<http://www.nac-kh.org/tv/kh/article/2329#.WFNEIVN94dU>) <http://www.nac-kh.org/tv/kh/article/2215#.WFOeaFN94dU> (<http://www.nac-kh.org/tv/kh/article/2215#.WFOeaFN94dU>)

**Comments:** Researcher: Commission 2 of National Assembly held a debate on 29/8/2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Newspaper: <https://www.cambodiadaily.com/news/salaries-drive-16-percent-...> (<https://www.cambodiadaily.com/news/salaries-drive-16-percent-increase-government-spending-119601/>)

**Comments:** Researcher: In Cambodia the Fiscal year starts on January 1st, and Executive Budget for FY 2017 was tabled in parliament on October 22nd 2016. That is 2 months in advance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The legislature receive the Executive's Budget Proposal at least three months before the start of the budget year.

**Researcher response:** In practice, the EBP was provided to the parliament on 22nd October 2016 as evidenced by the article provided, which is less than three months before the start of the budget year. For this reason, answer "b" is appropriate.

**109: When does the legislature approve the Executive's Budget Proposal?**



- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** International newspaper report: <http://www.phnompenhpost.com/national/cnrp-lawmakers-end-boy...>  
(<http://www.phnompenhpost.com/national/cnrp-lawmakers-end-boycott-cant-thwart-budgets-passage>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Law on Public Finance System 2008, Article 52- [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))  
Constitution of the Kingdom of Cambodia, article 91- [http://www.senate.gov.kh/home/index.php?option=com\\_content&v...](http://www.senate.gov.kh/home/index.php?option=com_content&v...)  
([http://www.senate.gov.kh/home/index.php?option=com\\_content&view=article&id=62&Itemid=566&lang=en](http://www.senate.gov.kh/home/index.php?option=com_content&view=article&id=62&Itemid=566&lang=en))

**Comments:** Researcher: Legislature really has limited authority to amend both expenditure and revenue side of the budget. In practice, the opposition party legislature does use its authority to amend the budget but there is no change at all because the ruling party has more seats to approve the budget. 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: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Independent Radio: [https://www.facebook.com/pg/rfacambodia/videos/?ref=page\\_int...](https://www.facebook.com/pg/rfacambodia/videos/?ref=page_int...)  
([https://www.facebook.com/pg/rfacambodia/videos/?ref=page\\_internal](https://www.facebook.com/pg/rfacambodia/videos/?ref=page_internal)) and newspaper: <http://www.phnompenhpost.com/national/cnrp-lawmakers-end-boy...>  
(<http://www.phnompenhpost.com/national/cnrp-lawmakers-end-boycott-cant-thwart-budgets-passage>)

**Comments:** Researcher: The budget is passed because of the majority parliament members are from the ruling party. Generally, we have only one channel through the parliament meeting. The opposite party is not threatened but voice is lower than the ruling party. The opposition party raised four main amendments including: (1). increase transparency and accountability on the bidding with private sector in using government budget and the open information the incomes of government. (2). the budget allocation should priority to a long term vision of competitiveness and sustainable economic development such as human resource development and vocational training, development and investment in infrastructure, and

strengthening the governance and capacity of state institutions. (3). The use debt budgets focuses on investing key systems such as infrastructure, education, research and economic growth. Decreased overhead cost on advisers and other unnecessary institutions. (4). Manage national income which to prevent tax evasion and increase efficiency in tax collection from economic land concessions, fisheries, forests and land. <http://www.rfa.org/khmer/news/politics/Kem-sokha-recommend-o...> (<http://www.rfa.org/khmer/news/politics/Kem-sokha-recommend-on-draft-national-budget-law-2017-11222016073402.html?searchterm:utf8:ustring=national+budget>) The budget was passed with only parliament members from ruling party in both National Assembly and Senate. <http://www.rfa.org/khmer/news/law/senate-approved-national-b...> (<http://www.rfa.org/khmer/news/law/senate-approved-national-budget-law-12052016073057.html?searchterm:utf8:ustring=national+budget>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.nac-kh.org/tv/kh/article/2329#.WFNGIIN94dU> (<http://www.nac-kh.org/tv/kh/article/2329#.WFNGIIN94dU>) <http://www.nac-kh.org/tv/kh/article/2215#.WFNGzFN94dU> (<http://www.nac-kh.org/tv/kh/article/2215#.WFNGzFN94dU>)

**Comments:** Researcher: The Economic Commission of the National Assembly discussed the draft budget for FY 2017 on November 1 2016, after it was tabled on October 22 2016. However, this news report does not mention submitting any report to the parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.nac-kh.org/tv/kh/article/2329#.WFNGIIN94dU> (<http://www.nac-kh.org/tv/kh/article/2329#.WFNGIIN94dU>) <http://www.nac-kh.org/tv/kh/article/2215#.WFNGzFN94dU> (<http://www.nac-kh.org/tv/kh/article/2215#.WFNGzFN94dU>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.nac-kh.org/tv/kh/article/1921#.WFNHnFN94dU> (<http://www.nac-kh.org/tv/kh/article/1921#.WFNHnFN94dU>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Law on Public Finance System (2008), refer to Royal Gazette , Year 8 Number 39, Pp. 3764-3802- [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf)) "Law on Finance" refers to the Enacted budget, amended law and budget settlement law. (Article 8)

**Comments:** Researcher: Article 55 in law on Public Finance System Law 2008 indicated specifically that "a transfer to credit from one ministry, institution or similar public entity to another shall be determined by the law on finance" 66 of 100 parliamentary members approved on the shifting: <http://nac.org.kh/tv/kh/article/2353#.WVH3adExXIU> (<http://nac.org.kh/tv/kh/article/2353#.WVH3adExXIU>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Article 19, 20, 61, 62, -Law on Public Finance System (2008), refer to Royal Gazette , Year 8 Number 39, Pp. 3764-3802- [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf)) Article 8 of Law on Public Finance stated that any law that has the characteristics of a financial law shall include (1). law on annual finance, (2). amended law, (3). the law on budget settlement. The amended law might apply for spending excess revenues. There is no evidence on the amended laws in past three years.

**Comments:** Researcher: 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 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."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Law on Public Finance System (2008), refer to Royal Gazette , Year 8 Number 39, Pp. 3764-3802- [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf)) Article 8 of Law on Public Finance stated that any law that has the characteristics of a financial law shall include (1). law on annual finance, (2). amended law, (3). the law on budget settlement. The amended law might apply to reducing spending.

**Comments:** Researcher: Act 61 and 62: The executive requires to seek for approval in case of any change to the budget law.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Role and responsibility of Commission II of the National Assembly- <http://www.nac.org.kh/group-article/84> (<http://www.nac.org.kh/group-article/84>) Article 22 of the Law on Audit 2000 Commission II is the committee that reviewed the audit report.

**Comments:** Researcher: We also can refer to the Audit Law 2000 in the Article 22. In addition, what I have cited from the National Assembly is the role and responsibility of the legislator. In addition, each commission is responsible to review and submit the draft policy for the full legislator approval. There is no requirement to produce and publish any reports to the public in their role and responsibility section.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 18 (new) of Audit Law 2000- <http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>) "The Auditor-General and Deputy Auditor-Inspectors are appointed by the Royal Decree at the request of the Royal Government and with the confidence of the National Assembly by absolute majority support Of the total number of National Assembly members."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** Article 18 (new) of Audit law 2000-<http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>)

**Comments:** Researcher: Please refer to the previous attached file

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** Article 17 of Audit law 2000- <http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>)

**Comments:** Researcher: Based on the article 17 "the National Audit authority shall have its own separate budget provided by the national budget. The revenue and expenditure of the national audit authority shall be subject to the financial system law". But the MEF has changed its budgeting approach which is mainly based on the result framework which called the program based budgeting to ensure the policy linkage to the budget. Thus, NAA prepared it own budget and proposed to the MEF. There is a negotiation for the final budget before it is tabled to the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 1, 2, 3, 30, 31,32 of audit law 2000-<http://naa.gov.kh/law-on-audit.html> ([//naa.gov.kh/law-on-audit.html](http://naa.gov.kh/law-on-audit.html)) Public Auditing standard-<http://naa.gov.kh/public-auditing-standard.html> (<http://naa.gov.kh/public-auditing-standard.html>)

**Comments:** Researcher: Please refer to the previous attached file

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Article 40 (new) of the audit law 2000 and the phone interview result with the National Audit Authority Official on 9 December 2016 indicated that there is no independent consultant to review the process. The SAI has the internal quality control unit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://naa.gov.kh/news/workshop/113-na-out-160614.html> (<http://naa.gov.kh/news/workshop/113-na-out-160614.html>)

**Comments:** Researcher: Sorry, the link may not be able to access now as it is under the construction from the NAA. The choice of answer "C" because there is no law that requires the SAI to meet with the NAA. However, there is a meeting within legislature and SAI during the macro economic workshop done by the legislature and the technical meeting in reviewing and clarifying the audit report .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The head or a senior staff member of the National Auditing Authority (NAA) takes part and testifies in hearings of a committee of the legislature.

**Researcher response:** There is no evidence for the additional meetings and hence the score remains unchanged.

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

## 6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** <http://mef.gov.kh/public-forum-on-macro-economic-and-budget-2016.html> (http://mef.gov.kh/public-forum-on-macro-economic-and-budget-2016.html)

**Comments:** Researcher: There is only invitation provided to the public to participate. Attached file is the invitation to the NGOF.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

## 128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf) <http://mef.gov.kh/public-forum-on-macro-economic-and-budget-2016.html>

**Comments:** Researcher: The meeting took place after the budget was approved by parliament in December 2015. The meeting agenda are: a) Cambodia economic situation, b) Budget law 2016 and C) debt management strategy 2014-2018. Participants of the meeting are line ministries, development partners, private sectors, researcher, academies, youth, CSOs and media. Only invited participants can participate in the meeting

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

## 129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf)

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree



**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a.** (100) The executive's engagement with citizens covers all six topics  
**b.** (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
**c.** (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
**d.** (0) The requirements for a "c" response or above are not met.  
**e.** Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))  
**Comments:** Researcher: There are three main agendas discussed during the Public Forum on Budget 2016 1- Vision of Cambodia economy 2015-2018 2-Law on Financial Management in 2016 3- Strategy for Debt management 2015-2018 <http://www.mef.gov.kh/public-forum-on-macro-economic-and-bud...> (<http://www.mef.gov.kh/public-forum-on-macro-economic-and-budget-2016.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a.** (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
**b.** (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
**c.** (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
**d.** (0) The requirements for a "c" response or above are not met.  
**e.** Not applicable (Please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Comments:** Researcher: As NGOF is currently working on the budget, there is no information provided for the input that has been used.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Comments:** Researcher: There is no participation mechanism at the national level. However, the sub-national budget formulation does incorporate public participation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Researcher response:** The timetable is shown in most MEF PowerPoint Presentations but could not be found on the website. At the sub-national level the timetable does incorporate public participation but at the national level, only the engagement of line ministries is mentioned. For this reason, answer "b" is appropriate.

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Comments:** Researcher: Based on the NGOF works that is monitoring the implementation of the legislature in budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**137:** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration

3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** <http://www.nac-kh.org/images/Bulletin/NA%20Bulletin%20July-2...> (<http://www.nac-kh.org/images/Bulletin/NA%20Bulletin%20July-2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The legislature is to promote public participation during legislative deliberations on the annual budget. 1. Macroeconomic issues 2. Revenue forecasts, policies, and administration 3. Social spending policies

**IBP comment:** Response to Q. 136 is "d", so this will also be "d".

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Law on public finance system 2008, Royal Gazette, Year 8, Number 39, pp.3764-3802. [http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_c...](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_c...) ([http://www.cdc-crdp.gov.kh/cdc/twg\\_network/country\\_systems\\_cambodia/strengthening\\_national\\_systems/documents\\_for\\_reform/PFM/law\\_on\\_public\\_finance\\_2008\\_en.pdf](http://www.cdc-crdp.gov.kh/cdc/twg_network/country_systems_cambodia/strengthening_national_systems/documents_for_reform/PFM/law_on_public_finance_2008_en.pdf))

**Comments:** Researcher: The Law doesn't require and there is no in practice.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Yes, public hearings on the Audit Report are held.

**Researcher response:** No public record can be found. For this reason, the score remains "c"

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** Audit Law 2000 <http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>); public audit standard-<http://naa.gov.kh/public-auditing-standard.html> (<http://naa.gov.kh/public-auditing-standard.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** Audit Law 2000 <http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>); public audit standard-<http://naa.gov.kh/public-auditing-standard.html> (<http://naa.gov.kh/public-auditing-standard.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** Audit Law 2000 <http://naa.gov.kh/law-on-audit.html> (<http://naa.gov.kh/law-on-audit.html>); public audit standard-<http://naa.gov.kh/public-auditing-standard.html> (<http://naa.gov.kh/public-auditing-standard.html>)

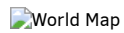
**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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