



កិច្ចសហប្រតិបត្តិការ
អាជ្ញាធរ
DEUTSCHE ZUSAMMENARBEIT

Implemented by

giz Deutsche Gesellschaft
für Internationale
Zusammenarbeit (GIZ) GmbH

Survey on the status-quo of accessibility and understandability of the District/Municipality budgets



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List of abbreviations

API Advocacy and Policy Institute

BMZ Federal German Ministry for Economic Cooperation and Development

BoG Board of Governors

CAF Community Accountability Facilitator

CARE Cooperative for Assistance and Relief Everywhere

CSO Civil Society Organisation

DAR Decentralisation and Administrative Reform

D&D Decentralisation and De-concentration

D/M District/Municipality

FGD Focus Group Discussion

GIZ Deutsche Gesellschaft für Internationale Zusammenarbeit

IEC Information, Education and Communication

I-SAF Implementation of Social Accountability Framework

KAP Knowledge, Attitude and Practices

KII Key Informant Interview

MCS Ministry of Civil Service

MEF Ministry of Economy and Finance

MoEYS Ministry of Education, Youth and Sport

MoH Ministry of Health

MoI Ministry of Interior

NCDD National Committee for Sub-National Democratic Development

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NCDD-S Secretariat of the National Committee for Sub-National Democratic
Development

NLC National League of Local Councils

ODC Open Development Cambodia

OL Organic Law

OWSO One Window Service Office

Q&A Question and Answer

RACHA Reproductive and Child Health Alliance

RDA Rural Development Association

RGC Royal Government of Cambodia

SK STAR Kampuchea

TI Transparency International

VSG Village Support Group

WMC Women Media Center

WP Watthnak Pheap

WV World Vision

1. Executive Summary

For many years, administrative and political powers in Cambodia were largely in the hands of the central government. However, the Royal Government of Cambodia (RGC) is undertaking a major decentralisation strategy whereby financial and human resources along with decision-making power are being transferred to sub-national administrations. The reform is led by the National Committee for Sub-National Democratic Development (NCDD) with several ministries managing actions that fall under their scope of work. Hence, the Ministry of Economy and Finance (MEF) leads the fiscal decentralisation and the Ministry of Civil Service manages the public administration personnel.

The Decentralisation and De-concentration (D&D) reform seeks to “bring the government closer to the people” by enabling citizens to “have their voice heard in local governance, to influence decisions that affect their lives, and to hold their government democratically accountable for its policies, decisions, actions and activities and how government authority and public resources are, or are not, used”¹. Besides, the reform serves as a powerful tool to empower women and vulnerable groups to participate and influence local governance².

The D&D reform was initially introduced at Commune/Sangkat level in 2001 with the adoption of the Law on the Administration and Management of Communes/Sangkats. With the Strategic Framework for Decentralisation and De-concentration in 2005, the Royal Government of Cambodia (RGC) expanded the reform to the other sub-national administrations, namely the Capital city of Phnom Penh, Provinces, Municipalities, Districts and Khans.

The reform is embedded in the principle of democratic development, a core concept of in the Government’s policy agenda. The commitment in advancing democratic development is reflected in the Rectangular Strategy for Growth, Employment, Equity and Efficiency, the Law on Administrative Management of Capital, Provinces, Municipalities, Districts and Khans and the plans of the National Committee for Sub-National Democratic Development (NCDD).

The Law on Administrative Management of Capital, Provinces, Municipalities, Districts and Khans and the Organic Law (2008) define the transfer of responsibilities and resources to elected councils at sub-national level with two main objectives; to strengthen and expand local democracy and contribute to establishing, promoting and sustaining democratic development. The Organic Law states that the new council shall

¹ Organic Law (2008), page 4

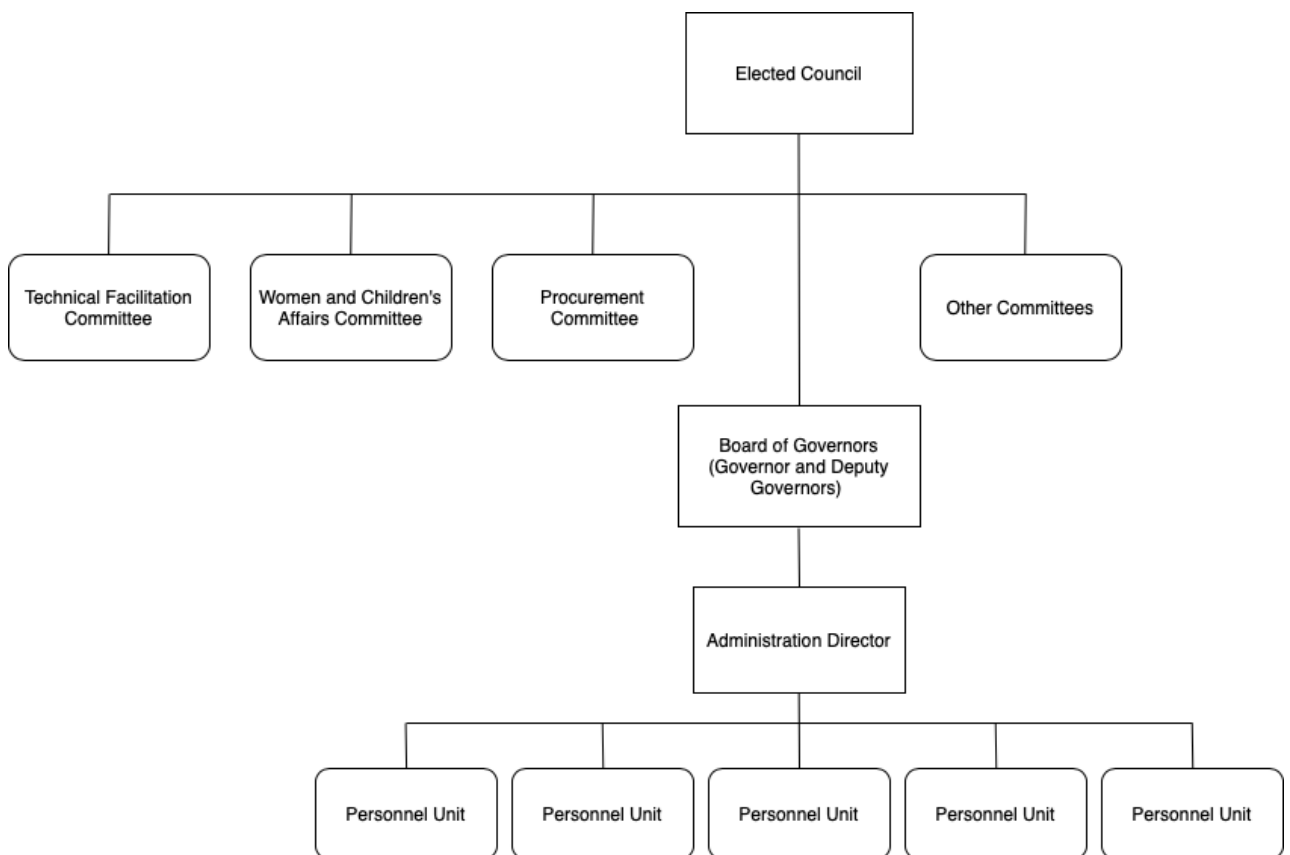
² Organic Law (2008) page 4

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have roles to undertake necessary affairs to achieve the purpose of establishing, promoting and sustaining democratic development and to perform functions and duties that have been assigned and delegated to it through this Law or in accordance with this Law³, a guiding principle of the RGC agenda and the backbone of the Rectangular Strategy for Growth, Employment, Equity and Efficiency in Cambodia.

In practice, however, the current operational capacity of Districts and Municipalities limits their capacity to absorb all the changes entailed. Evidence shows low levels of budget transparency, limited effective civic engagement, a lack of mechanisms for citizens to participate in decision-making processes and monitor financial activities and lack of administrative capacity.

Figure 1.1 Administrative structure of Phnom Penh, Municipalities, Provinces, Districts and Khans



Source of information: Modules for Understanding and Training on the Organic Law (2012)

Amid the D&D reform, the Decentralisation and Administrative Reform (DAR) programme has the objective to support selected sub-national administrations to deliver social and administrative services in a coordinated, transparent and accountable manner with citizens’ participation. The DAR programme is implemented by the

³ Organic Law, Art., 29

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and commissioned by the Federal German Ministry for Economic Cooperation and Development (BMZ).

At the national level, the programme has worked in close collaboration with the Secretariat of the National Committee for Sub-national Democratic Development (NCDD-S), Ministry of Civil Service (MCS) and selected sector ministries, namely the Ministry of Health (MoH) and the Ministry of Education, Youth and Sport (MoEYS) to revise the legal framework and devise the requisite instruments and procedures based on practical examples from the fields. At sub-national level, the DAR programme supports selected District/Municipal administrations in Battambang province to address local problems and to raise the capacity of their administrative staff and councillors with the aim to improve social and administrative service delivery to citizens. This seeks to enable local councils to improve the takeover of their new roles and strengthen the capacity of sub-national administrations to respond to citizens' needs.

This report presents the findings of a survey conducted under objective four of the DAR programme "in four selected Districts/Municipalities, the budget for the delivery of services is published in a manner that is understandable for citizens". The survey sought to generate evidence to bridge the information gap on how citizens, CSOs and D/M staff and councillors understand, use and perceive Districts/Municipal budgets. The report concludes with a Recommendation section findings identify opportunities to build capacity of D/M administrations, improve the dissemination of budget information and enhance citizen engagement.

The findings reflect extremely low levels of citizens' awareness and knowledge about the budgets of their D/M administrations. The amount of budget information accessed by their own-initiative and received from administrations and CSOs is very limited, as well as their engagement in the budgeting process. Besides, there is a need for capacity-building activities for D/M representatives given that knowledge limitations often hinder their ability to contribute to the budgeting process.

The current budget template used by D/M administrations was not suitable for a large majority of respondents, who found it excessively long, complex and technical to understand. In fact, over half of officials and administration staff - excluding those in the admin/finance office - were only able to understand certain parts of the budget. A proposal of a simplified budget template for D/M administrations can be found in the recommendations section.

Finally, the research identifies substantial gaps in the dissemination of budgets, which are exacerbated by a lack of financial resources and a limited involvement of CSOs. D/M administrations should improve their outreach by increasing the amount of information

available for citizens, encouraging public participation, producing easy-to-understand materials and incorporating suitable dissemination channels.

2. Research Methodology

2.1. Research stages

- Secondary research, consisting of a desk review of: i) Official laws, policies and regulations: Organic Law, including the Law on Administrative Management of Capital, Provinces, Municipalities, Districts and Khans; ii) Government resources: The Commune Database Online⁴ and the Project Implementation Database (PID)⁵; iii) Non-governmental organizations: The Open Budget Survey, the Open Budget Index and the 2018 report “Accountability and Transparency of Budget Processes” published by Transparency International.
- Primary research, deriving from the data collection that covered a cross-section of actors at both national and sub-national levels. This study follows a mixed methods approach, for which both qualitative and quantitative data was gathered through four channels: i) Citizen surveys in eleven selected Districts and Municipalities; ii) Key Informant Interviews (KIIs) to D/M representatives and CSOs in eleven selected Districts and Municipalities; iii) Focus Group Discussions (FGDs) with citizens, administration officials and CSOs in eleven selected Districts and Municipalities; iv) Key Informant Interviews (KIIs) to central government officials and CSOs in Phnom Penh.

2.2. Sampling strategy and data collection

The surveys and questionnaires followed a Knowledge, Attitude and Practices (KAP) approach, which sought to i) assess the understanding, use and perceptions of citizens, Civil Society Organizations (CSOs) and administration officials and councillors towards the D/M budgets of their District/Municipality administrations; ii) identify potential opportunities for new IEC material, training topics and dissemination strategies; iii) examine the public’s interest to engage in public affairs.

Field research was conducted at District/Municipal level in Battambang province - where the DAR programme is implemented - as well as Districts and Municipalities in two contiguous provinces without DAR implementation, namely Pursat and Pailin. Data

⁴ NCDD. “Community Data Bases (CDB).” Accessed 26 April 2016, <http://db.ncdd.gov.kh/cdbonline/home/index.castle>

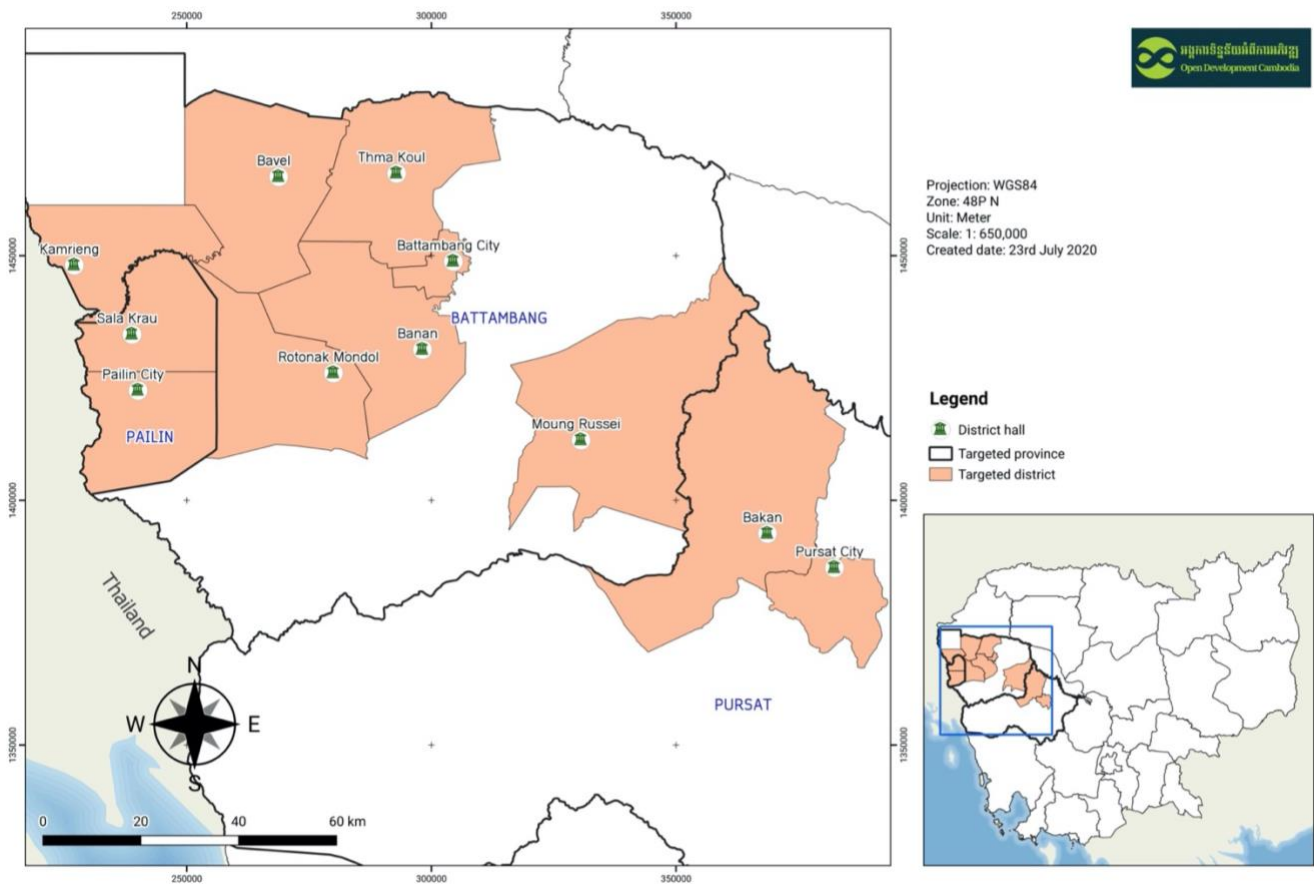
⁵ NCDD. “Project Implementation Database.” Accessed 26 April 2016, <http://db.ncdd.gov.kh/pid/project/home/index.castle>

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collection was carried out in a total of 11 Districts and Municipalities: 7 in Battambang, 2 in Pursat and 2 in Pailin.

The field research was conducted between February 17th and March 3rd and the KIIs at national level were done in Phnom Penh between the 1st and 2nd week of March 2020.

Figure 2.1 Targeted Districts and Municipalities



2.2.1. Citizen survey

The objective of the citizen survey was first, to assess how the public accesses, uses and understands D/M budgets. Second, to capture citizens' engagement and interest in the budget planning process. And third, to identify opportunities to design suitable material and dissemination strategies. The research design planned to have 330 citizen surveys, 30 in each District/Municipality. With the objective to avoid a shortage of surveys, and as the data collection team worked in groups in different areas simultaneously, the final number of citizen surveys was 340.

The selection of respondents followed a two-stage process. First, a cluster sampling determined the Communes/Sangkats where surveys would be conducted. Stemming from the hypothesis that distance between citizens' residence and the D/M office might influence access to public information and citizens' engagement, Communes were

divided into three categories (far, medium and near) based on the average distance to the D/M office. We then randomly selected one Commune from each of those groups to run the citizen surveys (refer to the map in Annex 1 for further detail).

The second stage was a stratification sampling in order to cover respondents with a wide range gender, economic, social and educational features. Given that the research could only comprise a relatively small number of surveys, the sample did not intend to be statistically representative nor proportional to the target population. Rather, the objective was to capture a diversity of voices to ensure that the resulting new material and dissemination strategies were suitable for each of the population groups.

Citizen surveys were conducted by six Community Accountability Facilitators (CAFs) of the Implementation Plan for Social Accountability (I-SAF) with the supervision of the ODC team. Prior to the field research, they were all trained in a two-day training conducted by ODC on both the content of the surveys as well as on KoBo Toolbox⁶, the tool used for data collection. KoBo Toolbox is an open source software for field data collection which records and stores answers automatically. As it has both an online and offline mode, the tool avoided any risks of losing data in the event of a potential lack of internet in remote areas.

2.2.2. Key Informant Interviews (KIIs)

The ODC team together with two external consultants were in charge of the face-to-face in-depth Key Informant Interviews (KIIs) at both sub-national and national level.

KIIs with D/M administrations and CSOs at sub-national level

The team interviewed 69 elected government representatives and officials at sub-national level who have roles and responsibilities related to the development, scrutiny or dissemination of public budgets. For every District/Municipality, KIIs included: the Council Chairperson, a member of the Procurement Committee, a member of the Technical Facilitation Committee, a member of the Women and Children's Consultative Committee, the Chief of admin and finance, and the Deputy governor responsible for the D/M administration and finance. At provincial level, the Head of the Provincial Council Association and an I-SAF supply side focal person were interviewed.

Four CSOs at sub-national level were interviewed: the Rural Development Association (RDA), Village Support Group (VSG), Watthnak Pheap (WP) and World Vision (WV). The latter is implementing I-SAF in Battambang while the others were selected based on their activity with local communities related to service delivery, social accountability and

⁶ Further details about Kobo Toolbox can be found on its official website <https://www.kobotoolbox.org>

civic engagement. Besides, two CAFs at Commune level were also interviewed as representatives of the I-SAF demand side.

KIIs with government officials and CSOs at national level

The four governmental bodies interviewed were the National Committee for Sub-National Democratic Development Secretariat (NCDD-S); the department of Municipal, District, Commune, Sangkat administration affairs of the Ministry of Interior (MoI); the Department of Sub-National Administration Finance of the Ministry of Economy and Finance (MEF); and the National League of Local Councils (NLC).

The CSOs interviewed in Phnom Penh were: Cooperative for Assistance and Relief Everywhere (CARE), Oxfam, Reproductive and Child Health Alliance (RACHA), STAR Kampuchea (SK) and Transparency International (TI).

2.2.3. Focus Group Discussions (FGDs)

The FGDs were an opportunity to enhance discussions between people with diverse perspectives in a more flexible format than the KIIs. In particular, discussions focused on potential capacity building activities, dissemination of IEC material and an intuitive budget template. During the field trip, the ODC team facilitated 11 FGDs, one in each District/Municipality. Despite the objective was to gather D/M administration staff, CSOs and citizens, it was particularly challenging to count with the participation of the two last groups, who owed it to a lack of time.

2.2.4. Validation Workshops

Two validation workshops were held at the end of the project in Battambang and Phnom Penh, respectively. These two workshops were an opportunity to validate the results of the research that had been compiled along the project. The presentation of the findings and recommendations was proceeded by debates and group discussions through which participants commented on the results and shared their perspectives on the suitability of the actions suggested for D/M administrations. The research was generally well-received as participants underlined the limited understanding in accountability of local authorities and the need to enhance the participation of D/M administrations in projects that seek to increase citizen engagement.

Participants to the validation workshops consisted of relevant stakeholders, most of which had been already involved in the previous consultations and interviews, including representatives from national and D/M administrations as well as members of CSOs.

- Participants to the Validation workshop in Battambang: D/M administrations of Banan, Battambang, Bavel, Kamrieng, Moug Ruessei, Rotonak Mondol, Thma Koul as well as the CSOs Life with Dignity (LWD) and Village Support Group (VSG).



- Participants to the Validation workshop in Phnom Penh: Advocacy and Policy Institute (API), Alliance for Conflict Transformation Organization (ACT), Cambodia Civil Society Partnership (CCSP), Joint Secretariat of Associations of Sub-National Administration Councils (ASAC-S), Ministry of Economy and Finance (MEF), Secretariat of the National Committee for Sub-National Democratic Development (NCDD-S), NGO Forum on Cambodia (NGOF), Reproductive and Child Health Alliance (RACHA), Transparency International (TI), Youth Council of Cambodia (YCC).

3. Demographics of respondents

3.1. Demographics of respondents

The research design placed emphasis on having a diversity of personal attributes represented in the survey - including age, gender, education level and professional activity. The survey sample consisted of 147 male and 193 female citizens in total and covered all adult age ranges.

Figure 3.1 Citizens surveyed by province and gender

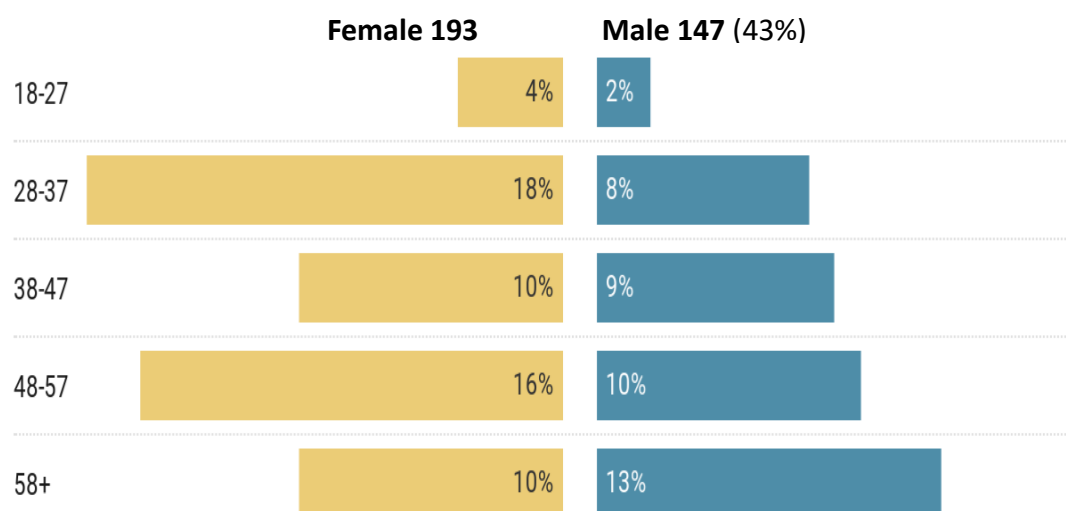
		
130	Battambang Province	87
15	Banan District	16
24	Battambang Municipality	11
17	Bavel District	15
16	Kamrieng District	13
23	Moung Ruessei District	7
18	Rotonak Mondol District	12
17	Thma Koul District	13
28	Pailin Province	32
15	Pailin Municipality	16
13	Sala Krau District	16
35	Pursat Province	28
16	Bakan District	13
19	Pursat Municipality	15

As observed, the sample contained more women than men. Women were more easily reached; they sold and run small businesses in town and alongside roads and were also the ones found at home taking care of the children while men work in the field. When both men and women were home during house visits, women were usually more willing to participate than men.

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The representation of the youngest age (18-27) was particularly low while close to 50% of respondents were between 28-37 and 48-57 years old. Reaching younger citizens was challenging for two reasons: one, citizen surveys were mostly conducted during the workday, when young people were especially busy with their jobs. And two, the proximity of the region to Thailand stimulates the younger generations to migrate in pursuit of a better future. Besides, unlike women, male respondents concentrated in the upper age breaks, which could also be explained by the fact that as age increases, men reduce their activity in the field.

Figure 3.2 Classification of respondents by age and gender as a percentage of the total number of citizens surveyed



As can be seen in figure 3.3, respondents showed to be particularly homogenous in terms of education level and professional activity, especially in the more isolated rural areas. Overall, three economic activities – farmers, housewife and sellers – assembled almost 8 out of every 10 respondents.

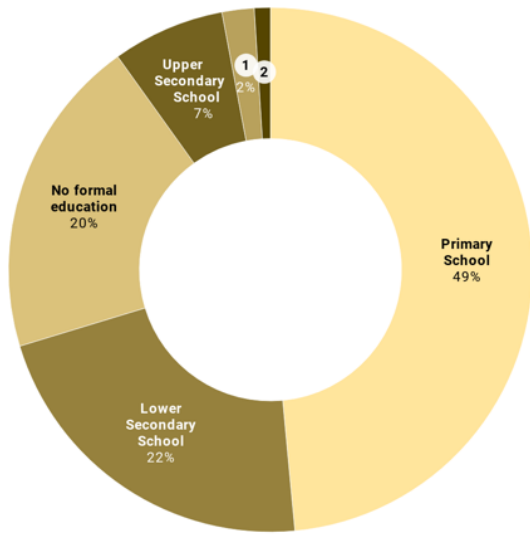
Despite gender doesn't seem a determinant factor among citizens with the lowest levels of education, those with more years of education were largely male. The share of citizens having only attained primary education was similar for both genders. However, 12% of male respondents went to upper secondary school while only 7% of females did. Besides, more women than men did not have any kind of formal education (20% and 16%, respectively). Nearly half of male respondents to the survey were primary sector workers, i.e. agriculture, fishery and farming, 20% sellers and another 10% unemployed. Among female respondents, 41% were housewives, 25% primary sector workers and another 25% sellers.

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Such homogeneity of the citizen sample is a limitation of the study, largely explained by the fact that surveys were conducted during working hours only. Citizens staying at home, working in agriculture and in shops were available for the survey. In contrast, office workers could not be reached, resulting into a lack of representation of the target group of higher-educated citizens mostly working in the formal sector, such as in banking, microfinance, telecommunications and private companies.

Figure 3.3 Education level and economic activity of the citizens surveyed disaggregated by gender

Education level of women

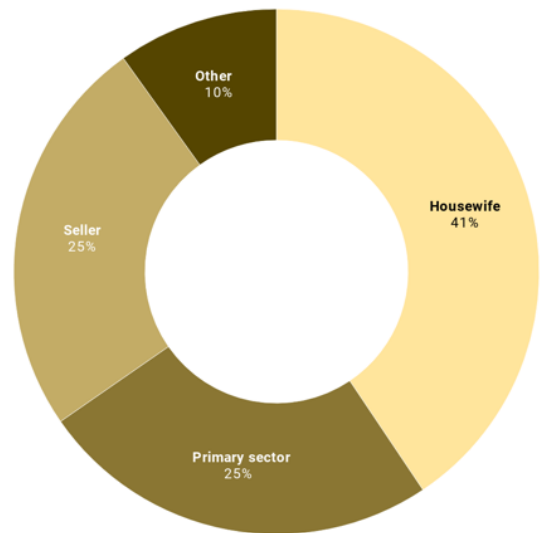


1 University 2 Vocational Training

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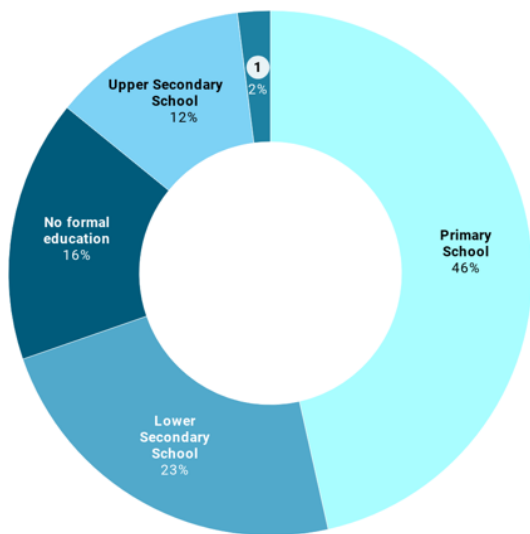
Economic activity of women

Primary sector refers to agriculture, fishery and farming activities. Other includes civil servants, construction and factory workers, laborers, self-employed, services workers and unemployed.



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Education level of men

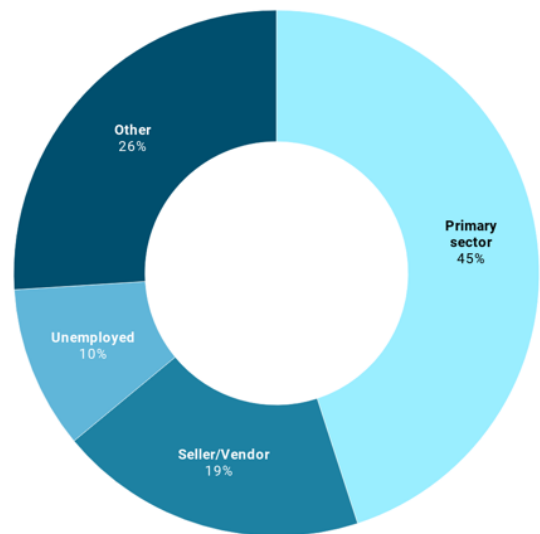


1 University

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Economic activity of men

Primary sector refers to agriculture, fishery and farming activities. Other includes civil servants, construction workers, laborers, self-employed and services workers.



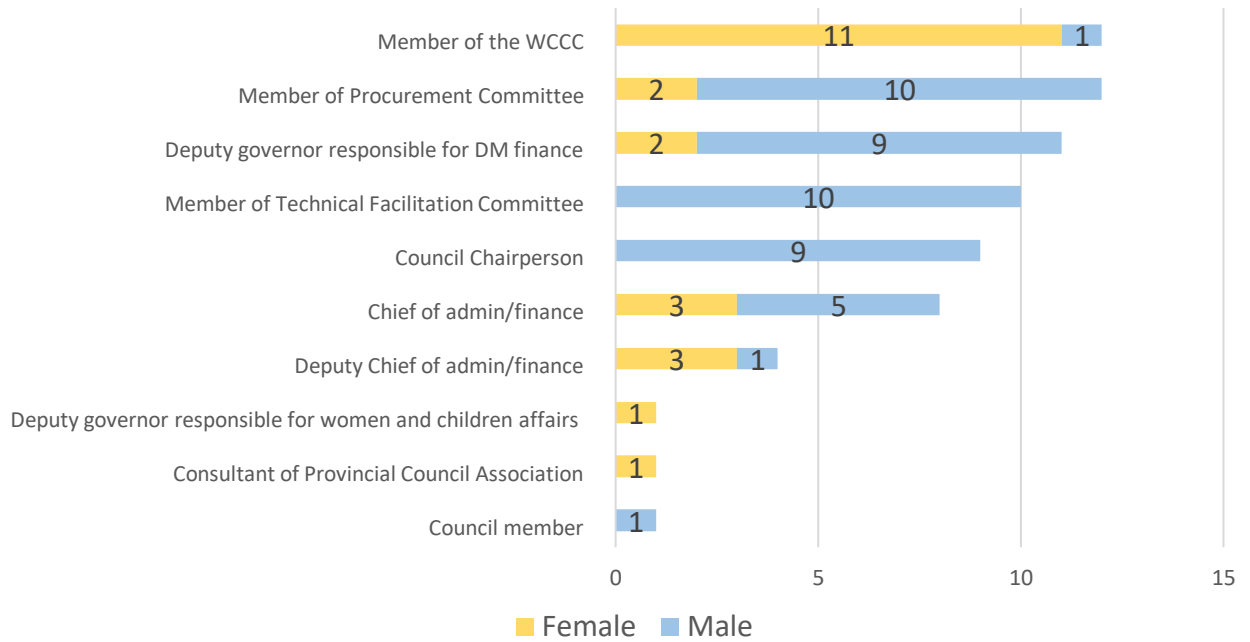
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3.2 KIIs in D/M administrations

A total of 69 Key Informant Interviews (KII) were conducted at D/M level. There were more male than female respondents, 23 and 46, respectively. Figure 3.4 shows the number of respondents in each position disaggregated by gender. Women were often siloed in the WCCC while the other positions were predominantly filled by male.

Figure 3.4 Position of Key Informant Interviewees from D/M administrations disaggregated by gender



Note: WCCC stands for Women and Children’s Consultative Committee

As for the level of education, males were generally more educated than their female counterparts. As seen in figure 3.5, only 7 out of the 23 females interviewed had attended university, which represents 30% of female interviewees compared to 50% of male.

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Figure 3.5 Level of education of Key Informant Interviewees from D/M administrations disaggregated by gender

Level of education	Battambang		Pailin		Pursat		Total by level of education	
	Female	Male	Female	Male	Female	Male	Female	Male
Primary school	0	3	1	2	0	0	1	5
Secondary school	5	6	1	3	2	0	8	9
High school	5	6	0	0	1	2	6	8
University	3	18	2	4	2	1	7	23
Vocational training	0	1	0	0	1	0	1	1
Total by Province	13	34	4	9	6	3	23	46

4. Findings on KAP towards D/M annual budgets

This section presents an assessment of how budget information is understood, perceived and used by different groups.

4.1. KAP of citizens

Citizens showed a consistent lack of knowledge about the budgets of their District and Municipal administrations. In fact, only 2 out of the 340 respondents were able to tell the D/M budget amount of the previous year. Likewise, citizens seldom access budgets and documents containing budget information.

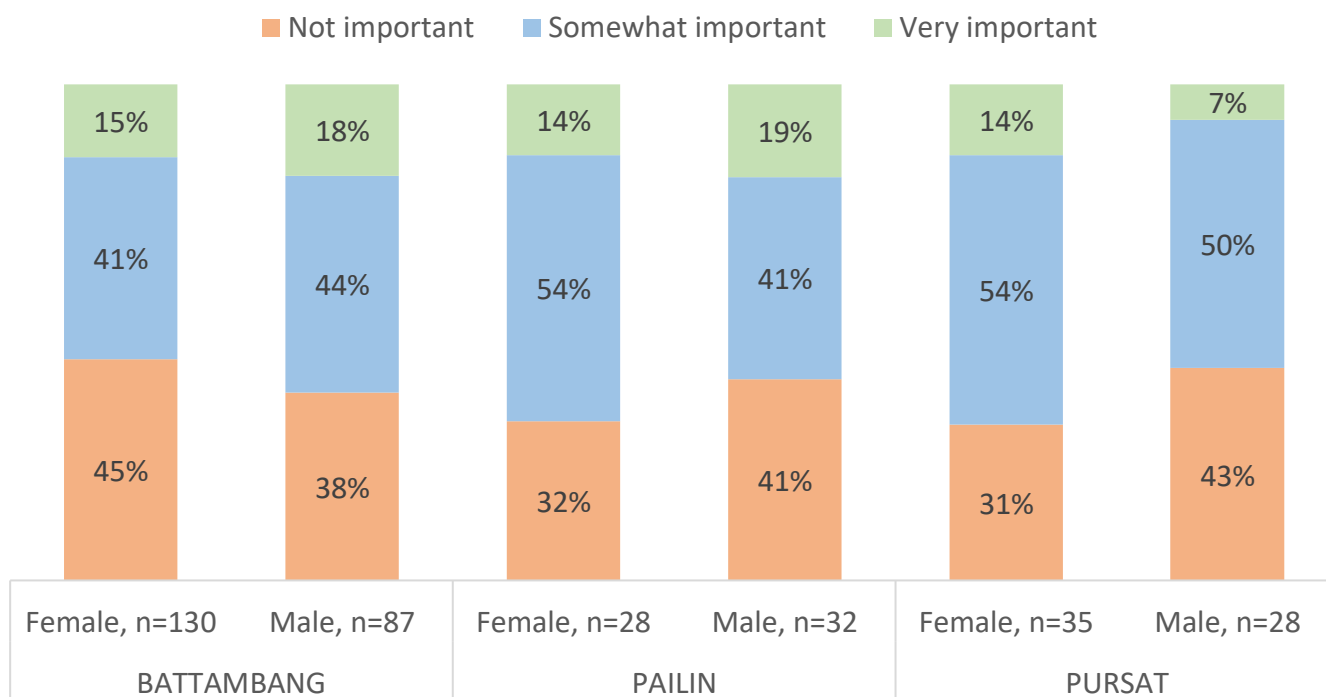
The large majority of citizens did not know whether the annual budget of their D/M was publicly available – 77% of respondents in Battambang, 87% in Pailin and 70% in Pursat. Women showed a slightly higher unawareness in the three provinces, between 3% and 5% more than men.

Citizens' perception on the importance of budget information was divided. Overall, only 15% of the citizens surveyed reported budget-related information to be very important

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to them. Such information was considered somewhat important by 47% of citizens and not important by the remaining 38%.

Figure 4.1 Perceptions of citizens about the importance of the D/M budget information



The main reasons given by citizens who perceived budget information as *very important* or *somewhat important* were: i) personal interest; ii) the information is relevant for their work and iii) the budget is important for the development of their communities.

There was significant interest of citizens to learn more about the D/M budget. 65% of respondents would like to know more about the allocation of the D/M annual budget. This should be an incentive for administrations to enhance the dissemination of information. However, despite the interest shown, citizens rarely took action to find the information by themselves.

Only two respondents reported having requested information about the D/M budget to the local authorities. Overall, 48% of respondents had been to their District/Municipal hall at least once in their lifetime. This figure was slightly lower for women (45%) than for men (52%). Disaggregated by province, respondents from Battambang were more likely to have visited the D/M office (53%) compared to Pailin (40%) and Pursat (40%).

4.2. KAP of D/M administrations

All respondents except for five, had accessed the annual budget of their respective D/M administrations at least once this year. The large majority (94%) reported that the budgets were circulated within the administration and delivered to them, generally during a council's monthly meeting.

When asked to explain the budget cycle, the D/M officials and staff interviewed from the three provinces were familiar with the main timeframe and responsibilities in the formulation of the annual budget. With the notification of the annual allocation of the D/M fund for Districts/Municipalities, the Admin/Finance office and the Board of Governors (BoG) start planning the budget for the following year, generally around June and July. According to the respondents who had participated in the MEF's meetings to review the draft of the budget, said it was a useful opportunity to clarify their doubts and receive feedback from national authorities.

Although allowing citizens to participate in the preparation process of the D/M annual budget was regarded positively, over half of respondents stated that their administrations did not organize public consultations on the draft prior to the council's approval. Usually Commune, village chiefs and representatives of the communities are the ones who convey citizens' inputs and concerns to the council.

The Women's and Children's Consultative Committee contributed to the formulation of the annual budget in all D/M administrations. This is important given that the WCCC plays a key role in ensuring that the needs and interests of two of the most vulnerable groups such as women and children are represented.

A member of Bakan's WCCC mentioned that despite she can't always join all meetings, as there is overlap, the council circulates the minutes, so she doesn't miss any important information. A member of Rotonak Mondol's WCCC showed some discontent by the fact that only 50% of the budget plan proposed by the Committee was finally integrated into the annual budget plan. The deputy governor responsible for D/M finance explained that due to the WCCC's limited financial knowledge, the WCCC does not provide inputs until the budget drafted by the finance staff is finalized and, only then, the WCCC can raise questions if applicable.

The time taken by the council to approve the draft is undetermined and might require multiple ad-hoc meetings when there is a lack of unanimity among councillors or when the budget is unclear. Once the draft is approved, the council is responsible for submitting it to the Provincial department of Economy and Finance.

Occasional delays in the notification of the annual allocation of the D/M fund for each District/Municipality might alter the original timeframe of the annual budget preparation. There might also be delays in the transfer of resources from the national government, which go to D/M administrations through the provincial treasure. This can lead to delays in the implementation of projects given that, even if D/M administrations can borrow funds in the meantime, such funds only cover the payroll of its staff.

Most council chairpersons and members of the three committees interviewed (82%) had experience in scrutinizing the budget execution of their respective D/M offices. The three methods used to scrutinize it were, from more to less frequent: i) raising questions to the Chief of admin/finance; ii) reviewing the periodical budget execution report; iii) raising questions to the BoG. On the other side, the reasons provided by the few respondents who had never scrutinized the budget were their lack of capacity, not having received enough information (the complete budget execution report) and not being part of their duties.

Respondents largely agreed on the importance of making budget information available for citizens (88% believed it was *extremely important* while the other 12% said it was *somewhat important*). Access to such information was perceived as key to help citizens raise their voice and enable them to monitor the use of the D/M budget. However, almost half of the councillors and governors believed that citizens were not interested (49%) nor well-informed (85%).

5. Findings on the understanding of the D/M annual budget template

5.1. Understanding of citizens

7 out of 10 respondents found it too complicated to understand the budget template⁷ showed to them by the data collection team. Citizens faced a significant lack of financial literacy and, hence, lacked the most basic skills to read the budget template as well as to understand budget components. As a matter of fact, only 4% of the citizens surveyed had some sort of financial training or experience working with budgets. Several citizens declined to participate in the survey mentioning they would not be capable of answering the questions.

The level of understanding reported by citizens was positively correlated with the level of education they had attained, as shown in figure 5.1.

⁷ The Budget template showed to citizens by the data collection team can be found in the attached file Annex 2.

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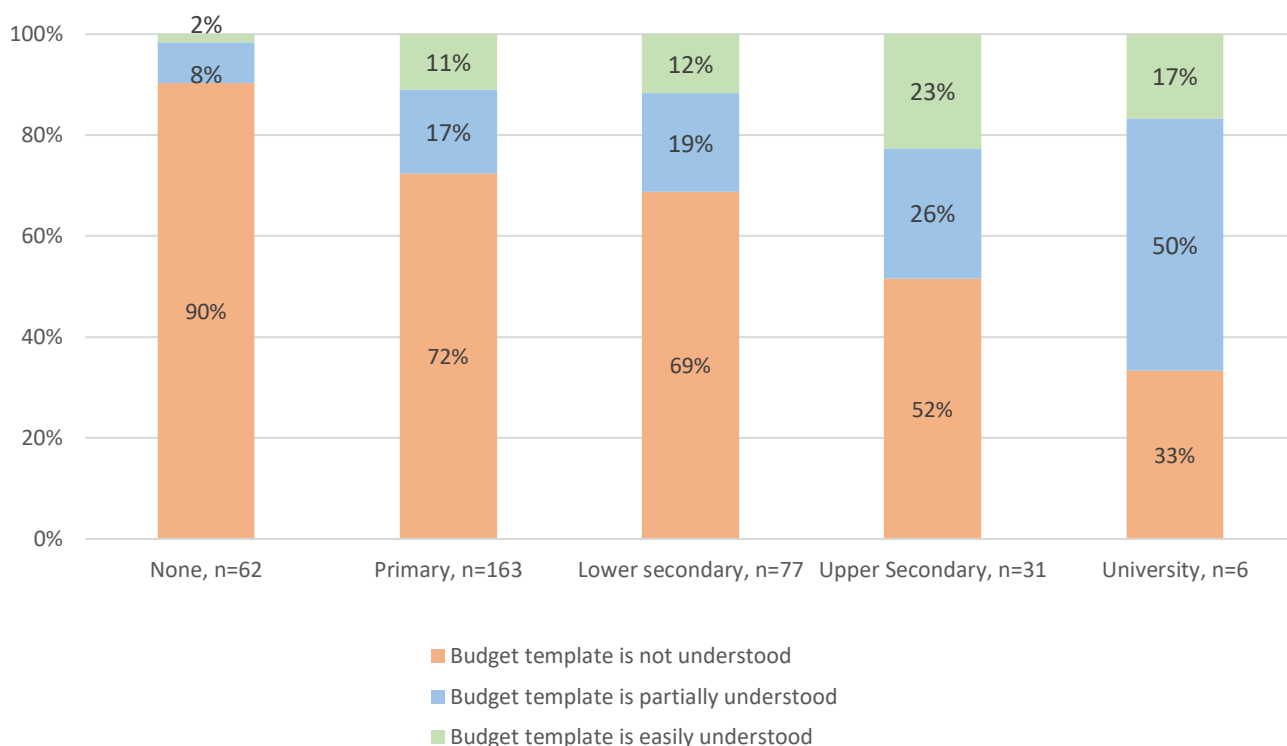


Figure 5.1 Understanding of the D/M budget template by the level of education of citizens

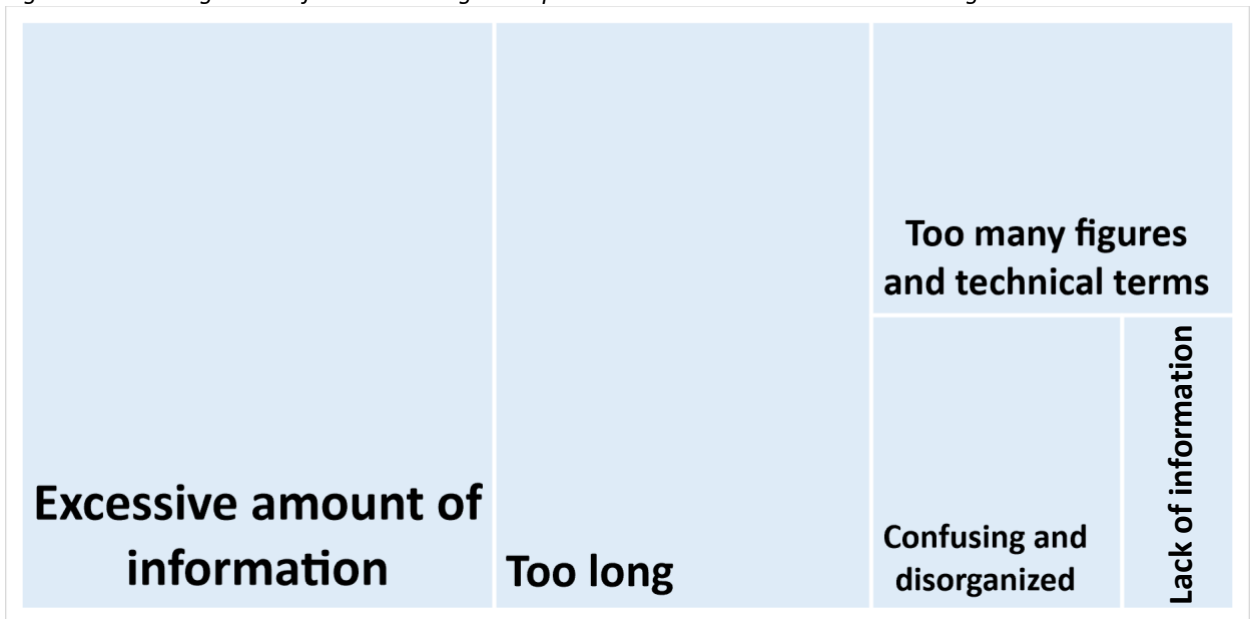
Men showed a slightly better understanding than women. Citizens who found the template *too difficult to understand* were, for female and male, respectively: 76% and 71% in Battambang, 86% and 63% in Pailin, and 57% and 71% in Pursat. However, these figures should not be considered conclusive given that understanding and knowledge derives from the respondents' self-assessment and not through skill evaluations nor standardized tests. Therefore, perceptions of one's own knowledge is likely to be altered by other factors. For instance, D/M administrations and CSOs mentioned that women tended to be more cautious and self-conscious, which could lead them to underestimate their capacities.

Figure 5.2 Budget understanding disaggregated by gender and province

	Battambang		Pailin		Pursat		Total	
	Male	Female	Male	Female	Male	Female	Male	Female
Not understood	71%	76%	63%	86%	71%	57%	69%	74%
Partially understood	21%	15%	16%	7%	14%	31%	18%	17%
Easily understood	8%	9%	22%	7%	14%	11%	12%	9%

On the one hand, the most common reasons given by respondents who faced some sort of trouble in understanding the budget were external to the template itself, namely, a lack of financial knowledge, illiteracy and the fact that they had never seen a budget before. On the other hand, the challenges associated with the template are shown in figure 5.3. Answers indicate that the format and information in the template was overwhelming for many respondents: it contains too much information, is too lengthy, confusing and disorganized. Some respondents also pointed out that the content is too technical and a few mentioned that they would need further information and explanation in order to be able to properly understand the document.

Figure 5.3 Challenges identified in the budget template that hinder citizens' understanding



Note: the size of each box is determined by the frequency in which these issues were reported by respondents.

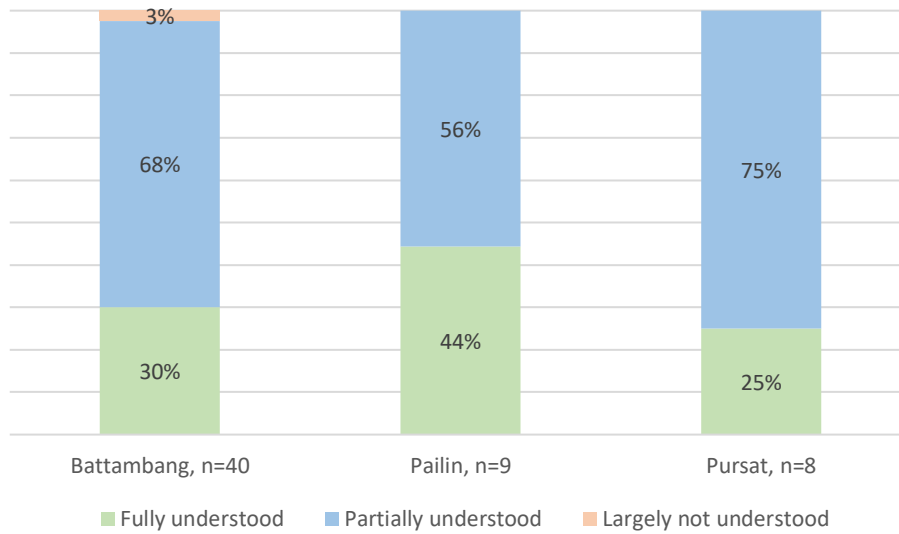
Following the questions about their level of understanding, citizens were asked to suggest changes to the budget template that would facilitate their comprehension. Only 40% of citizens shared their recommendations, namely, including a summary of the budget by line items and changing the formats in which information is presented, with more pictures, tables and videos.

5.2. Understanding of D/M administrations

The level of understanding of the annual budget template was, in general, limited. The majority of respondents acknowledged they are not capable of completely understanding all the information showed on the template. Only in four D/M offices – Battambang, Kamrieng, Rotonak Mondol and Pailin – half of the respondents reported to fully understand the template.

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Figure 5.4 Question asked to D/M interviewees: To what extent did you understand the annual budget? (n=57)



Overall, those whose jobs were not directly tied to making or working with the budget did not express strong levels of confidence or ability to engage in the budget process. The respondents' knowledge was often limited to the budget parts (revenues and expenditures) that fell under their specific responsibilities and duties. And even those who had had previous academic or professional experience with budgets reported a lack of knowledge and financial competence.

However, there was a clear difference between the capacity of respondents in finance-related roles and the rest. At one end of the spectrum, chiefs of admin/finance and finance officers were the most familiar with the D/M annual budget, showing better understanding and capacity to manage it. Ultimately, they are the actual implementers of the budget and most had received training in its preparation from the MEF. This is the case regardless of the D/M.

At the other end, D/M councillors faced major knowledge gaps to understand the budget template and its content, and their budget management skills remained low. In fact, only three council chairpersons interviewed reported to *fully understand* the template while the remaining six could *only understand it partially*. The role of the council is limited to the approval of the budget draft, which often results into the council approving the budget plan without fully comprehending it, according to a representative from the Policy and Development Division of NCDD-S. New D/M council members and respondents who had been recently incorporated to their positions had a particularly low understanding and mentioned needing more time to become familiar with the annual budget template and the budget preparation process.

The lowest understanding was reported by the members of council committees. Out of the 10 members of the Technical Facilitation Committee, 2 *fully understood* the template and 8 *only partially understood*. Among the members of the Procurement Committee, 4 *fully understood* and 7 *partially understood*. On the lowest end, none of the members of the WCCCs reported to fully understand the budget template (12 *partially understood* it and 1 *couldn't understand most of the parts*).

The challenges hindering D/M respondents' understanding of the annual budget were similar to the issues faced by citizens: the current budget template is too long, complex and excessively detailed, with an excessive amount of technical and financial terms. Many respondents were not familiar with most of the financial vocabulary and explained that, even after receiving the pertinent explanation from the Chief of admin/finance or the council, many couldn't fully understand it. The suggestions raised to improve the annual budget template were:

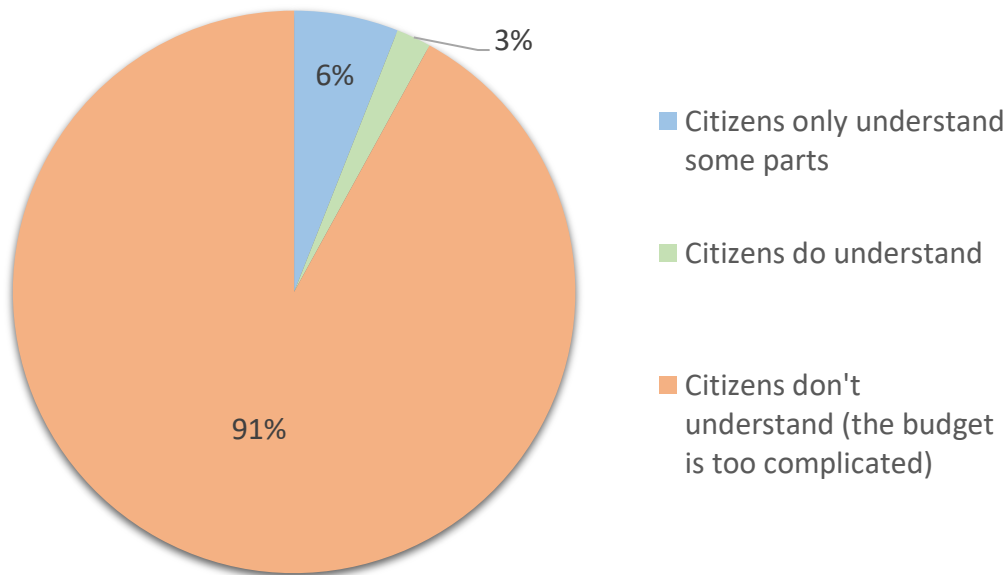
- Include detailed and straightforward explanation notes clarifying: the meaning of the different chapters and the revenue and expenditure lines fall under each chapter.
- Reduction in the number of codes and chapters.
- With regard to the format, the font should be bigger as the small size used requires the reader to make a visual effort.

Such limitations, and the fact of not having a complete understanding of the annual budget, limits the capacity of respondents to provide inputs during the preparation and implementation process of the budget. To mitigate that, several respondents proposed to receive the budget template a few days previous to council meetings, rather than at the meeting itself, in order to allow enough time to read it and clarify their doubts.

With regard to citizens' capacities and knowledge, D/M administrations corroborated and showed to be aware of the lack of understanding. A representative from the General Department of SNA Finance stressed that citizens are much more familiar with the provincial budget than with the D/M budget because they are mainly interested in the construction of big infrastructure projects, such as roads and canals.

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Figure 5.5 Views on the capacity of citizens to understand the D/M annual budget template (n=66)



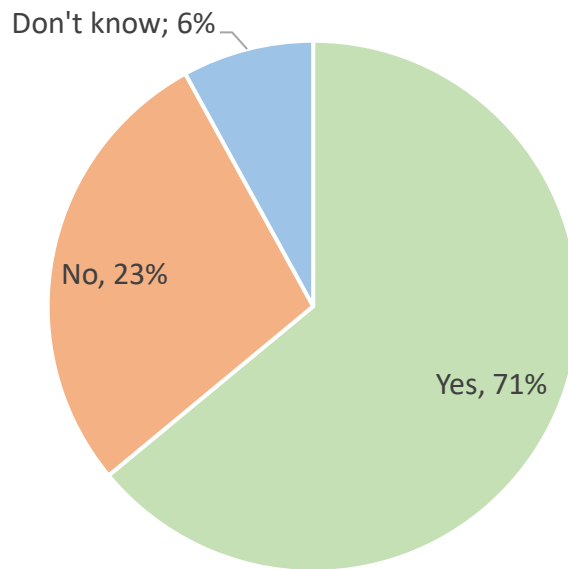
6. Findings on budget dissemination and citizen engagement

This section examines both the supply and demand side of budget information. On the one hand, it reviews the administrations' dissemination practices and opportunities for the public to engage and, on the other hand, it explores citizens' awareness and attitudes towards budget dissemination and participation in public affairs. The findings highlight seven major issues perpetuating low public participation and hindering information to effectively reach citizens.

According to a majority of D/M representatives, their administrations had a communication strategy to disseminate public information in place and according to 78% of the respondents, the dissemination of budget information was included. In fact, according to NCDD-S, the dissemination of budget information has significantly improved in the areas under I-SAF implementation. Dissemination practices include: in-person activities (public forums, council meetings, consultative meetings), public information boards, recorded information delivered through speakers on tuk tuks and radio programs. Commune chiefs and Commune administrations are considered an effective way to reach citizens.

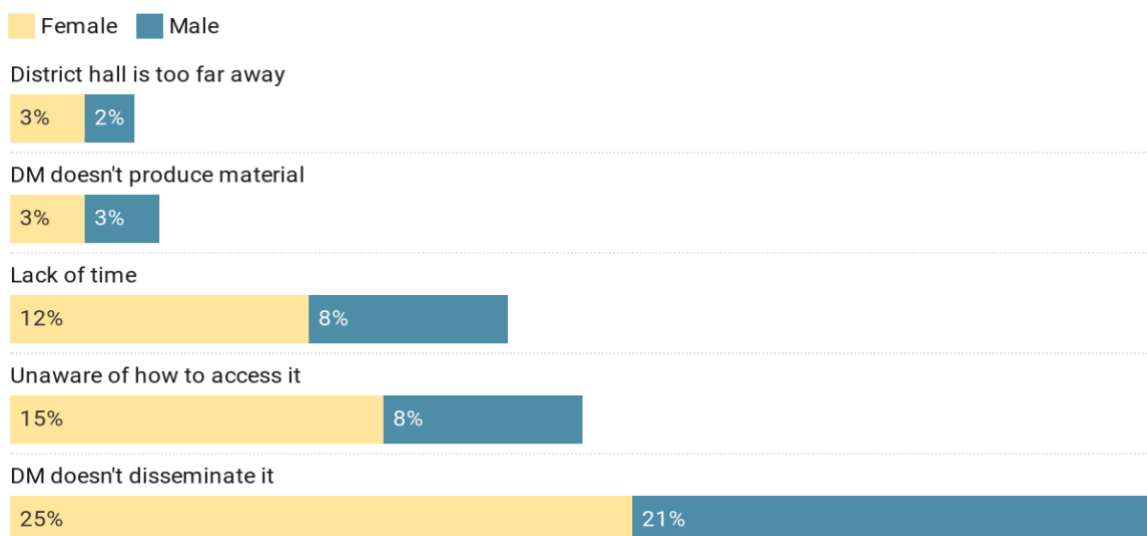
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Figure 6.1 Question asked to D/M interviewees: Does your D/M administration have a communication strategy to disseminate public information? (n=69)



Nevertheless, citizens had very little information about the annual budgets of their D/M administration. Only 2% of the citizens surveyed had seen the annual budget of their D/M administration and 3% had seen or received some sort of IEC material showing information about their D/M administration, such as leaflets, posters and videos. Citizens showed, however, substantial interest in learning more about the D/M budget, especially about budget allocation and expenditure.

Figure 6.2 Question to citizens: Why haven't you seen any material containing D/M budget information? (n=334, multiple answers allowed)



Issue 1: Budget information is not readily available for citizens

According to citizens, the main reason for not having seen information about the D/M annual budget is that information is not disseminated. Councils of sub-national administrations are, de jure, responsible for making all relevant public information available to citizens.

A council must do what it can to ensure that the public has access to information such as: council agendas, minutes of council meetings, council bylaws, the council's development plan, and other important documents (OL, Articles 41, 51; Model Internal Rules, Articles 2, 6)

Every council must consider at every meeting how to disseminate information to its citizens (Sub-decree Roles – Province, Articles 14, 70, 132)

The law also stipulates that “the administration must set up easily accessible public information boards in front of the administration office. The information must display official council information for at least 10 days. In addition, the council must set up information boards in other public spaces in order to further disseminate information to citizens. The council must also find alternative means to disseminate information to citizens about the administration's work” (Sub-decree Roles – Province, Articles 54, 111, 172)

In practice, despite public information boards were at the entrance of each of the 11 D/M administrations, none had the annual budgets templates posted on them at the time of the field research. Public information boards did show other kinds of documents, namely the council meeting calendar, decisions approved by the council, information about the services delivered through the One Window Service Office (OWSO) and information related to council elections and the voting process. However, such documents were often outdated or in a bad condition, which made them difficult to read.

Roughly 50% of D/M representatives said that the draft of the annual budget was disseminated to the public (as stipulated in Art. 15 Sub-decree 172) and only 31% said that their administrations disseminated the approved annual budget. The dissemination methods mentioned were public information boards in District halls, Commune offices and chiefs, public forums and council meetings.

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Figure 6.3 Question to D/M administrations: Is the draft of the annual budget disseminated to the public? (n=49)

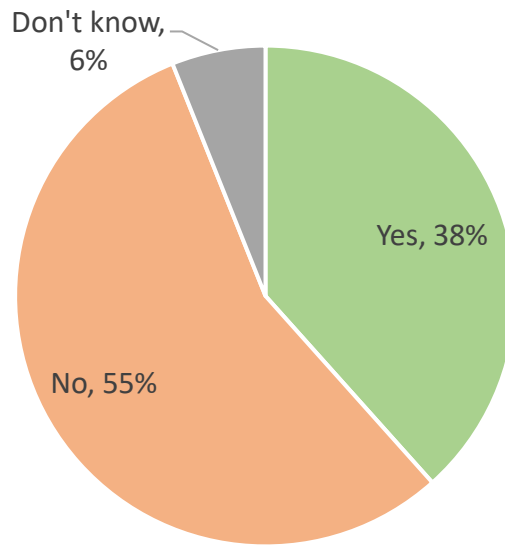
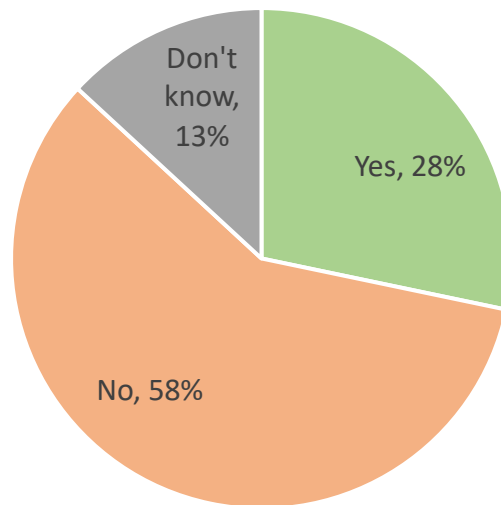


Figure 6.4 Question to D/M administrations: Is the approved annual budget disseminated to the public? (n=46)



Issue 2: D/M administrations lack financial resources to produce information material

The current budget template is not an effective way to inform the public, as due to its complexity and the low education levels reflected in the sample, citizens don't have the capacity to understand it and don't read it even when it is made available. Therefore, a simplified and more understandable version of the budget template would enhance

access to the budget and facilitate citizens' understanding (further information in the Recommendations section).



Apart from that, the production of Information, Education and Communication (IEC) material about D/M budgets is insufficient. There is a need for more suitable formats to present budget information to citizens, that take into account the public's level of financial literacy. However, the lack of financial resources prevents D/M administrations from producing dissemination material and organizing promotional activities. There is no line in the budget to cover the costs of disseminating information and engaging citizens.

As explained by the Director General of the General Department of SNA Finance, the D/M budgets are available online on the MEF's website, but the Ministry does not have the necessary resources to produce any kind of information material either. However, D/M administrations are incentivized to produce such material by receiving additional funding if they publish the budgets on the public boards, as stated in the Sub-National Investment Facility (SNIF). According to the MEF, around 45 D/M administrations have received this additional funding, even though it is acknowledged that it remains insufficient to produce the desired material. The fact that the lack of financial resources is a major challenge to disseminate information was corroborated by participants to the validation workshop in Battambang, who suggested to include a new budget line to cover such expenses.

Issue 3: Citizens rarely visit the D/M office

Roughly half of the citizens surveyed had been to their District/Municipal office at least once in their lifetime. Figure 6.5 shows the percentage of respondents for each gender and province who had been to the D/M office at least once. The province of Battambang shows the highest figures, with over 50% for both female and male respondents. The lowest figure is found in Pailin, where only a quarter of all women reported having been to the D/M office.

Figure 6.5 Share of respondents who had been to the DM office disaggregated by province and gender

		
50%	Battambang	57%
25%	Pailin	53%
43%	Pursat	36%

It is important to understand the reasons behind such low figures of visits to the D/M office. The distance between the respondents' residence and the D/M office doesn't seem to be determinant. Instead, citizens pointed to a lack of time due to busy

schedules, long working hours, childcare and household duties. According to D/M officials, citizens only visit the office when they need assistance to solve specific issues that affect them directly.

Issue 4: Limited role of CSOs in the dissemination of D/M budgets

The role of CSOs in producing IEC material, disseminating and raising awareness about the D/M budget is limited. In the Municipality of Battambang, NGOs support the administration's technical capacity and produce budget-related IEC material. Banan District works together with Caritas, Tek Chet Mday, TPO and Banteay Srey although not on budget-related activities. D/M staff and councillors evaluated existing collaborations very positively, between 4 and 5 out of 5 - except for one respondent in Bakan who answered 2 out of 5.

At Sangkat/Commune level, CSOs also have an active role at empowering citizens and encouraging their participation in public affairs. CSOs use their experience in working with communities to convey citizens' needs, requests and questions to the administration. Drawing from the positive experience at Sangkat and Commune level, most D/M staff who participated in the FGDs believed that involving more CSOs into the dissemination of budget information would contribute to a better-informed and more engaged public.

Issue 5: High unawareness about accessing D/M budget information

A main barrier to budget information is the generalized lack of awareness about how and where to access it, particularly among women. As mentioned in the previous section, almost 80% of citizens could not tell whether the budget of their D/M administration was publicly available. What is more, the majority of them did not know whether public information boards were placed in the D/M office. Even among those who had been to the office, only some reported having seen them (36% in Battambang, 38% in Pailin and 68% in Pursat) while 61%, 63% and 32%, respectively, were unsure.

Citizens can access budgets in hard copy at the D/M office. According to the law, every sub-national administration must be open during official working hours for citizens to communicate with the council and board of governors, receive information from the administration and provide comments or suggestions on any matter (Sub-decree Roles – Province, Articles 50, 107, 168). However, most citizens – even if they had been to the D/M office - could not tell whether their D/M office provided such assistance (71% in Battambang, 100% in Pailin and 12% in Pursat). The D/M staff and councillors confirmed that citizens never request budget information, which is at their disposal and at no cost at the District office or the finance unit.

Another way to access information about the D/M budget is by getting it directly from representatives of administrations and other relevant stakeholders. Citizens were asked who they would ask in case of wanting to receive further information about the D/M budget, and were given a list from which they were allowed to choose multiple answers. Interestingly, D/M representatives were not among the most common options selected by citizens. Most citizens (73%) said that they would ask for information about the D/M budget to the village chief, followed by the Commune chief (62%). A substantially lower share of citizens (27%) chose the option acquaintance while only 23% and 15% of citizens would ask the D/M Councillor and a D/M official, respectively⁸. This could indicate the existence of other issues, such as a lack of trust or a limited involvement of D/M administrations in the local activity, which is worthwhile to further explore in future research.

Issue 6: Limited attendance to public meetings

Citizens attendance to meetings organized by D/M administrations is clearly low. Despite three quarters of citizens were aware of their right to attend the monthly D/M council meeting, only 1 out of 10 had ever attended one, the three main reasons reported being that the council didn't announce the meeting dates (49%), a lack of interest in the meetings (22%) and being busy/lack of time (21%).

However, the majority of D/M representatives (71%) claimed that their administrations do publish the calendar of the ordinary council meetings. Calendars are posted on information boards at D/M offices but also shared with Commune chiefs and posted at Commune offices. The reason why information is not effectively reaching citizens, hence, seems to result from the fact that citizens rarely visit the administrations' office and don't notice such information. Kamrieng has taken initiative to overcome this issue and currently uses Telegram to disseminate the agenda of meetings and other announcements among citizens' representatives, Commune and police chiefs. In Battambang, the announcement of meetings is also done through Facebook and Telegram.

Seeking to increase participation, the Banan administration has conducted several informative meetings about the budget and new projects in public spaces, namely at the Banan pagoda and also at the Phnom Sompov school. In the previous phases of the I-SAF implementation, NCDD had a project with Pailin Municipality to encourage public participation but currently, without NCDD's support, the administration doesn't have the skills to effectively engage citizens and draw their interest.

⁸ Note that Commune/Sangkat Councilors were not included in the list provided to citizens.

It is widely agreed among D/M officials that the low attendance rates to meetings are largely explained by the lack of interest. Citizens tend to view the D/M budget as something internal that belongs to the administration and, therefore, don't have interest in the budget itself nor in the budget preparation process. It is only when citizens have a personal or professional interest in a project or need to solve an issue that they show more engagement.

Issue 7: Citizens seldomly provide feedback to D/M administrations

As articulated by a D/M official, *attendance* and *participation* are two different things. According to both citizens and council members, the very few citizens who attend council meetings tend to have an inactive role during discussions. They usually attend to listen and, at most, ask a few questions about specific projects being implemented (such as the construction of roads and agriculture). Only 13 citizens reported that they had provided inputs during a council meeting - even though in most cases they were offered the opportunity to do so. The majority of citizens also said that the council had considered their inputs, except for one respondent in Battambang and one in Pursat.

There are differences in the level of participation of citizens. On the one side, citizen representatives and community leaders are the most active as they are committed to represent their communities and convey their concerns and needs. On the other side, despite women and the elderly are two of the groups who usually attend the meetings, they rarely speak or share their suggestions with the council. Besides meetings, citizens can also request information, file complaints and share their suggestions to D/M administrations and Ombudsperson office either in person and through phone, letter and email.

However, only 20% of all the officials and councillors interviewed were aware of citizens approaching their D/M administration with questions and comments about the draft of the annual budget (see figure 6.6 for further detail). When citizens do so, it is usually because they are interested in the budget allocation for projects that affect them directly, such as the construction of roads, wells, ponds and canals.

Figure 6.6 Question to D/M administrations: Have citizens ever raised their ideas and suggestions about the draft annual budget to your DM administration? (n=69)

	Yes	No	Don't know/ No answer
Battambang	21%	70%	9%
Pailin	8%	85%	8%
Pursat	33%	67%	0%

7. Findings on training and capacity building of D/M administrations

D/M administration respondents reported having attended trainings on a diversity of topics based on their positions. Two training topics were common to all of them, namely social accountability and roles and responsibilities of each function within D/M administrations. The following table provides the full list of training topics received by chiefs of admin/finance, councilors, council chairpersons and deputy governors.

Figure 7.1 Summary of training topics received disaggregated by position

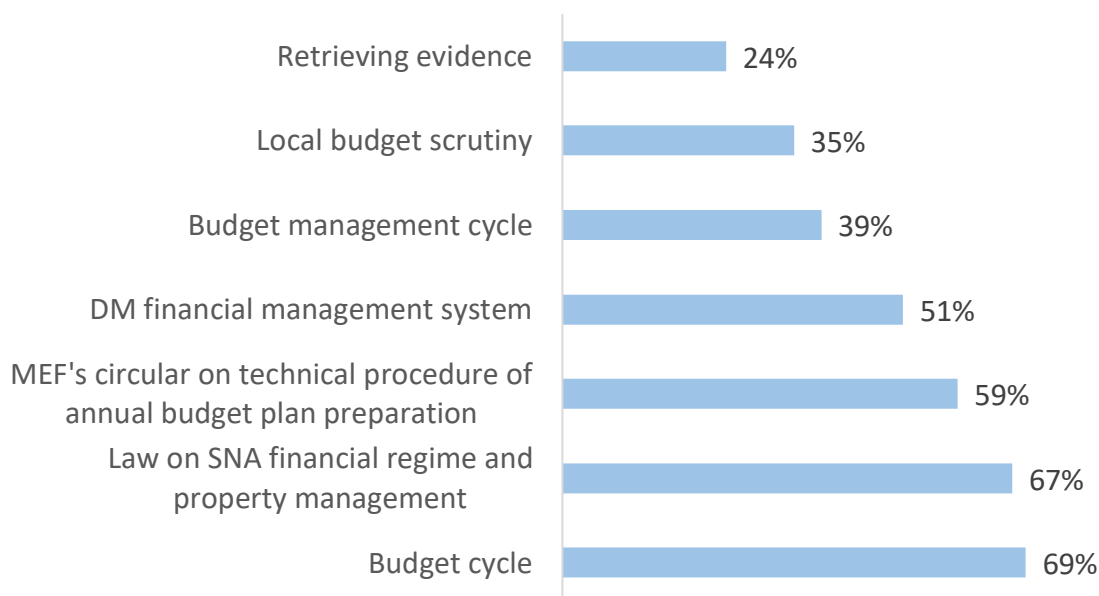
<p><u>Chief of Admin/finance</u></p> <ul style="list-style-type: none"> - Birth certificates - Roles and responsibilities of Civil Servants - Administrative Management - MS Office software program - Social accountability - Annual budget preparation (MEF) 	<p><u>Council Chairperson</u></p> <ul style="list-style-type: none"> - Roles and duties of D/M councils - Financial affairs and administrative management - Social accountability - D/M information system management - Dissemination of information - Drug prevention
<p><u>Deputy governor responsible for D/M finance</u></p> <ul style="list-style-type: none"> - District budget management - I-SAF - Procurement methods and procedures - Roles and responsibilities of the Council and the BoG - Preparation of development plans - Administrative affairs and organizational development - Communication skills 	<p><u>Procurement Committee</u></p> <ul style="list-style-type: none"> - Administrative procedures - Roles, duties and responsibilities of the council - Disaster prevention and preparedness - D/M development plan - Awareness raising of women and children issues - Technical skills on agriculture, public transportation, social issues and education - Procurement and financial management - Social accountability - Social media
<p><u>Technical Facilitation Committee</u></p> <ul style="list-style-type: none"> - Finance (revenue sources and expenditure) - Development plans - Roles and duties of D/M councils - Administrative work - Budget management and execution - Social accountability - Communication - Planning process 	<p><u>Women and Children’s Consultative Committee</u></p> <ul style="list-style-type: none"> - Gender and morality - Human trafficking and violence - Illegal migration - Climate change - Roles and duties of D/M councils - Budget execution of the WCCC - Social services and public service delivery - Finance and budget management

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<ul style="list-style-type: none"> - Institution development - Integration process - Strategies to disseminate information to citizens - Waste management 	<ul style="list-style-type: none"> - Communication and public speaking - Computer skills - Leadership - Proposal writing - Development of activity plan - Organizational development (roles and responsibilities of the governor, staff and stakeholders) - Good governance - Right of access to information
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80% of respondents had attended some kind of training related to public financial management. Specific training topics on public financial management and the share of respondents who had participated in them are shown in the figure below.

Figure 7.2 Share of D/M representatives who had participated to trainings related to public financial management (n=49, multiple answers allowed)



Note: Training on *budget management cycle* includes budget availability, procurement, liquidation and payment. Training on the *budget cycle* includes budget preparation, budget execution and budget monitoring.

Trainings to D/M administrations are conducted through four channels:

- **Central Government**

The Ministry of Economy and Finance (MEF) has a key role in providing training on Public Financial Management (PFM) to Sub-National Administrations. Regional workshops provide training on PFM to the director of the department of economy and finance, the director of Provincial treasury, the Provincial deputy

governor. D/M admin/finance chiefs and officers are invited to the MEF's annual training on budget preparation – but D/M councilors are not included. The training topics focus on circulars of the D/M budget preparation, revenue collection and budget execution. Besides, the MEF also collaborates with the **Economic and Finance Institute** to provide training on budget scrutiny to selected councilors, a program which plans to be expanded.

The training of councilors on their roles and the Law on Administrative management of Capital, Province, Municipality, District and Khan fall under the competence of the **Ministry of Interior**. The interviewee from the MEF mentioned that, in 2020, the MEF plans to train councilors on the budget preparation, expenditure and revenue recording, closure of expenditures and revenues, among others.

The **Policy and Development Division of NCDD-S** indirectly supports the training of D/M councilors on budget literacy by facilitating the implementation of training programs conducted by other institutions, such as EU DAR in 2018 and 2019.

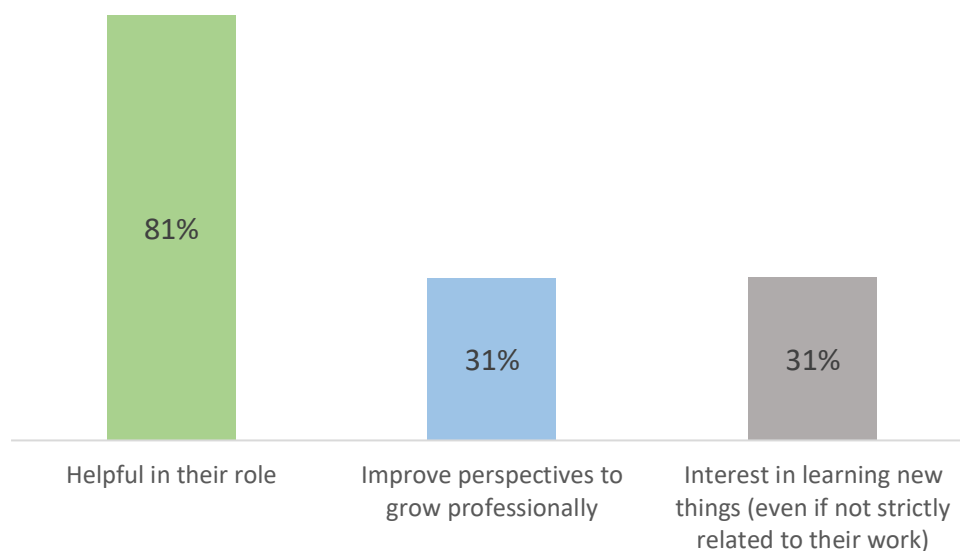
- **The Provincial department of economy and finance and the Provincial treasury department** provide advice to D/M administrations in the preparation of the budget and in ensuring that it follows the national and provincial directives. The Provincial administration also provides other sorts of training, such as on public service and activity development of the WCCC. The Deputy governor responsible for D/M finance in Battambang explained that every year, all their offices are trained to understand the budget and expenditures. However, when they need more specific technical training they turn to the Provincial office.
- Respondents emphasized the importance of **internal knowledge sharing sessions** within the D/M administration. D/M councilors and officials rotate to share their expertise in their respective fields.
- According to a majority of respondents, **Civil Society Organizations (CSOs)** provide training to their D/M staff and councilors. Such figure was 100% among respondents in Battambang, Moug Ruessei and Thma Koul. The NGOs mentioned by respondents are the following:
 - Battambang: GIZ (DAR), Amara, Banteay Srey, Cambodian Children Trusts (CCT)
 - Banan: GIZ (DAR)
 - Bavel: GIZ (DAR)
 - Kamrieng: GIZ (DAR), LWD, CFS, Buddhism for Development
 - Moug Ruessei: GIZ (DAR), World Vision. Its Chief of Admin/Finance explained that GIZ provided training on advanced Excel and MS Word.

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- Pursat: The respondent was not able to recall which one, but explained that an NGO had trained them on good governance, right to access information, roles and responsibilities of civil servants and gender mainstreaming.
- Rotonak Mondol: GIZ (DAR)
- Thma Koul: GIZ (DAR), BanteySrey, Amara

Trainings and capacity building activities were positively valued as they had enabled respondents to improve their understanding and performance of their duties. All respondents showed interest and willingness to participate in trainings on budget management.

Figure 7.3 Reasons why respondents would like to receive training on budget management (n=67, multiple answers allowed)



8. Recommendations

8.1. New IEC material and dissemination strategies

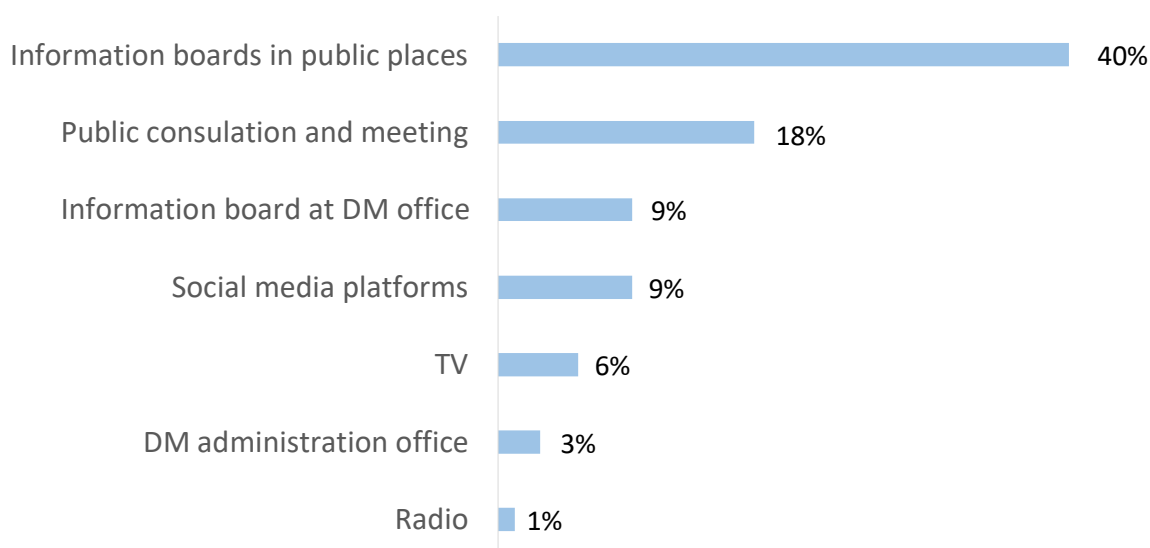
The results of the citizen survey show that citizens largely prefer offline over online material. Citizens were provided a list of IEC materials from which they were asked to select the formats that they found more suitable to understand budget information. Overall, leaflets were the preferred option for all ages, with the older age groups showing a higher preference than younger citizens: 37% of citizens between 48-57 years old and 40% of citizens above 58, compared to 33% (18-27), 32% (28-37) and 29% (38-47).

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By contrast, their preference for social media content was lower than among younger citizens. Only 7% of those in the age breaks 48-57 and 58+ chose social media, while the figure goes up to 18% for citizens between 28-37 and 16% for citizens between 38-47. For the lowest age group (18-27), 14% selected social media as suitable material to understand budget information. However, the accuracy of this figure should be taken cautiously as it only reflects the perspectives of 20 respondents.

Hence, the overall low preference for social media reflected in the survey is partially explained by the low representation of youth (6% of the total sample). Besides, internet penetration and the use of social media are on the rise, a tendency that needs to be integrated in the dissemination and communication strategies of public administrations. Even though local administrations are aware of the potential benefits of online dissemination, their online activity remains extremely low due to two main limitations, namely a lack of funding and insufficient technical capacities.

Figure 8.1 Convenience of channels to access budget information according to citizens (n=340, multiple answers allowed)



Note: Each figure reflects the percentage of total citizens who selected each given option.

Markets were the most convenient public spaces to place information boards according to 32% of citizens, followed by pagodas (31%), schools (19%) and health centres (10%). D/M administrations concurred with citizens' opinion with regard to the most suitable channels to disseminate information.

The radio and TV channels used to disseminate information about the budget included:

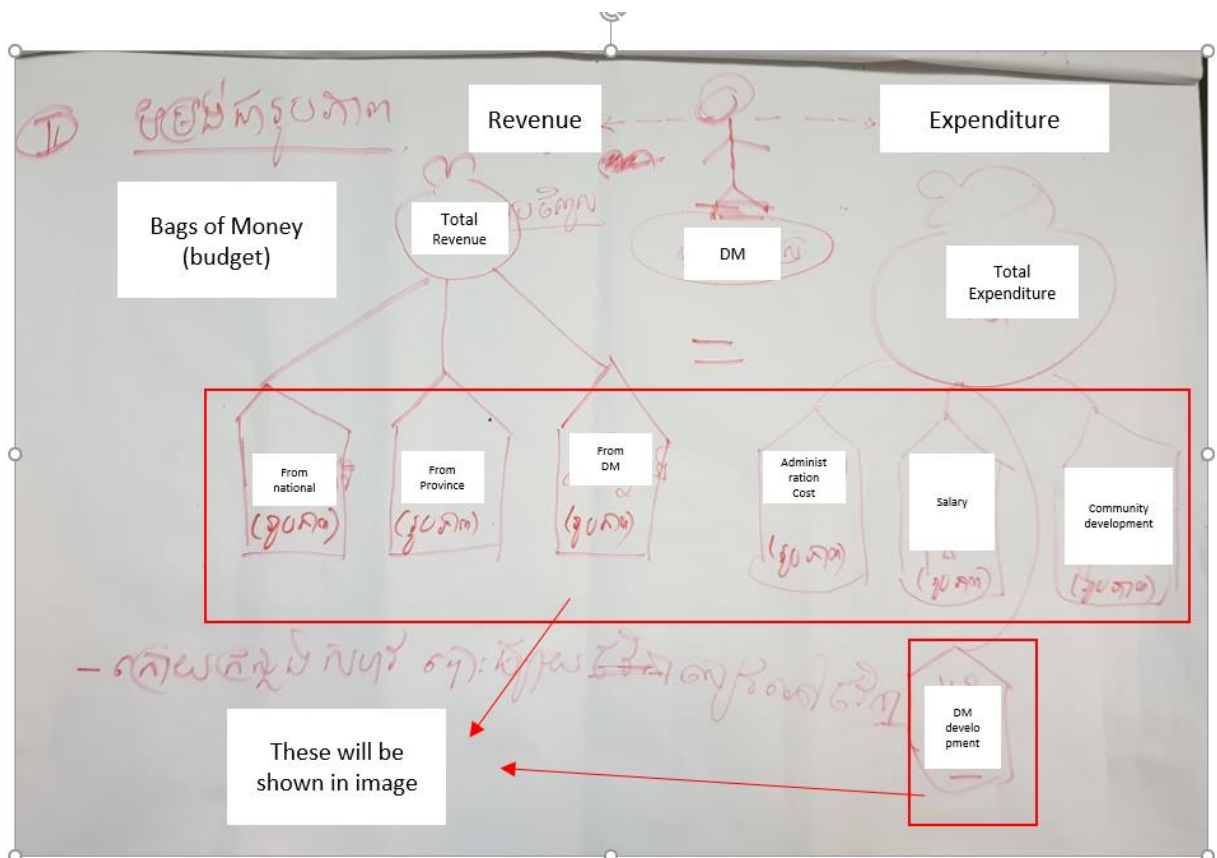
- Radio: Chamkar Dek Radio (Bavel), Chamkar Chek Banana Plantation (Battambang).
- Television: National Television of Kampuchea (Battambang), Bayon (Kamrieng), Cambodian Television Network CTN (Kamrieng).

Increase and diversify printed IEC material

Printed information and IEC material is preferred and easier to understand by most citizens over digital formats. Even though this is likely to change fast, and, taking into account that these figures represent a limited and very specific share of the total population, citizens in the areas under this study largely found printed material to be more accessible and easier to understand.

It is key to increase the amount of IEC material available for citizens. The material produced should be concise, clear and contain visual elements that catch the public’s attention. Besides, the text should be short and written in big size. The following picture shows a table schematized by participants at the validation workshop in Phnom Penh.

Figure 8.2 Table drafted at the validation workshop in Battambang to show D/M budget information to citizens



It was suggested to replace the word *budget* (ថវិកា) for *volume of money available* (កម្រិតលុយ) and to include only certain information that is important for citizens. Information on revenue should contain the total but also disaggregate revenues by source, namely the share from the national and provincial levels as well as the amount

generated by the D/M administration itself. The expenditures should include the total together with the detail of the money spent on administration, staff salaries, community development and D/M administration development.

At the validation workshop in Phnom Penh, it was suggested to produce standardized templates suitable for all D/M administrations. This point resulted following an observation about the effectiveness of the “Information for Citizens” (I4C) packages under the I-SAF project, which were a key instrument to effectively inform citizens about public services delivered at local level. A set of standardized templates would allow D/M administrations to produce material in a fast manner and without external support.

The ideas and preferences gathered during citizen surveys, interviews and FGDs result into the following recommendations for IEC printed material:

- Proposed infographic. Produce an infographic to display the main sources of revenue and expenditure in a simplified format. The proposed infographic in Annex 3 takes as an example the budget of the Ou Chrov District, Banteay Meanchey Province. This is a template that can easily be adopted by different D/M administrations as only a few changes need to be made to incorporate the specific information for each administration.
- Posters with colourful pictures and very clear and precise messages. For instance, a table illustrating the main D/M budget expenditures by project or activity. Annex 4 contains an example of an easy-to-understand poster found on the information board at the Moug Ruessei District office, which explains the steps citizens have to follow when voting.
- Thematic posters to inform citizens about the importance of the D/M budget for services they are users of. For instance, posters showing healthcare expenditures posted in health centres will potentially draw interest of users of such services.
- Leaflets providing i) a summary of the D/M annual budget content (revenues and expenditures), ii) information about the meetings to which citizens can participate to learn and monitor the implementation of projects, iii) overview of mechanisms through which citizens can access information and raise their questions and concerns to the administration. Leaflets should be available at the D/M office and in other public spaces, such as the school and pagoda and also distributed at public forums.
- Practical material that is frequently used by citizens, such as calendars, umbrellas and bags showing straightforward messages about the D/M budget.
- Taped messages to be heard outload in public spaces. Moving speakers and screens with a video are suitable to reach the most isolated regions.

Engage CSOs in the production and dissemination of IEC material

The availability of IEC material about the D/M annual budget is currently very scarce, if not inexistent. As mentioned in previous sections, CSOs have been working closely with Sangkat and Commune administrations in the production and dissemination of their budgets. The contribution of CSOs in the implementation of I-SAF and its role in capacity building and producing information material is deemed positive by D/M administrations as well as by the Central Government. As an example, Annex 5 shows Bakan's D/M budget developed with the support from the Advocacy and Policy Institute (API).

CSOs have direct contact with citizens and know first-hand their needs, concerns and interests. Therefore, CSOs can be an effective link between the administration and the citizens in its jurisdiction and play a key role in producing easily understandable IEC material as well as in reaching communities, circulating information and raising awareness. The need to increase the collaboration with relevant stakeholders in the production and circulation of D/M budget information was also raised at the final validation workshops. D/M administrations claimed for higher levels of collaboration of CSOs, as it is already the case at the Commune level. Specific requests to CSOs included: i) to disseminate budget information at the village level, ii) to share their experience in the production of IEC material, iii) and to support monthly D/M meetings financially as well as with their participation.

Place information boards in public spaces

As citizens' visits to D/M offices are rare, most citizens ignore the announcements and other information published on the public information boards at D/M offices. Information should be placed in concurred public spaces where citizens frequently spend time. According to citizens and D/M representatives likewise, the most convenient locations are markets, pagodas, schools and, to a lesser extent, health centres. This enables citizens to access information while conducting their daily routines and does not require any additional traveling. Besides, public information boards have low associated costs for the administration and the potential to easily improve outreach as these locations are frequented by a wide spectrum of the population, including female, male and different age groups.

More digital content to increase public engagement and interaction with citizens

The production of printed material should go in parallel with an increase of the administrations' online presence. Stimulating and eye-catching digital content easily draws attention of viewers. Digital content is appealing for wide audiences and circulates quickly. Besides, it tends to be less time consuming and requires less economic resources.

Currently, D/M administrations don't have the competence to create an official website and although they can create social media accounts, their online activity remains fairly low. Online outreach should especially target youth, middle age citizens and women, who showed higher interest in such platforms. It is relevant to note that nearly half of the citizens surveyed did not own a smartphone with internet connection while 5% used someone else's, but these figures are changing fast.

Facebook is the most popular social media platform in Cambodia and, therefore, the one to be prioritized. It enables to create and share: quickly-produced and dynamic content, latest announcement and news, information through pictures and visualizations, and videos. Besides, Facebook's closed groups can facilitate a more direct communication with relevant groups of stakeholders and citizens.

D/M administrations should leverage bi-directional communication. Online tools should not only be seen as a way for administrations to share information, but as an opportunity for citizens to react to information and share their thoughts through Facebook groups, instant Facebook messages and comments on publications.

Educating and engaging from early ages

The younger generations have a central role in shaping the future and building societies committed with public affairs and the development of their communities. On the one hand, schools should take leadership in providing financial literacy to students. In order to ensure the sustainability and homogeneity of this initiative, the Ministry of Education, Youth and Sport (MoEYS) should consider incorporating financial training in the curriculum. Growing the capacities and interest of youth in budgets and public affairs would enhance their likelihood of becoming actively engaged in the near future. Besides, youth organizations can be an important stakeholder for local authorities to mobilize them and increase their participation in public affairs.

As pointed out by several CSOs, the lack of time limits the youth participation in public affairs despite they have the energy and commitment to do so. Hence, online platforms are a fast and direct solution to reach the younger generations as they are the most active in social media, especially on Facebook. A Telegram group only for students is also a suitable way to build a direct relationship with the D/M administration.

Telegram to reach different population groups with direct and immediate information

Telegram is a free and instant communication tool that has already proved effective among some D/M administrations. Besides, Bavel also uses a Telegram group which currently gathers 100 young citizens and a separate one to communicate with the Union of Youth Federations of Cambodia (UYFC). Another good example is found in Kamrieng,

where the administration uses it to disseminate news and information about meetings with relevant stakeholders.

Telegram offers two tools that are easy to implement and can be used to complement each other. First, Telegram channels are public and ideal to broadcast information to large audiences. Channels contain a view counter that enables to monitor the activity and has an unlimited number of subscribers. The second tool are the Telegram groups, which allow its members to interact and would enable administrations to pin important messages to ensure that they are read, such as announcements of meetings. The limit of 200,000 members per group should not be an issue for D/M administrations given the population in their jurisdictions.

Preferably, and based on each administration's preferences and capacity to manage the tools, D/M administrations could implement both Telegram groups and channels. All announcements and updates could be shared in a Telegram channel, through which citizens would receive direct notifications and information from the administration. In parallel, D/M administrations can create separate Telegram groups for specific populations - such as women, youth, farmers – to address their concrete issues while building closer relationships and encouraging citizens' engagement.

In the more isolated regions, loudspeakers on a car or a tuktuk can facilitate reaching citizens without internet connection. Pictures and drawings are good tools to raise awareness among illiterate citizens. In Pailin, permanently installed loudspeakers could be used to spread messages on the annual budget as well.

Training D/M officials in digital skills

The lack of digital skills hinders the capacity of D/M administrations to expand their online presence. All D/M administrations acknowledged that the lack of technical capacity was a crucial barrier in producing digital content and growing their online activity. Administrations showed interest to participate in capacity building activities and learn to produce digital content and manage the D/M Facebook page. Training topics should focus on enhancing skills with immediate applicability, such as to create short videos and animations, infographics and managing a Facebook page (posting information, tracking users' activity and promoting active participation). Besides, several administrations expressed their interest in recording and streaming meetings, for which they also lack expertise.

8.2. Enhancing citizen engagement

Citizens must take ownership of the D/M budget in order to combat the widespread perception that the budget is something internal to the administration, in which there

is no room for citizens' participation. Improving the understanding about the direct impact that the budget has on their personal and professional activities as well as on the development of their communities is the first step to grow the public's interest and willingness to engage.

Inform citizens about the council meeting calendar

D/M administrations need to ensure that citizens are aware of the venue and date of the council's meetings in advance given that not knowing when meetings took place was one of the most common reasons reported by citizens who had never attended one. Hence, despite councils are not legally obliged to do so, they should issue notifications to the public for every meeting along with a brief of the agenda.

The calendar and notifications of meetings should be available on public information boards at the D/M office and other public spaces as well as on Telegram groups and channels. Besides, given their direct work with citizens, such information can also be disseminated through grassroots CSOs, village chiefs and Sangkat/Commune administrations.

Strengthen the coordination between relevant stakeholders

D/M administrations need to build a closer and more direct relationship with citizens within their jurisdiction. A first step should be to strengthen collaborations with the three stakeholders that have well-established relations and direct communication with citizens, namely CSOs working at grassroots level, Sangkat and Commune administrations, and community leaders, such as citizen representatives and village chiefs. They can all contribute to mobilize citizens by raising awareness, informing about meetings and encouraging them to raise their voices. Respondents from D/M administrations have a keen interest in CSOs in particular due to the valuable work of such organizations at commune level.

Enable online participation

Online channels should be leveraged to enhance citizen participation. They provide citizens quick access to participate from any location through their smartphones. The following tools are fairly straightforward to implement but do require administrations to create a Facebook page.

- Broadcast meetings on Facebook. Citizens could attend the meetings through their laptops and phones and could raise their questions and ideas by commenting on the video. Note that this initiative might require official approval; Kamrieng's administration, for instance, considered the possibility of

having live meetings on Facebook but mentioned that prior approval from the Board of Governors is needed.

- Live Q&A sessions on Facebook. An interesting way for D/M officials and council members to regularly update about the budget and answer to the questions that citizens send in real time.
- Encourage the public to share their feedback online. It is a simple and fast option that might make citizens feel more comfortable than when raising their questions and concerns in-person.

8.3. Capacity development for D/M administrations

More training opportunities are essential to address the capacity gaps identified. D/M councillors and officials acknowledged that upgrading their skills would improve their performance.

Yearly informative session upon approval of the D/M annual budget

The knowledge of D/M officials is often limited to the specific parts of the budget that are related to their duties and roles. Ensuring that everyone has a comprehensive general knowledge of the D/M budget would contribute towards a more cohesive and operational effectiveness. Upon budget approval by the Ministry of Economy and Finance (MEF), all D/M officials and councillors should be informed about: i) the annual budget amount, ii) revenue and expenditure budget lines (chapters, accounts and sub-accounts), iii) projects and activities planned for the year in the jurisdiction of their administration.

Budget training for D/M councillors

- Technical terms and concepts of the D/M budget
- Budget management and implementation
- Budget preparation and approval processes
- Budget scrutiny

Budget training for chief of admin/finance and finance officials

- Technical terms and concepts included in the D/M budget
- Development of budget proposals
- Budget implementation, monitoring and procurement, including budget liquidation.
- Financial management system used by the D/M administration

Training on the regulatory and policy framework

When applicable, D/M administrations need to be properly updated on changes in the regulatory and policy framework, including new laws and circulars.

Digital training

As previously mentioned, raising the digital skills of D/M administrations is crucial to leverage online tools to improve the communication with its citizens and stakeholders.

- Managing Telegram groups and channels
- Facebook: Video streaming and broadcasting, Facebook messenger, tools to produce dynamic and engaging content, promote the visibility of the D/M Facebook page and increase the number of users
- Video production
- Digital security in order to ensure the security of the D/M administration system and their social media accounts
- Digital privacy to ensure that sensitive and confidential information is protected

Further training

- Leadership and oversight skills for D/M councillors
- Administrative management training for administrative officials, including in-out letters, mission orders and registration letters

At the validation workshop in Phnom Penh, it was suggested to strengthen the role of CSOs as training providers to D/M administrations, particularly on the procurement procedures and on IT. Besides, the central government could ask CSOs to provide training on a specific database system with the objective to homogenize the systems used by D/M administrations, given that currently, multiple systems are in place, such as Excel and Quickbook. This is something that should be further explored and discussed with relevant CSOs.

8.4. Intuitive D/M annual budget template

Citizens, D/M officials, councillors and representatives from CSOs persistently agreed that the current annual budget used by the MEF is too complex, long and difficult to understand. Deriving from their ideas and suggestions, D/M administrations are encouraged to use the proposed annual budget available in Form 2, Annex 6.

Form 1 - Official template used by the MEF. This document shows the current template used by the MEF to notify the annual budget to D/M administrations. This document is sent once the national budget has been approved by the National Assembly and senators, and signed by the King. As it can be seen, this is a general, standard template

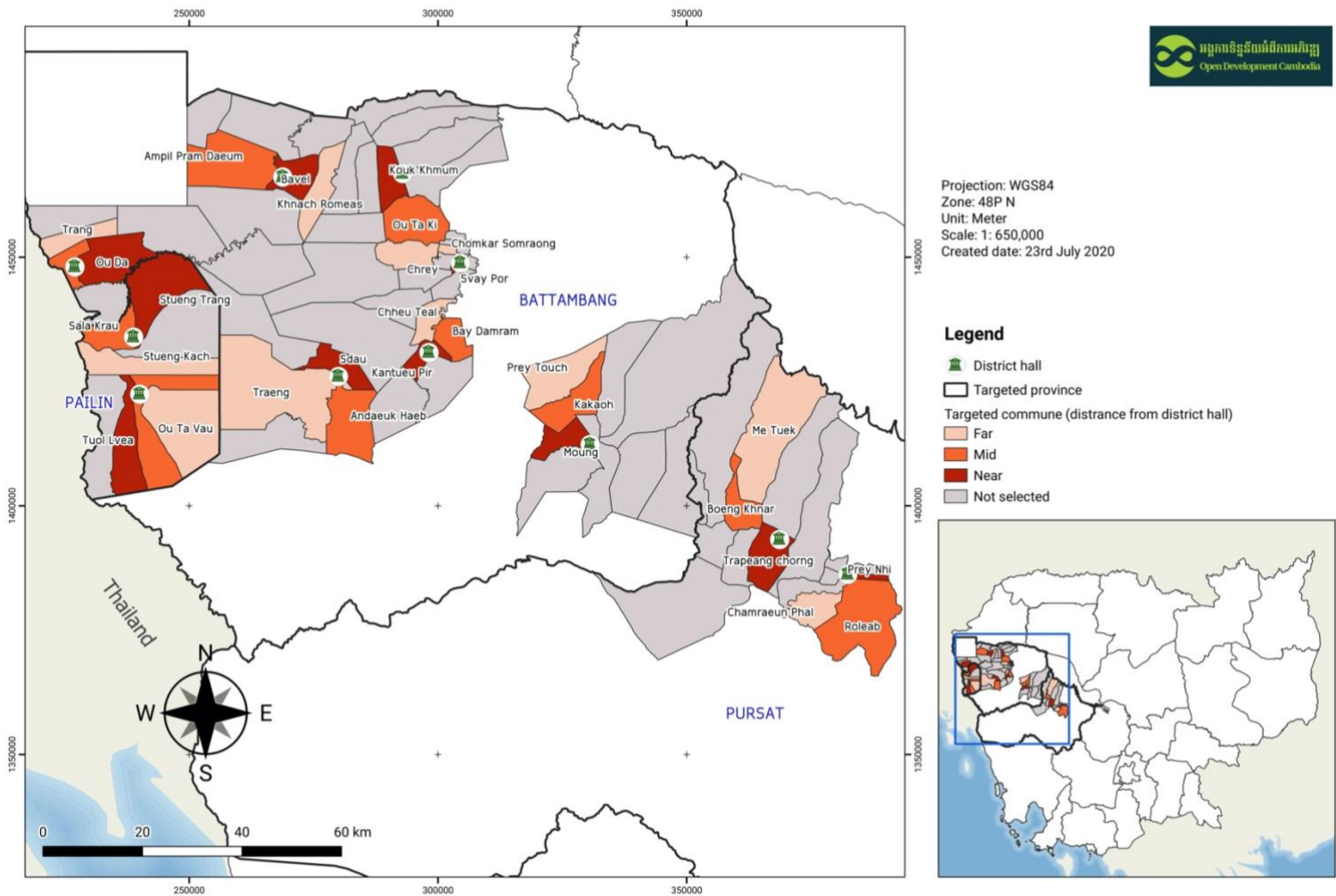
that includes all line items of revenues and expenditures (Chapter, Account and Sub-account), including line items that do not have appropriations. Its length and empty lines can be confusing and difficult to understand.

Form 2 – Proposed template for D/M administrations. D/M administrations can use this simplified form by extracting the relevant information from the budget template sent by the MEF to share the approved national budget. This proposed template shall only reflect the budget line items of the revenues and expenditures that contain appropriations (Chapter, Account and Sub-account) for every D/M administration.

The font used in the proposed template is bigger than the current one in order to improve its reading. Besides, two graphs – one for revenues and one for expenditures – provide a quick overview of the share of the different chapters.

9. Annexes

Annex 1. Detail of the Communes selected to conduct citizen surveys.



Annex 2. Budget template showed to respondents, Kampong Cham Municipality (PDF file attached)

Annex2. Template of the DM budget showed to citizens

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ការគ្រប់គ្រងឆ្នាំ២០២០
 ចំណូលថវិការបស់រដ្ឋបាលក្រុង ក្រុងក
 ៣០៥-ក្រុងកំពង់ចាម

ព្រះរាជាណាចក្រកម្ពុជា
 ជាតិ សាសនា ព្រះមហាក្សត្រ

ឯកតា: លានរៀល

ល.រ	ខេត្ត	ខេត្ត	ចំណាត់ថ្នាក់ចំណូល	ច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០២០	ផ្សេងៗ
			សរុបចំណូលថវិការបស់រដ្ឋបាលក្រុង ក្រុងក (ក+ខ)	1,337.00	
			ក-សរុបចំណូលមូលធន (ក្រុមទី១+ក្រុមទី២)	1,337.00	
			ក្រុមទី១: ចំណូលពិត (ប្រភេទទី ១+ ប្រភេទទី ២)	1,337.00	
			ប្រភេទទី ១: ចំណូលសារពើពន្ធ		
			ប្រភេទទី ២: ចំណូលមិនមែនសារពើពន្ធ	1,337.00	
73			ផលទុនពិការភាព ជូនស្រូវស្រែកម្រិត និងសេវា	189.55	
	7302		ផលពីការគ្រប់គ្រងរដ្ឋបាល (១)	189.55	
		73028	ចំណូលពីការអនុញ្ញាតរដ្ឋបាល ទម្រង់ការរដ្ឋបាល និងការគ្រប់គ្រងរដ្ឋបាលផ្សេង	189.55	
	7304		ការផ្តល់សេវាកម្ម		
		73041	ផលនៃការដឹកជញ្ជូនទំនិញ		
		73043	សេវាសុវិយោធិ៍		
		73044	សេវាសំណង់		
		73048	ផលពីសេវាផ្សេងៗទៀត		
75			ការទូទាត់ អំណោយ	1,147.45	
	7501		ឧបត្ថម្ភធនពីថ្នាក់ជាតិ	1,147.45	
		75011	ឧបត្ថម្ភធនពីក្រសួង-ស្ថាប័ន	1,147.45	
	7502		ឧបត្ថម្ភធនរវាងរដ្ឋបាលថ្នាក់ក្រោមជាតិ		
		75021	ឧបត្ថម្ភធនពីរាជធានី-ខេត្ត		
			ក្រុមទី ២: ចំណូលតាមដីកា (ប្រភេទទី៣)		
			ប្រភេទទី ៣: ចំណូលតាមដីកា		
			ខ-សរុបចំណូលមូលធន (ក្រុមទី១+ ក្រុមទី២)		

(Handwritten signature)



កម្រិត	ខេត្ត	ខេត្ត	ចំណាត់ថ្នាក់ចំណាយ	ច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០២០	ផ្សេងៗ
សរុបថវិកាថវិកាថវិកាថវិកាថវិកា (ក+ខ)				1,337.00	
ក-សរុបថវិកាថវិកាថវិកាថវិកា (ក្រុមទី១+ក្រុមទី២)				1,337.00	
ក្រុមទី ១: ចំណាយរដ្ឋបាល (ប្រ.១+ប្រ.២+ប្រ.៣+ប្រ.៤)				1,270.13	
ប្រភេទទី ១: ប្រាក់ចំណូលនិងចំណាយ				1,259.58	
60			ការទិញ	42.99	
	6001		សម្ភារៈរឹងរូបផ្គត់ផ្គង់ថែទាំ	14.50	
		60011	សម្ភារៈរឹងរូបផ្គត់ផ្គង់សម្ភារៈ និងអគារ	0.50	
		60012	សម្ភារៈរឹងរូបផ្គត់ផ្គង់សម្រាប់ថែទាំអគារ ប្រាសាទ និងសំណង់ផ្សេងៗ		
		60013	សម្ភារៈរឹងរូបផ្គត់ផ្គង់សម្រាប់ថែទាំផ្លូវថ្នល់ ស្ពាន និងល្វែង		
		60014	សម្ភារៈរឹងរូបផ្គត់ផ្គង់សម្រាប់ថែទាំសម្ភារៈឧបករណ៍		
		60015	ប្រេងឥន្ធនៈ និងប្រេងរ៉ែស៊ុល	14.00	
		60018	សម្ភារៈរឹងរូបផ្គត់ផ្គង់ថែទាំផ្សេងៗ		
	6002		សម្ភារៈរឹងរូបផ្គត់ផ្គង់ផ្នែករដ្ឋបាល	14.00	
		60021	សម្ភារៈការិយាល័យ	14.00	
		60022	សៀវភៅមើល និងឯកសារ		
		60023	ការបោះពុម្ព		
	6003		សៀវភៅអប់រំនិងផលិតផលកសិកម្ម		
		60031	សៀវភៅ		
		60037	សៀវភៅសម្រាប់រដ្ឋបាល		
	6004		សំលៀកបំពាក់ និងការគុបតែង		
		60041	ឯកសណ្ឋាន		
		60048	សំលៀកបំពាក់ និងការគុបតែងផ្សេងៗ		
	6005		សម្ភារៈតូចតាច សម្ភារៈ និងសម្ភារៈហិក្កា		
		60051	សម្ភារៈ និងហិក្ការបច្ចេកទេសមិនមែនពីតិមានវិទ្យា		
		60052	សម្ភារៈ		
		60053	សម្ភារៈប្រើប្រាស់		
		60054	សម្ភារៈ និងឧបករណ៍ដឹកជញ្ជូន		
		60055	សម្ភារៈ និងហិក្ការបច្ចេកទេសពីតិមានវិទ្យា		
		60058	សម្ភារៈតូចតាច សម្ភារៈ និងសម្ភារៈហិក្ការផ្សេងៗ		
	6006		ថាមពល និងទឹក	14.49	
		60061	អគ្គិសនី	11.00	
		60062	ទឹក	3.49	
		60068	ផ្សេងៗ		
	6098		សម្ភារៈរឹងរូបផ្គត់ផ្គង់ផ្សេងៗ		
		60981	សម្ភារៈរឹងរូបផ្គត់ផ្គង់ផ្សេងៗ		
61			សេវាកម្ម	358.86	
	6101		កិច្ចសន្យានៃការផ្តល់សេវាជាមួយសហគ្រាស		
		61011	សេវាអគារ		
		6102	ការជួលមធ្យោបាយដឹកជញ្ជូន		
		61021	ការជួលមធ្យោបាយដឹកជញ្ជូន		
		61028	ការជួលមធ្យោបាយដឹកជញ្ជូនផ្សេងៗ		



៣០៥- គ្រូងកំពង់ចាម

ឯកតា: លានរៀល

កូដ	ឈ្មោះ	មូលដ្ឋាន	ចំណាត់ថ្នាក់ចំណាយ	ច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០២០	ផ្សេងៗ
6103			ថ្លៃឈ្នួល និងបន្ទុក (អសង្ហារឹម) ក្នុងនិងក្រៅប្រទេស		
		61031	ថ្លៃឈ្នួល និងបន្ទុក (អសង្ហារឹម) ក្នុងប្រទេស		
6104			សោហ៊ុយបណ្តុះបណ្តាលក្នុងនិងក្រៅប្រទេស		
		61041	សោហ៊ុយបណ្តុះបណ្តាលក្នុងនិងក្រៅប្រទេស		
6105			ការថែទាំ និងជួសជុល	335.36	
		61051	ការថែទាំដីធ្លី សួនច្បារ ព្រៃឈើ តំបន់ឆ្នេរ និងដែននេសាទ		
		61052	ការថែទាំ ជួសជុលអគារផ្សេងៗ និងប្រាសាទ		
		61053	ការថែទាំ ជួសជុលផ្លូវ ផ្លូវលំ ស្ពាន និងស្នូល	335.36	
		61054	ការថែទាំបណ្តាញផ្សេងៗ		
		61055	ការថែទាំប្រព័ន្ធធារាសាស្ត្រ		
		61056	ការថែទាំ និងជួសជុលមធ្យោបាយដឹកជញ្ជូន		
		61057	ការថែទាំ និងជួសជុលសម្ភាររុករានបច្ចេកទេស		
6110			ទំនាក់ទំនងសាធារណៈនិងផ្សព្វផ្សាយ	4.50	
		61101	សោហ៊ុយទទួលភ្ញៀវជាតិ		
		61102	សោហ៊ុយទទួលភ្ញៀវបរទេស		
		61103	ប្រជុំ សិក្ខាសាលា និងសន្និសីទ	4.50	
		61104	ចំណាយរៀបចំពិធីបុណ្យ		
		61105	ចំណាយសម្រាប់វត្តអនុស្សាវរីយ៍នៅក្នុងនិងក្រៅប្រទេស		
		61107	ការរោសនា និងផ្សព្វផ្សាយព័ត៌មានសាធារណៈ		
		61108	ទំនាក់ទំនងសាធារណៈ និងផ្សព្វផ្សាយផ្សេងៗ		
6111			សារព័ត៌មាននិងឯកសារ		
		61111	ចំណាយលើការដាវសារព័ត៌មាន		
		61112	ចំណាយលើការដាវទស្សនាវដ្តី		
		61118	ចំណាយលើការដាវសារព័ត៌មាន និងឯកសារផ្សេងៗ		
6112			សោហ៊ុយបេសកកម្មក្នុងប្រទេស	16.50	
		61121	សោហ៊ុយដឹកជញ្ជូន		
		61122	សោហ៊ុយបេសកកម្ម	2.50	
		61123	សោហ៊ុយស្នាក់នៅ	14.00	
		61128	សោហ៊ុយក្នុងប្រទេសផ្សេងៗ		
6113			សោហ៊ុយបេសកកម្មក្រៅប្រទេស		
		61131	សោហ៊ុយដឹកជញ្ជូន		
		61132	សោហ៊ុយបេសកកម្ម		
		61133	សោហ៊ុយស្នាក់នៅ		
6114			សោហ៊ុយប្រៃសណីយ៍ និងទូរគមនាគមន៍	2.50	
		61141	សោហ៊ុយប្រៃសណីយ៍		
		61142	សោហ៊ុយទូរគមនាគមន៍	2.50	
6198			សេវាកម្មផ្សេងៗទៀត		
		61981	សេវាកម្មផ្សេងៗទៀត		
64			មន្ត្រីមុខសិក	857.73	
		6402	លាភការ និងប្រាក់បំណាច់បុគ្គលិកក្របខ័ណ្ឌអចិន្ត្រៃយ៍	428.68	
		64021	បៀវត្សមូលដ្ឋាន	281.71	
		64022	ប្រាក់បំណាច់មុខងារ	146.97	
		6403	ប្រាក់បំណាច់ផ្សេងៗ	133.00	
		64033	វង្វាន់	133.00	



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៣០៥-ក្រុមហ៊ុនសំបក

ឯកតា: លានរៀល

ល.រ	កូដ	ឈ្មោះ	ចំណាត់ថ្នាក់ចំណាយ	ច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០២០	ផ្សេងៗ
	6404		លាភការ និងប្រាក់បំណាច់បុគ្គលិកមិនមែនក្របខ័ណ្ឌ	24.12	
		64041	បៀវត្សមូលដ្ឋានបុគ្គលិកជាប់កិច្ចសន្យា	24.12	
	6405		ប្រាក់វិភាជន៍សង្គមសម្រាប់មន្ត្រីរាជការនិងបុគ្គលិកផ្សេងៗ	15.14	
		64052	អ្នកសម្រាលកូន		
		64053	មរណៈភាព		
		64054	ឧបត្ថម្ភនិវត្តជន	8.82	
		64055	ឧបត្ថម្ភដល់អ្នកសុំឈប់ពីការងារ	6.32	
	6406		ប្រាក់វិភាជន៍សង្គមសម្រាប់គ្រួសារមន្ត្រីរាជការ	6.48	
		64061	កូនមានអាយុក្រោម២០ឆ្នាំចុះ	4.32	
		64063	ប្រាក់បំណាច់អ្នកក្នុងបន្ទុក	2.16	
	6407		លាភការ និងប្រាក់បំណាច់នៃអំណាចរដ្ឋបាលថ្នាក់ក្រោមជាតិ	246.51	
		64071	ប្រាក់បំណាច់អភិបាល (រាជធានី ខេត្ត ក្រុង ស្រុក ខណ្ឌ)	10.35	
		64072	ប្រាក់បំណាច់អភិបាលរង (រាជធានី ខេត្ត ក្រុង ស្រុក ខណ្ឌ)	33.72	
		64073	ប្រាក់ឧបត្ថម្ភសមាជិកក្រុមប្រឹក្សា (រាជធានី ខេត្ត ក្រុង ស្រុក ខណ្ឌ ប៉ុន្តែ សង្កាត់)	188.58	
		64078	ប្រាក់បំណាច់ផ្សេងៗទៀត	13.86	
	6498		បន្ទុកបុគ្គលិកផ្សេងៗទៀត	3.80	
		64981	បន្ទុកបុគ្គលិកផ្សេងៗទៀត	3.80	
ប្រភេទទី ២: បន្ទុកហិរញ្ញវត្ថុ					
	66		បន្ទុកហិរញ្ញវត្ថុ		
ប្រភេទទី ៣: បន្ទុកមិនសំណើ					10.55
	62		អត្ថប្រយោជន៍សង្គម	10.55	
		6202	ជំនួយសង្គមដល់ប្រជាពលរដ្ឋ	5.55	
		62021	ជំនួយដល់ប្រជាជនសម្រាកពេទ្យ និងចំណាយដំណើរការរបស់មណ្ឌលថែទាំសុខភាព		
		62024	ជួយជនរងគ្រោះដោយគ្រោះធម្មជាតិ		
		62028	ជំនួយសង្គមផ្សេងៗទៀត	5.55	
		6203	ឧបត្ថម្ភដល់អង្គការដែលមានលក្ខណៈសង្គម និងវប្បធម៌		
		62031	ឧបត្ថម្ភសហគមន៍ និងរក្សាសណ្តាប់ធ្នាប់ សន្តិសុខសង្គម		
		62034	ឧបត្ថម្ភការបាទក្រហម		
		62035	ឧបត្ថម្ភសហគមន៍កីឡា និងវប្បធម៌		
		62038	ឧបត្ថម្ភដល់អង្គការផ្សេងៗទៀត		
		6204	ឧបត្ថម្ភដល់អង្គការមូលដ្ឋាន និងកំទ្រុកម្សិចផ្សេងៗ	1.00	
		62041	ឧបត្ថម្ភដល់អង្គការមូលដ្ឋាន និងកំទ្រុកម្សិចផ្សេងៗ	1.00	
		6205	ចំណាយអន្តរាគមន៍ផ្នែកសេដ្ឋកិច្ច		
		62051	ចំណាយអន្តរាគមន៍ផ្នែកសេដ្ឋកិច្ច		
		6298	អត្ថប្រយោជន៍សង្គមផ្សេងៗទៀត	4.00	
		62981	អត្ថប្រយោជន៍សង្គមផ្សេងៗទៀត	4.00	
	65		ឧបត្ថម្ភផល		
ប្រភេទទី ៤: ចំណាយផ្សេងៗ					
	63		ពន្ធនិច្ឆេទ		
ក្រុមទី ២: ចំណាយតាមដីកា ចំនួនចំណាយមិនបានក្រោយចុះ (ប្រទី + ប្រទី)					66.87
ប្រភេទទី ៥: ចំណាយតាមដីកា (មិនឧបត្ថម្ភសំណើប្រាក់)					
	67		បន្ទុកពិសេស		
	68		ប្រយោជន៍ដល់សមាជិកសមាជិក		
ប្រភេទទី ៦: ចំណាយមិនបានក្រោយចុះ					66.87



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៣០៥- ប្រតិបត្តិការ

ឯកតា: លានរៀល

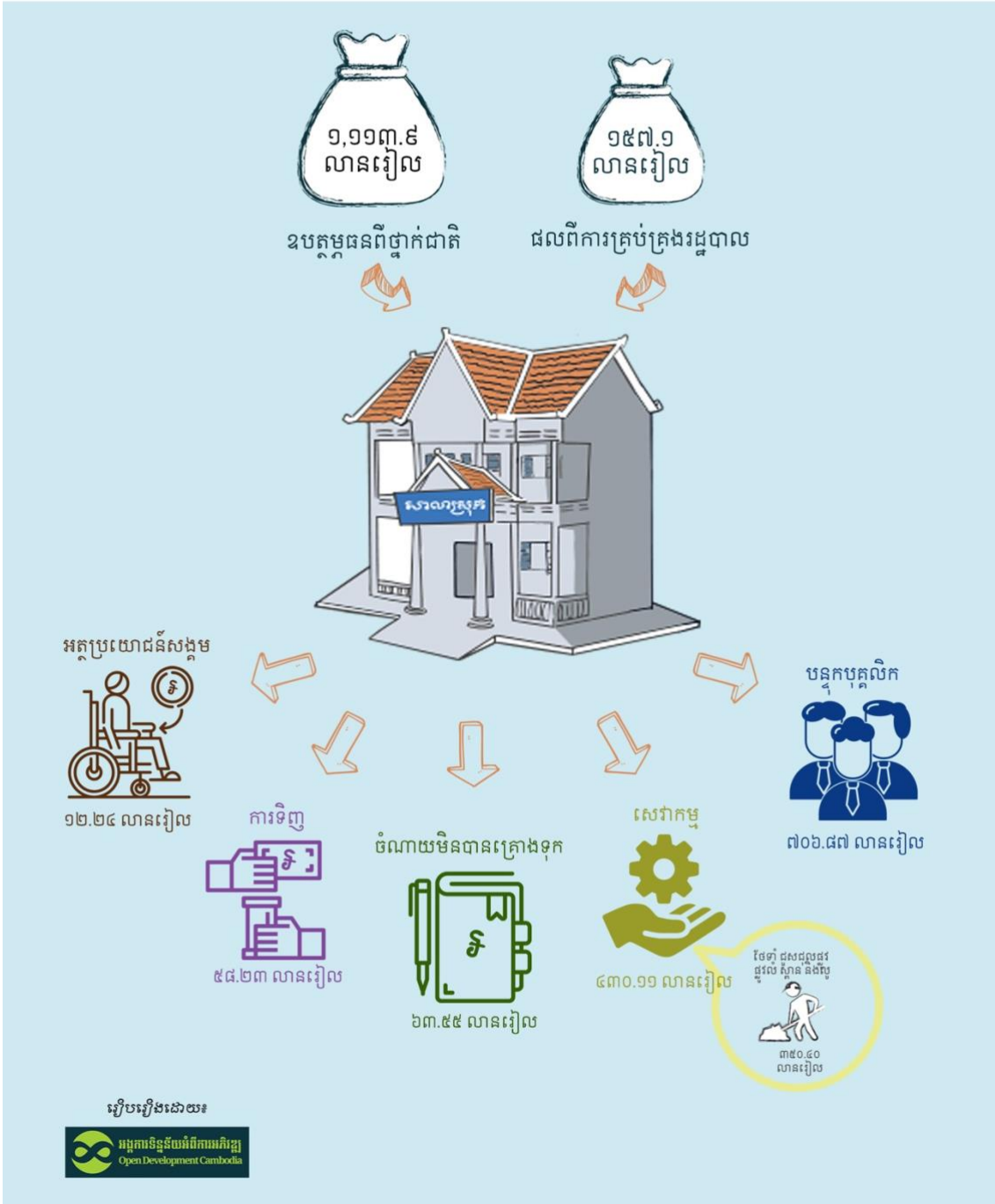
ល.រ	ឆ្នាំ	កូដ	ចំណាត់ថ្នាក់ចំណាយ	ច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០២០	ផ្សេងៗ
69			ចំណាយចំណាយប្រតិបត្តិការ	66.87	
	6902		ចំណាយមិនបានប្រើប្រាស់ផ្សេងៗ	66.87	
		69021	ចំណាយមិនបានប្រើប្រាស់ផ្សេងៗ	66.87	
ខ- សរុបចំណាយជាមូលដ្ឋាន (ប្រតិបត្តិការ ១ + ប្រតិបត្តិការ ២)					
ប្រតិបត្តិការ ១: ចំណាយប្រតិបត្តិការ (ប្រតិបត្តិការ ១ + ប្រតិបត្តិការ ២)					
ប្រតិបត្តិការ ១: ការទូទាត់ប្រាក់ខ្ចី និងចំណូលប្រាក់ប្រើប្រាស់					
ប្រតិបត្តិការ ២: អចលនវត្ថុ					
ប្រតិបត្តិការ ២: ចំណាយការងារ (ប្រតិបត្តិការ ៣)					
ប្រតិបត្តិការ ៣: ចំណាយការងារ					

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Annex 3. Proposed design of an infographic showing the main sources of revenue and expenditure, taking as an example the budget from Ou Chrov District, Banteay Meanchey Province.

ចំណូល-ចំណាយថវិកា រដ្ឋបាលស្រុកអូរជ្រៅ ខេត្តបន្ទាយមានជ័យ ឆ្នាំ២០២០



Survey on the Status-quo of accessibility and understandability of the District/Municipality budgets

Annex 4. IEC material posted on the public information boards at the MOUNG RUESEI District office showing the steps citizens had to follow to vote on the elections.



Annex 5. D/M budget of Bakan produced with the technical support from the Advocacy and Policy Institute (API).

គម្រោងថវិការដ្ឋបាលស្រុកបាកាន ឆ្នាំ២០១៧

គម្រោងថវិការដ្ឋបាលស្រុកបាកានសម្រាប់ឆ្នាំ ២០១៧ គឺ ៨៧៣,០០០,០០០៛

✕ ថវិកាផ្ទេរពីថ្នាក់ជាតិសម្រាប់ឆ្នាំ២០១៧ សរុប ៤៥៦,០៧០,០០០៛ ក្នុងនោះរួមមាន ៖

- ថវិកាផ្ទេរ : ៦៤៤,៧៧០,០០០៛
- ថវិកាអភិវឌ្ឍន៍មួយឆ្នាំ : ២១១,៣០០,០០០៛

គម្រោងថវិការដ្ឋបាលស្រុកបាកានសម្រាប់ឆ្នាំ ២០១៧ សរុប ៨៧៣,០០០,០០០៛

ជំពូក ៧៣៖ ផលិតិការសេវាសេដ្ឋកិច្ចសង្គម និងសេវា ១០,៣៥០,០០០៛

- ៧៣០២: ធនាគារប្រាក់ប្រុងប្រយោជន៍ ១០,៣៥០,០០០៛

ជំពូក ៧៥៖ ការងារសង្គមនិងសេវា ៨៦២,៦៥០,០០០៛

- ៧៥០១: ឧបត្ថម្ភធនពីថ្នាក់ជាតិសម្រាប់ចំណាយចរន្ត ៤៥៦,០៧០,០០០៛
- ៧៥១០: មូលនិធិប្រុង ៦,៥៥០,០០០៛
- ថវិកាទ្រព្យ API ៤,៦២០៛

គម្រោងថវិការដ្ឋបាលស្រុកបាកានសម្រាប់ឆ្នាំ២០១៧ មាន៖

ជំពូក ៦០៖ ការវិនិយោគ ៣៧៩,៥០០,០០០៛

- ៦០០១: សម្រាប់ផ្គត់ផ្គង់ថែទាំ ១៦,២៦០,០០០៛
- ៦០០២: សម្រាប់ផ្គត់ផ្គង់ផ្នែករដ្ឋបាល ៥,៣០០,០០០៛
- ៦០០៣: ស្បៀងអាហារ និងផលិតផលកសិកម្ម ៣,២០០,០០០៛
- ៦០០៥: សម្រាប់តុលាការ សង្គ្រាម និងសម្រាប់ប្រឹក្សា ៤,៥៥០,០០០៛
- ៦០០៦: ថាមពល និងទឹក ៤,៥៥០,០០០៛

ជំពូក ៦១៖ សេវាសង្គម ២៣៤,៤៥០,០០០៛

- ៦១០៥: ការថែទាំ និងជួសជុល ២១១,៣០០,០០០៛
- ៦១១០: ទំនាក់ទំនងសាធារណៈ និងផ្សព្វផ្សាយ ១០,២០០,០០០៛
- ៦១១២: ចំណាយទូទាត់សេវាហ៊ុយក្នុងប្រទេស ១២,៣៥០,០០០៛
- ៦១១៤: សេវាហ៊ុយប្រទេស និងទូរគមនាគមន៍ ១,០០០,០០០៛

ជំពូក ៦៤៖ បុគ្គលិកសង្គម ៥៥១,៦៣០,០០០៛

- ៦៤០២: លាភការ និងប្រាក់បំណាច់បុគ្គលិកក្របខ័ណ្ឌអចិន្ត្រៃយ៍ ២៧៦,៤០០,០០០៛
- ៦៤០៣: រង្វាន់ និងប្រាក់បំណាច់ផ្សេងៗ ៧,០០០,០០០៛
- ៦៤០៤: លាភការ និងបំណាច់បុគ្គលិកមិនមែនក្របខ័ណ្ឌ ៩,៦០០,០០០៛
- ៦៤០៥: ប្រាក់វិភាជន៍សង្គមសម្រាប់មន្ត្រីរាជការ ១៣,៥០០,០០០៛
- ៦៤០៦: ប្រាក់វិភាជន៍សង្គមសម្រាប់គ្រួសារមន្ត្រីរាជការ ១០,៥០០,០០០៛
- ៦៤០៧: លាភការ និងប្រាក់បំណាច់នៃអំណាចរដ្ឋបាល ថ្នាក់ក្រោមជាតិ ២៣៤,៣៣០,០០០៛

ជំពូក ៦២៖ អគ្គប្រយោជន៍សង្គម ៥,០០០,០០០៛




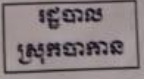

- ៦២០២: ជំនួយសង្គមដល់ប្រជាពលរដ្ឋ ៤,០០០,០០០៛
- ៦២០៤: ឧបត្ថម្ភដល់អង្គការមូលដ្ឋាន និងគាំទ្រកម្មវិធីផ្សេងៗ ១,០០០,០០០៛

ជំពូក ៦៩៖ ចំណាយទីផ្សារសេវា ៤៣,៦៣០,០០០៛

- ៦៩០២: ចំណាយផ្សេងៗ ៤៣,៦៣០,០០០៛

គាំទ្រថវិការដ្ឋបាល៖

សហការរៀបចំដោយ៖

Annex 6. Template proposal of the D/M annual budget (Excel files attached)

Management of Fiscal Year-202X
Budget Revenue of DM Administrations
XX-District/Municipality

Unit: KHR Million

Chapter	Accounts	Sub-accounts	Revenue classification	Fiscal Year-202X	Other
Total Revenue of Capital and Provincial (I + II)				<u>549.2</u>	
I - Total Recurrent revenue (A + B)				<u>549.2</u>	
A. Group1: Real revenue (category 1+ 2)				549.2	
Category 1: Tax revenue					
70			Domestic fiscal revenue		
	7003		Specific tax on certain goods and services		
		70035	Public lighting VAT		
	7004		VAT on identified service		
		70045	Accommodation tax		
		70046	Slaughter tax		
	7005				
		70053	Patent tax		
		70054	Tax on all types transport and vehicle		
	7006		Printed tax		
		70061	Tax on Transcript of property ownership transfer		
		70062	Printed tax on all types transport and vehicle		
		70063	The par value tax on transacted shares		
		70064	Tariffs on the value of a contract of goods and services		
		70065	Legal immutable tax		
	7007		Property tax		
		70071	Property tax (individuals)		
		70072	Property tax (legal entity)		
		70073	Property tax		
Category 2: Non-tax revenue				549.2	
72			Revenue of state property		
	7200		Proceeds from land lease		
		72004	Proceeds from mining concessions		
		72005	Unused land tax		
		72006	Revenue of car parking lot		
		72007	Revenue from boad port		
		72008	Other proceeds from land lease		

73			Proceeds from sale and lease properites and services	55.0	
	7300		Proceeds from public enterprise and administrative service (profit oreinted)		
		73008	Other proceeds		
	7301		Sale property of public administration		
		73011	Sale of equipments, disposal equipments and studying equipments		
		73018	Sale property of other public administration		
	7302		Proceeds from administrative management	55.0	
		73027	Proceeds from quality control of products and obeying standard and livestock hygienic controlling service		
		73028	Revenue from administrative permission, administrative form and other administration management	55.0	
	7303				
		73036	Public institution rental of sub-national administration		
	7304		Service delivery		
		73043	Land registration service		
		73044	Construction service		
		73048	Proceeds from other services		
	7305		Other fixed asset lease		
		73051	Slaughter revenue		
		73052	Shop rental at the market		
		73053	Port revenue		
		73054	Revenue from fisheries and distribution locations		
		73055	Revenue of fee collection from venders		
		73058	Other fixed asset lease		
74			Proceeds from fine and penalty		
	7401		Proceeds from fine and penalty		
	7402		Proceeds from prevention and intervention on customs avoid		
75			Subsidy	494.2	
	7501		Subsidy from national government	492.4	
	7502		Grants between Central and Sub-National government		
		75021	Grants from Capital City, Provinces		
		75022	Grants from Cities, Districts		
		75023	Grants from Communes/Sangkat		
	7503		Contribution from local development component		
	7504		Billiteral oversea subsidy		
	7505		Recurrent subsidy from muality-countries		
	7506		Revenue from agency function		
		75061	Revenue from ministries/institutions		
		75062	Revenue from key line department		

		75063	From Capital and provincial		
		75064	From municipality, district and Khan		
		75068	Other revenue		
	7507		Revenue from citizen contribution and charity from in the country and oversea		
	7508		Other recurrent revenue		
	7510		Reserve fund	1.8	
	7511		Subsidy from national for investment expenditure		
	7512		Subsidy between sub-national administration for investment expenditure		
		75121	Subsidy from capital and provincial for investment expenditure		
		75122	Subsidy from municipality, district and Khan for investment expenditure		
		75123	Subsidy from Sangkat/commune for investment expenditure		
	7513		Revenue from local citizen contribution to implement project		
	7514		Subsidy from biliteral oversea for investment expenditure		
	7515		Subsidy from multy-countries for investment expenditure		
	7516		Subsidy from multy and biliteral on materials and equipments		
	7517		Revenue from local citizen contribution, charity in the country and oversea for investment expenditure		
	7518		Other revenue for investment expenditure		
76			Financial outturn		
	7698		Other financial outturn		
77			Other outturn and specific outturn		
	7704		Revenue from sale building		
	7705		Revenue from sale of technical installation, materials and tools		
	7706		Revenue from sale of truck		
	7707		Revenue from sale of heavy equipments		
	7708		Revenue from sale of office materials and equipments		
	7798		Other proceeds		
B. Group 2: Revenue from DEIKA (category 3)					
Category 3: Revenue from DEIKA (Non-cash)					
78			Accounting task		
II- Total capital revenue (A+B)					
A-Group 1: Real revenue (category 1+2+3)					
Category 1: Subsidy					
08			Revenue from reserve fund		
13			Subsidy investment		
	1301		Subsidy of biliteral materials and equipments		
	1302		Endowment from national budget for investment		

	1303	Endowment from capital and provincial budget for investment		
	1304	Endowment from municipality, district and Khan for investment		
	1305	Revenue from local citizens contribution for project implementation		
	1306	Resource contribution from development partner		
	1308	Other capital revenue		
Category 2: Revenue from DEIKA (non cash)				

Management of Fiscal Year-202X
Budget Expenditure of DM Administrations
XX-District/Municipality

Unit: KHR Million

Chapter	Accounts	Sub-accounts	Expenditure classification	Fiscal Year-202X	Other
Total Expenditure of Province/City (I+II)				<u>549.2</u>	
I. Total Current Expenditure (A+B)				<u>549.2</u>	
A. Group 1: Real Expenditure (category 1+2+3+4)				522.2	
Category 1: Goods and Services				518.2	
60			Purchasing	15.7	
	6001		Maintenance supplies	5.5	
		60011	Cleaning supplies	0.5	
		60012	Building and temple maintenance supplies	-	
		60013	Road, bridge and drainage maintenance supplies	-	
		60014	Equipment maintenance supplies	-	
		60015	Oil and lubricants	5.0	
	6002		Administration supplies	2.0	
		60021	Office supplies and printed matters	2.0	
		60022	Books and documentations	-	
		60028	Other supplies	-	
	6003		Food	-	
		60031	Food	-	
	6004		Clothing and decoration	-	
		60041	Uniforms	-	
		60042	Safety clothes	-	
		60043	Medals	-	
		60048	Others clothing and decoration	-	
	6005		Small tools, material, furniture and equipment	2.0	
		60051	Material and technical equipment	2.0	
		60052	Furnitures	-	
		60053	Tools	-	
		60054	Transportation equipment	-	
		60058	Small tools, material, furniture and other equipment	-	

	6006		Energy and water	6.2	
		60061	Electricity	5.3	
		60062	Water	0.9	
		60068	Others	-	
	6008		Other supplies	-	
61			Services	49	
	6101		Service contracts with enterprises	-	
	6102		Rentals of transportation equipment	-	
	6103		Rentals and charges	-	
	6104		Local and foreign training fees	-	
	6105		Maintenance and repairs	40.10	
		61051	Maintenance of land, parks and lineup	20.00	
		61052	Maintenance of market, slaughterhouse and public buildings	20.10	
		61053	Maintenance and repair of roads, path, bridges and drainage	-	
		61054	Maintenance of networks	-	
		61055	Maintenance and repair of office, ICT and telecommunication	-	
		61056	Maintenance and repair of transportation equipment	-	
		61057	Maintenance of technical equipment	-	
	6106		Insurance fees	-	
	6107		Fees for experimental, research, services and rights	-	
		61071	Fees for experimental research	-	
		61072	Fees for services	-	
		61073	Fees for rights	-	
		61074	Civil construction	-	
	6108		Transportation fees	-	
		61081	Materials and goods	-	
		61088	Other transportation fee	-	
	6109		External contractors	-	
		61091	Contracted national consultants	-	
		61092	Contracted foreign consultants	-	
		61093	Other contracted consultants	-	
		61098	Other external contractors	-	
	6110		Public relations and advertisement	1.9	
		61101	National reception events fee	-	
		61102	International reception fee	-	
		61103	Meetings, workshops, and conferences	0.7	
		61104	Celebrations and ceremonies	0.7	
		61105	National and tradition ceremonies	-	
		61106	Souvenirs for national and international events	-	
		61107	Campaigns, exhibitions and shows locally and abroad	-	

	61108	Other Public advertisement	0.5	
6111		Newspaper and document subscriptions	-	
	61111	Newspaper expenditures	-	
	61112	Magazine expenditures	-	
	61113	Royal book expenditures	-	
	61118	Newspaper and other documents	-	
6112		Local transportation and mission costs	7.0	
	61121	Transportation fees	1.5	
	61122	Missions fees	1.5	
	61123	Food and housing per diem	4.0	
	61128	Transportation and mission costs abroad	-	
6113		International transportation and mission costs	-	
	61131	Transportation fees	-	
	61132	Missions fees	-	
	61133	Food and housing per diem	-	
	61138	Transportation and mission costs abroad	-	
6114		Post and telecommunication charges	-	
	61141	Post charges	-	
	61142	Telecommunication charges	-	
6115		Banking charges	-	
6198		Other services charges	-	
64		Personnel	453.4	
6402		Compensation of government executives	234.8	
	64021	Basic salaries	132.0	
	64022	Position compensation	102.8	
	64023	Overtime compensation	-	
	64026	Remote area compensation	-	
	64027	Responsibility compensation	-	
	64028	Hardship allowance (heavy and toxic work)	-	
6403		Rewards and other pay	38.4	
	64031	Priority bonus	-	
	64032	Rewards for examinations and competitions	-	
	64033	Rewards	38.4	
	64034	Compensation of personnel of other entities	-	
	64038	Other compensation	-	
6404		Compensation of contractual and temporary staff	-	
	64041	Basic salaries for contractors	-	
	64042	Other compensation for contractors	-	
	64043	Basic salaries of temporary staff	-	
	64044	Other pay of temporary staff	-	

		64048	Other compensation	-	
	6405		Social allowances for staffs	11	
		64051	Compensation for government officer family	-	
		64052	Maternity Allowances	-	
		64053	Mortality	-	
		64054	Retirement benefits	11.2	
		64055	Resignation Benefits	-	
		64056	Work accidents and invalidity allowances	-	
		64057	Subsidies to orphans of deceased permanent government o	-	
		64058	Others	-	
	6406		Compensation for government officer family	3.4	
		64061	Children under 15 years	1.9	
		64062	Children at high school	-	
		64063	Compensation for spouse	1.4	
		64064	Subsidies to orphans of deceased permanent government o	-	
		64068	Other social allowances	-	
	6407		Compensation of government executives	165.6	
		64071	Khan, district, municipality, captial and provincial governors	16.8	
		64072	Khan, district, municipality, captial, and provincial deputy go	54.0	
		64073	Compensation to council members and chief of Commune a	94.8	
		64074	Compensation of village chiefs and deputy chiefs	-	
		64075	Advisors	-	
		64076	Emissaries	-	
		64077	Assistants	-	
		64078	Other compensation of sub-national executives	-	
	6498		Other personnel charges	-	
Category 2 : Financial charges				-	
66			Financial charges		
Category 3 : Public intervention				4.0	
62			Social Benefits	4.0	
	6201		Social security benefits	-	
	6202		Social assistance and allowance	4.0	
		62021	Aid for citizen hospitalization	-	
		62024	Aid for victims of natural disasters	-	
		65028	Other social assistance	4.0	
	6203		Social assistance to social and cultural entities	-	
		62032	Social assistance to orphanages	-	
		62034	Social assistance to Cambodian Red Cross	-	
		62035	Social assistance to sport and cultural communities	-	
		62038	Other Social assistance	-	

	6204		Subsidies to organization and other supporting programme	-	
	6205		Intervention expense on economic sector	-	
	6298		Other social benefits	-	
65			Grants	-	
	6501		Grants between Central and Sub-National government	-	
		65011	Grants to Capital City, Provinces	-	
		65012	Grants to Cities, Districts	-	
		65013	Grants to Communes	-	
		65018	Others	-	
	6506		Contribution to International Organizations	-	
		65068	Other international organizations	-	
	6507		Project Counterpart Funds	-	
	6598		Other Grants	-	
Category 4 : Other expenditures				-	
63			Taxes and Excises	-	
	6301		Purchase of tax stamps	-	
	6303		Registration tax	-	
	6304		Tax on real estate capital gains	-	
	6398		Other taxes and excises	-	
Group 2 : Expenditures through DEIKA and contingency expenditures (Category 5 + 6)				27	
Category 5 : Expenditures through DEIKA (non cash)				-	
67			Exceptional expenses	-	
	6701		Writeoff/forgiveness	-	
		67011	Uncollectable revenues/writeoff/bad debts	-	
		67012	Uncollectable Gain on disposal of fixed assets	-	
	6705		Accounting value of disposed assets	-	
68			Depreciation expense	-	
	6801		Amortization expense on intangible asset	-	
	6802		Depreciation expense on tangible asset	-	
Category 6: Contingency Expenditures				27.0	
69			Contingency Expenditures (to be reclassified)	27.0	
	6902		Other expenditures	27.0	
B. Total of capital expenditures (group 1 + 2)				-	
Group 1: Real expenditures (category 1 + 2)				-	
Category 1: Payment of debts and related liabilities					
Category 2 : Fixed assets				-	
20			Intangible asset	-	
	2003		Studies, research and development	-	
		20031	Studies, research and development	-	
		20038	Others	-	

	2005		Patents, licences and similar rights	-	
		20051	Patents	-	
		20052	Licences	-	
		20053	Similar rights	-	
		20054	Software	-	
		20058	Others	-	
21			Tangible asset	-	
	2101		Land, mines and other natural resources	-	
		21011	Land	-	
		21018	Other natural resources	-	
	2102		Improvement of land, mines and other natural resources	-	
		21021	Land improvements	-	
		21028	Improvement of other natural resources	-	
	2103		Administrative buildings and its Improvements	-	
		21031	Office Administrative Buildings	-	
		21032	Improvements of office administrative buildings	-	
		21038	Other construction	-	
	2104		Infrastructure	-	
		21041	Roads	-	
		21042	Irrigation networks	-	
		21046	Electricity	-	
		21047	Drainage and sanitation networks	-	
		21048	Other infrastructure	-	
	2105		Technical installation, materials and tools	-	
		21051	Technical installations	-	
		21052	Materials	-	
		21053	Tools	-	
		21058	Others	-	
	2018		Other tangible fixed assets	-	
		21081	Transportation Vehicles	-	
		21082	Office equipment	-	
		21083	IT and telecommunication equipment	-	
		21084	Furniture	-	
		21088	Other tangible fixed assets	-	
23			Fixed Assets Under Construction	-	
	2300		Intangible asset (under construction)	-	
		23003	Studies, research and development (under construction)	-	
		23005	Patents, licences and similar rights (under construction)	-	
	2302		Improvement of land, mines and other natural resources	-	
		23021	Land improvements (under construction)	-	

	23028	Improvement of other natural resources (under	-	
	2303	Office Buildings and Improvements (under construction)	-	
	23031	Office Administrative Buildings (under construction)	-	
	23032	Improvements of office administrative buildings (under	-	
	23038	Other construction (under construction)	-	
	2304	Infrastructure (under construction)	-	
	23041	Roads (under construction)	-	
	23042	Irrigation networks (under construction)	-	
	23046	Electricity (under construction)	-	
	23047	Drainage and sanitation networks (under construction)	-	
	23048	Other infrastructure (under construction)	-	
	2305	Technical installation, materials and tools (under	-	
	23051	Technical installations (under construction)	-	
	23052	Materials (under construction)	-	
	23053	Tools (under construction)	-	
	23058	Others (under construction)	-	
Group 2 : Expenditures through DEIKA				
Category 6 : Expenditures through DEIKA				

Annex6. Form 2 - Proposed template for DM administrations

Province.....

Kingdom of Cambodia

District/Municipal.....

Nation Religion King

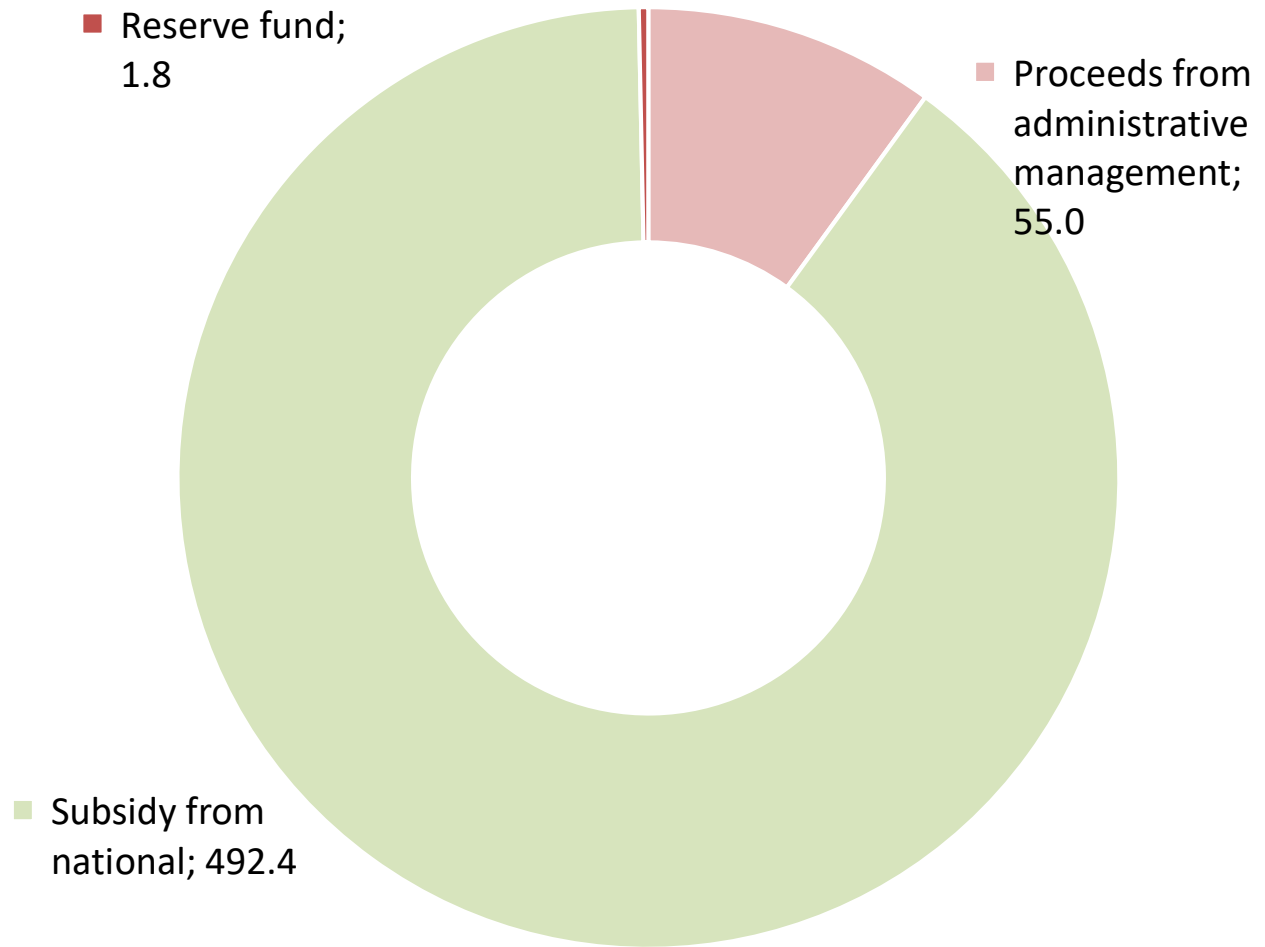
Management of Fiscal Year-202X

Budget Revenue

Unit: KHR Million

Chapter	Accounts	Sub-accounts	Revenue classification	Financial law Year-202X	Other
Total Revenue of Capital and Provincial (I + II)				<u>549.2</u>	
<i>I - Total Recurrent revenue (A + B)</i>				<u>549.2</u>	
A. Group1: Real revenue (category 1+ 2)				549.2	
Category 1: Tax revenue					
Category 2: Non-tax revenue				549.2	
73			Proceeds from sale and lease properites and services	55.0	
	7302		Proceeds from administrative management	55.0	
		73028	Revenue from administrative permission, administrative form and other administration management	55.0	
75			Subsidy	494.2	
	7501		Subsidy from national	492.4	
	7510		Reserve fund	1.8	
B. Group 2: Revenue from DEIKA (category 3)					
Category 3: Revenue from DEIKA (Non-cash)					
78			Accounting task		
II- Total capital revenue (A+B)				0	
A-Group 1: Real revenue (category 1+2+3)				0	
Category 2: Revenue from DEIKA (non cash)				0	

Total budget: 549.2 KHR Millions



Province.....

Kingdom of Cambodia

District/Municipal.....

Nation Religion King

Management of Fiscal Year-202X

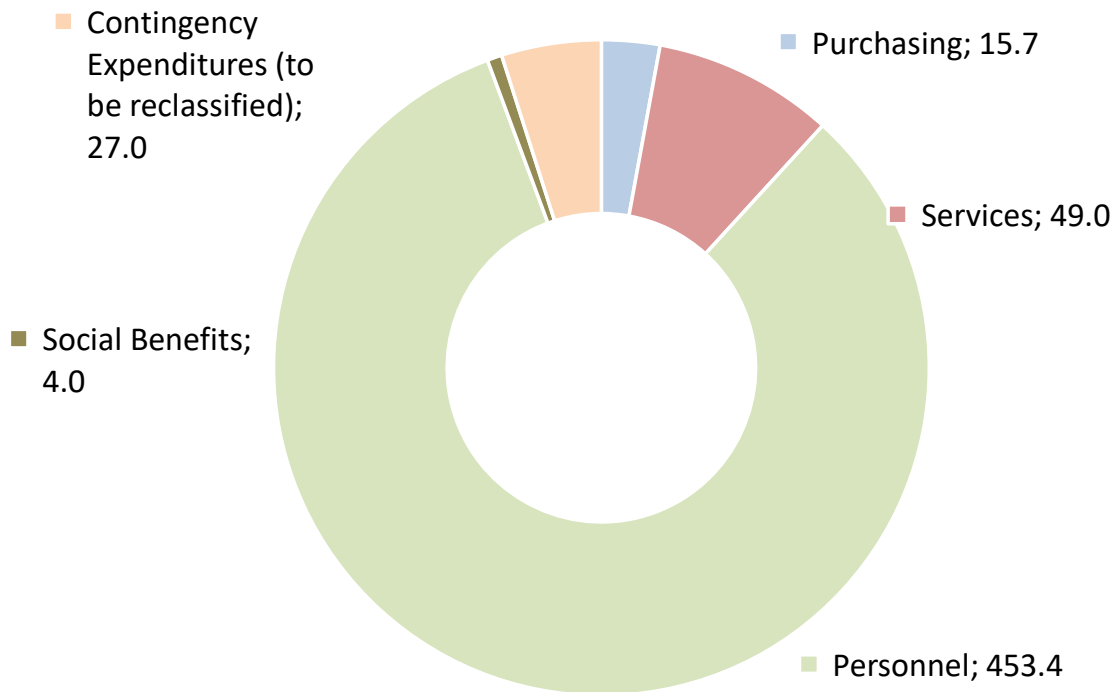
Budget Expenditure

Unit: KHR Million

Chapter	Accounts	Sub-accounts	Expenditure clasification	Financial law Year-202X	Other
Total Expenditure of District/Municiple (I)				<u>549.2</u>	
I. Total Current Expenditure (A+B)				<u>549.2</u>	
A. Group 1: Real Expenditure (category 1+3)				<u>522.2</u>	
Category 1: Goods and Services				518.2	
60			Purchasing	15.7	
	6001		Maintenance supplies	5.5	
		60011	Cleaning supplies	0.5	
		60015	Oil and lubricants	5.0	
	6002		Administration supplies	2.0	
		60021	Office supplies and printed matters	2.0	
	6005		Small tools, material, furniture and equipment	2.0	
		60051	Material and technical equipment	2.0	
	6006		Energyy and water	6.2	
		60061	Electricity	5.3	
		60062	Water	0.9	
61			Services	49.0	
	6105		Maintenance and repairs	40.10	
		61051	Maintenance of land, parks and lineup	20.00	
		61052	Maintenance of market, slaughterhouse and public buildings	20.10	
	6110		Public relations and advertisement	1.9	
		61103	Meetings, workshops, and conferences	0.7	
		61104	Celebrations and ceremonies	0.7	
		61108	Other Public advertisement	0.5	
	6112		Local transportation and mission costs	7.0	
		61121	Transportation fees	1.5	
		61122	Missions fees	1.5	
		61123	Food and housing per diem	4.0	

64			Personnel	453.4	
	6402		Compensation of government executives	234.8	
		64021	Basic salaries	132.0	
		64022	Position compensation	102.8	
	6403		Rewards and other pay	38.4	
		64033	Rewards	38.4	
	6405		Social allowances for staffs	11	
		64054	Retirement benefits	11.2	
	6406		Compensation for government officer family	3.4	
		64061	Children under 15 years	1.9	
		64063	Compensation for spouse	1.4	
	6407		Compensation of government executives	165.6	
		64071	Khan, district, municipality, captial and provincial governors	16.8	
		64072	Khan, district, municipality, captial, and provincial deputy governors	54.0	
		64073	Compensation to council members and chief of Commune and Sangkat	94.8	
Category 3 : Public intervention				4.0	
62			Social Benefits	4.0	
	6202		Social assistance and allowance	4.0	
		65028	Other social assistance	4.0	
B. Group 2 : Expenditures through DEIKA and contingency expenditures (Category 5)				27	
Category 6: Contingency Expenditures				27.0	
69			Contingency Expenditures (to be reclassified)	27.0	
	6902		Other expenditures	27.0	

Total budget: 549.2 KHR Millions



Published by:

Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH

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Design/Layout:

Open Development Cambodia (ODC), Phnom Penh

Battambang, 2020