

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: GENERAL COUNTRY INFORMATION

C1 Basic Country Information

C1.1	Country Name:	Cambodia
C1.2	Information/Data for Year:	2011/2012
C1.3	Budget Year (Central Government Budget):	Jan-Dec
C1.4	Local Government Budget Year same?	Yes
C1.5	Currency Name:	Riels
C1.6	Currency Unit (used in budget tables for this survey):	Millions
C1.7	Exchange Rate (US\$ 1 = X Local Currency)	4150
C1.8	Gross Domestic Product	52,068,692.72
C1.9	Total National Population	14,365,000
C1.10	Population density (people per square kilometers)	79
C1.11	Percent Urban Population	20%

C2 Central Public Sector Information

C2.1	Administrative tradition	French
C2.2	System of government	Parliamentary
C2.3	Competitive elections at national level?	Yes
C2.4	Parliament structure	Bi-cameral
C2.5	Election of parliament (general assembly / lower house)	Proportional (Party List)
C2.6	Election of parliament (upper house), if any	No Direct Election

C3 Framework guiding local public sector and intergovernmental relations

C3.1	Intergovernmental political structure?	Unitary
C3.2	Is the LPS structure uniform across urban and rural areas?	No
C3.3	Are there (other) asymmetries in the structure of the LPS?	No
C3.4	Recognition of principles of autonomy and subsidiarity?	No
C3.5	Clear and consistent assignment of the powers?	No
C3.6	Formal mechanism for intergovernmental coordination?	Yes
C3.7	Experience with regular local elections?	Yes
C3.8	Timing of central and local elections coincide?	No
C3.9	Recent or ongoing decentralization reforms?	Yes

C4 Name/year of the main law(s) guiding structure and finances of the local public sector

C4.1	Law on Administrative Management of the Capital, Provinces, Municipalities, Districts and Khans
C4.2	The Law on The Administration and Management of Commune/Sangkat
C4.3	Law on Financial Regime and Property Management of Sub-National Administration
C4.4	Budget law 2012

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: ORGANIZATIONAL STRUCTURE OF THE PUBLIC SECTOR

		(a) Main Structure	(b) Alternate Structure
S1	First administrative-territorial level/tier		
S1.1	Name of regional level/tier	Khet	Reach theany
S1.2	Name of regional level/tier (in English)	Province	Capital City
S1.3	Number of jurisdictions at this level:	23	1
S1.4	Complete national coverage?	Yes (a+b)	
S2	Second administrative-territorial level/tier		
S2.1	Name of local level/tier	Srok	Krong / Khan
S2.2	Name of local level/tier (in English)	District	Municipality / Arrondissement (Urban District)
S2.3	Number of jurisdictions at this level:	194	Included in total
S2.4	Complete coverage of higher level?	Yes (a+b)	
S3	Third administrative-territorial level/tier		
S3.1	Name of local level/tier	Khum	Sangkat
S3.2	Name of local level/tier (in English)	Commune	Quarters (Urban neighborhood)
S3.3	Number of jurisdictions at this level:	1633	Included in total
S3.4	Complete coverage of higher level?	Yes	Yes
S4	Fourth administrative-territorial level/tier		
S4.1	Name of alternate level/tier		
S4.2	Name of alternate level/tier (in English)		
S4.3	Number of jurisdictions at this level:		
S4.4	Complete coverage of higher level?		
S5	Fifth administrative-territorial level/tier		
S5.1	Name of alternate level/tier		
S5.2	Name of alternate level/tier (in English)		
S5.3	Number of jurisdictions at this level:		
S5.4	Complete coverage of higher level?	...	...
S6	Sixth administrative-territorial level/tier		
S6.1	Name of alternate level/tier		
S6.2	Name of alternate level/tier (in English)		
S6.3	Number of jurisdictions at this level:		
S6.4	Complete coverage of higher level?	...	...

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: GOVERNANCE STRUCTURE OF THE PUBLIC SECTOR

Cambodia 2011/2012		LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4
G1	Main institutional features of local entities				
G1.1	Name of the local entity level/type	Province/Capital	District/Municipality	Commune/Sangkat	...
G1.1a	Are local entities at this level/type institutional units?	Yes	Yes	Yes	
G1.2	Are local entities at this level/type (semi-)autonomous corporate bodies?	No	Yes	Yes	
G1.3	Do local entities at this level/type engage in governance functions?	Yes	Yes	Yes	
G1.4	Do local entities at this level/type have their own political leadership?	Mixed/Other	Mixed/Other	Yes	
G1.5	Do local entities at this level/type prepare/adopt/manage their own budgets?	Mixed/Other	Yes	Yes	
G1.6	Are local entities entitled to own assets and raise funds in own name?	Yes	Yes	Yes	...
G1.7	Are local entities able to incur liabilities by borrowing on their own account?	No	No	No	...
G1.8	Are local entities able to appoint their own officers?	No	No	No	...
G1.9	Are local entities able to employ, hire/fire/promote their own staff?	No	No	Mixed/Other	...
G1.10	Are local entities budgetary units or sub-units of the higher-level government?	Mixed/Other	No	No	...
G1.11	If (G1.10) yes, are local departments organized sectorally or territorially?	Sectoral	...	...	...
G1.12	If (G1.10) no, are local entities non-budgetary sub-units of the higher level?	...	...	...	...
G2	Governance of local entities				
G2.1	If (G1.4) yes, is the local political leadership (at least in part) locally elected?	Partially	Partially	Yes	...
G2.2	If (G2.1) yes, have elections been held in the past seven years?	Yes	Yes	Yes	...
G2.3	Does the local political leadership include elected local councils ?	Yes	Yes	Yes	...
G2.4	If (G2.3) no, is there a local advisory / supervisory council?	...	...	...	...
G2.5	Does the local governance structure include (in)directly elected executive ?	No	No	Yes	...

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: FUNCTIONS & PUBLIC SERVICE DELIVERY RESPONSIBILITIES

Cambodia 2011/2012		Central Government	LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...
F1	Responsibility for performing functions and delivering public services					
	General Public Services (701)					
F1.1	Civil administration*	Main	Shared	Limited	Shared	
	Public Order and Safety (703)					
F1.2	Police Services (7031)	Main	...	...	...	...
F1.3	Fire protection (7032)	Main	Shared	...	...	...
	Economic Affairs (704)					
F1.4	Agricultural extension services*	Main	Limited	...	...	...
F1.5	Irrigation*	Main	Shared	Limited	Limited	...
F1.6	Livestock promotion*	Main	Limited	Limited	...	...
F1.7	Development and operation of markets *	Main	Shared	Limited	Limited	...
F1.8	Roads and infrastructure *	Main	Shared	Limited	Limited	...
F1.9	Traffic and urban transportation *	Main	Shared	Limited	...	...
F1.10	Local economic development *	Main	Shared	Limited	Limited	...
	Environmental Protection (705)					
F1.11	Waste management (7051)	Main	Shared	Limited	...	...
F1.12	Waste water management (7052)	Main	Shared	Limited	...	...
F1.13	Protection of biodiversity and landscape (7054)	Main	Limited	Limited	Limited	...
	Housing and Community Amenities (706)					
F1.14	Housing development (7061)	Main	Limited	...	...	...
F1.15	Community development (7062)	Main	Limited	Limited	Limited	...
F1.16	Water supply (7063)	Main	Limited	Limited	Limited	...
F1.17	Street lighting (7064)	Main	Limited	...	...	...
	Health (707)					
F1.18	Public health and outpatient services (7072,7074)	Shared	Shared	...	...	...
F1.19	Hospital services (7073)	Shared	Shared	...	...	...
	Recreation, culture, and religion (708)					
F1.20	Recreation and sporting services (7081) – includes parks	Main	Limited	Limited	Limited	...
F1.21	Cultural, religious and other community services (7082, 7084)	Main	Limited	Limited	Limited	...
	Education (709)					
F1.22	Pre-primary Education (70911)	...	...	...	...	...
F1.23	Primary Education (70912)	Shared	Shared	...	...	...
F1.24	Secondary Education (7092)	Shared	Shared	...	...	...
F1.25	Vocational (postsecondary, nontertiary) Education (7093)	Main	Limited	...	...	...
F1.26	Tertiary Education (7094)	Main	Limited	...	...	...
	Social Protection (710)					
F1.27	Social Protection (710)	Main	Limited	...	...	...
A1	Authority to regulate and plan physical space					
A1.1	Land use planning and zoning	Shared	Shared	...	...	...
A1.2	Land assignment, acquisition and transfer	Shared	Shared	...	...	...
A1.3	Land conservancy; environmental protection	Main	Limited	...	...	...
A1.4	Building and construction regulation; building permits	Shared	Shared	...	...	...
A1.5	Traffic and parking	...	...	...	...	...
A1.6	Local tourism promotion; regulation of hotels and guest houses	Shared	Shared	...	...	...
A1.7	Billboards and the display of advertisements in public places	...	...	...	...	...
A1.8	Cemeteries, funeral parlors and crematoria	...	...	...	...	...
A1.9	Regulation of local markets and street vendors	...	...	...	...	...
A1.10	Regulation of local businesses	Main	Limited	...	...	...

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR EXPENDITURES

Cambodia 2011/2012	Central Public Sector	Direct / Delegated Central Expend.	LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...	Total Public Sector
Total Expenditures (by Functional Classification)							
E701	981,381.0		61,543.5	40,180.0	45,920.0		1,129,025
E702	876,394.0		0.0				876,394
E703	146,172.0	375,871.0	0.0				522,043
E704	2,385,802.0	337,486.0	212,138.0	13,325.0	138,190.5		3,086,942
E7042	687,430.0	37,370.0	36,961.0				761,761
E705	15,439.0	0.0	10,278.0				25,717
E706							0.0
E7063							0.0
E707	243,039.0	388,682.0	235,174.0				866,895
E708	14,548.0	0.0	11,964.0				26,512
E709	6,754.0	104,028.0	0.0				110,782
E7092	229,509.0	41,322.0	710,577.0				981,408
E710							0.0
Total	5,586,468.0	1,284,759.0	1,278,635.5	53,505.0	184,110.5	0.0	8,387,478
Total Expenditures (by Economic Classification)							
E21	1,474,043	1,198,708	62,411	26,650	27,470		2,789,282
E22	1,468,442	306,343	252,543	13,530	18,450		2,059,308
E23							0.0
E24	171,000						171,000
E25							0.0
E26							0.0
E263							0.0
E27							0.0
E28							0.0
Total	3,113,485.0	1,505,051	314,954	40,180	45,920	0	5,019,590

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR REVENUES (INCLUDING TRANSFERS AND BORROWING)

Cambodia 2011/2012		Central Public Sector	LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...	Total Public Sector
Revenues							
R111	Taxes on income (111)	1,012,126					1,012,126
R112	Taxes on payroll and work force (112)	247,384					247,384
R113	Taxes on property (113)	81,344	26,300				107,644
R114	Taxes on goods and services (114)	985,548					985,548
R115	Taxes on international trade and transactions (115)	3,527,025					3,527,025
R116	Other taxes (116)	583,966	291,643				875,609
R12	Social Contributions (12)						0
R131	Grants from foreign govt and intl org (131, 132)	2,931,500					2,931,500
R133	Grants from other general govt units (133)						0
R14	Other [non-tax] revenue (14)	1,045,781	22,514				1,068,295
	Total Revenues	10,414,673	340,458	0	0	0	10,755,131
Intergovernmental Fiscal Transfers							
<i>General Transfers</i>							
R1331A	General Purpose Grants (incl General Revenue Sharing)		98,068	53,300	184,237		335,605
<i>Conditional Recurrent Transfers</i>							
R1331B	Conditional wage grants						0
R1331C	Conditional non-wage recurrent grants						0
R1331D	Other conditional recurrent grants						0
<i>Conditional Capital Transfers</i>							
R1332A	Conditional capital grants						0
R1332B	Cross-sectoral capital grants						0
	Total Intergovernmental Fiscal Transfers	0	98,068	53,300	184,237	0	335,605
Fiscal Balance and Assets							
R99	Net Lending/Borrowing [GFS]						0.0

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: POLITICAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Cambodia 2011/2012		LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...
P1	Local and intergovernmental political power structures				
P1.1	What is the local power structure?	Strong executive	Strong executive	Strong council	...
P1.2	Does the local executive have veto power over council decisions?	No	No	No	...
P1.3	Can council remove local executive by no-confidence vote?	Yes	Yes	Yes	...
P1.4	Do local decisions require higher-level (central) confirmation?	Yes	Yes	Yes	...
P1.5	Can higher-level remove local officials without judicial intervention?	Yes	Yes	Yes	...
P1.6	Can local jurisdictions use legal system against higher-level government?	No	No	No	...
P2	Structure and quality of local electoral systems				
P2.1	How are local councilors elected?	Indirect election	Indirect election	Direct/FPP (majority)	...
P2.2	For what term are local councils elected (years)?	5	5	5	...
P2.3	What is the level of citizen participation in local elections?	-	-	High (>60%)	...
P2.4	How are local (political) executives elected?	Centrally appointed	Centrally appointed	Direct/FPP (majority)	...
P2.5	For what term are local (political) executives elected (years)?	5	5	5	...
P2.6	Are local council elections party-based?	Yes	Yes	Yes	...
P2.7	Are there electoral quotas for women and/or minority candidates?	No	No	No	...
P2.8	Do recall provisions exist for local elected officials?	Yes	Yes	Yes	...
P2.9	Are there term limits for locally elected officials?	No	No	No	...
P3	Nature of political party systems				
P3.1	Can multiple parties run in elections?	Yes	Yes	Yes	...
P3.2	Can only national parties run in local elections?	Yes, national parties only	Yes, national parties only	Yes, national parties only	...
P3.3	How are party candidates for local council elections selected?	Selected by party	Selected by party	Selected by party	...
P3.4	Are there established rules for local party financing?	No	No	No	...
P3.5	Does the ruling national party have a dominant position in local elections?	Yes	Yes	Yes	...
P4	Local participation and accountability				
P4.1	Are all executive or council meetings (required to be) open to the public?	Partially	Partially	Yes	...
P4.2	Are local records and documents (required to be) available to the public?	Partially	Partially	Partially	...
P4.3	Is the jurisdiction (required to) engage in a participatory planning process?	Partially	Partially	Yes	...
P4.4	Are alternative participatory mechanisms used, such as referendums?	No	No	No	...

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: ADMINISTRATIVE ASPECTS OF THE LOCAL PUBLIC SECTOR

Cambodia 2011/2012		LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...
A2.1	Local public financial management				
A2.1a	Local entity controls and manages own finances in own bank account(s)	No	Yes	Yes	...
A2.1b	Standardized local Chart of Account / local budget format?	Yes	Yes	Yes	...
A2.1c	Computerized financial management systems widely used?	No	No	No	...
A2.1d	Internal auditor / controller approval required for local transactions?	Yes	No	No	...
A2.1e	External or higher-level approval required for transactions?	Partial	No	No	...
A2.1f	Requirement for public budget transparency during execution?	No	Yes	Yes	...
A2.1g	Regular oversight over finances by local council (committee)?	Yes	Yes	No	...
A2.1h	Regular administrative oversight over financial management by higher level?	Yes	Yes	Yes	...
A2.1i	Local bodies required to make their budget accounts public?	No	No	No	...
A2.1j	Timely ex-post external audit of final accounts takes place	Partial	-	Partial	...
A2.1k	Audit of local accounts performed by higher-level audit institution?	No	No	No	...
A2.1l	Accounts reviewed by parliamentary accounts committee?	No	No	No	...
A2.2	Local procurement				
A2.2a	Authority to procure capital infrastructure / supplies?	Partial	No	No	...
A2.2b	Authority to engage in lease / concessions / mgmt contracts?	Partial	Partial	Partial	...
A2.2c	Is there a local procurement threshold / ceiling ?	Yes	-	-	...
A2.2d	Follows international competitive bidding standards?	No	No	No	...
A2.2e	Legal requirement to make procurement information public?	Yes	Yes	Yes	...
A3	Local human resource administration				
A3.1	Nature of the legal framework for local sector staff	National civil service	National civil service	-	...
A3.2	CAO, department heads and senior staff are locally appointed	No	No	No	...
A3.3	Wages paid/disbursed by local officials / from local treasury	No	No	No	...
A3.4	Determine staff numbers/type by department (establishment control)	Yes	Yes	-	...
A3.5	Authority to set wage rates?	No	No	No	...
A3.6	Authority to set local incentives, bonuses, top-ups?	No	No	No	...
A3.7	Authority to recruit/hire?	Partial	Partial	Partial	...
A3.8	Higher levels recruit/hire/transfer on jurisdiction behalf?	Partial	Partial	Partial	...
A3.9	Authority to dismiss staff (underperforming / surplus staff)	Partial	Partial	Partial	...
A4	Local public service delivery				
A4.1	Formal service delivery standards exist to guide local service delivery?	Partial	Partial	Partial	...
A4.2	Effective vertical coordination on (sectoral) public service delivery?	Partial	Partial	Partial	...
A4.3	Are there formal mechanisms for horizontal inter-jurisdictional cooperation?	No	No	No	...
A4.4	Do SDUs have a degree of administrative or managerial discretion?	...	...	...	...
A4.5	Do SDUs have their own public oversight mechanism?	...	...	...	...

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: FISCAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Cambodia 2011/2012		LPS Level/Type 1 Province/Capital	LPS Level/Type 2 District/Municipality	LPS Level/Type 3 Commune/Sangkat	LPS Level/Type 4 ...
F2	Nature of revenue assignment and subnational revenue administration				
F2.1	Local entity collects revenues?	Yes	Yes	Yes	...
F2.2	Local revenues retained in own accounts?	Yes	Yes	Yes	...
F2.3	Revenue assignment is 'closed-list'	Yes	Yes	Yes	...
F2.4	Local authority to establish own tax instruments	No	No	No	...
F2.5	Local authority to establish own non-tax instruments	No	No	No	...
F2.6	Local control over tax rate				
F2.6a	Taxes on income (111)	No	No	No	...
F2.6b	Taxes on property (113)	No	No	No	...
F2.6c	Taxes on goods and services (114)	No	No	No	...
F2.6d	Administrative fees (1422)	No	Yes	No	...
F2.7	Local control over tax base				
F2.7a	Taxes on income (111)	No	No	No	...
F2.7b	Taxes on property (113)	No	No	No	...
F2.7c	Taxes on goods and services (114)	No	No	No	...
F2.7d	Administrative fees (1422)	No	No	No	...
F3.1	Intergovernmental fiscal transfers: ruled-based vertical allocation of resources?				
F3.1a	General Purpose Grants or General Revenue Sharing	No	Yes	Yes	...
F3.1b	Conditional wage grants	-	-	-	...
F3.1c	Conditional non-wage recurrent grants	-	-	-	...
F3.1d	Other conditional recurrent grants	-	-	-	...
F3.1e	Conditional capital grants	Mixed/Partial	-	-	...
F3.1f	Cross-sectoral capital grants	Yes	...	...	...
F3.2	Intergovernmental fiscal transfers: formula-based horizontal allocation of resources?				
F3.2a	General Purpose Grants or General Revenue Sharing	No	Yes	Yes	...
F3.2b	Conditional wage grants	-	-	-	...
F3.2c	Conditional non-wage recurrent grants	-	-	-	...
F3.2d	Other conditional recurrent grants	-	-	-	...
F3.2e	Conditional capital grants	-	Mixed/Partial	-	...
F3.2f	Cross-sectoral capital grants	-	-	-	...
F3.3	Intergovernmental fiscal transfers: timeliness and completeness				
F3.3a	Transfers are provided in a complete, timely and consistent manner	Mixed/Partial	Mixed/Partial	Mixed/Partial	...
F4	Subnational borrowing and debt				
F4.1	Authority to borrow without higher-level approval?	No	No	No	...
F4.2	If F4.2 no, authority to borrow with higher-level approval?	No	No	No	...
F4.3	Local borrowing takes place extensively (more than one-third of LGs)?	No	No	No	...
F4.4	Subnational government bond issuance allowed/practiced?	Not allowed	Not allowed	Not allowed	...
F4.5	Higher-level constraints on borrowing (limits on size or use of resources)?	No	No	No	...
F4.6	Specific electoral or local accountability constraints on borrowing?	-	-	-	...
F4.7	Local borrowing institution exists?	No	No	No	...
F4.8	Vertical coordination on borrowing / fiscal rules?	No	No	No	...

LOCAL PUBLIC SECTOR COUNTRY PROFILE: PROFILE COMPLETION INFORMATION

Z1	Completion of Country Profile	
Z1.1	Name of researcher completing Country Profile	Kimchoeun Pak
Z1.2a	Name of peer reviewer(s) / country expert(s)	Mary Larzelere
Z1.2b		Jamie Boex
Z1.2c		
Z1.3	Country Profile submitted to LPSI Secretariat for review?	Yes
Z1.4	Date Country Profile completed	1/31/2014
Z2.1	Data / reference sources used for Fiscal Profile:	
Z2.1a	National Budget Law 2012	
Z2.1b	Annual Work Plan and Budget 2012	
Z2.1c	Law on Financial Regime and Property Management of Sub-National Administration	
Z2.2	Reference sources used for Institutional Profile:	
Z2.2a	Law on Administrative Management of the Capital, Provinces, Municipalities, Districts and Khans	
Z2.2b	The Law on The Administration and Management of Commune/Sangkat	
Z2.2c	Law on Financial Regime and Property Management of Sub-National Administration	
Z2.2d		
Z3	General Country Profile complete?	
Z3.1	General Country Information complete?	Yes
Z3.2	Organizational Structure complete?	Yes
Z3.3	Governance Structure complete?	No
Z3.4	Functional Profile complete?	Yes
	Fiscal Profile complete?	
Z3.5	Expenditure Profile complete?	Yes
Z3.6	Revenue Profile complete?	No
	Institutional Profile complete?	
Z3.7	Political Institutional Profile complete?	Yes
Z3.8	Administrative Institutional Profile complete?	Yes
Z3.9	Fiscal Institutional Profile complete?	Yes
Z.4	Coverage of the LPS Fiscal Profile	
Z4.1	Fiscal profile covers devolved finances?	Yes
Z4.2	Fiscal profile covers deconcentrated finances?	Yes
Z4.3	Fiscal profile covers central direct/delegated finances?	Yes
Z5	Fiscal Profile: Availability and quality of public finance data	
Z5.1	IMF GFS data available for central government?	...
Z5.2	IMF GFS data available for state government level?	...
Z5.3	IMF GFS data available for local government level?	...
Z5.4	Detail of deconcentrated exp (if any) in public budget?	Yes
Z5.5	Detail of devolved exp (if any) in national budget?	No
Z5.6	Capital expenditures reflect spending or UCC?	Spending
Z5.7	Capital expenditures include non-capital development?	Yes
Z5.8	Nature of central budget data	Budgetary Account
Z5.9	Budget estimates or actual expenditures?	Mixed or Other
Z5.10	Local expenditures: reported data or estimated?	Mixed or Other
Z5.11	Local own revenues: reported data or estimated?	Mixed or Other