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Briefing Note

Senate Region 8

Overview of sub-national budget allocation and settlement for local development plan

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I. Introduction

This briefing note is prepared in response to the request from Senate Region 8 for research on an “Overview of sub-national budget allocation and settlement for local development plan”. It provides SNR8 with key contextual information for an upcoming forum on “Strengthening Capacity of the Commune/Sangkat Council for Enhancing Public Services Delivery” in Mondul Kiri province.

The research reviews the current mechanism of sub-national budget allocation and settlement in the context of the accountability of functions of the Commune/Sangkat administration. The emphasis was placed on effectiveness, and accountability of public service delivery as a result of the principle and practice of the subnational budget allocation system, through addressing the following questions:

1. What are the challenges in the preparation of local development plans at the Commune/Sangkat level?
2. What are the mechanisms for sub-national budget allocation and settlement to support the local development plan and strengthen public service delivery?

The response to these questions were based on a comprehensive review of existing official documents available for access from the online websites of the government and international organizations. It is important to contextualize the findings for Mondul Kiri province.

II. Research findings

1. The preparation of local development plans at the commune/Sangkat level

1.1. Overview of Mondul Kiri Province

Covering an area of 14, 288 square kms, Mondul Kiri province is located in a mountainous area which is composed of five districts (Kaev Seima, Kaoh Nheaek, Ou Reang, Pech Chreada, and Krong Saen Monourom), 21 communes, and 91 villages (See map 1 in annex) [1]. Based on the Population Census 2019, Mondul Kiri has a population of 88,649 persons out of a population of 15,288,489 for all of Cambodia [2] while in 2008 it had only 61,107 persons out of 14,676,591 in total population[1]. The population of women was 43,116 (48%).

The census also shows that the annual growth rate of Mondul Kiri is 3.4% while the bordering provinces of Kratie is 1.8%, Stung Treng 3.2%, and Ratanak Kiri 2.8%[2, p. 10]. This high annual growth rate is due to a high fertility rate and absorption of migrants from other provinces.

1.2. Role and Functions of Commune/Sangkat Councils

There are five roles for Commune/Sangkat Councils (CCs)[3, 4]: 1) Effective administrative and development services, 2) ensuring public order and security, 3) promoting sustainable social and economic development, 4) protection of environmental and national resources and culture and heritage, 5) and performance of general affairs to meet the need of citizens.

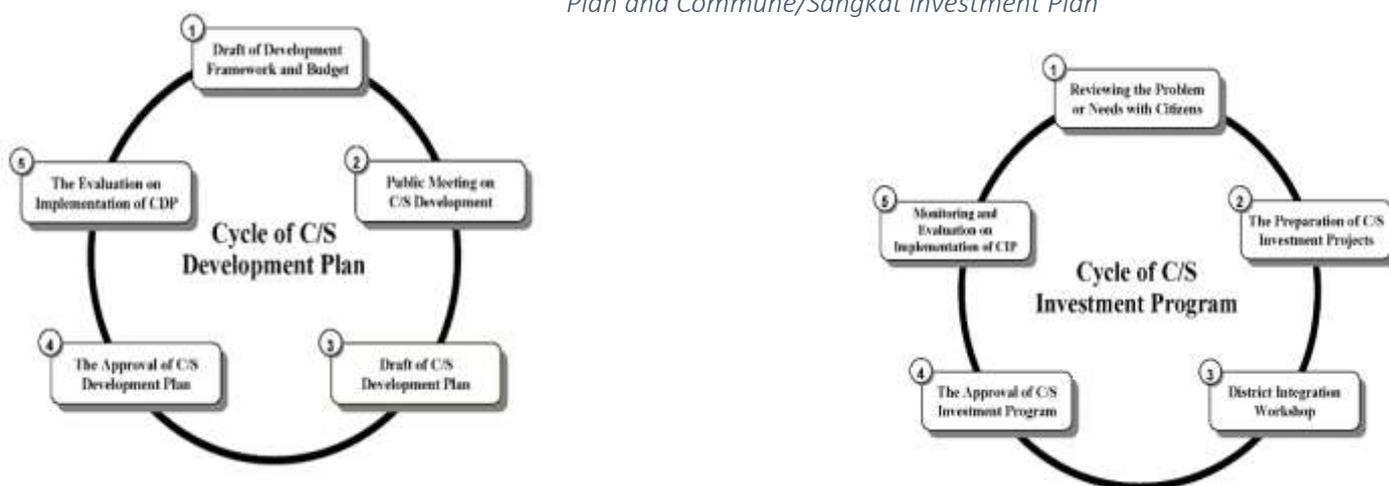
The commune/Sangkat council helps the Commune/Sangkat chief to develop relevant plans as well as monitoring and evaluating the achievement by working collaboratively with commune/Sangkat planning and budgeting development committees[5]. Furthermore, while heavily dependent on central government for financing, the Commune/Sangkat councils have prepared their budgets independently since 2002 and do not require prior approval by the Royal Government of Cambodia[6, p.25].

1.3. Over view of local development plans at Commune/Sangkat level

The local development plan at the Commune/Sangkat level for Mondolkiri province could not be accessed for this study. However, the Law on Commune and Sangkat Administrative Management (2001)[3] and the Organic Law on the Administrative Management of Capital, Provinces, Municipalities, Districts and Khans (2008)[4, p. 9] requires each CCs to prepare its five year development plan and three year investment plan. These laws contains the technical guidelines on planning and developing Commune/Sangkat development plans in an effort to implement the development plan with efficiency, transparency, accountability and full participation of citizens and stakeholders, with regard to current issues, social equity and climate change. In addition, the five-year development plan is an important means for the sub-national administration to identify issues and needs prioritized by local communities and to determine strategies to effectively address and be responsive to the real issues and needs of citizens[7, 8, 9].

The process of development planning at the Communes/Sangkat level consists of two major tasks[7, p. 17, 8]. The first task is developing the complete five-year Commune Development Plan (CDP), and the second is reviewing and updating the annual Commune Investment Plan (CIP)ⁱ. To prepare CDP, CCs consider strategies for physical infrastructure and non-infrastructure which addresses the needs of citizens[10, 11]. In order to get the support from stakeholders and other donors, the CCs send their plans to those stakeholders to request support[11, 12]. The process of preparation of CDP and CIP follows five steps (see figure 1)[9].

Figure 1: Cycle of Commune/Sangkat Development Plan and Commune/Sangkat Investment Plan



Source: Guidelines for Mainstreaming C/S Development Plans into Sub-National level

While there are a number of laws and policies to promote the Commune/Sangkat development plan implementation, the preparation of the development plan still faces some difficulties such as:

- Capacity of CCs in planning and budgeting are limited [7, 9, p. 50]

ⁱ CIP is an annual plan which is prepared for implementation of the CDP to fulfill the needs of the community.

- The amount of budget allocation to Commune/Sangkat is still limited[7, 9, p. 50] - Commune/Sangkats depend on the Commune/Sangkat Fund resources from the central government.
- Lack of contribution/input from citizens in Commune/Sangkat planning [11, p. 57] due to their limited understanding of the development plan, investment program, and budget.

2. The mechanisms for sub-national budget allocation and settlement to support the local development plan and strengthen public service delivery

2.1. Preparation of budget allocation

Based on Article 39 of the Public Financial System Law, the calendar for the draft law on annual financial management is divided into three stagesⁱⁱ. Simultaneously, the Royal Government issues a circular on the national budget strategic plan and a circular on the sub-national budget strategic plan in order to provide new principles and key technical guidelines for updating the strategic budget plan. The strategic budget plan is a three-year rolling plan based on a bottom-up approach which is developed yearly by the municipal/provincial administration, while the five-year development plan is organized every five years, and a three-year investment program is updated annually.

The municipal budget proposal includes the budget of the khan and sangkat administrations under their own management which comes from the allocation and transfer of Commune/Sangkat funds, and the revenue collected by the khan and sangkat administrations based on the objectives of policies, programs, sub-programs and priorities, and a cluster of activities that describe the objectives and targeted indicators, timeframe and budget needed. Budget allocations to districts and municipalities in 2014 amounted to KHR 68 billion i.e. 0.8% of budgeted recurrent revenue. Transfers to Communes/Sangkats in 2014 amounted to KHR 237 billion i.e. 2.8% of budgeted recurrent revenue allocated to the Commune/Sangkat fund, of which KHR 105 billion were for the administrative component and KHR 132 billion for the development component, which enables them to implement their local development priorities through their respective budgets[6, p.3].

The budget proposal must also reflect the development plan and investment program which technically are submitted to the municipal and provincial councils for review and approval prior to being sent to the Ministry of Economy and Finance. Budget reforms have been seen as cross-sectoral issues which are relevant to institutions at both at the national and sub-national levels. Decentralization and de-concentration are principally directed and coordinated by the National Committee for Sub-national Democratic Development, while public administration reform has been leading and coordinated by the Ministry of Public Works along with the public financial management reform program led by the Ministry of Economy and Finance[13, 14].

2.2. Administrative budget system at sub-national

According to the Ministry of Economic and Finance (MEF), the 2016 budget for the Sub-National Level is divided into three levels, namely the provincial/capital administration (25), the municipal/district/khan administration (203) and the commune/sangkat administration (1646). Currently, a team at the MEF has already entered budget allocations for the Capital-Provincial level, municipalities/khan/district level and Commune/Sangkat level which was received from General Department of Sub-national Administration Finance (GDSNAF) of MEF into Public Financial Management Information System (FMIS). In addition, the capital-provincial treasuries will temporarily enter budget details for Commune /Sangkat into their budget proposals[15].

ⁱⁱ 1) preparation of budget strategic plan (March-May), 2) preparation of budget package (June-September), and 3) budget approval (October-December)

While the goal of public finance management is to increase the budget to sub-national governments with a capacity building and clear accountability framework., budget implementation needs to be improved by simplifying the payment procedures, accounting and monitoring and control systems[13]. MEF is prepared to increase the budget by 0.1% annually to krong/district and Commune/Sangkat administrations referred to in Figure 2. The krong/ district funds are to be increased from 1.1% in 2019 to 1.5% by 2023 and Commune/Sangkat funds increased from 3% in 2019 to 3.4% by 2023 of the current national budget revenue approved in the prior year[13].

Furthermore, MEF announced the allocation of the revenue collected by provincial/capital administration by a proportion of 3% for the municipal/district/khan administration and 1% for Commune/Sangkat concerning local development planning [13]. Finally, information on the sub-national administrative budget is published on the website of MEF.

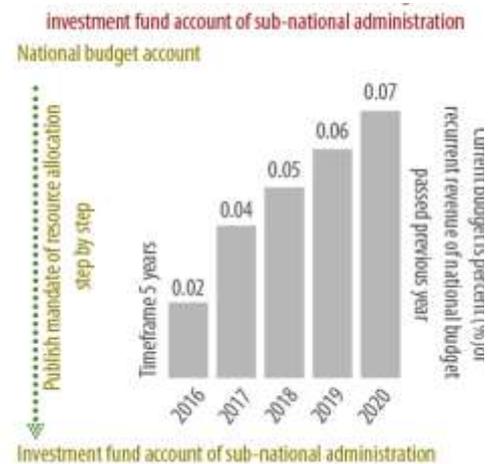
The annual public investment component analysis will be based on the formula and criteria set out by the Sub-national Administrative Investment Fund Management Board with the aim of assessing specific investment proposals of the sub-national administration. The sub-national administrative investment funds comes from three main sources: firstly, through recurrent revenue from the national budget for public investment projects, public investment components and public administrative operational cost components from the secretariat of Ministry of Economy and Finance, secondly from international development partners and financial institutions, and thirdly, other sources from development partners[13, 16].

2.3. Challenges of budget allocation

The preparation of the strategic budget plan requires strong policy-budget links for resource allocation over the medium term[17, p.8-9] which has not yet been integrated into the sub-national strategic plans and also not aligned with the strategic plans of the provincial departments . Also, the plans and programs of the administrative budget and the provincial/capital professional departments' budget has not received adequate consultation and coordination among ministries, institutions and sub-national administrations involved[13].

Moreover, based on the experience and timeframe for the transition from program budgeting to the achievement budget system, sub-national administration budget reform faces difficulties in both capacity and resources and it may not be possible to achieve by the year 2025[13]. The Public Finance Management systems do not support this well and requires the orderly and participatory approach including a timely and well organized legislative review as well as reliable and timely information provided on the transfer to Communes/Sangkat which prepare their own budgets independently[17, p.8-9]. Also, the medium-term expenditure framework is not fully developed and integrated into the budgeting process, with clear links from one budgeting cycle to the next [17, p.8-9].

Figure 2: Level of budget allocation from national to sub-national administration



Source: RGO (2019) strategy of budget system reform at sub-national administration

Another issue is related to the budget classification which uses a set of numbered tags used to analyse budgeted receipts and payments/sources and uses of funds in different categories. The government had set up a comprehensive series of dimensions and descriptions of classifications to be tagged or used in the project by relevant stakeholders together with a code number and their description[17, p.8-9]. However, monitoring of budget allocations and their use is undermined by the lack of a unified chart of accounts which reflects classifications based on sectors, functions and programs and a lack of detailed reporting on the implementation of externally funded projects which constitute three quarters of public investments as well as weak systems available to track to what extent resources reach service delivery units[6, p.3]. As a result, the actual allocation of resources during budget execution tends to deviate significantly from the policy intent reflected in the government's budget proposals which are usually approved by the legislature with only very minor amendments[6, p.3].

2.4. Compendium of vital law and strategic framework concerning budget allocation

The Law on Public Financial Management and Budget Strategic Frameworks provides the sub-national administrations with technical guidance, a clear roadmap and the legal responsibility for supporting the transfer of resources. These legal documents also aim to improve the efficiency of public service delivery and local economic development in response to local communities' demand and priorities of citizens in their jurisdiction. The central government has gradually transferred working functions and the delegation of responsibilities in the form of a pilot program to the sub-national level [5, 13, 18]. As a result, both national and sub-national government agencies have evolved to become more reliable, effective, responsive with active civil servants delivering higher quality and better public services to the service users ensuring more transparency, accountability, accessibility, openness, participation and equality for citizens[19, 20, 21, 22], especially to strengthen Commune/Sangkat accountability for local development since the endorsement of the 2008 organic law[23].

The 2004 Public Financial Management Reform Program (PFMRP) aimed to transform Cambodia's public financial system into an international financial system with high level and international standards by 2025. As a result, Phase I: improvement of budget credibility (2005-2008) and Phase II: improvement of financial accountability (2009-2015) of the budget reform have been completed, while Phase 3: linking the budget to policy (2016-2020) is being implemented and Phase 4: improving accountability for results (2021-2025) has been set in advance[6].

At the same time, delivering better services for citizens requires higher public service standards which involves sound human resources and pay systems[20]. The improvement of human resources regarding civil servants' capacity is a core element for planning, coordinating and monitoring the implementation of the administrative reform[22]. In fact, the Provincial/Capital and Municipal/District/Khan Administrative Law and Public Financial System Law passed in 2008 provided a framework for transforming the sub-national administration system into a unified administration to enhance, promote and sustain democratic development by defining its role, functions and rights corresponding to the types of sub-national administrations. As a result, the delivery of public services have been gradually developing at the sub-national level such as: human resource management; monitoring and evaluation, and reporting systems ; financial management and planning systems are being developed; inter-ministerial employment relations systems have been implemented and; One Window Service Offices and mechanisms for receiving and resolving complaints from local citizens have been established.

Additionally, a concept document on the strategic direction of the budget system reform (2013-2020) plans to move step-by-step from being input-based and centralized to an achievement-based and decentralized budget system by 2020 through the strengthening of the linkage between the budget and policies and implementation of the budget strategic plans as well as the budget corresponding to the program of a ministry, institution, and municipal and provincial administration[6]. As well, Sub-Decree 32 on the organization and performance of the sub-national administrative development fund dated 29th February 2016 aims to promote economic development, performance of duties and the management of public investment at the sub-national administration through strategic financing. While, Sub-Decree 06 on the transfer of financial resources based on conditions, to sub-national administration dated 5 January 2017 aims to provide coordination mechanisms and risk management for the delivering and delegating of functions to the sub-national level[13].

In summary, the strategy of reforming the budget system (2018-2025) and the strategy of reforming the sub-national budget system (2019-2025) are positive signs in the move towards a budget system based on performance and achievement[13, 14, 24].

III. Conclusion

The Commune/Sangkats have been receiving more roles, responsibilities and additional budget allocation. In addition to developing the five year Commune/Sangkat development plan and the three year Commune/Sangkat investment plan, they are required to provide efficient public service delivery and local economic development to meet the communities' needs. The Government of Cambodia has established many laws, strategic frameworks and provided technical guidance as well as a clear roadmap in support of the public financial management reform program and support for the Commune/Sangkat development and investment plans. The strategy of turning budget management from a centralized and input-based system into a decentralized and results-based one with the purpose of linking the budget to policy and resource allocation, and enhancement of public service delivery in terms of reliability, effectiveness, and responsiveness still remains an issue to be solved and may take more time to be achieved.

Moreover, effective budget allocation requires the integration of budget strategic plans and sub-national strategic plans (local development plan and investment plan) through frequent consultations among relevant actors, while human resource capacity building on how to develop sub-national strategic plans corresponding to policy-based budget strategic plans could also be considered. In addition, budget allocation procedures could be simplified in terms of payment procedures (using bank systems for budget allocation, and budgeted receipts and payments), clear accountability frameworks could be established and a monitoring and controlling system (digital skills, system valuation) could be implemented. Moreover, to address the challenges faced by Commune/Sangkat in the preparation of local development and investment plans, they require more support in-terms of finances, capacity building, and more collaboration from stakeholders. Despite a lack of data/information on local development plans and budget allocation for Mondulhiri province, line ministries/departments and NGOs could be in a position and ready to share their experiences in developing budget and development plans in their respective work areas.

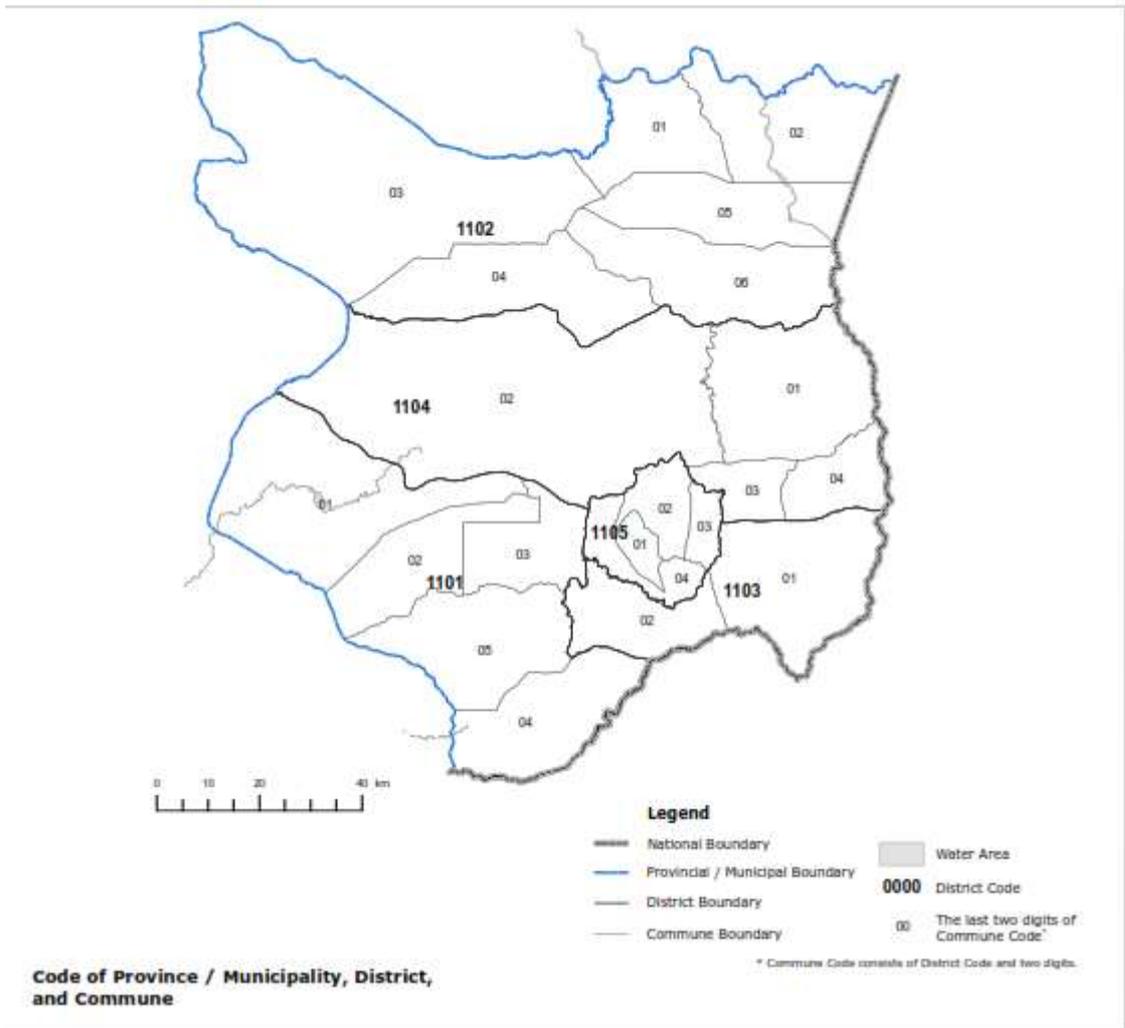
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Annex

Map 1: Mondul Kiri province administrative area by district and commune



11 MONDUL KIRI

1101 Kaev Seima

- 110101 Chong Phlah
- 110102 Memang
- 110103 Srae Chhuk
- 110104 Srae Khtum
- 110105 Srae Preah

1102 Kaoh Nheak

- 110201 Nang Khi Lik
- 110202 A Buon Leu
- 110203 Roya
- 110204 Sokh Sant
- 110205 Srae Huy
- 110206 Srae Sangkum

1103 Ou Reang

- 110301 Dak Dam
- 110302 Saen Monourom

1104 Pech Chreada

- 110401 Krang Teh
- 110402 Pu Chrey
- 110403 Srae Ampum
- 110404 Bu Sra

1105 Saen Monourom

- 110501 Monourom
- 110502 Sokh Dorn
- 110503 Spean Mean Chey
- 110504 Romonea

* Codes and boundaries are as of September 7, 2009.

Source: NIS (2013), Economic census 2011: Mondul Kiri provincial report.