



Briefing Note

Senate Region 5

Strengthening Capacity of the Commune/Sangkat Council in Budget Planning and Improving Public Service Delivery to its Citizens in Takeo

Prepared by: Ms. Top Davy

Ms. Kem Keothyda

February, 2020

Notice of Disclaimer

The Parliamentary Institute of Cambodia (PIC) is an independent parliamentary support institution for the Cambodian Parliament which, upon request of the parliamentarians and the parliamentary commissions, offers a wide range of research publications on current and emerging key issues, legislation and major public policy topics. This briefing note provides information on subject that is likely to be relevant to parliamentary and constituency work but does not represent or reflect the views of the Parliamentary Institute of Cambodia, the Parliament of Cambodia, or of any of its members.

The contents of this briefing note, current at the date of publication, are for reference and information purposes only. This publication is not designed to provide legal or policy advice, and do not necessarily deal with every important topic or aspect of the issues it considers as it responds to a specific research problem or requests received.

The contents of this briefing note are covered by applicable Cambodian laws and international copyright agreements. Permission to reproduce in whole or in part or otherwise use the content of this briefing note must be requested in writing form to PIC.

© 2020 Parliamentary Institute of Cambodia (PIC)

Acronyms

CCWC Commune Committee for Women and Children

CCWC FP Commune/Sangkat Committee for Women and Children Focal Person

CIP Commune or Sangkat Investment Program

CDP Commune or Sangkat Development Plan

CIF Commune Investment Fund

CS Commune/Sangkat

CSFMS Commune/Sangkat Financial Management System

ID Identification Card

MCHN Maternal and Child Health and Nutrition

Mol Ministry of Interior

MoEF Ministry of Economic and Finance

MoSVY Ministry of Social Affairs, Veterans and Youth Rehabilitation

NCDD National Committee for the Management of Decentralization and De-

Concentration

RGC Royal Government of Cambodia

SNAs Sub-National Administrations

SSP Safe Commune/Sangkat Policy

UNICEF United Nations Children's Fund

WCCC Women's and Children's Consultative Committees

Table of Contents

List	t Figures	i
1.	Introduction	1
2.	Overview of Takeo Province	1
Sou	urce: Prevalence and risk factors of Strongyloides stercoral is in Takeo Province, 2014 [5].	1
3.	Functional Role of CS Councils	4
3	3.1. Commune Committees for Women and Children (CCWC)	5
4.	Budget Plan of CS councils	6
4	4.1. Commune and Sangkat Budget	6
4	1.2. Budget Planning Process of Commune and Sangkat	7
4	4.3. Challenges that CS and CCWC have faced in performing their respective roles	8
4	1.4. Legal framework concerning budget plan	9
5.	Policy Option	9
6.	Conclusion	. 11
Ref	ference	12

List Figures

Figure 1: Changes in number of civil and criminal cases by district of Takeo province	2
Figure 2: Cases of Security Issues 2018	3
Figure 3: Concerned Cases in Takeo, 2018	3
Figure 4: Structure if CS Councils	4
Figure 5: Provincial and CS Budget (Million Riel)	7
Figure 6: Provincial budget expenditure per capita in 2020 (Riel)	7
Table 1: Main Occupation of Men and Women aged 18 and over, 2018	2

1. Introduction

This briefing note is prepared for Senate Region 5 (SNR5) who requested up-to-date information to support a public forum on the Capacity of the Commune/Sangkat (CS) council in Budget Planning and Public Service Delivery to its Citizens in Takeo province in late March, 2020.

It provides an overview of performance and challenges that CS council, Commune Committee for Women and Children (CCWC) in receiving resources for improving their service delivery to the citizens. The findings are made by the authors' ability to access existing official data, and are based on reports and research documents made available in the NCDD library and online to address five questions below:

- 1. What is the functional role of the commune/Sangkat council? What is the functional role of women's and children's consultative committees?
- 2. What are the challenges that communes/Sangkat face in implementing their role?
- 3. What are the legal procedures and current practices of commune/Sangkat budget planning?
- 4. What are the policy options available to address those challenges?

2. Overview of Takeo Province

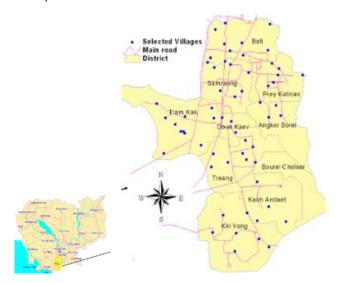
Takeo with 3,754, 43 square kilometers, the seventh smallest area among the 25 provinces and

Map 1: Takeo Province

municipalities[7], is located in southwest Cambodia, and shares the boarder with Kompong Speu and Kompot province on the west and on the south and east by Vietnam. It has three Sangkats, 10 districts, 97 communes and 1,119 villages [3, 8, 9]; and has 199,362 families with a total population of 899,485 (466,836 women) in 2019 [7]. Its population density is 252 per km², the third highest population density in Cambodia, after Kandal (376 per Km2) and Phnom Penh (3136 per km2).

Livelihood Source

The majority of men and women have as the main occupation agriculture followed by services. Among the 10



Source: Prevalence and risk factors of Strongyloides stercoral is in Takeo Province, 2014 [5]

districts, Prek Kabas shows a relative higher proportion of men (0.7 percent) to women (5.9 percent) who work in the handicraft sector compared to those main occupations in other districts (Table 1).

In agriculture, rice land takes up of 52 percent of the total arable land around 570,276 hectares while Chamkar land is about 15 percent and the rest, 33 percent, is reserved for other purpose

according to the latest Commune Database 2018. Only 68 percent of the total 296,435 hectares of its rice land were cultivated in 2018 to have a total harvest of 674,694 metric tonnes, contributing 8 percent of the total harvest of paddy rice (8,448,211 tons) in Cambodia[3]. This makes Takeo the third largest paddy rice producer after Prey Veng with 1,974,106 tons and Battambang with 876,170 tons. Takeo has the highest average yield of dry-season rice around 4.3 tons per ha, and the third highest average yield of about 2.7 ton per ha for wet-season rice, after Kep (3 tons per ha), Kampong Cham (2.9 tons per ha) and Kandal (2.8 tons per ha) [3].

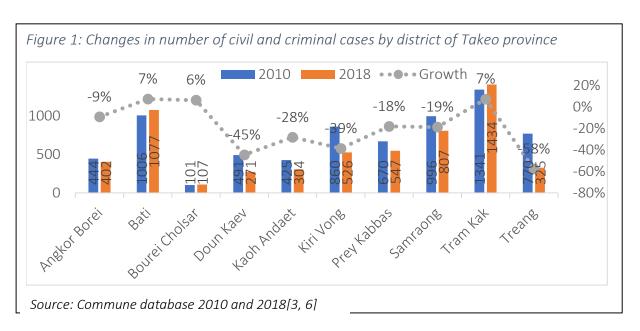
Table 1: Main Occupation of Men and Women aged 18 and over, 2018

	Total Men and Women	Men	Women	Agriculture		Service		Handicraft	
				Men	Women	Men	Women	Men	Women
Takeo	474,519	244,030	230,489	72%	66%	28%	33%	0.4%	1.1%
Koh Andet	27,193	14,817	12,376	77%	76%	23%	23%	0.1%	0.4%
Kirivong	49,857	27,725	22,132	74%	77%	26%	23%	0.2%	0.2%
Doun Keo	17,825	9,916	7,909	53%	55%	46%	45%	0.5%	0.2%
Tram kak	96,613	48,301	48,312	73%	67%	27%	33%	0.4%	0.5%
Traing	53,908	27,993	25,915	69%	70%	31%	30%	0.3%	0.5%
Bati	82,759	38,260	44,499	67%	51%	33%	48%	0.3%	0.9%
Boei Cholsa	12,501	7,310	5,191	87%	87%	13%	13%	0.0%	0.0%
Preh Kabas	46,263	24,476	21,787	75%	68%	24%	26%	0.7%	5.9%
Samroang	69,217	34,183	35,034	75%	65%	25%	34%	0.3%	0.8%
Angkorborei	18,383	11,049	7,334	74%	76%	26%	24%	0.2%	0.2%

Source: Commune Database 2018[3]

Security and Social Order

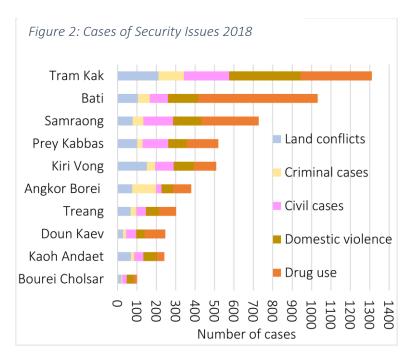
Ensuring security and social order for Cambodia is seen as perquisite of peace for both local development and the welfare of the Cambodian people. Such issues of concern seems to have declined in seven districts of Takeo province. In contrast, Brorei Cholsar, Bati and Tram Kak



records an increase in the number of cases by 6-7 % respectively between 2010 and 2018 (Figure 1). Such concerns may be the result of the increasing capacity of SC

Councils to record those cases; or it could be that these concerned cases are actually increasing in those districts based on the commune database accessed for this review. These issues could be one of the topics for further discussion associated with gender issues during the field mission.

Regarding security, CS councils tends to face the most challenges in ensuring security and social order since there is more prevalent cases such as drug use, domestic violence, criminal cases, and civil cases in Bati, Samroang and Prey Kabas districts. The issues of drug addiction followed by domestic violence tends to be the most challenging that the CS councils had to address in 2018 (Figure 2).



Drug use 36%

Criminal cases 9%

Civil cases 17%

Civil cases 17%

Civil cases 17%

Source: Commune Databases 2018

Source: Commune Databases 2018[3]

In addition, land disputes and criminal cases account for 17% and 9% of the 5,369 cases respectively, with land disputes being even more prevalent in Tram Kak, Samraong, Prey Kabas, Kiri Vong and Bati than in other districts (Figure 3). Such cases of conflict may reflect the current development of the land market and the process of land titling in those areas. In general, there are fewer criminal cases, accounting for 9 percent of the total cases, but for Tramkak and Angkor Borei, they are usually more worrying than for other districts due to higher prevalence of cases. Since there was a high percent of concerned cases as seen in figure 2, more efforts by CS could take place to enhance this province.

Climate Change

Like other provinces in Cambodia, climate change adversely affects people in Takeo. In 2018, for example, drought affected 2032 families in Tram Kak, 1446 families in Koah Andaet and

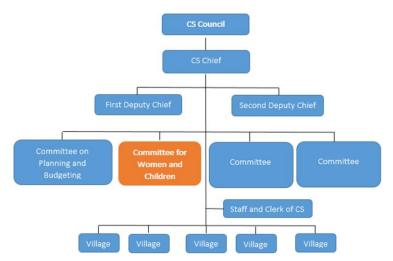
1275 families in Treang districts[3]. Also many people in Kirivong, Sam Raong and Bati districts reported suffering from floods in 2018[3].

3. Functional Role of CS Councils

CS councils have an official 5 year mandate of operation since 2002 under the law on Administrative Management of Commune and Sangkat 2001 in line with the law on the Election of Commune Sangkat Councils. The councils have two main roles: (1) to serve local affairs for the interest of communes and their citizens in their jurisdiction; and (2) to act as a government agency under the designation and delegation of the central government[4, p. 8].

Each commune council consists of 5-10 councilors depending on the geography and demography of each commune, with each council having one clerk to support administration tasks[4, p. 8]. In Takeo province there were 736 CS councilors, of which 117 were women. There were 1198 village chiefs of which 86 were women [3]. CS councils fulfill seven major duties [4, 10, 11]: (1) effective administrative and development services, (2) ensuring public order and

Figure 4: Structure if CS Councils



Source: RGC, Law on Administrative management of C/Ss, 2001 [4]

security, (3)promoting sustainable social and economic development, (4) protection of environmental and national resources and culture and heritage, (5)local facilitating citizen's problems and disputes, (6) performance of general affairs to meet the need of citizens, and (7) implementing and approval of its commune development plan. Concerning role as а state representative it shall act in compliance with laws, Royal decrees, sub-decrees, and

Prakas / proclamations and other applicable legal instruments .

In addition to the broad roles and tasks mentioned above, CS takes on administrative tasks, such as: [1] civil registrations, such as birth certificates, identity cards (IDs), residential booklet, family booklet, etc., and (2) issuing a letter in support of a single status, widowhood, letter of consent to social events, etc.[12]. The only data accessible to identify the performance of the

CS is through the general public service at the registrar's office. Their performance is well recognized by the citizens[13].

Moreover, according to Inter-Ministerial Prakas on the Provision of Administrative Services to the Sub-National Administration which was last updated in 2016, administrative services and

fees have been delegated from the central government to sub-national governments including CS administrations [12]. This allows the CS administration to generate its own source of revenues via the administrative fee.

3.1. Commune Committees for Women and Children (CCWC)

Under the CS councils, there are four committees including the Commune Committee for Women and Children (CCWC) (See figure 4). After a few years of pilot testing of the CCWC's functional responsibility in 6 provinces with 422 communes by the Ministry of Interior (MoI) and UNICEF Seth Koma program to promote gender mainstreaming and the rights of women and children in 2004[14, p.2], the CCWC was created as part of the CS structure of administrative operation in 2007 with support from the NCDD's Guideline No. 082 on 'preparation and establishment of CCWC' [13, p.23].

The CCWC has the same mandate as CS councils, because the chairperson of CCWC is the CS chief. The composition of the CCWC is made up of a chairperson, vice-chairperson, permanent member and other members. The chairperson of CCWC is the CS Chief with the second Deputy-Chief of CS as Vice-Chairperson and the Women and Children Focal Point as permanent member. Other members include CS clerk, chief or deputy CS police, director of schools or representative, director of the health center or a representative, and chiefs of all the villages[14, p.2] . The members of the committee may vary according to the number of villages in the CS. Therefore, to promote the participation of women, the committee should ideally comprise at least 40 percent women members.

The CCWC acts as an advisory body to the communal councils on women's and children's issues such as maternal and child health, hygiene/sanitation, community kindergarten, gender equality and child protection. It plays an important role in advocating, promoting and strengthening women's health and social services at the local level, and in networking with the district and provincial levels. The CCWC plays the role as an advisory sub-committee to the commune council which is to recommend, advocate, and coordinator among CS councils, monitor and implement activities to ensure women and children get appropriate, beneficial, inclusive and quality services in the social and economic sectors[15, p.9]. The CCWC's mandate is to address gender issues and is increasingly influential within the municipal council, but they still lack information on the budget process[15, p.9]

In practice, World Vision in 2016 noted the CCWC's efforts, is more than an advocacy role, such as "Providing health support to pregnant women; Helping to find solutions for domestic violence; Supporting/encouraging children to attend school; Training youth groups on a wide variety of subjects; and Solving problems of vulnerable mothers and children" [16, p.32]. Such efforts of the CCWCs have been possible through NGO development programs such as maternal and child health, hygiene/sanitation, community pre-school, gender equality and child protection operating in the communes[17].

4. Budget Plan of CS councils

Having reliable budget planning for the CS councils is often seen as strategy to enable the CS councils and CCWCC in particular, to effectively perform their limited functional role. This section reviews this issue with particular focus on the challenges that CS council have faced in planning their budget; and how the CS budget plan is placed in the national budget planning system.

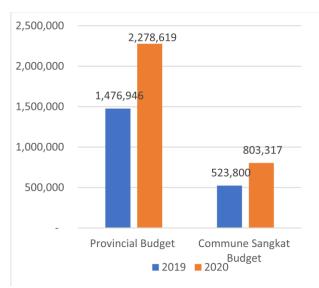
4.1. Commune and Sangkat Budget

The CS budget is within the Sub-National budget Planning and endorsement system which is divided into three levels, namely; the provincial/capital administration (25), the municipal/district/khan administration (203) and the CS administration (1646)[18]. To support the functions of the CS, the government has committed to increase the CS fund by one percent based of its current revenue between 2020 and 2023[19, p. 32] which is behind the increase

of the provincial budget in 2020 by 35 percent from 2019 (Figure 5) [1, 2].

In 2020 for example, each CS received 803,317 million riels for both administrative operations and to support its local development plan. Under the current national budget system, CS has its own account separate from provincial budget for operations. Besides this sub-national budget, the CS currently receives financial for its development support activities from NGO development programs. However, such financial commitment is managed by the

Figure 5: Provincial and CS Budget (Million Riel)



Source: Budget law 2019, 2020 [1, 2]

NGO but integrated into the CS budget operation system. Moreover, the CS can also generate some revenue from its registration services, but this revenue is quite small and irregular based on the demand for the services.

In addition, if comparing provincial/capital budget expenditure per capita in 2020 just ahead of Prey Veng and Paillin, Takeo is observed to have the lowest budget with only 17,910 riel per capita (figure 6). The budget for administration in Takeo was 18,206.11 million riels and for the local development 10,694.17 million riels [20]. It is important to note that there is no separate budget line for CCWC operation for this review; making it difficult to assess the gender mainstreaming activities of the CCWC. The CCWC's gender mainstreaming activities should have been reflected in the five year commune development plan (CDP) and/or the three year rolling investment plan (CIP) [21]. CDP and/or CIP sets out all commune development priorities with cost estimations of each activities. These plans are to be submitted to the municipal and

provincial councils for technical review and approval before being sent to the Ministry of Economy and Finance.

Per capita analysis of the Budget Law 2020 suggests that Takeo will be the third lowest after Prey Veng and Paillin to receive CS funds for operation (figure 6) despite the fact that the government committed to double the budget for sub-national governments in this year[2].

It is may be that this budget may not respond to the needs for effective functioning of CS and CCWC in Takeo[22, p. 8].

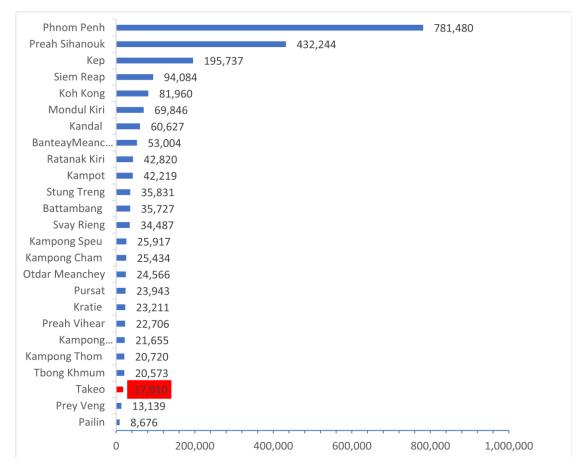


Figure 6: Provincial budget expenditure per capita in 2020 (Riel)

Source: Budget law 2020[2]

4.2. Budget Planning Process of Commune and Sangkat

The CS budget plan is developed under the responsibility of the commune chief with the assistance of the planning and budgeting committee of CS[21]. The Commune Council shall approve the budget plan at a public meeting before 31st October of each year. The CCWC needs to prepare an annual budget plan to incorporate it into the budget of the CS council [15]. However, the CCWC could only prepare a budget plan for social development and services such as the budget for promoting maternal health, community pre-school, hygiene, gender equity and child protection, and the budget for committee meetings [16]. The chief of the CS council has to send that budget plan to the provincial governor before 5th November of each year. The

provincial governor has to ensure compliance controlsⁱ and confirm the budget plan before 30th November. In cases where the provincial governor does not confirm the budget plan, the CS chief has to review and change according to the comments of provincial governor and submit to the CS council for approval and resend to the provincial governor for confirmation. If there is disagreement between the CS council and provincial governor, the chief of CS council has to send the budget plan to the Minister of Interior for final approval.

The budget of the CCWC is dependent on the budget allocation from the commune council which is very small and comes from the local development budget for social services which is 3 to 4 percent of the Commune/Sangkat Investment Program (CIP) [16, p.36]. The budget allocation for social services is lower because communities tend to favor infrastructure projects such as roads which have a visible impact, and benefit a large segment of the community. Approximately one third of the total CS project funds are allocated for small infrastructure development and improvements [23]. However, the general mandate of the CS covers a range of activities that include social services, social protection, and local economic development which are relatively underfinanced [22, p. 16].

4.3. Challenges that CS and CCWC have faced in performing their respective roles

There are a few challenges regarding the roles of CS and CCWC in Takeo province such as:

- 1) Limited funds: With the current budget, it has been difficult to have commitment from most members of CCWC to join advocacy efforts since they have their respective tasks while there is no addition payment for CCWC related works [16, p.56, 24, p. 26]. At the same time, there is limited budget for office equipment for CCWC efforts of coordination and organizing regular meetings or implementation of their work plan [16, pp. 56-57].
 - Except for infrastructure development, the current CS budget is less than for other commune development priorities[13].
- 2) Limited technical capacity: the CS council still requires additional technical expertise for registration and/or correcting of birth certificates for its citizen as required by the Ministry of Interior. Some expertise in CDP and CIP development have been gained by CS councils through current training on service delivery, leadership skills, communication and facilitation skills, and operational skills [22, p. 26]. However, coaching and mentoring of CS councils in CDP and CIP is still needed. The CS has not yet gained confidence in filling out budget forms required by the provincial treasury due to the complicated budget process and planning. In most CS, almost all administrative, budgeting and planning is undertaken by the CS clerk [31, p. 2]. In addition, the CS council has limited technical capacity to offer alternative dispute resolution.
- 3) Workload of CCWC members: Most CCWC members often give first priority to the requirement of their respective organization or their line of accountability[22, p. 26].

8 | Page

-

¹ Compliance controls have to answer to 1). Budget form and the participation of citizens in budget planning, 2). Budget balance, 3). Commune/Sangkat funds terms use, 4). Loan budgeting follows necessary spending principles, and 5). The need of investment budget.

The challenges that the CS and CCWC face in performing their roles and service delivery are not limited to these challenges, but they can be used as topics to facilitate the discussion in the forum.

4.4. Legal framework concerning budget plan

The main legal and policy frameworks have been enacted to ensure sub-national administrations obtain revenues/ budgets to implement their mandates that are stipulated in the country's laws. The legal framework is as follows:

- Law on Administrative Management of CSs (2001): this law focuses on CSs which represent the lowest tier of local government in Cambodia. It sets out the administrative management framework for CSs in compliance with the decentralization policy and stipulates the resources available for CS administrations, which include revenues, budgets and assets from various sources such as the central government, local tax collection, contributions etc.[4].
- Law on Public Financial Systems (2008): this is an important law for national and sub-national financial management in Cambodia. It also stipulates how the public budget is managed which includes budget formulation, implementation and oversight[10].
- Law on Financial Regime and Property Management of Sub-National Administrations (SNAs) (2011): this law aims to establish financial sources for SNAs to have the potential capacity to undertake development in their jurisdictions in line with the Royal Government of Cambodia's Decentralization & Deconcentrating policy which contributes to poverty reduction[25].
- Sub-Decree 06 on the transfer of financial resources based on conditions, to subnational administration dated 5 January 2017 contributes to providing coordination mechanisms and risk management for the delivering and delegating of functions to sub-national levels[26].
- ➤ Budget System Reform Strategy (2018-2025) and Budget System Reform Strategy (2019-2025) aims to indicate the approach and roadmap for shifting the budgetary system toward the implementation of the budget[23, 27].

5. Policy Option

Some thoughts/suggestions may be applicable for addressing the above challenges:

• Commune/Sangkat Councils

- Further technical training, coaching and mentoring related to budget planning on financial and budgeting skills to C/S administrative officers is still necessary for building the capacity of Commune/Sangkat Councils[18].
- ToT trainers should have pedagogical and technical skills and competence to broaden the scope of the training to at least cover 50 percent of practical session [18].
- > The specialized departments and provincial treasury could have stronger collaboration with the provincial administration in technical support for the CS, especially chiefs and

clerks[18]. Providing more support to CS's work by revising and simplifying the complex process of accessing and requesting funds necessary for their social programs could benefit CS's work[16, p. 63, 28, p. 46].

• Commune Committee for Women and Children (CCWC)

- ➤ Budget allocation to CCWC though MOI could be increased with a greater focus on prevention activities, data collection, costs for home visits and responding to cases of child and domestic abuse [16].
- Mol could collaborate with MoSVY to provide further capacity building to CCWC on budgeting for child protection issues, identification and monitoring of vulnerable children, and ensuring the safety of children when responding to domestic violence or sexual abuse cases[16, 29].
- Mol could review and modify the roles of CCWC to convey greater clarity to their responsibilities, including their monitoring function [16, p. 64].

6. Conclusion

Takeo province, with agricultural as the main source of most people's livelihoods, is the third largest paddy rice producer after Prey Veng and Battambang. Climate change has affect people in Takeo with many families suffering from floods and drought in 2018. Promoting the adoption of agricultural innovation resilient to climate change could enable people to make the most out of agricultural potential in Takeo province.

The commune database shows improvement of social order and security between 2010 and 2018. However, concerns remain for seven districts. Further action require to address issues ofdrug users, and domestic violence among others in order to ensure security and social order in all 10 districts. A critical note here is that the changes in number of these social concerns may also reflect the fact that the local authorities pay more attention to record and report these social concerns in in the latest Commune Database 2018.

This improvement or remaining concerns may indicates the effectiveness of local authority action to record those cases in the latest commune database in 2018.

In addition, there are several challenges faced by the CS and CCWC, such as limited funding to provide service delivery to its citizens, low capacity of CS councilors in budget planning and disbursement of subnational budgets, lack of financial skills to provide technical support for the CS from the specialized department, and the complicated process of budgeting and planning by the provincial treasury. To address these challenges, ongoing capacity building could be provided through training and skills enhancement, especially relating to development planning and budgeting. The CCWC also requires more support in terms of reviewing and modifying its role and functions and increased budget allocation with a greater focus on prevention activities, data collection, and costs for home visits and responding to cases of child and domestic abuse would be helpful.

Reference

- 1. រាជរដ្ឋាភិបាលកម្ពុជា. (២០១៨). ច្បាប់ហិរញ្ញវត្ថុសម្រាប់ការគ្រប់គ្រងឆ្នាំ២០១៩. ភ្នំពេញ, ព្រះរាជាណាចក្រកម្ពុជា, Available at: https://moicms.interior.gov.kh/view/file/1548906739.pdf [Accessed 22 Jan. 2020].
- 2. រាជរដ្ឋាភិបាលកម្ពុជា. (២០១៩). ច្បាប់ហិរញ្ញវត្ថុសម្រាប់ការគ្រប់គ្រងឆ្នាំ២០២០. ភ្នំពេញ, ព្រះរាជាណាចក្រកម្ពុជា, Available at: https://moicms.interior.gov.kh/view/file/1577668533.pdf [Accessed 22 Jan. 2020].
- 3. Ministry of Planning. (2018). *Commune Database* [Online]. Phnom Penh, Cambodia: NCDD. Available at: https://drive.google.com/file/d/1NTqF6pfvU7qH2WoTBcpvrORrJXAFzKpD/view [Accessed 19 Nov. 2019].
- 4. Royal Government of Cambodia. (2001). Law on Administrative Management of the Commune/Sangkat Cambodia, Available at:

 http://www.skpcambodia.com/Laws%20&%20Regulations%20of%20the%20Kingdom%20of%20Cambodia/Property%20&%20Land%20Law/LAW-01-Commune%20Administration-E.pdf [Accessed 10 Oct. 2019].
- 5. Virak, K., Fabian, S., Hanspeter, M., et al. (2014). Prevalence and risk factors of Strongyloides stercoralis in Takeo Province, Cambodia. *Parasites & Vectors*, [online] 7(1). Available at: http://www.parasitesandvectors.com/content/7/1/221 [Accessed 19 Nov. 2019].
- 6. Ministry of Planning. (2010). Commune database. NCDD. Phnom Penh, Cambodia
- 7. Royal Government of Cambodia, (2019). *General Population Census of the Kingdom of Cambodia 2019: Provincial Population Totals*. Phnom Penh, Cambodia: National Institute of Statistic, Ministry of Planning
- 8. National Committee for Sub-National Democratic Development (NCDD). (2018). *Cambodia Gazetteer Database Online* [Online]. Phnom Penh, Cambodia: NCDD. Available at: http://db.ncdd.gov.kh/gazetteer/view/index.castle [Accessed 20 Nov. 2019].
- 9. រដ្ឋបាលខេត្តតាកែវ. (n.a). ស្ថានភាពទូទៅ [Online]. តាកែវ, ព្រះរាជាណាចក្រកម្ពុជា: រដ្ឋ បាលខេត្តតាកែវ. Available at: https://tinyurl.com/t79coq3 [Accessed 22 Jan. 2020].
- 10. Royal Government of Cambodia. (2008). Law on the administrative management of Capital, Provinces, Municipalities, Districts and Khans [Art. 36] Phnom Penh, Cambodia, Available at: http://www.cdc-crdb.gov.kh/cdc/twg network/country systems cambodia/strengthening national sy stems/documents for reform/sndd/organic law 2008 en.pdf [Accessed 10 Oct. 2019].

- 11. គណៈកម្មការជាតិរៀបចំការបោះឆ្នោត(គ.ជ.ប). (២០១៩). តួនាទី និងកាតព្វកិច្ចរបស់ក្រុម ប្រឹក្សាឃុំ សង្កាត់ [Online]. ភ្នំពេញ: គ.ជ.ប. Available at: https://www.nec.gov.kh/khmer/content/2171 [Accessed 27 Jan. 2020].
- 12. Royal Government of Cambodia, (2016). *Inter-Ministrial Praka on the Provision of Administrative Services to Sub-National Administration*. Phnom Penh, Cambodia: Ministry of Interio, Available at: https://data.opendevelopmentmekong.net/en/dataset/inter-ministerial-prakas-no-14342-the-provision-of-administrative-services-at-sub-national-level/resource/07d62f75-db1b-4d99-b69c-02ccd1a452de [Accessed 21 Jan 2020].
- 13. COMFREL. (2013). Assessment of the Second Term of Decentralization of Cambodia Commune Council Performance and Citizens' Participation, 2007-2012. Phnom Penh, Cambodia COMFREL, Available at: http://ticambodia.org/library/wp-content/files_mf/1437964917FinalreportoftheSecondTermofDDEnglish1.pdf [Accessed 13 Jan 2020].
- 14. Royal Government of Cambodia, (2008). *The Functioning of Commune Comittee for Women and Children (CCWC)* Phnom Penh NCDD Available at: https://kdevevelop.files.wordpress.com/2009/08/2008-hip-pocket-on-the-functioning-of-the-commune-snagkat-committee-for-women-and-childreneng.pdf [Accessed 13 Jan 2020].
- 15. គណៈកម្មាធិការជាតិសម្រាប់ការអភិវឌ្ឍតាមបែបប្រជាធិបតេយ្យនៅថ្នាក់ក្រោមជាតិ, (២០១០). សេចក្តីណែនាំស្តីពីការអនុវត្តមុខងាររបស់គណៈកម្មាធិការទទួលបន្ទុកកិច្ចការនារី និងកុមារឃុំ សង្កាត់ក្នុងការអភិវឌ្ឍផ្នែកសង្គមពាក់ពន្ធ័នឹងសុខភាពមាតា មតេយ្យសិក្សាសហ គមន៍ អនាម័យ សមភាពយេនឌ័រ និងកិច្ចការពារកុមារនៅឃុំសង្កាត់. ភ្នំពេញ, ព្រះរាជាណា ចក្រតកម្ពុជា: គណៈកម្មាធិការជាតិសម្រាប់ការអភិវឌ្ឍតាមបែបប្រជាធិបតេយ្យនៅថ្នាក់ក្រោម ជាតិ, Available at:

 $https://\underline{www.skpcambodia.com/storage/uploads/files/Local\%20Authorities/Guideline\%20051\%20SNN-$

NCDD%20on%20CCWC%20Functioning%20for%20Social%20Development-Kh.pdf [Accessed 20 Jan. 2020].

- 16. Jordanwood, M. (2016). *Protecting Cambodia's Children?Phnom Penh: World Vision Cambodia*. Phnom Penh, Cambodia: World Vision Cambodia, Available at: https://www.wvi.org/sites/default/files/CCWC-Functionality-for-CP-Full-Report-EN.pdf [Accessed 13 Jan 2020].
- 17. Royal Government of Cambodia. (2019). Cambodia Report On the occasion of the 25th Anniversary of the Fourth World Conference on Women and the adoption of the Beijing Declaration and Platform for Action (1995) Phnom Penh, Cambodia: Royal Government of Cambodia.
- 18. Mom, V. and Xu, X. (2016). Commune/Sangkat Fund and Local Development: Case of Cambodia *Journal of Economics and Sustainable Development,* [online] 7(22). Available at: https://iiste.org/Journals/index.php/JEDS/article/view/34185 [Accessed 10 Jan. 2020].

- 19. រាជរដ្ឋាភិបាលកម្ពុជា, (២០២០). សេចក្តីថ្លែងហេតុ អំពី សេចក្តីព្រាងច្បាប់ស្តីពីហិរញ្ញវត្ថុ សម្រាប់ការគ្រប់គ្រងឆ្នាំ២០២០. ភ្នំពេញ: រាជរដ្ឋាភិបាលកម្ពុជា.
- 20. រាជរដ្ឋាភិបាលកម្ពុជា, (២០១៩). មូលនិធិឃុំសង្កាត់ឆ្នាំ២០១៨. ភ្នំពេញ, ព្រះរាជាណាចក្រ កម្ពុជា: រាជរដ្ឋាភិបាលកម្ពុជា.
- 21. Sandap, V. (2020). Commune/Sangkat financial management system and Commune/Sangkat budget planning. In: *Strengthening Capacity of the Commune/Sangkat Council for Enhancing Public Services Delivery*, Mondulkiri: Ministry of Economic and Finance, [Accessed 15 Jan. 2020].
- 22. Wold Bank, (2019). Cambodia Nutrition Project: International Development
 Association Project Appraisal Document Phnom Penh, Cambodia World Bank Available
 at:
 http://documents.worldbank.org/curated/en/598441554688835540/pdf/Cambodia-Nutrition-Project.pdf [Accessed 20 Jan 2020].
- 23. Royal Government of Cambodia. (2018). *Budget System Reform Strategy (2019-2025)*. Phnom Penh, Cambodia.
- 24. Ministry of Interior. (2019). *The National Committee for Sub-National Democratic Development (NCDD) holds the 17th meeting* [Online]. Phnom Penh, Cambodia: Ministry of Interior. Available at: https://moicms.interior.gov.kh/view/file/1577668533.pdf [Accessed 22 Jan. 2020].
- 25. Royal Government of Cambodia. (2011). Law on Financial Regime and Property Management of Sub-National Administrations (SNAs). Phnom Penh, Cambodia.
- 26. Royal Government of Cambodia. (2017). Sub-Decree 06 on the transfer of financial resources based on conditions, to sub-national administration Phnom Penh, Cambodia.
- 27. Royal Government of Cambodia. (2017). *Budget System Reform Strategy (2018-2025)* Phnom Penh, Cambodia.
- 28. Murage, A. M. (2019). *Multiple Facets of Parenting in Cambodia: A Case of Siem Reap.*Phnom Penh, Cambodia: Heinrich Böll Foundation Cambodia, Available at:
 https://kh.boell.org/sites/default/files/hbs_final_draft_the-multiple-facets-of-parenting-in-cambodia einzelseiten.pdf [Accessed 22 Jan 2020].
- 29. UNICEF. (2011). *Report on the internal assessment of social mapping tool.* Phnom Penh, Cambodia: UNICEF.