

The two budget databases that can be downloaded below show the allocations of the National Budget as included in the National Budget Laws (since 2000) and the actual expenditures as included in the TOFE and the Budget Settlement Laws (also since 2000).



1

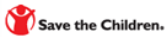
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National Audit Report

The Audit Report is an independent evaluation of the government's accounts (collection of revenue and expenditure) by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent monies in line with the authorized budget, and whether the government accounts of its revenues and expenses are accurate and can be relied upon to provide a reliable picture of the fiscal situation. The Audit Report also provides information on any problems identified by the auditors in the management of public funds during the budget year. Moreover, its aim is to contribute to strengthening the government's public financial management systems through highlighting the issues faced by the RGC in its ministries and agencies in implementing the budget and providing future recommendations that improve the public financial management practices. For the first time in its history since its establishment in 2000 the National Audit Authority (NAA) (known internationally as the Supreme Audit Institutions (SAI)) published the Audit Report on 2006 Public Financial Management (budget implementation) in September 2009 and Audit Report on 2007 Public Financial Management in October 2011.

NAA has established its website (www.naa.gov.kh) and published public audit reports which can be downloaded below.

Public Audit Report By Year	Version	
2013	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/National_Audit_Report/2013_public_audit_report.pdf)	English
2012	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2012_kh.pdf)	English
2011	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2011_kh.pdf)	English
2010	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2010_kh.pdf)	English
2009	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2009_kh.pdf)	English
2008	Khmer	English
2007	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2007_kh.pdf)	English
2006	Khmer (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2006_kh.pdf)	English (http://www.pcspgroup.com/customers_demo/ngo_forum/website/files-tiny/mce/New_Pic/Budget_Law_Series/Public_Audit_Report/public_audit_report_2006_en.pdf)



Latest Publications

- 1 [IBP \(2009\). "Open Budgets - Transform Lives". Full report on the Open Budget Survey 2008. - Dec 09, 2008 \(files/publication_file/dad84c6e85e305b666ea6236adef8514-Final English OBI Report\(1\).pdf\)](#)
- 2 [NGO Forum "Mapping of Budget Information in Education" - Oct 01, 2009 \(files/publication_file/2b73300e97a9d5ea951c3a68dad3deb4-Mapping budget in education-FINAL-Eng-Clean.pdf\)](#)
- 3 [IBP \(2010\). "Open Budgets - Transform Lives". Full report on the Open Budget Survey 2010. - Dec 07, 2010 \(files/publication_file/bc4bb83b64e21d77a9084dd94143803e-Final English OBI Report\(1\).pdf\)](#)
- 4 [NGO Forum \(2010\). "Analysis of the 2010 Budget Law" - Dec 08, 2010 \(files/publication_file/723e0138938838e910fbb90500d7faf-Analysis on 2010 Budget Law English.pdf\)](#)
- 5 [NGO Forum \(2010\). "Budget Transparency Brief for Cambodia 2010" - Dec 15, 2010 \(files/publication_file/50eccabb6311f0476f8a1b9597ed6ad1-OBI Brief 2010 - English.pdf\)](#)
- 6 [NGO Forum \(2012\). "Budget Transparency Brief for Cambodia 2010 updated June 2012" - May 08, 2012 \(files/publication_file/83c70642af191488758a54dd29ccf5e4-2012_06_19_Layout_Budget_Transparency_Brief_kh.pdf\)](#)
- 7 [IBP \(2012\). "Open Budgets - Transform Lives". Full report on the Open Budget Survey 2012. - Dec 04, 2012 \(files/publication_file/a8870350e3fad9bf84f494a2dbd9e466-OBI2012_Full_Report_EN.pdf\)](#)
- 8 [NGO Forum \(2013\). "Budget Transparency Brief for Cambodia 2012 - Jan 07, 2013 \(files/publication_file/ae2d803eb23e1db43724d23d000efd11-Budget Transparency Brief OBS2012-final-corrected.pdf\)](#)
- 9 [IBP \(2012\). "Completed questionnaire for the 2012 Open Budget Survey for Cambodia". - Dec 10, 2014 \(files/publication_file/e325507968bde92bbe91a9e6fa6f64c3-OBS2012 Questionnaire Cambodia Final.pdf\)](#)
- 10 [Report on LAUNCHING WORKSHOP ON THE OPEN BUDGET SURVEY 2015: FININGS FOR CAMBODIA - Nov 17, 2015 \(files/publication_file/575d23002aefcfe5ad38de855d22fd0dd-FULL_OBS2015.pdf\)](#)
- 11 [Testing - Apr 27, 2016](#)



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