Please note:

This document is currently a working consultation draft. Its guidance and recommendations are yet to be validated with ACCESS 2 partners including the Royal Government of Cambodia.

This working draft is being shared to assist with that consultation and validation process. Its guidance should not be relied upon until this validation process is complete.

Your feedback on the draft is welcome. Should you wish to provide feedback, please email ACCESS 2's Disability and Rehabilitation Lead Dr Vivath Chou (vivath.chou@access2cambodia.org) and ACCESS 2's Decentralisation Lead Dr Chhay Ros (chhay.ros@access2cambodia.org).

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Guidance Package:
Disability-Inclusive Commune Investment Planning and Budgeting

Phase Two of the Australia-Cambodia Cooperation for Equitable Sustainable Services (ACCESS 2)

September 2026

Acknowledgement and Disclaimer

This publication is funded by the Australian Government through the Department of Foreign Affairs and Trade (DFAT). The views expressed in this publication are the author's alone and are not necessarily the views of the Australian Government.

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Acronyms and Abbreviations

ACCESS 2	Australia-Cambodia Cooperation for Equitable Sustainable Services Phase 2
CCWC	Commune Committee for Women and Children
CIP	Commune Investment Programme
DFAT	Department of Foreign Affairs and Trade (Australia)
IDPoor	Identification of Poor Households program
ISAF	Implementation of the Social Accountability Framework
MEF	Ministry of Economy and Finance
MoI	Ministry of Interior
NCDD	National Committee for Sub-National Democratic Development
NGO	non-governmental organisation
OPD	Organisation of Persons with Disabilities
PAfID	People's Action for Inclusive Development
SSHE	Social Services and Hygiene Environment

A note on wording:

Cambodia's lowest tier of sub-national administration is made up of communes in rural areas and sangkats in urban areas. The two have the same planning and budgeting responsibilities, and the instruments cited in this guide apply equally to both. For readability, this guide uses commune to mean both communes and sangkats, except where sangkat appears in the official title of a law, fund or system, such as the Commune/Sangkat Fund. Sangkats in Phnom Penh and in municipalities follow their own planning guideline and the capital or municipal budget calendar; the dates in this guide are those for communes.

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1. Introduction

The National Disability Strategic Plan 2024-2028 commits sub-national administrations to ensure disability inclusion in local planning and budgeting. Under Objective 5.3 of the Plan, Strategy 5.3.1 promotes disability-inclusive Commune Investment Programs, and Strategy 5.3.2 commits the Royal Government to develop and disseminate guidance on including persons with disabilities in commune plans and budgets and allocating budgets to implement relevant activities. This guide responds to that commitment.

Communes are also required by sub-decree to incorporate disability identification activities into their 5-year Commune Development Plans and 3-year rolling Commune Investment Programmes.[1]

Meeting these obligations has become easier following the release of Inter-Ministerial Circular No. 007 on the *Management, Allocation, and Assigning Budget Expenditure Items for Social Services and Environmental Hygiene Budget of District/Municipality Fund and Commune/Sangkat Fund* (Ministry of Economy and Finance and Ministry of Interior, 25 April 2025). Every commune now has a dedicated budget for social services and hygiene environment, and disability inclusion activities are eligible expenditure items within it.

This guide provides advice on how to apply these disability inclusion commitments in the routine work of commune planning and budgeting. It is written for the people who plan, budget, implement and account for commune activities: commune councillors, the commune chief, the clerk, the finance assistant and members of the Commune Committee for Women and Children (CCWC). The guide is also useful for representatives of persons with disabilities and Organisations of Persons with Disabilities (OPDs) who engage with the commune on planning and budgeting.

Nothing in this guide requires new forms, processes or committees. The checklists and questions it offers are working aids for existing steps, not new requirements. Everything in it follows instruments the Royal Government has already issued, including those of the Ministry of Economy and Finance, the Ministry of Interior, the National Committee for Sub-National Democratic Development.

Related guidance

This guide is focused on disability inclusion. Guidance for sub-national administrations on budgeting for the prevention of and response to gender-based violence is being prepared by the Ministry of Women's Affairs and the Ministry of Interior with support from the Asian Development Bank. When available, communes should apply that guidance to their gender-based violence activities.

[1] Sub-Decree No. 202 ANKr.BK on Disability Identification under the Social and Rights-Based Model, Royal Government of Cambodia, 19 July 2023.*Disability Identification under the Social and Rights-Based Model*

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The guide provides advice on:

- how to identify disability inclusion priorities
- how to fund them through existing budgets
- how to implement them through existing procedures
- how to account for them through existing reports.

What this guide does not do

This guide does not ask commune officials to assess, diagnose or grade disability. Disability identification, under the social and rights-based model, follows its own procedure, in which the commune's role is to interview, record and coordinate.[1]

2. Disability Inclusion and the Social Services Budget

This section describes the **Social Services and Hygiene Environment (SSHE) budget** within the Commune/Sangkat Fund, including what it can fund. Disability inclusion activities are among its eligible expenditure items. **The section sets out:**

- how the component works
- the expenditure categories it covers
- the disability inclusion items and their codes
- a menu of practical disability inclusion activities communes can draw on.

What disability inclusion means

The Convention on the Rights of Persons with Disabilities, which Cambodia ratified in 2012, describes persons with disabilities as including "those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others". Disability inclusion means removing those barriers so that persons with disabilities can take part in community life on an equal basis with others. Persons with disabilities are often excluded from services, meetings and decisions. That exclusion is not caused by a person's impairment. It comes from barriers in environments, systems and attitudes, and those barriers can be removed.

Since 2024 every commune receives a dedicated SSHE component within the Commune/Sangkat Fund. This is the commune's budget for services to residents. It funds activities across the 11 expenditure categories set out on the following page. These range from maternal and child health, education and the protection of women and children through to social protection, clean water and sanitation, waste management and climate change. The component's size, and how the money arrives through the year, are set out in section 3. Circular 007 requires communes to guarantee that these projects and activities "will be prioritized and included in their respective 3-year rolling investment programme".[2]

[2] Inter-Ministerial Circular No. 007 on the *Management, Allocation, and Assigning Budget Expenditure Items for Social Services and Environmental Hygiene Budget of District/Municipality Fund and Commune/Sangkat Fund*, Ministry of Economy and Finance and Ministry of Interior, 25 April 2025.

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Clear rules govern what the component can fund. Circular No. 007[3] names the eligible disability inclusion activities item by item (see below table). Through Guideline No. 7221, the Ministry of Economy and Finance has issued the settlement documents communes use to account for spending on each item.[4]

The SSHE component is an earmarked share of the commune's annual Fund transfer rather than a separate section of the commune budget. In the approved budget document, SSHE-funded activities appear within the development budget, mainly under the social sector (E1.2) and the natural resources, environment and climate change sector (E1.3), alongside the commune's other spending.

Example: Communes in Kampong Cham already funding disability inclusion

In Kampong Cham, 37 communes across 3 districts brought disability inclusion priorities into their investment programs, and 9 of them have funded accessible toilets and a ramp from their own budgets. In Kampong Speu, a commune council and a primary school funded additional accessible toilets after an accessibility audit led by an Organisation of Persons with Disabilities.[5]

2.1 The 11 expenditure categories (SSHE expenditure)

Circular 007 organises Social Services and Hygiene Environment (SSHE) budget expenditure into 11 categories. The table below shows the disability-relevant items in each category.

The codes in the table are the budget classification codes used in the commune budget and in settlement documents. **The settlement documents for each code route are listed in section 6.2**. Annex A explains what each code covers, and each code in the table links to its entry in Annex A.

A note of caution

Code 62036 mentions 'physical rehabilitation centres' but under item 6.10 it funds support to drug rehabilitation centres only, such as beds, mats, blankets and mosquito nets. Do not use it for physical rehabilitation, which is delivered through national and provincial services (see section 2.4).

In Circular 007, several adjacent items share a single merged code cell (items 3.6 and 3.7, 4.2 to 4.4, 4.5 to 4.8, 5.1 to 5.3, 6.3 and 6.4, 6.7 and 6.8, 6.13 to 6.15, 7.3 and 7.4 and 8.1 to 8.7), so the codes shown for those items are the shared set rather than a per-item assignment.

[3] Inter-Ministerial Circular No. 007, Ministry of Economy and Finance and Ministry of Interior, 2025.

[4] Guideline No. 7221 A.RTN on Determining Budget Content and Expenditure Justification Documents for Settlement of the Social Services and Environmental Sanitation Budgets at Municipal, District and Commune/Sangkat Administrations, General Department of National Treasury, Ministry of Economy and Finance, 25 September 2025.

[5] People's Action for Inclusive Development (PAfID), *ACCESS 2 Progress Report January-June 2026*, Australia-Cambodia Cooperation for Equitable Sustainable Services Phase 2, 2026.

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Category	Relevant disability inclusion Circular 007 items:	Main budget codes (see Annex A)
1. Enhancing maternal, newborn and child health and nutrition	**1.4:** grants for transport costs for patients, including children with disabilities from poor families, to receive check-ups and treatment at health centres and hospitals	61021, 62028
2. Strengthening and expanding early childhood education	**2.1:** construction of new community and state preschools and toilets, including clean water, equipment for school buildings and related infrastructure. Include accessibility in the design and cost estimate from the start (*see section 5*)	21031, 21048
	2.2: preparation and maintenance of community and state preschools, and repair of playgrounds, including fences, toilets, clean water supply and hygiene. **Note:** Repairs and upgrades are the moment to add accessible ramps, handrails and accessible toilets (*see section 5*)	60012, 60052, 60053, 61052
	2.4: training for community preschool teachers	61041
	2.5: outreach mechanisms to promote preschool enrolment **Note:** this can include children with disabilities	60015, 61021, 62028
	Note: Toilets and clean water built as part of preschool construction fall under item 2.1; standalone water and sanitation works and improvements at schools, preschools and health facilities fall under category 9, several of whose items explicitly require accessibility.	
3. Enhancing quality of primary and secondary education	**3.3:** scholarships for students at risk of dropping out from poor and vulnerable families **Note:** this can include children with disabilities	62025, 62028
	3.6: dropout prevention mechanisms in schools and communities **Note:** this can include children with disabilities	3.6 and 3.7 (shared): 61103, 60015, 61021, 61121, 61122, 61123

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4. Women and child protection	**4.1:** transport costs and allowances for children, women victims and poor or vulnerable families to access services. **Note**: This can include transport cost allowances for persons with disabilities	60015, 61021, 62028
	4.6: vocational training for poor and at-risk households. **Note**: This can include training for persons with disabilities	4.5 to 4.8 (shared): 61041, 61103, 62028, 60015, 61021, 61121, 61122, 61123, 61093
	4.8: social assistance including integrated budget packages (food, school supplies) and allowances (transport, accommodation) for vulnerable women, children and families during service delivery, including translation services for Indigenous groups and support during reintegration into the community through the justice system. **Note:** This can include assistance for persons with disabilities	
	4.12: transport and operating costs for social agents at commune level, including motorcycles, tricycles or tuk-tuks, and the purchase and repair of computers, printers, photocopiers, scanners and IT systems. **Note**: This can support outreach and home visits to persons with disabilities	60054, 60055, 61057
	4.16: development of social service mapping **Note**: this mapping can include recording households with persons with disabilities	60023, 62028
5. Enhancing gender equality	**5.1:** training and orientation to promote gender equality. **Note**: This can include women with disabilities	5.1 to 5.3 (shared): 60015, 61041, 61103, 61021, 61121, 61122, 61123
	5.2: meetings, dissemination and workshops. **Note**: This can include women with disabilities	
	5.3: gender needs assessments and monitoring of gender issues in the community and the commune administration, including preparing and implementing action plans.	

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	Note: This can include assessing the needs of women and girls with disabilities	
6. Promoting and supporting social protection program implementation	**6.1:** allowances for para-social workers and social agents at commune level, under Prakas No. 1129 of 12 October 2018. **Note**: These are the workers who carry out much of the outreach, interviewing and follow-up described in this guide	61093
	6.2: transport for identifying poor and at-risk households and individuals, naming **persons with disabilities and children with disabilities** as primary targets of social protection programs	60015, 61021, 61121, 61122, 61123
	6.3: transport for children and vulnerable families seeking access to social assistance services. **Note**: This can include r persons with disabilities	**6.3 and 6.4 (shared)**: 61103, 60015, 61121, 61122, 61123
	6.4: transport for social workers,commune officers and non-civil servant staff conducting outreach, interviews and beneficiary identification, including the Identification of Persons with Disabilities program and IDPoor	
	6.8: meetings of the Commune Committee for Women and Children, and of the Coordination Committee for Women and Children's Affairs at district and municipality level, to develop action plans, prepare the social services budget and monitor implementation of social services. **Note**: These are the meetings in which disability inclusion priorities are turned into budget proposals (see section 4).	61041, 61103
	6.11: telephone and internet services for tablets operating applications for social protection programs, disability identification, poor household identification and other programs	61142
	6.12: assistance to older persons and their associations, persons with disabilities and vulnerable families[6]	62028
	6.13: disability inclusion within national social assistance and social service programs, covering meetings, dissemination, training	

[6] Guideline No. 7221, activity 6.12: "financial or non-financial assistance to persons with disabilities and other vulnerable persons", settled with a request from the person concerned, a name list where there is more than one person, and a handover-and-receipt schedule.

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	and workshops on action plans, social packages for persons with disabilities, preventing discrimination in communities, support or first aid, awareness of the rights of persons with disabilities, and facilitating registration in national programs	**6.13 to 6.15 (shared)**: 61041, 61103, 62028, 60015, 61021, 61121, 61122, 61123, 60012, 60052, 60053, 61052, 21031, 21032, 21048
	6.14: implementation of the disability identification mechanism, including awareness, interviews, data collection, identification, monitoring and issuance of disability identification cards	
	6.15: accessibility and reasonable accommodation for persons with disabilities in schools, communes, districts, municipalities, khans, health centres, hospitals and other public places, such as ramps and accessible restrooms, plus awareness of assistive devices and rehabilitation services and identifying the status and needs of accessible facilities	
7. Raising awareness and prevention of communicable and non-communicable diseases	**7.1:** meetings, dissemination, training and workshops for relevant stakeholders for capacity building **Note:** this can include funding to make these activities more accessible for persons with disabilities	61041, 61103, 62028
	7.2: support to village health support groups conducting awareness campaigns in the community on the prevention and control of communicable and non-communicable diseases and other public health concerns **Note:** this can include funding to make these activities more accessible for persons with disabilities	61041, 61103, 60015, 61021, 61121
	7.3 and 7.4 (shared): training, meetings and community awareness activities in villages, health centres, commune halls and schools on disease prevention, and transport for village health support groups to deliver them **Note:** this can include funding to make these activities more accessible for persons with disabilities	61093, 61091, 60015, 61021, 61121
8. Enhancing social accountability	**8.1:** training and orientation with social accountability service providers. **Note:** this can include hiring Organisations of Persons with Disabilities to provide training	**8.1 to 8.7 (shared):** 61041, 61103, 62028, 60021, 60023, 61021, 61093
	8.2: quarterly meetings of the Social Accountability Implementation Plan working group	

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	Note: this can include funding to make these meetings more accessible for persons with disabilities	
	8.4: printing, posting and consultation meetings with citizens and youths on the budget template under Guideline 025. **Note:** this can include funding to make these meetings more accessible for persons with disabilities:	
	8.6: mobile dissemination with speakers in villages. **Note**: these dissemination activities can include persons with disabilities	
9. Clean water, sanitation and hygiene	**9.1:** repairing, constructing and improving handwashing facilities and toilets in schools, preschools and health facilities to be weather resistant, and with consideration for accessibility and with reasonable accommodation for persons with disabilities	61052, 60012, 21048
	9.2: constructing, repairing and improving wells and water supply in schools and health facilities to be weather resistant and with consideration for accessibility for persons with disabilities	61054, 60012, 21048
	9.3: installing water filtration systems in schools and health facilities ensuring comfort and accessibility for persons with disabilities	60051
	9.6: procuring portable toilets for schools, health facilities and public places, considering accessibility and reasonable accommodation for persons with disabilities	60058
	9.9: allowances to support communities with clean water and climate resilient hygiene services, including construction and improvement of wells or toilets, while ensuring accessibility and reasonable accommodation for persons with disabilities	21031, 61052, 61058, 62031, 60015, 61021
10. Solid and liquid waste management	**No disability-specific items**	None
11. Climate change	**11.5:** assistance to victims of natural disasters and other disasters, evacuation of people to safe places and provision of temporary shelter **Note**: includes persons with disabilities	62023, 62024, 62028, 60015, 60053, 60058, 61021

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Common misconception: “there is no budget line for phones and internet”

Some disability identification focal persons use their own phones because they believe there is no budget line for this work. However, Item 6.11 (code 61142) funds telephone and internet services for operating disability identification and other social protection applications. Item 4.12 (code 60055) also funds the purchase and repair of computers and other IT equipment for social agents.

2.2 Persons with disabilities on the Commune Committee for Women and Children

Circular 007 makes the CCWC the commune’s executive body for the SSHE budget. With relevant stakeholders, it prepares the annual social services and hygiene environment budget plan for inclusion in the commune budget and approval by the council. Item 6.8 funds the CCWC meetings in which this work is done.

Prakas No. 3840 of 22 September 2020 on the Establishment and Functioning of the Commune/Sangkat Committee for Women and Children (Ministry of Interior) includes a representative of persons with disabilities among the members of the CCWC (Article 5).

Appointing a representative of persons with disabilities to the CCWC is a good starting point the commune councils. In Kampong Cham, all 109 communes have appointed a representative of persons with disabilities as a member of the CCWC. In Siem Reap, 83 of 100 communes have done so.

This first step requires little additional budget beyond the CCWC’s ordinary meeting costs and it places a person with direct experience of disability in the meetings where social services budget proposals are planned. The representative can also bring forward priorities raised by persons with disabilities and OPDs between planning meetings (see section 4, Step 1).

2.3 Example disability inclusion activities

This section shows what the budget items in section 2.1 can look like in practice as activities.

Disability inclusion is not an extra service for a separate group. It is the removal of barriers from things the commune already does. Some activities make the commune's ordinary investments inclusive, such as designing a new well so that a person using crutches or a wheelchair can reach it and draw water. The well serves everyone, while the design makes sure persons with disabilities are not left out. These types of activities are referred to as **'mainstreamed'** disability inclusion activities.

Other activities remove barriers that only persons with disabilities face, such as support to obtain a disability identification card. These types of activities are referred to as **'targeted'** disability inclusion activities. Circular 007 itself names children with disabilities and women with disabilities among the

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primary targets of category 6 (social protection), so targeted activities are an intended use of the budget, not an exception to it.[7]

A commune doing both types of activities is applying what practitioners call the '**twin-track approach**' to disability inclusion.

The examples below show how disability inclusion activities map to eligible items. As the table in section 2.1 demonstrates, many other activities can be made disability inclusive, whether mainstreamed or targeted.

Examples of 'mainstreamed' activities

Activity	Disability inclusion tip	Budget item/s	Budget code/s
Add a ramp, handrails and an accessible toilet to a planned commune building or health centre.	Apply the national physical accessibility standards (Prakas 248) from the design stage and have users with disabilities test the work before acceptance and final payment (*see section 5*).	6.15, 9.1	21032, 21048
Make the commune office service counter and meeting hall accessible. This could include a lowered counter section and seating so residents with disabilities can reach the services delivered there.	Small works can be procured by local price comparison under the thresholds (*see worked example 1 in section 7*).	6.15	21032, 60052
Include physical accessibility features in new wells, water points and toilets. This could include level approaches, concrete aprons for safe footing, pump handles at reachable height and wider toilet doors.	Include disability inclusion features as explicit lines in the cost estimate rather than a general allowance (*see section 5*).	9.2, 9.6, 9.9	21048, 60058
Hold commune and village meetings in accessible venues and provide transport support for participants with disabilities.	The commune development planning guideline expressly requires participation by persons with disabilities, and the CIP guideline requires the program to respond to their needs. Choose venues people can enter and use, and budget small transport support so participants with disabilities can attend planning and consultation meetings. Where Deaf residents will attend, budget for sign language interpretation. If no interpreter is available locally, use visual and written materials.	8.3, 6.13	61021, 61103

[7] Inter-Ministerial Circular No. 007, Annex, category 6.

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Include children with disabilities in preschool enrolment campaigns and school dropout prevention visits.	Ask village chiefs and the CCWC to identify children with disabilities who are not enrolled or at risk of dropping out, using the Village Social Services Map, and include their households in outreach and follow-up visits.	2.5, 3.6	61121, 61103

Examples of 'targeted' activities

Activity	Disability inclusion tip	Budget item/s	Budget code/s
Direct assistance to persons with disabilities in poor and vulnerable households, in addition to the national Family Package program. This can be small cash allowances or in-kind support such as food, school supplies or transport money, paid from the commune budget. [8]	The CCWC identifies beneficiaries with village chiefs using the Village Social Services Map, IDPoor and disability records, and payment follows the ordinary procedure with a name list and handover-and-receipt schedule (see *worked example 2, section 7*).	6.12	62028
Carry out the commune's duties under Sub-Decree 202.[9] The commune interviews persons with disabilities, enters the data into the disability management information system, shares information about the identification process, and coordinates local delivery of identification cards. Fundable costs include orientation meetings, transport for interviews and data collection, and card delivery.	Sub-Decree 202 (Article 18) directs communes to include these activities in the CIP.	6.14	62028, 61121
Transport support personal assistance and other indirect expenses for persons with disabilities to reach health and rehabilitation services, referral appointments and social assistance services.	• Item 1.4 funds transport for children with disabilities from poor families to receive check-ups and treatment at health centres and hospitals. • Item 6.3 funds transport for children and vulnerable families to reach social assistance services. Support can take the form of small quarterly allowances or vehicle hire. The CCWC and village chiefs identify	1.4, 6.3, 6.12, 6.13	61021, 62028, 60015

[8] Guideline No. 7221, activity 6.12, describes the item as financial or non-financial assistance to persons with disabilities and other vulnerable persons, paid against a name list and handover-and-receipt schedule.

[9] Sub-Decree No. 202 ANKr.BK on Disability Identification under the Social and Rights-Based Model, Royal Government of Cambodia, 19 July 2023.

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	beneficiaries, and payment uses a name list and handover-and-receipt schedule (see *worked example 2, section 7*). For other disability-related transport, such as an adult with a disability reaching a health centre or referral appointment, pay a cash allowance under item 6.12 (assistance to persons with disabilities, code 62028) or hire a vehicle under item 6.13, whose code set includes transport hire.		
Awareness and coordination so persons with disabilities access education, health and other services. This could include meetings and dissemination so persons with disabilities know about and can use education, health and social services.	An Organisation of Persons with Disabilities (OPD) can deliver this under contract, (*see section 6.1*).	6.15, 6.13	61103, 61041

Communes may propose any activity that fits an eligible item, even if it is not shown as an example here, for example, training of trainers (ToT) and refresher training for CCWC members on disability rights, physical accessibility, early identification and referral, basic Cambodian Sign Language (CSL), and events for the International Day of Persons with Disabilities. When proposing disability inclusion activities in schools and health centres, the commune should coordinate with the facility concerned and the appropriate district and provincial authorities. Under Circular 007, the provincial administration reviews each commune's SSHE budget plans for coherence and complementarity before the governor certifies the budget.[10]

2.4 Disability services not funded from commune budgets

Some disability services belong to national and provincial systems and the commune's role is referral rather than funding. These include:

- Rehabilitation services, including physiotherapy, speech therapy services, and assistive devices such as wheelchairs and prosthetics.
- Medical treatment. The commune can fund transport to reach health services (see the targeted activities table) but not the treatment itself.
- The monthly disability allowance paid under national social assistance through the Family Package program. This is separate from the commune's own small assistance under item 6.12. A person receiving the national allowance can still receive commune assistance.

[10] Inter-Ministerial Circular No. 007, section 2: capital and provincial administrations "shall review the coherence and complementarity of these budget plans" before the governor certifies compliance.

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When such needs are identified, record them and refer them to the relevant service provider including the nearest health facilities, the district's Social Affairs and Welfare Office[11], and the provincial Department of Social Affairs, Veterans and Youth Rehabilitation.

3. Commune funds and deadlines

Timing determines whether a disability inclusion priority gets funded in the CIP. An activity that is not costed and included in the budget proposal before the deadline must wait a full year before it can be considered again.

Case Study: Why timing matters - lessons from ISAF

Implementation lessons from the Implementation of the Social Accountability Framework (ISAF) show why timing matters. Approximately 23% of citizen-agreed actions requiring funds had received government resources by 2023. This was partly because action plans were agreed after each year's CIP had been drafted.[12] By the program's close the share had reached 36% against a target of 30%. The World Bank concluded that aligning citizen action planning with the CIP and budget calendar is central to converting commitments into funded activities.[13]

The lesson for disability inclusion is the same. A barrier raised after the draft program is costed will usually wait a year. Raise it in the January to April consultations and make sure it is costed before the draft budget is prepared.

3.1 How the Commune/Sangkat Fund works

The Commune/Sangkat Fund disbursement schedule rewards early implementation. It arrives in 4 instalments each year, set by sub-decree No 153[14] at: 25% at the start of the first quarter; 25% at the start of the second quarter; 40% at the start of the third quarter; and 10% at the start of the fourth quarter.

The Fund has 3 parts after allowances for councillors, village officials and non-civil-service personnel are deducted.

- Administration is capped at 17%.

[11] Sub-Decree No. 184 on the Functions and Structure of the District Administration, Royal Government of Cambodia, 2019 (Article 26).

[12] *Integration of ISAF into National and Subnational Systems Phase II*, World Bank, 2023.

[13] *ISAF II Implementation Completion and Results Report*, World Bank, December 2024.

[14] Sub-Decree No. 153 on the *Transfer of Resources from the State Budget to the Commune/Sangkat Fund 2024-2028*, Royal Government of Cambodia, 10 July 2023.

- The SSHE component follows the annual share set by sub-decree: 13% in 2024 and 18% in 2025, rising to 22% in 2026, 26% in 2027 and 31% in 2028. Between communes, the SSHE component is allocated 30% equally, 20% by population and 50% by poverty index.[15]
- Local development takes the remainder and funds the commune's infrastructure and other investments.

Disability inclusion activities are funded mainly from the SSHE component. However, accessible infrastructure can be funded from either component depending on the work. Communes may also receive contributions from partners organisations. The commune budget classification provides revenue codes for contributions from partner organisations and benefactors, so a partner grant that co-funds a disability inclusion activity has a place in the commune budget.[16] Unspent partner funds carry over year-end through a prescribed accounting mechanic and re-enter the next approved budget.[17] Circular 007 permits "funds from development partners, philanthropists and other legitimate sources", so co-funding can be included as part of the ordinary planning process.[18]

3.2 The CIP calendar

The table below places the CIP cycle in the calendar year and shows when persons with disabilities and OPDs can engage. The deadlines fixed by law and policy are set out in section 3.3. The timing of commune and village meetings varies between provinces and between years. Organisations of persons with disabilities and development partners wishing to engage in CIP planning should stay in regular contact with local officials on the planned timing. Confirm the local planning schedule with the district administration and the Provincial Department of Planning.

Indicative Period	Step / Stage	What the commune does	Disability inclusion engagement moments	Where in this guide
Step 1: Collect information on local needs				
January to April	Identify barriers and priorities	Commune defines needs and solutions using consultations, the commune database and Village Social Services Map.	Persons with disabilities, and particularly OPDs, raise barriers in commune and village meetings. The Village Social Services Map is reviewed.	• Section 4 (Step 1)
Step 2: Prepare the draft program, including the District Integration Workshop				

[15] Ibid.

[16] Prakas No. 1158 on the Implementation of The Economic of Budget Content for National and Sub-national Administrations, 31 December 2025 (chapter 75, donations and contributions).

[17] *Guideline on Implementation of Commune/Sangkat Social-Service Activities*, Ministry of Interior, 2018.

[18] Inter-Ministerial Circular No. 007, section 2.

Indicative Period	Step / Stage	What the commune does	Disability inclusion engagement moments	Where in this guide
May to June	Turn priorities into proposed activities	Needs are recorded in the CIP needs tables, screened against the funding test, matched to an eligible item and code and costed.	Proposals must be costed now to enter the budget. OPDs can submit written proposals (see Step 2 in section 4).	• Section 2 • Section 4 (Step 2) • Section 5 • Annex B
May to July	Prioritisation of activities	The Planning and Budgeting Committee ranks projects against the prioritisation criteria.	The prioritisation criteria direct the Committee to consider projects responding to the needs of persons with disabilities.	• Section 4 (Step 3)
August to October	Activities tabled at the District Integration Workshop	Line departments, partners and neighbouring communes bring plans together. Provisional co-funding agreements are recorded.	Co-funding requests for disability inclusion activities are tabled at the workshop and recorded in provisional agreements.	• Section 4 (Step 4)
Step 3: Review, adopt and disseminate				
July to November	From draft budget to adoption	Under Circular 007 the commune administration, with the CCWC, prepares the annual social services and hygiene environment budget plan for inclusion in the commune budget and approval by the council. In practice: • the commune chief directs the CCWC focal person, working with the clerk, to prepare the plan • the CCWC reviews and endorses it and it feeds the draft budget alongside the District Integration Workshop outcomes.	The citizen budget consultation must include representatives of persons with disabilities. OPDs can check the posted citizen budget to confirm agreed activities survived, and raise any dropped activity before adoption.	• Section 3 • Section 4 (Step 5)

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Indicative Period	Step / Stage	What the commune does	Disability inclusion engagement moments	Where in this guide
		The CCWC meetings held to prepare the plan can themselves be funded under item 6.8. [19] The draft citizen budget is posted and shared for consultation. The commune council adopts the budget by 31 October, and the provincial governor certifies compliance.		
After adoption: Budget execution cycle				
January onwards	Procurement, implementation and payment	The commune chief commits expenditure, verifies delivery and issues payment certificates. The provincial treasury checks paperwork and issues payments.	Users with disabilities should test physical accessibility works before acceptance and final payment.	• Section 5 • Section 6
Six-monthly and annual	Reporting, monitoring and annual update	Financial and performance reports go to the commune council, then to provincial and ministerial authorities. Activities are recorded in the Budget Monitoring System.	Name the barrier addressed in the activity description entered in the Budget Monitoring System, so funded disability inclusion activities can be found.	• Section 6

The Commune Development Plan (every 5 years)

In the first year of each commune council's mandate, the commune prepares a **five-year Commune Development Plan**. The approved Development Framework and five-year Local Development Program are the foundation for the three-year rolling CIP. A disability inclusion priority written into the five-year plan is easier to carry into each CIP.

[19] Inter-Ministerial Circular No. 007, section 2; Annex, item 6.8.

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When the plan is prepared, check that disability inclusion appears in:

- the Development Framework (Table 2.1), as an objective or target under the social sector (e.g. physically accessible commune office, health centre and schools)
- the five-year Investment Framework (Table 2.2), with estimated costs for each year
- the legal instruments the council plans to issue (Table 2.4), such as a council decision that all commune-funded buildings follow the national accessibility standards (Prakas 248)
- the monitoring frameworks (Tables 2.5 and 2.6), with an indicator and a baseline.

3.3 Deadlines set by laws and policies

The main legal instruments governing the CIP planning process are:

- The planning steps follow the *Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme*, put into use by Inter-Ministerial Prakas No. 074 (March 2017). This guideline sets the sequence of steps communes take. A supplementary guideline issued by Inter-Ministerial Prakas No. 0149 (2020) adds fixed early-year deadlines: districts brief communes on priority-needs collection in mid-January, and communes submit their priority project lists to the district by the second week of February.
- The budget is prepared and adopted annually in line with the national budget calendar. The mid-year proposal dates are set in the Ministry of Economy and Finance's annual guidance circular (No. 008 of 2026 for the 2027 cycle), and citizen participation in preparation and adoption follows the 2021 citizen budget guideline.
- Budget allocations are governed by Sub-Decree No. 153 of 2023 on Commune/Sangkat Fund transfers for 2024 to 2028, which requires the Ministry of Economy and Finance to notify each commune of its following year allocation before the end of June (Article 9).

Deadline	What must happen	Instrument
Before end June	The Ministry of Economy and Finance notifies each commune of its allocation for the following year.	Sub-Decree No. 153 on the Transfer of Resources from the State Budget to the Commune/Sangkat Fund 2024-2028 (2023)
End June	The council reviews and approves the following year revenue and expenditure proposal, then sends it to the provincial administration for review in early July.	Note: the exact dates can change each year
From July	CIP budget formulation begins.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)

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Deadline	What must happen	Instrument
By 15 October	First public posting of the citizen budget, no later than 15 October and at least two weeks before the consultation meeting. Feedback is collected during this period.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
By 22 October	Consultation at the commune hall, led by the Planning and Budgeting Committee. Persons with disabilities must be among those invited.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
By 29 October	Second public posting of the citizen budget, updated after the consultation and made before adoption.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
By 31 October	The council adopts the budget at a meeting citizens are invited to attend.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
By 5 November	The commune chief submits the adopted budget to the capital or provincial governor for certification of compliance.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
By 30 November	The governor decides on the draft budget.	Sub-Decree No. 26 on the Financial Management System of Communes/Sangkats (2002)
After adoption	The governor certifies compliance. The budget is posted again for at least 30 days.	MoI Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (June 2021)
Each quarter	The Commune/Sangkat Fund is released at 25, 25, 40 and 10% from the first quarter to the fourth.	Sub-Decree No. 153 on the Transfer of Resources from the State Budget to the Commune/Sangkat Fund 2024-2028 (2023)

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4. Step-by-step guidance on getting a disability inclusion activity into the plan and budget

This section provides step-by-step guidance on how to turn an identified disability inclusion barrier into a funded activity in the commune plan and budget. Several steps include guidance on how Organisations of Persons with Disabilities (OPDs) can engage in the planning process.

Step 1: Identifying barriers and priorities

Identifying the priorities of persons with disabilities and barriers to disability inclusion is the first step, as the commune budget can only fund priorities the planning process has identified. You may not need to collect new information to begin this step. Many communes already hold records indicating how many people have disabilities and which households they live in.

The Commune Database, issued each year in printed form as the Commune/Sangkat Data Book, records the number of persons with disabilities, and the share of adults with disabilities unable to earn an income, among its standing indicators.[20] The Village Social Services Map also marks households against 14 indicators, including indicator 14, which records whether the household includes a person with a disability.[21]

Entry point for Organisations of Persons with Disabilities

OPDs should attend the CIP planning meetings held from January to April and raise specific local barriers there. Issues can also be raised at any time of year through the Commune Committee for Women and Children (CCWC), a channel open to individual persons with disabilities as well as OPDs.

The disability management information system, which communes already use for the Family Package, also holds information that is useful for planning. As well as the number and type of disabilities, it records the support persons with disabilities need, such as rehabilitation and assistive devices, physical accessibility, sign language, personal assistance and education. It also records poverty status, livelihood support needs, access to transport and community participation. The commune can ask the district's Social Affairs and Welfare Office or the provincial Department of Social Affairs, Veterans and Youth Rehabilitation for a summary of this information for the commune.

Keeping these records current is itself a commune duty. Sub-Decree No. 202 of 19 July 2023 on *Disability Identification under the Social and Rights-Based Model* requires the commune to incorporate disability identification activities into the Commune Development Plan and the Commune Investment Programme, so those activities belong on the priority list every year. In

[20] *Technical Guideline on Commune Development Plan Preparation*, National Committee for Sub-National Democratic Development, 2017.

[21] *Guideline on Implementation of Commune/Sangkat Social-Service Activities*, Ministry of Interior, 2018.

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provinces with Indigenous communities, ensure Indigenous participation in consultation (required by the planning guidelines) as persons with disabilities in Indigenous communities face compounded barriers.[22]

These records tell you where to look, such as which villages and households to visit first. What the records cannot show is which barriers weigh heaviest in daily life. Only persons with disabilities can tell you that, so the next task is to consult them directly. This can be done by inviting persons with disabilities to village and commune meetings, holding meetings in accessible venues and asking directly about barriers to services, schooling, work and participation.

In communes where the Implementation of the Social Accountability Framework (ISAF) operates, the J*oint Accountability Action Plan* records actions citizens and service providers have already agreed. These actions, including disability inclusion actions, can enter the CIP through the same steps set out in this section.

Beyond meetings and existing plans, other tools can identify barriers, such as accessibility audits. An accessibility audit of the commune office, health centre or school, led with or by an OPD, is a ready-made way to identify physical barriers.

Audits of this kind have led to funded accessibility works in Kampong Cham and Kampong Speu.[23]

Key questions for the Planning and Budgeting Committee

- Which persons with disabilities in the commune cannot reach or use essential services, such as the commune office, the health centre, schools, wells and toilets, or commune and village meetings?
    - What is stopping them: distance, transport costs, physical accessibility (steps and narrow doors), lack of information, or social attitudes?
- Were persons with disabilities and any OPD active in the commune, present when needs were identified? If not, how will they be consulted before the needs list is finalised?
- Is the commune's information on households with persons with disabilities up to date (Commune Database, Village Social Services Map indicator 14, disability identification records)?
    - If updating it needs budget this year, which item will fund it (items 4.16, 6.2 and 6.14)?
- Which villages and households should be visited first, based on those records?
- Which of the needs raised belong to national or provincial services (rehabilitation, assistive devices, medical treatment, the national disability allowance)?

[22] *Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme*, National Committee for Sub-National Democratic Development, 2017.

[23] People's Action for Inclusive Development (PAfID), *ACCESS 2 Progress Report January-June 2026*, Australia-Cambodia Cooperation for Equitable Sustainable Services Phase 2, 2026.

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- Note: Record these for referral rather than for the budget (see section 2.4).

Step 2: Turning priorities into proposed activities

Following consultations, the Commune Planning and Budgeting Committee consolidates findings in the Problems, Needs and Solutions table, then converts them into projects and activities, entered by sector and priority order in the *Priority Project and Activity Needs* table (see Annex B for both tables).

Consider these questions when developing proposed disability inclusion activities and projects:

1. Is the disability inclusion barrier specific and local, and was it identified with persons with disabilities?
2. Does the activity fit an eligible budget item and code (see section 2.1 and Annex A)?
3. Could the commune implement it, through its ordinary procedures or a capable local implementer?

Entry point for Organisations of Persons with Disabilities

OPDs can submit a simple written proposal to the commune. A proposal that arrives with a specific named barrier, a suggested activity and an estimated cost is far more likely to survive costing than a general request. Proposals can be shared with the commune chief or through the CCWC.

After submitting, OPDs can ask the clerk whether the activity entered the draft budget and check the published citizen budget.

An activity that answers all 3 questions is well placed for the draft program.

Activities that fail question 2 (*does the activity fit an eligible budget item and code?*) still matter. Some needs, such as wheelchairs and other assistive devices, physical rehabilitation, medical treatment or the national disability allowance, belong to national and provincial systems and cannot be paid from the commune budget (see section 2.4). Record the need in the *Problems, Needs and Solutions* table so it is not lost, and refer it to the district's Social Affairs and Welfare Office, the provincial Department of Social Affairs, Veterans and Youth Rehabilitation or the relevant service provider.

Key questions for the Planning and Budgeting Committee

- Is each disability inclusion barrier described specifically enough to become an activity (e.g. a place and an estimated cost)?
- Does each proposed activity fit an eligible Circular 007 item and budget code (see section 2.1 and Annex A)?
- For every infrastructure project, has physical accessibility been written into the description so it can be costed as its own line (see section 5)?
- Does the draft list include at least one mainstreamed and one targeted disability inclusion activity (see section 2.3)?

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- Has the commune included its disability identification duties under Sub-Decree 202 (item 6.14)?

Step 3: Carrying activities through the prioritisation process

When prioritising projects, the planning guidelines direct the Commune Planning and Budgeting Committee to consider projects responding to the needs of women, children, young people, persons with disabilities and vulnerable persons.[24] Use the checklist below to check whether the draft program is disability inclusive.

CIP Disability Inclusion Checklist

Check	Yes / No
Were persons with disabilities (particularly Organisations of Persons with Disabilities) present in the meetings that identified needs?	☐ ☐
Were meetings held in venues persons with disabilities could reach and use?	☐ ☐
Does the situation analysis identify barriers affecting persons with disabilities?	☐ ☐
Does the situation analysis draw on existing data, such as the Commune Database and a summary of disability management information system data for the commune?	☐ ☐
Does the draft program include at least one mainstreamed and one targeted disability inclusion activity (*see section 2.3*)?	☐ ☐
Does every proposed infrastructure project include accessibility in its design and cost estimate?	☐ ☐
Does each disability inclusion activity map to an eligible item and code?	☐ ☐
Is each activity costed, with an implementer and a maintenance arrangement identified?	☐ ☐
Has the commune budgeted for its role in supporting access to disability identification under Sub-Decree 202 (see item 6.14 in section 2.1)?	☐ ☐

[24] *Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme*, National Committee for Sub-National Democratic Development, 2017.

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Key questions for the Planning and Budgeting Committee

- When applying the prioritisation criteria, which proposals respond to the needs of persons with disabilities and has the Committee recorded this in its ranking?
- If a disability inclusion activity falls below the funding line, is there a lower-cost version or can it be combined with an investment already planned (for example, adding a ramp and handrail to a scheduled building repair)?
- Has the CIP Disability Inclusion Checklist above been completed and has every "No" answer been addressed or explained?

Step 4: District Integration Workshop

Each year the district convenes line departments, partners and neighbouring communes to bring their plans together at the District Integration Workshop. This is where the commune presents its draft program.

The workshop is also where provisional co-funding agreements are recorded, from line departments, district and provincial administrations and development partners. This is important for disability inclusion for 2 reasons:

1. A disability inclusion activity that is bigger than the commune's own budget capacity does not have to be dropped. If support is pledged to address the funding gap, it is recorded in a provisional agreement and the activity can be included in the commune's program.
2. The provisional agreement creates a record that can be followed up. Table 1.2 (see Annex B) reports each year on whether promised support was delivered, so pledges are not forgotten.



Entry point for Organisations of Persons with Disabilities

OPDs and Provincial Disability Action Council members can ask the district to raise disability inclusion activities at the district integration workshop, and can follow the outcomes, including any provisional agreements, through the district office.

Key questions for the Planning and Budgeting Committee

- Which disability inclusion activities need co-funding or technical input from line departments, the district or provincial administration, or development partners (for example, works at a school or health centre)?
- Have these activities been listed for the district integration workshop with their cost and the contribution being sought?

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- Have the provisional agreements been recorded in Table 1.1.C so that they can be followed up next year?

Step 5: From draft budget to adoption

The Commune Committee for Women and Children (CCWC), through its women's and children's affairs focal person and working with the clerk, prepares the annual social service budget plan that carries social service activities into the draft budget.[25]

Entry point for Organisations of Persons with Disabilities

The citizen budget consultation is open to all residents. OPDs should check the posted citizen budget against what was agreed during planning and raise any dropped activity before adoption.

Citizen participation in budget formulation and adoption is a standing requirement, written into the Fund's conditions since its founding instrument (Sub-Decree No. 16 of 2002 on the Commune/Sangkat Fund). Communes must publicly post the citizen budget, hold a consultation and adopt the budget by 31 October.

After adoption, the governor certifies compliance and the budget is entered in the Commune/Sangkat Budget Monitoring System, where the adopted figures become publicly visible online.

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[25] *Guideline on Implementation of Commune/Sangkat Social-Service Activities*, Ministry of Interior, 2018.

Key questions for the Planning and Budgeting Committee

- Do the disability inclusion activities agreed during planning still appear in the draft budget and the posted citizen budget, under the right item and code?
- Have persons with disabilities and OPDs been invited to the citizen budget consultation and is the venue accessible for persons with disabilities?
- If a disability inclusion activity was dropped or reduced, has the reason been recorded and explained to those who proposed it?
- Does the activity description (to be entered in the Budget Monitoring System) name the disability inclusion barrier it addresses (see section 6.3)?

5. Designing and costing fundable activities

This section covers turning a planned disability inclusion activity into one that can be funded and delivered. At the planning stage an activity carries only a rough cost estimate. Before that estimate becomes a firm budget line and a contract, the activity needs to be specified well enough to be priced, delivered and kept running. This requires:

- **Good design -** Accessibility measures built in from the start are generally higher quality and cost less than later adaptations.
- **Realistic costings -** Costings should draw on local evidence (such as prior-year contracts for similar work) and include accessibility features as their own budget lines rather than a vague 'accessibility' allowance. Realistic costings allow activities to survive budget negotiations and become the basis for implementation contracts.

These 7 questions below will help you define what exactly will be done, to what standard, at what cost and who will deliver, verify and maintain the activity. You should be able to answer all 7 before an activity is fully costed into the budget proposal.

Question	Guidance
Is the proposed disability inclusion activity described specifically enough to cost and implement?	• Activities such as 'improve accessibility' are too broad to be costed or implemented. • Think of more specific activities such as 'Concrete ramp with handrail at the commune office main entrance'.
Does the disability inclusion activity involve physical infrastructure? If so, is the activity designed to the right standard?	• For any physical infrastructure work, you should apply the Technical Standards on Physical Accessibility of Infrastructure

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	for Persons with Disabilities (Prakas 248, 2018) from the design stage.[26] • Design for a service user's whole visit: a person must be able to reach the facility, enter it, move around inside it and use the service. For example, a ramp to a building with an inaccessible toilet only solves part of the problem.
Are accessibility features listed as their own lines in the cost estimate?	• Once a contract is signed, the contractor is only obliged to deliver what was priced. An accessibility feature added afterwards means renegotiating the contract at a higher price. • When money runs short, uncosted additions are often the first items to be dropped from projects. A feature listed as its own line flows into the contract price from the start and must be delivered before the work is accepted and paid.
Who will implement the activity, and do they have the capacity to deliver it?	• For infrastructure works the implementer is usually a contractor selected through the commune's ordinary procurement. • For services, the implementer can be a capable local partner, including an Organisation of Persons with Disabilities (OPD). • You should check whether the implementer has done work of this type before and can finish within the budget year.
Who will verify the activity was delivered as designed?	• For accessibility works, plan for users with disabilities to test the work before acceptance and final payment. A ramp signed off by someone who will never use it has not been properly verified.
Who will maintain the activity after completion?	• Plan for operation and maintenance arrangements before approval. Facilities or services nobody maintains stop being accessible.
Is the estimated cost based on local evidence?	• Cost from prior-year contracts for similar work in the district, or from current local quotations where no comparable contract exists.

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[26] Inter-Ministerial Prakas No. 248 of 28 November 2018 putting into use the Technical Standards on Physical Accessibility Infrastructure for Persons with Disabilities, Ministry of Land Management, Urban Planning and Construction and Ministry of Social Affairs, Veterans and Youth Rehabilitation, prepared with the support of the Disability Action Council.

6. Implementation, payment, reporting and monitoring

Commune spending follows a fixed process. The commune chief commits the expenditure, verifies delivery and issues the payment certificate with its supporting documents; the provincial treasury then checks the paperwork and makes payment. The authorising role and the paying role are deliberately separate, which is why the payment paperwork matters.

6.1 Payment rules that matter for disability inclusion activities

How payment is released depends on the size of the contract. Contracts under 5,000,000 riel are paid in one payment on completion, which covers most disability inclusion activities in this guide. Larger contracts, including larger accessibility works, are paid by instalments, and construction contracts retain 10% until the end of the maintenance period.

Before the commune chief certifies delivery of an accessibility work, users with disabilities should test it (see section 5). Certification is the last moment a defect can be fixed at the contractor's cost.

6.2 Payment and settlement paperwork required for disability inclusion items

The table below summarises the required payment and settlement paperwork for budget codes relevant to disability inclusion (see section 2.1 for relevant budget items and their associated budget codes). For full details see Guideline No. 7221 on *Budget Contents and Supporting Expenditure Documents for Settlement of the Social Services and Environmental Sanitation Budgets*, Ministry of Economy and Finance, 2025.

To prevent delays you should collect these documents as you implement the activity.

Budget code	Payment and settlement paperwork required
• 62028 (other social assistance) • 61021 (hire of transport)	✓ Expenditure proposal ✓ Expenditure authorisation ✓ Request from the village chief or the commune ✓ Name list (where there is more than one person) ✓ Invoice or certificate of expenditure acknowledged by the authorising officer ✓ Expenditure report ✓ Handover-and-receipt schedule, where there is more than one recipient
Works, supplies and equipment codes: • 21031 (buildings) • 21032 (improvement of buildings)	The standard procurement procedure applies and the procurement file acts as the settlement file.

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Budget code	Payment and settlement paperwork required
• 21048 (other infrastructure) • 60012 (building maintenance supplies) • 60015 (fuel and lubricants) • 60052 (furniture) • 60053 (consumable materials) • 61052 (building maintenance and repair)	
• 61041 (training) • 61103 (meetings, workshops and conferences)	✓ Expenditure proposal ✓ Expenditure authorisation ✓ Expenditure report ✓ Attendance list
Mission travel: • 61121 (transport) • 61122 (mission allowance) • 61123 (accommodation)	✓ Mission expenditure report ✓ Mission order and endorsed travel authorisation ✓ Bank transfer request and account credit transfer schedule ✓ Invoice or certificate of expenditure acknowledged by the authorising officer

Note: The table shows the documents for the ordinary procedure, where the paperwork is checked before payment. Circular 007 provides for settlement under the simple expenditure procedure or direct payment and for cash advance and petty cash advance procedures, within existing legal frameworks.[27] The finance assistant should confirm the route with the provincial treasury when preparing the budget request.

6.3 Reporting

Beyond the commune's regular reports, no additional reporting is required for disability inclusion activities. Disability inclusion activities should appear in:

- The commune's six-monthly and annual **revenue and expenditure reports**.
    - These reports are approved by the council and go to the Ministry of Economy and Finance with a copy provided to the Ministry of Interior.
- The commune's six-monthly and annual **performance reports on social services and hygiene environment implementation**, which go to the Ministry of Interior with a copy to the Ministry of Economy and Finance. [28]

[27] Inter-Ministerial Circular No. 007, section 2.

[28] Inter-Ministerial Circular No. 007, section 3.

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7. Worked examples

The 2 examples below follow a disability inclusion activity along the full path this guide has covered.

- Example 1 is a mainstreamed activity (commune's ordinary activities made accessible).
- Example 2 is a targeted activity (direct support to persons with disabilities).

See section 2.3 for further examples of mainstreamed and targeted activities.

Worked example 1: A mainstreamed accessibility work

Example Commune 1 has a total 2026 budget of 702 million riel. This includes a development budget of about 420 million riel containing a social sector allocation of 52 million riel and a social protection line of 40 million riel.

Step / Stage	What happened?	Relevant section in this guide
Identify barriers and priorities	• At the January commune meeting, 2 residents who use crutches and an OPD representative reported that the commune office entrance steps prevented them from reaching the service counter.	• Section 4 (Step 1)
Turn priorities into proposed activities	• The Commune Planning and Budgeting Committee recorded the barrier in the Problems, Needs and Solutions table, then converted it into an activity: "a concrete ramp with a handrail, built to the national accessibility standards, at the commune office entrance". • The Committee entered the activity in the Priority Project and Activity Needs table, matched it to an eligible item (6.15, accessibility for persons with disabilities) and code (21032, improvement of buildings). • The activity was costed at 1,900,000 riel using a district price comparison for similar work. The handrail and approach path were included as their own lines in the cost estimate so they could not be dropped later.	• Section 2 • Section 4 (Step 2) • Section 5 • Annex B
Prioritisation of activities	• The Committee ranked projects against the prioritisation criteria, including the vulnerable-group criteria, and included the ramp in the draft program.	• Section 4 (Step 3)
Activities tabled at the District Integration Workshop	• The commune presented its draft program, including the accessible ramp activity, at the District Integration Workshop. Because the ramp could be funded from the commune's own SSHE budget, no co-funding was requested.	• Section 4 (Step 4)

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Step / Stage	What happened?	Relevant section in this guide
From draft budget to adoption	• The CCWC included representatives of persons with disabilities in its consultations and included the ramp in the annual social service budget plan. • The draft citizen budget was posted and shared for consultation, and OPDs checked the posted budget and confirmed the ramp was in it. • The council adopted the budget and the provincial governor certified compliance.	• Section 3 • Section 4 (Step 5)
Procurement, implementation and payment	• The commune followed its standard procurement rules to hire a contractor. • The technical supervisor checked the work against the accessibility standards during construction. • Before acceptance and final payment, persons with disabilities, including the 2 residents who first raised the barrier, tested the ramp. • Following positive feedback from the residents, the commune chief verified delivery and issued the payment certificate, and the provincial treasury checked the paperwork and made payment.	• Section 5 • Section 6
Reporting, monitoring and annual update	• The expenditure was recorded in the six-monthly financial report and the outcome in the performance report on social services and hygiene environment implementation.	• Section 6

What was achieved?

The commune removed a barrier to every service delivered at the commune office. It did this by spending less than 4% of its social sector budget allocation and using existing procedures. Persons with disabilities can now access the commune office, and the same ramp also serves the elderly, parents with young children and anyone injured.

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Worked example 2: A targeted support activity

Example Commune 2 has a similar budget, with a social protection line of 40 million riel.

Step / Stage	What happened?	Relevant section in this guide
Identify barriers and priorities	• The Village Social Services Map and the commune database showed 31 persons with disabilities across the commune's villages. Village chiefs reported several children with disabilities were missing health appointments and referral visits because their families could not afford transport.	• Section 4 (Step 1)
Turn priorities into proposed activities	• The Commune Planning and Budgeting Committee recorded the need in the Problems, Needs and Solutions table. It then converted the need into an activity: 'Quarterly transport support for persons with disabilities in poor and vulnerable households to reach health services'. • The proposed activity matched item 6.12 (assistance to persons with disabilities, code 62028), with item 1.4 noted for the children with disabilities attending check-ups and treatment, and item 6.13 available if the commune hires a vehicle instead of paying an allowance. • The activity was costed at 2,400,000 riel for the year (12 supported households at 50,000 riel per quarter).	• Section 2 • Section 4 (Step 2) • Section 5 • Annex B
Prioritisation of activities	• The Committee ranked the activity against the prioritisation criteria, including the vulnerable-group criteria, and included it in the draft program.	• Section 4 (Step 3)
Activities tabled at the District Integration Workshop	• The activity was presented in the commune's draft program at the workshop. As a small recurring activity funded from the commune's own social protection line, it did not require co-funding.	• Section 4 (Step 4)
From draft budget to adoption	• The CCWC carried the activity into the annual social service budget plan (2,400,000 riel under code 62028). • The activity appeared in the posted citizen budget. OPDs confirmed the activity remained in the budget. • Following final consultation, the budget was adopted by the commune council.	• Section 3 • Section 4 (Step 5)

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Step / Stage	What happened?	Relevant section in this guide
Procurement, implementation and payment	• No procurement was required for this direct assistance activity. Each quarter, the CCWC identified beneficiaries with village chiefs using the map and the IDPoor and disability records and prepared a beneficiary name list. • Payment followed the ordinary procedure with the expenditure proposal and authorisation, the village chief's request, the name list, the invoice or certificate of expenditure and the handover-and-receipt schedule.	• Section 5 • Section 6
Reporting, monitoring and annual update	• The expenditure appears in the six-monthly financial report. • Beneficiary numbers, disaggregated by sex, appear in the performance report on social services and hygiene environment implementation.	• Section 6

What was achieved?

The commune reduced missed health care for children with disabilities using 6% of its social protection line and no new procedures.

A completed referral connects a child to services beyond the responsibilities of the commune such as, rehabilitation and disability identification, which in turn opens national support options. Families are also spared transport debt and lost work days, and a child whose health is managed is more likely to stay in school.

The activity is repeatable every year and the quarterly name lists and handover-and-receipt schedules give the council a clean audit trail from beneficiary to payment.

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Annex A: Relevant budget codes

Code	What it covers
21031	Building Construction
21032	Building Improvement
21048	Other Infrastructure
60012	Supplies for the Maintenance of Buildings, Temples, and Other Structures
60015	Fuel and Lubricants
60021	Office Supplies
60023	Printing
60051	Non-Informatics Technical Equipment and Materials
60052	Furniture
60053	Consumable Materials
60054	Transportation Equipment and Materials
60055	Information Technology Equipment and Materials
60058	Small Materials, Furniture, and Other Equipment
61021	Rental of Means of Transport
61041	Training Expenses (Domestic and International)
61052	Maintenance and Repair of Buildings and Temples
61054	Maintenance of Various Networks
61057	Maintenance and Repair of Supplies and Technical Equipment
61058	Other Maintenance and Repairing
61091	Expense on Cambodian Consultants, Assistants, and Contracting Officials
61093	Other Public Collective Employees
61103	Meetings, Seminars, and Conferences
61121	Transportation Expenses
61122	Mission Expenses

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61123	Accommodation Expenses
61142	Telecommunication Expenses
62023	Food and Supplies
62024	Provide Aids for People Affected by Natural Disaster
62025	Scholarships for Research Studies in the Country
62028	Other Social Assistance
62031	Community Support and Maintaining of Social Order and Social Security

Note: The expenditure codes beginning with 6 are drawn from Inter-Ministerial Circular No. 007 (Ministry of Economy and Finance, 2025), which sets out the eligible SSHE expenditure items and their codes. All codes follow the sub-national administration budget classification (Prakas No. 1158, Ministry of Economy and Finance, 2025). The capital codes beginning with 21 appear in Circular No. 007 and in Guideline No. 7221 (General Department of National Treasury, 2025).

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Annex B: CIP Planning Tables

The tables reproduced below are the planning tables used in the Commune Three-Year Rolling Investment Programme. They are set out in the **Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme**, issued by NCDD and put into use by Inter-Ministerial Prakas No. 074 of 2 March 2017. They are reproduced here from the Khmer original.

Important Note

The tables reproduced here are for reference only. They are included so readers can see what information each table asks for and where disability inclusion priorities enter. They are not a substitute for the official forms. Commune officials should use official tables issued through the district administration and the Provincial Department of Planning, as the forms are updated from time to time and may differ from the versions below.

Problems, needs and solutions table [29]

Page 15, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

The commune uses the table below to identify problems, their locations and causes, needs and solutions. The commune is required to consult residents on these issues, including persons with disabilities. The Commune Planning and Budgeting Committee then consolidates the consultation findings into Table 1.1.A.

Record barriers faced by persons with disabilities in the commune here. Commune officials should engage persons with disabilities directly during this process. The CCWC and OPDs should assist. The Village Social Services Map also informs this step (guidance on its use is in the Guideline on Implementation of Commune Social Services, MoI, 2018).

តារាងបញ្ហា តម្រូវការ និងដំណោះស្រាយ

បញ្ហា	ទីតាំងនៃបញ្ហា	មូលហេតុនៃបញ្ហា	តម្រូវការ	ដំណោះស្រាយ	ផ្សេងៗ

[29] Page 15, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

Table 1.1.A: Priority project and activity needs [30]

The Commune Planning and Budgeting Committee turns the problems, needs and solutions raised in village consultations into projects and activities, entered by sector, in priority order, using a prescribed prioritisation method. The prioritisation method is listed in the annex of NCDD's technical guidance document. Disability inclusion activities must be included in the tables below; otherwise they cannot appear in the tables that follow.

តារាង១.១.ក ៖ តម្រូវការគម្រោង សកម្មភាពអាទិភាព

ល.រ	ឈ្មោះគម្រោង សកម្មភាព	ផ្លើយតប គោលដៅ	ទី តាំង	លទ្ធផល		រយៈ ពេល	អ្នកទទួលផល		តម្លៃ ប៉ាន់ស្មាន	ផ្សេងៗ
				បរិមាណ	ឯកតា		សរុប	ស្រី		
១. ផ្នែកសេដ្ឋកិច្ច										
២. ផ្នែកសង្គមកិច្ច										
៣. ផ្នែកធនធានធម្មជាតិ បរិស្ថាន និងការបន្សាំនឹងការប្រែប្រួលអាកាសធាតុ										
៤. ផ្នែករដ្ឋបាល និងសន្តិសុខ សណ្តាប់ធ្នាប់សាធារណៈ										

ឧម្រង់ទី១ ៖ ទាក្នុបូលអំពីការទិតាគស្ថានតាព និងគម្រូទការអភិទឌ្ឍន៍

ក). ការទិតាគស្ថានតាព

- ចំណុចខ្លាំង
- ចំណុចខ្សោយ/បញ្ហាប្រឈម
- បញ្ហាអាទិភាពសំខាន់ៗដែលត្រូវដោះស្រាយចំពោះមុខ។

ខ). គម្រូទការគម្រោង សកម្មភាពជាអាទិភាព

ល.រ	ឈ្មោះគម្រោង	គោលដៅ	ទី តាំង	លទ្ធផលគ្រោង		រយៈ ពេល	អ្នកទទួលផល		តម្លៃ ប៉ាន់ស្មាន	អង្គភាពស្នើ
				បរិមាណ	ឯកតា		សរុប	ស្រី		
គម្រោងដែលយុំ ឬអង្គភាពសាមីអាចមានលទ្ធភាពអនុវត្ត										
១. ផ្នែកសេដ្ឋកិច្ច										
២. ផ្នែកសង្គមកិច្ច										
៣. ផ្នែកធនធានធម្មជាតិ បរិស្ថាន និងការបន្សាំនឹងការប្រែប្រួលអាកាសធាតុ										
៤. ផ្នែករដ្ឋបាល និងសន្តិសុខ សណ្តាប់ធ្នាប់សាធារណៈ										
គម្រោងដែលយុំ ឬអង្គភាពស្នើសុំបញ្ជូលទៅក្នុងកម្មវិធីវិនិយោគស្រុក										
១. ផ្នែកសេដ្ឋកិច្ច										
២. ផ្នែកសង្គមកិច្ច										
៣. ផ្នែកធនធានធម្មជាតិ បរិស្ថាន និងការបន្សាំនឹងការប្រែប្រួលអាកាសធាតុ										
៤. ផ្នែករដ្ឋបាល និងសន្តិសុខ សណ្តាប់ធ្នាប់សាធារណៈ										

បានឃើញ និងឯកភាព
ថ្ងៃទី..... ខែ..... ឆ្នាំ២០.....
មេឃុំ

ថ្ងៃទី..... ខែ..... ឆ្នាំ២០.....
អ្នកប្រៀបចំ

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[30] Page 15, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

Table 1.1.B: Priority project and activity needs (after review) [31]

Following guidance from the District Planning Working Group, the Commune's Planning and Budgeting Committee reviews Table 1.1.A and confirms which priorities still require funding. The retained items are carried into this table, which the Committee also uses to complete the district reporting form for the working group and the Provincial Department of Planning. **Priorities are dropped at this stage, so check that disability inclusion activities remain.**

តារាង១.១.ខ. តម្រូវការគម្រោង សកម្មភាពអាទិភាព

ល.រ	ឈ្មោះគម្រោង សកម្មភាព	ឆ្លើយតប គោលដៅ	ទី តាំង	លទ្ធផល		រយៈ ពេល	អ្នកទទួលផល		តម្លៃ ប៉ាន់ស្មាន	ផ្សេងៗ
				បរិមាណ	ឯកតា		សរុប	ស្រី		
១.ផ្នែកសេដ្ឋកិច្ច										
២. ផ្នែកសង្គមកិច្ច										
៣.ផ្នែកធនធានធម្មជាតិ បរិស្ថាន និងការបន្សាំនឹងការប្រែប្រួលអាកាសធាតុ										
៤.ផ្នែករដ្ឋបាល និងសន្តិសុខសណ្តាប់ធ្នាប់សាធារណៈ										

[31] Page 18, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

Table 1.1.C: Priority projects and activities with funding source [32]

Once the commune knows the budget likely to be available, the Planning and Budgeting Committee decides which priorities it will fund and adds the funding source. The guideline directs it to consider projects responding to the needs of women, children, young people, persons with disabilities and vulnerable persons, so the disability criterion applies to a funding decision here.

The commune presents this table at the District Integration Workshop and revises it afterwards. The citizen budget (prepared under Ministry of Interior Guideline No. 025 of 2021 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration) draws on this table.

តារាង១.១.គ. តម្រូវការគម្រោង សកម្មភាពអាទិភាព

ល.រ	ឈ្មោះគម្រោង សកម្មភាព	ផ្លើយតបគោលដៅ	ទីតាំង	លទ្ធផល		រយៈពេល	អ្នកទទួលផល		តម្លៃប៉ាន់ស្មាន	ប្រភពមូលនិធិ
				បរិមាណ	ឯកតា		សរុប	ស្រី		
១.ផ្នែកសេដ្ឋកិច្ច										
២. ផ្នែកសង្គមកិច្ច										
៣.ផ្នែកធនធានធម្មជាតិ បរិស្ថាន និងការបន្សាំនឹងការប្រែប្រួលអាកាសធាតុ										
៤.ផ្នែករដ្ឋបាល និងសន្តិសុខសណ្តាប់ធ្នាប់សាធារណៈ										

[32] Page 19, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

Table 1.2: Results of project implementation [33]

Table 1.2 reports on the preceding year, separating projects completed, projects still under way and projects for which support was promised but where work has not commenced. It is presented at the District Integration Workshop alongside Table 1.1.C and shows whether support promised last year was delivered. For disability inclusion, this is an accountability table. A promised activity that has not been delivered can be carried forward rather than lost, provided the funding promise still stands.

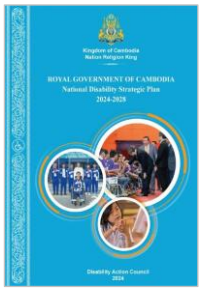
តារាង១.២ ÷ លទ្ធផលនៃការអនុវត្តគម្រោងក្នុងឆ្នាំ ..... ឃុំ .....

ល.រ	ឈ្មោះគម្រោង	ផ្នែក	ទីតាំង	លទ្ធផលគ្រោង		តម្លៃប៉ាន់ស្មាន (លានរៀល)	អ្នកទទួលផល		ប្រភពអ្នកគាំទ្រ
				បរិមាណ	ឯកតា		សរុប	ស្រី	
គម្រោងប្រើប្រាស់មូលនិធិឃុំ									
ក. បានអនុវត្តរួចជាស្ថាពរ									
ខ. កំពុងអនុវត្ត									
គ. មិនបានអនុវត្ត									
គម្រោងឃុំដែលមានការសន្យាគាំទ្រ									
ឃ. បានអនុវត្តរួចជាស្ថាពរ									
ង. កំពុងអនុវត្ត									
ច. មិនបានអនុវត្ត									
គម្រោងដែលបានអនុវត្ត ដោយមិនមានការសន្យាគាំទ្រ									
ឆ. បានអនុវត្តរួចជាស្ថាពរ									
ជ. កំពុងអនុវត្ត									

[33] Page 19 to 20, Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme, NCDD, 2017

Annex C: Key government instruments

This annex lists the government instruments this guide draws on, what each means for communes and where the guide applies it.

Instrument		What it means for communes	Where in this guide
Disability policy			
	National Disability Strategic Plan 2024–2028 (Disability Action Council, 2024)	• NDSP's Strategy 5.3.1 promotes disability-inclusive Commune Investment Programmes. • NDSP's Strategy 5.3.2 commits the Royal Government to guidance on including persons with disabilities in commune plans and budgets.	Section 1
	Sub-Decree No. 202 on Disability Identification under the Social and Rights-Based Model (July 2023)	• Communes should include disability identification activities in the Commune Development Plan and the CIP. • The commune should interview persons with disabilities, record relevant data and coordinate delivery of disability identification cards.	Sections 1 and 2.3; section 4 (Steps 1 and 2)
	Guideline on Social and Rights-Based Disability Identification (Ministry of Social Affairs, Veterans and Youth Rehabilitation, 2026)	• Communes include disability identification data collection in their annual workplan and budget. • The commune chief assigns at least two focal points to collect disability identification data. • Village chiefs prepare or update general disability data from January each year.	Section 2.3; section 4 (Step 1)
	Inter-Ministerial Prakas No. 248 putting into use the Technical Standards on Physical Accessibility Infrastructure for Persons with Disabilities (November 2018)	• Establishes the national accessibility standards. • Communes should apply these standards to commune-funded buildings from the design stage.	Sections 2.3 and 5
Planning			

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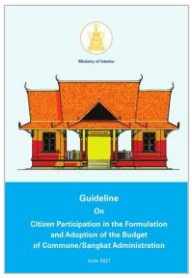
Instrument		What it means for communes	Where in this guide
	Technical Guideline on Commune Development Plan Preparation (Inter-Ministerial Prakas No. 080, March 2017)	Sets how the commune prepares its five-year Development Plan, including the participation of persons with disabilities in village meetings and consultations.	Sections 2.3 and 3.2; section 4 (Step 1)
	Technical Guideline on the Preparation and Formulation of the Commune Three-Year Rolling Investment Programme (Inter-Ministerial Prakas No. 079, 2 March 2017)	• Establishes the CIP steps and planning tables. • Its prioritisation criteria direct the Planning and Budgeting Committee to consider projects that respond to the needs of persons with disabilities.	Section 3.3; section 4 (Steps 2 and 3); Annex B
Budget and finance			
	Sub-Decree No. 16 on the Commune/Sangkat Fund (2002)	Makes citizen participation in budget formulation and adoption a condition of the Fund.	Section 4 (Step 5)
	Sub-Decree No. 153 on the Transfer of Resources from the State Budget to the Commune/Sangkat Fund 2024–2028 (2023)	• Sets the SSHE share of the Fund (13% in 2024 rising to 31% in 2028) • Describes the quarterly release of funds (25%, 25%, 40% and 10%). • The Ministry of Economy and Finance notifies each commune of its allocation for the following year before the end of June.	Sections 3.1 and 3.3
	Guidance Circular No. 008 on 2027–2029 Budget Strategic Plans and 2027 Budget Proposals (Ministry of Economy and Finance, 2026)	Sets the mid-year budget proposal dates for the 2027 cycle. Note: a new circular is issued each year.	Section 3.3

Consultation Draft

Instrument		What it means for communes	Where in this guide
	Guideline No. 025 on Citizen Participation in the Formulation and Adoption of the Budget of Commune/Sangkat Administration (Ministry of Interior, June 2021)	Sets the citizen budget timetable: • first posting by 15 October • consultation by 22 October (including persons with disabilities) • adoption by 31 October • submission to the Governor by November	Section 3.3; section 4 (Step 5)
	Inter-Ministerial Circular No. 007 on the Management, Allocation, and Assigning Budget Expenditure Items for Social Services and Environmental Hygiene Budget of District/Municipality Fund and Commune/Sangkat Fund (Ministry of Economy and Finance and Ministry of Interior, April 2025)	• Lists the eligible SSHE expenditure items and budget codes in 11 categories, including disability inclusion items. • Requires these activities to be prioritised in the CIP • Allows for co-funding from partner organisations (including international donors) • Sets relevant reporting lines.	Sections 2, 3.1 and 6; Annex A
	Guideline No. 7221 on Budget Contents and Supporting Expenditure Documents for Settlement of the Social Services and Environmental Sanitation Budgets (General Department of National Treasury, June 2025)	Lists the payment and settlement documents required for each SSHE expenditure item.	Sections 2 and 6.2
	Prakas No. 1158 on the Sub-National Administration Budget Economic Classification (Ministry of Economy and Finance, 2025)	Sets the budget classification codes used in the commune budget, including revenue codes for contributions from partner organisations.	Section 3.1; Annex A
Social services			

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Instrument		What it means for communes	Where in this guide
	Guideline on Implementation of Commune/Sangkat Social-Service Activities (Ministry of Interior, 2018)	• Describes how the CCWC prepares the annual social service budget plan. • Describes the Village Social Services Map, whose indicator 14 records households that include a person with a disability.	Section 3.2; section 4 (Steps 1 and 5)
	Prakas No. 3840 on the Establishment and Functioning of the Commune/Sangkat Committee for Women and Children (Ministry of Interior, 22 September 2020)	• Includes a representative of persons with disabilities among the members of the CCWC (Article 5).	Section 2.2

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Annex D: Feedback on consultation draft

Feedback	Related to section	Name of consulted stakeholder

Consultation Draft