

# PUBLIC EXPENDITURE TRACKING SURVEY (PETS) IN EARLY CHILDHOOD EDUCATION

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Written by:



Advocacy and Policy  
Institute



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## ABOUT API

The Advocacy and Policy Institute (API) is a Cambodian non-profit and non-governmental organization which has a mission to serve the long term democratic and social development needs of Cambodia through the empowerment of people to interact with their government to project their rights and provide for their needs.

More information on API can be found at <http://www.apinstitute.org/>

## ABOUT CACHRD

Cambodia-ASEAN Centre for Human Rights Development (CACHRD) is a non-profit and non-governmental organization in response to the needs of training and research in human rights in Cambodia.

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# CONTENT

<b>LIST OF ABBREVIATIONS.....</b>	<b>IV</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>1. INTRODUCTION.....</b>	<b>3</b>
1.1. EARLY CHILDHOOD CARE AND DEVELOPMENT .....	3
1.1.1. Legislation framework .....	3
1.1.2. Structures, roles and responsibilities.....	4
1.1.3. Programs .....	4
1.2. PROBLEM STATEMENT.....	5
1.3. PUBLIC EXPENDITURE TRACKING SURVEY (PETS).....	5
1.4. OBJECTIVES AND SURVEY QUESTIONS.....	6
1.5. SCOPE OF THE STUDY.....	6
<b>2. METHOD.....</b>	<b>7</b>
2.1 SAMPLING.....	7
2.2. INTERVIEWS AND PROCEDURE .....	7
2.3. DATA ENTRY AND ANALYSIS .....	8
<b>3. KEY FINDINGS .....</b>	<b>9</b>
3.1. RESOURCE FLOW IN EDUCATION SECTOR.....	9
3.2. THE PB BUDGET FOR PRE-SCHOOLS.....	10
3.2.1. General characteristics.....	10
3.2.2. PB budget in 2012.....	10
3.2.3. Timeliness.....	11
3.2.4. Adequacy .....	12
3.2.5. Efficiency.....	14
3.3. ACCOUNT MANAGEMENT AT PRE-SCHOOL LEVEL.....	14
<b>4. CONCLUSION AND RECOMMENDATIONS.....</b>	<b>15</b>
4.1. CONCLUDING REMARKS .....	15
4.2. RECOMMENDATIONS .....	15
4.2.1. To Ministry of Education, Youth and Sport.....	15
4.2.2. To Ministry of Economy and Finance .....	16
4.2.3. To Development Partners and NGOs.....	16
4.2.4. To School Support Committee .....	16
<b>REFERENCES .....</b>	<b>17</b>
<b>ANNEXES .....</b>	<b>18</b>

## LIST OF TABLES

<b>TABLE 1.</b>	TYPE OF PRE-SCHOOL IN SAMPLE (WITH AND WITHOUT NGO-SUPPORT) .....	7
<b>TABLE 2.</b>	PB PLAN FOR 2012 BY MAIN ACTIVITIES (DOECE, 2012) .....	11
<b>TABLE 3.</b>	PB RECEIVED BY PRE-SCHOOLS IN 2012: MONTHS AND AMOUNTS (IN KHR) .....	12
<b>TABLE 4.</b>	ACTUAL AMOUNT OF PB DISBURSED TO PRE-SCHOOL IN 2012 BY PROVINCE .....	13
<b>TABLE 5.</b>	VARIETY OF COEFFICIENT PER PRE-SCHOOL PUPIL OF PB IN 2012 .....	14

## LIST OF FIGURES

<b>FIGURE 1.</b>	SIMPLIFIED ECE RESPONSIBLE MINISTRIES BY PROGRAMS.....	4
<b>FIGURE 2.</b>	RESOURCE FLOW IN EDUCATION SECTOR.....	9
<b>FIGURE 3.</b>	THE IMPLEMENTING PROCESS OF PB (WB, 2005).....	10



# LIST OF ABBREVIATIONS

<b>API</b>	Advocacy and Policy Institute
<b>BIGS</b>	Bandung Institute of Governance Studies
<b>BSP</b>	Budget Strategic Plan
<b>CACHRD</b>	Cambodia-ASEAN Centre for Human Rights Development
<b>CMDGs</b>	Cambodia Millennium Development Goals
<b>COWS</b>	Cambodia Organization for Women support
<b>DOE</b>	District Office of Education
<b>DOECE</b>	Department of Early Childhood Education
<b>ECCD</b>	Early Childhood Care and Development
<b>ECCE</b>	Early Childhood Care and Education
<b>ECE</b>	Early Childhood Education
<b>EFA</b>	Education For All
<b>ELDS</b>	Early Learning Development Standard
<b>ESP</b>	Education Strategic Plan
<b>ESSSAUP-FTI</b>	Education Sector Support Scale Up Action Program-Fast Track Initiative
<b>IBE</b>	International Bureau of Education
<b>MEF</b>	Ministry of Economy and Finance
<b>MoEYS</b>	Ministry of Education, Youth and Sport
<b>Mol</b>	Ministry of Interior
<b>MoWA</b>	Ministry of Women Affair
<b>NBC</b>	National Bank of Cambodia
<b>NCDD</b>	The National Committee for Sub-national Democratic Development
<b>NGOs</b>	Non-Government Organizations
<b>PB</b>	Program-Based Budgeting
<b>PETS</b>	Public Expenditure Tracking Survey
<b>PI</b>	Perkumpulan INISIATIF
<b>POE</b>	Provincial Office of Education
<b>PNB</b>	Provincial National Bank
<b>PT</b>	Provincials Treasury
<b>USAID</b>	The United States Agency for International Development
<b>R4D</b>	Results for Development Institute

# EXECUTIVE SUMMARY



The Royal Government's commitment to expanding and improving comprehensive Early Childhood Care and Education (ECCE) is stated in various policies and strategies of the Ministry of Education, Youth and Sport (MoEYS). These include the 2010 National Policy on Early Childhood Care and Development (ECCD); the Education Strategic Plan 2009-2013 (ESP); the National Strategic Development Plan Update for 2009-2013, and the Education for All National Plan for 2003-2015 (EFA). In order to firm up its mechanism for the implementation of the National Early Childhood Care and Development, the Royal Decree on Organization and Operation of the National Committee for Early Childhood Care and Development was promulgated in April 2013.

The MoEYS currently receives just over 15% of all Government expenditure and is the leading ministry in implementing and coordinating actions and regulations for the implementation of the ECCE. A plethora of academic and empirical evidence shows that better public expenditure ensures effective delivery of quality public services and its efficiency, thus fulfilling the satisfaction of recipients. However, weaknesses in Cambodia's public expenditure management system include problems of rigidities, delays, and uncertainties created by an over-centralized regular budget system. Research by the NGO Forum (2009) indicated that there is a lack of clarity and problems regarding allocation and timely disbursement of program-based budgets. Also, as was found by the WB Public Expenditure Tracking Survey (WB, 2005), social accountability mechanisms, especially involvement and knowledge of stakeholders about PB budget, were inadequate.

PETS studies so far did not specifically focus on early childhood education. The objective of the current PETS is to provide detailed information on the flows and arrival of resources at the frontline, i.e. public pre-schools, and of the performance of service providers and quality of services.

## METHODOLOGY

The sampling procedure involved two stages: strategic selection and randomization. Firstly, the five provinces Kampong Thom, Kampong Chhnang, Pursat, Kampong Speu, and Banteay Meanchey were selected based on strategic assumptions of API target provinces and availability of ECE programs. Secondly, public pre-schools were randomly selected from the list of pre-schools in eight districts of the five provinces derived from the NCDD database (2010) and MoEYS Database (2011).

Key stakeholders at different administrative levels were interviewed, as well as public pre-school principals and teachers.

## RESULTS

The PB budget is annually prepared by technical departments of MoEYS, including ECE Department and submitted to the Department of Finance of the MoEYS. The Department of Finance is responsible for consolidating all budgets from all departments of MoEYS. The Education Sector budget is submitted to the Ministry of Economy and Finance for endorsement. ECE's Budget Strategic Plan is annually prepared by the Department of ECE and consolidated as its annual operational plan. The program based cash (PB) is disbursed from capital/provincial treasuries to POEs and the POEs are responsible for budget allocation within the line of departments and finally disbursements to DOE level based on information from MoEYS. DOE allocates the budget to pre-school accordingly.

Program Budgeting (PB) for public pre-schools is the sum of two main sub-grants; (1) supporting program, (2) implementing program. This pre-school operating budget is merely for office supplies, and teaching and learning materials. The total budget entitlement to pre-school operating planned by ECE in academic year 2011-2012

was KHR 586,200,000 (USD 146,550) which is equal to 52% of total ECE's PB.

The current PETS results revealed that in 2012 Kampong Chhnang, Kampong Speu, Pursat, and Banteay Meanchey received 100% of PB, but Kampong Thom received only 75% of its allocated budget. An explanation for not receiving the full budget was that cash availability at provincial treasuries did not meet the demands to some extent. In terms of adequacy of the PB budget another interesting finding occurred: there is a mismatch between actual student number and official student number which has repercussions for the amount of the allocated PB budget. Since the POE allocates the budget based on the official student number, the coefficient of PB support per five-year-old pupil in reality was for all provinces in our sample lower than the official KHR 6,000 per pupil. Note that this implies that even if the full PB budget is disbursed, it is not adequate for the actual number of five-year-old students.

In 2012, frontline service providers, POE, DOE and pre-schools, experienced delays in receiving cash for their activities. PETS results revealed that the 2012 disbursement of PB from POE to DOE and pre-schools did not experience any delay as long as POE received confirmation from provincial treasury. However, POE experienced the delay in receiving cash from the provincial treasury as sometimes cash was not available and disbursed by the provincial treasury. The budget availability and disbursement from the treasury to POE are significant factors contributing to the speed of flow of PB to POE, then to DOE and schools. PETS results revealed that in 2012 schools received PB in one or maximum two instalments. In practice, regardless if the PB budget has arrived, schools have to pay for certain materials when needed, which is not preferable since school have to lend money to do so.

## CONCLUSION

The PB budget of early childhood education is the sum of budget for the education program "school readiness 5-year-old" (91% of total ECE PB budget) and monitoring (9% of total ECE PB budget). Independent three-level pre-school classes are entitled the amount of 300,000 KHR per year and 6,000 KHR for each five-year-old pupil per year; pre-schools attached to primary schools are only entitled to 6,000 KHR per five-year-old pupil.

Four out of five provinces in this survey received 100% of their annual PB budget, whereas Kampong Thom province received only 75% of the allocated budget for 2012. Based on the current survey, it is clear that the official student numbers on which the PB allocation is based are lower than the actual student numbers: in four out of four provinces pre-schools received less than 6,000 KHR per student, even if they received the full allocated PB budget.

In official guidelines or regulations there is no timeline to define the disbursement of PB from Provincial Treasuries to POEs, to DOEs, and finally to pre-schools. As a result the process of PB disbursement is not transparent or predictable. Public pre-schools in the provinces of the current survey received PB in maximum two instalments, of which the first was disbursed in February or March and the second in September or November 2012.

Due to the lack of predictability of timing of PB payments to pre-schools, school principals purchase necessary materials or other administration supplies before receiving PB. As a result, school principals are unlikely to employ the budget for school operation effectively.

# INTRODUCTION



## 1.1. EARLY CHILDHOOD CARE AND DEVELOPMENT

After the collapse of Khmer Rouge Regime in 1979, pre-school education was established by a technical working group of General Education and Pre-school education. In 1986, this working group was changed to Department of General Education and Pre-school Education. In 1999, this department was divided into two: the Department of General Primary Education and the Department of Primary and Pre-school education. The Department of Early Childhood Education (DoECE) was initiated in 2002. Currently ECE is fully supported by the Royal Government of Cambodia, and has been developed and implemented throughout country.

Pre-school education refers to the formal system of education for children aged 3 to 5 years (IBE/UNESCO, 2006). Officially, pre-school education is organized as a three-step system, with the first level for three-year-olds, the second for four-year-olds and the final level for five-year-olds. Three-level pre-school refers to independent pre-schools with all three levels of classes. High-level pre-school refers to the 5-year-old pupil class and is part of the primary school. In practice, most pupils receive only one or two years of early childhood education (IBE/UNESCO, 2006).

Apart from the public pre-schools, ECE also entails community-based pre-schools, which are centre-based pre-schools set up by Commune Councils (democratically elected local governments at the grassroots level). These community-based pre-schools are meant for all children, particularly those in rural and urban areas where opportunities for early childhood stimulation are few (IBE/UNESCO, 2006). Community based pre-schools are not entitled to PB budget and therefore not included in the current survey.

### 1.1.1. Legislation framework

The constitution, laws, policies, and other legitimated reform mechanisms of the Royal Government of Cambodia draw attention to children care and education. Article 48 of the constitution states that “The State shall ensure protection of the rights of the children as stipulated in the Convention on the Right of the Child, in particular, the rights to live, education, protection during wartime, and from economic or sexual exploitation. The State shall protect children from acts that are harmful to their educational opportunities or that is detrimental to their welfare.”

The Law on Education of Cambodia was approved in 2007 consisting of 11 chapters and 55 articles. Regarding specifically Early Childhood Care and Education chapter 4, article 16 states that “The State shall support early childhood care and childhood education from the age of 0 to before primary school age, generally provided at childcare centres in communities or at home. Kindergarten education shall commence education prior to primary education for preparation to attend primary school. The Ministries in charge of Education and other relevant ministries and institutions shall determine the meanings of early childhood care and education.”

In order to meet Millennium Goals regarding education a number of official government policy plans were developed and approved, e.g. the EFA National Plan 2003-2015 and the Education Strategic Plan 2009-2013. In the integration of ESP and Education Sector Support Program it was formulated to ensure linkages between education policies and strategies with development programs and actions as well as between planning and budgeting. ESP 2009-2013 has categorized all development activities into five core programs and 28 sub-programs. Expansion of Early Childhood Education is one of the sub-programs in the first program on Development of General Education and Non-formal Education.

National Policy on Early Childhood Care and Development prepared by MoEYS was endorsed by the RGC in February 2010. It has defined the vision, goals/objectives, policy implementation, and roles/responsibility of all relevant stakeholders. The Royal Decree on Organization and Operation of the National Committee for Early Childhood Care and Development was promulgated in April 2013.

### 1.1.2. Structures, roles and responsibilities

The ECE department consists of four technical offices, namely pre-school, ECE, inspection, and planning/administration. ECCE is divided into two folds, from zero to three years of age and from three to under-six years of age and it is under different responsibilities of different stakeholders. The early childhood care and education for children from three to less than six year olds falls under the governance of MoEYS.

The ECE department is responsible for the management and monitoring of the ECE Program. MoEYS reviews the responsibilities at sub-national levels, and coordination with other relevant bodies including the national committees, EFA Secretariat and Committee, and ECCD Coordination Committee.

The MoEYS coordinates with the Ministry of Women's Affairs (MoWA) and the Ministry of Health (MoH) in order to strengthen ECCE initiatives through home-based and parental education (see Figure 1). The MoEYS has also collaborated with the Ministry of Interior and the MoWA on the decentralization of community pre-school expansion.

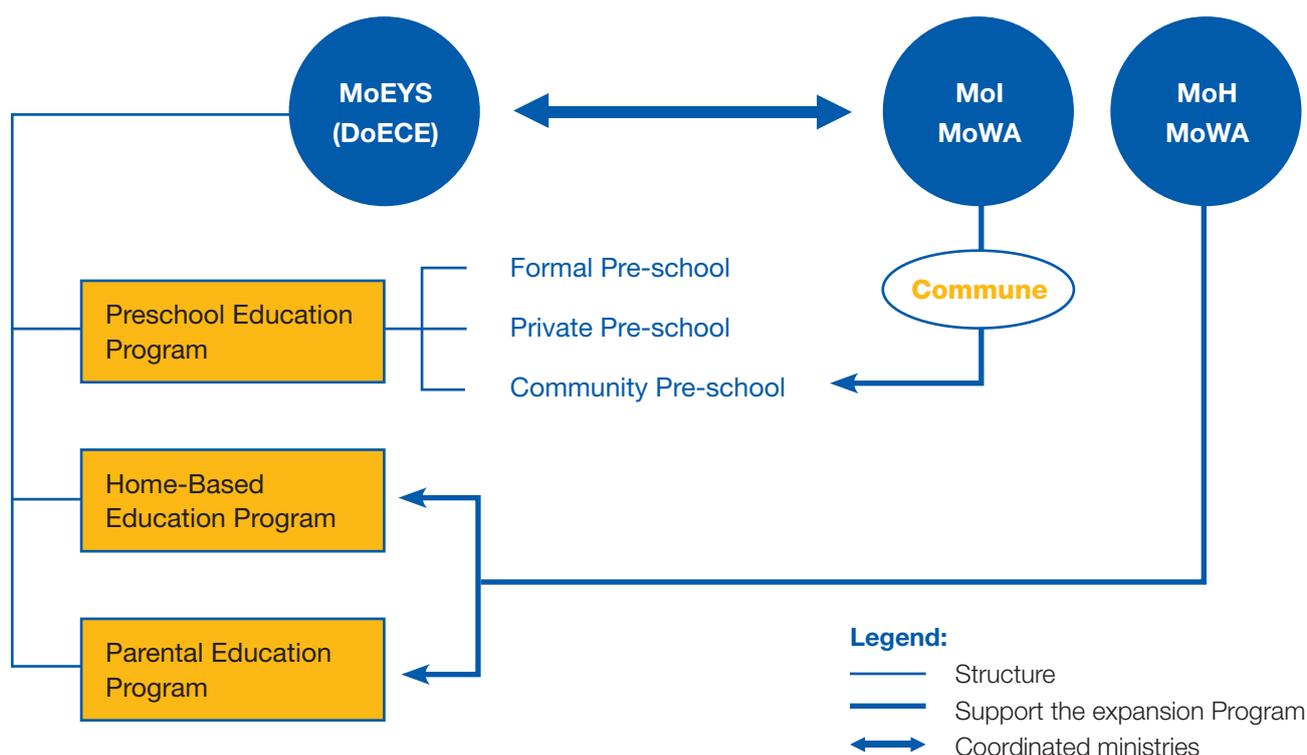
### 1.1.3. Programs

The strategic plan for ECCE in Cambodia defined three main programs parental education, home-based education, and pre-school education.

#### Parental education

Parental Education Program aims to enhance the role of parents as prime educators and how they can best strengthen this role through parental engagement in home early learning. This program was established in 2000 under the cooperation between MoEYS and MoWA and funded by UNESCO. In 2004, the program was expanded under UNICEF financial and technical support. Parental education program curriculum developed by MoEYS (Information Education Communication materials produced) which is easy to understand by illiterate or low educated parents. The target families are those who have children under-6 years old.

**Figure 1. Simplified ECE responsible ministries by programs**



## Home-based education

Home-based pre-school program plays a very important role in promoting the values of pre-school education for children, parents and community. This program is established in response to the growing needs of parents and communities and in fulfilling the gaps of public policy actions. Currently, 1,633 communes of 172 districts are running home-based pre-schools throughout the country. This program is actively engaged by 49,811 families.

## Pre-school education

Pre-school education covers public pre-school education, private pre-school education, and community pre-school education (ECE, 2012).

Public pre-schools are classified into two types, namely pre-schools attached to primary school and independent pre-schools. Public pre-school teachers are government officials who received two years pre-service training from the Pre-school Teacher Training Centre in Phnom Penh. The curriculum for the program is developed in collaboration between ECE department and relevant departments based on Early Learning Development Standard (ELDS) for children aged three to less than six years old. Public pre-schools are operating under government Program-based Budgeting (PB) and currently 4,032 public pre-school staff and teachers (95.33% females) are employed in 2,575 public pre-schools.

Apart from public pre-schools, there are also 231 private pre-schools, all established and registered at MoEYS. The MoEYS is responsible for monitoring the quality of the private pre-schools, but not for funding.

Currently there are also 2,319 community pre-schools, mainly supported by MoI, MoWA and development partners. Community pre-schools are established under the cooperation between MoEYS and Commune Council Committee for Women and Children.

Home-based education, private and community pre-schools do not receive PB budget and are therefore not part of the current survey.

## 1.2. PROBLEM STATEMENT

The recent enrolment in ECCE programs in Cambodia has an observable and remarkable increase, from 120,098 in the academic year 2005/2006 to 171,768 in the academic year 2009/2010 for children aged from three to five years old. In 2011, ECCE program has expanded to enrol more children in age group of under-three years of age. In academic year 2011, children aged from 0 to 6 years enrolled in the program increased to 275,844. However, public pre-schools or public ECCE programs accounted for only 5.8% of the enrolment. The priority is for an increase of the enrolment at the age of 5 in the pre-school system.

There are still concerns regarding the access, quality and inequality of the ECCD program but at the same time there is a lack of research to be able to determine if the current situation of the ECCD program is a result of the underfunding or ineffective program management. There is a strong need for evidence based outputs or recommendations to improve the functions of ECCE throughout the country.

The politics of education is about money and other resources that need to be ensured for the benefits of children. The resources are meant for, but not limited to school buildings, classrooms, teaching-learning activities, books, water and electricity. From the public policy and education perspectives, the government is responsible for supplying these resources as inputs from its different layers, flowing down from the Ministry of Economy and Finance to the MoEYS and further down to lower levels such as district education offices and schools. But where in each layer does a package of budget for ECCE for a certain school go through? How is the budget flown in order to reach to schools, the end recipients?

## 1.3. PUBLIC EXPENDITURE TRACKING SURVEY (PETS)

A PETS is used to study the flow of public funds from the centre to service providers and has successfully been applied in a number of countries where public accounting

systems function poorly or provide unreliable information and the results of PETS have been used to advocate for policy change and hold government accountable. Given the strong sense of PETS role in promoting effective management of public expenditures and promoting accountability, in 2004 and 2005, the Royal Government of Cambodia willingly received financial and technical assistance from donor community, especially the World Bank in diagnosing issues related to public expenditures in the health and education sectors. The results of the two surveys were well perceived by the Royal Government of Cambodia and included issues with rigidities, delays and uncertainties created by an over-centralized regular budget system. Research by the NGO Forum (2009) indicated that there is a lack of clarity and problems regarding allocation and timely disbursement of program-based budgets. Also, as was found by the WB Public Expenditure Tracking Survey (WB, 2005), social accountability mechanisms, especially involvement and knowledge of stakeholders about PB budget, were inadequate.

## 1.4. OBJECTIVES AND SURVEY QUESTIONS

PETS studies so far did not focus on early childhood education. The objective of the current PETS is to provide detailed information on the flows and arrival of resources at the frontline, i.e. public pre-schools, and of the performance of service providers and quality of services. It aims to examine the public expenditure in the specific area of early childhood education a program that covers the population in the age group of three to under-

six years of age. The findings are important for policy reform to ensure better and more satisfactory delivery of public services, especially early childhood education to citizens and contribute to filling the accountability vacuum in public financing system in this education sector.

The following survey questions were taken into account:

1. Have funds allocated to early childhood education been received by the implementing agencies?
2. What volume of the allocated budget reaches public pre-schools?
3. Are there any significant delays in allocating budgets for early childhood education?
4. How is the allocated budget used for the delivery of ECCE to the recipients?

## 1.5. SCOPE OF THE STUDY

This survey focuses on program budgeting of early childhood education, which flows from the Ministry of Economy and Finance to frontline service providers of MoEYS namely provincial education departments, district education offices and public pre-schools. The units of analysis in the context of this PETS survey for early childhood education includes supply chain and service delivery units, including provincial departments of education, district offices of education, and public pre-schools. This identification of units of analysis is to collect information and diagnose problems related to the performance of the frontline service providers, especially related the sector receiving public funds for early childhood education.

# 2 METHOD



## 2.1. SAMPLING

The sampling procedure involved two stages, strategic selection and randomization. Firstly, the five provinces and eight districts were selected based on strategic assumptions of API target provinces and districts and the availability of ECE programs. The provinces were Kampong Thom, Kampong Chhnang, Pursat, Kampong Speu, and Banteay Meanchey. Secondly, pre-schools were randomly selected from the list of pre-schools in eight districts of the five provinces derived from the NCDD database (2010) and MoEYS Database (2011).

The total sample consisted of 37 public pre-schools. In Table 1 the sample of schools is depicted including information about the kind of pre-school (independent or attached to primary school) and whether or not the school received NGO-support. As we can see, half of the independent pre-schools received NGO support, and 9 out of 31 pre-schools attached to primary schools. For the total sample, 12 out of 37 pre-schools (32%) received NGO support. All NGO support consisted of material support for school environment, buildings, basic learning materials et cetera.

## 2.2. INTERVIEWS AND PROCEDURE

A series of questionnaires was designed and categorized into four modules for different levels of survey administration namely Provinces, Districts, Communes, and Schools.

In order to ensure the reliability of the survey, an interview process is organized for different levels of administration. In total ten government representatives were interviewed (three from POEs, seven from DOEs). Of 37 schools in the sample, all school principals were interviewed and 66 teachers (on average 1.8 teachers per school).

API cooperated with NGO partner and provincial API part-time staff at the selected provinces to conduct the survey. There were ten data collectors including five API's staff, two COWS staff, and three API provincial part-time staff. All data collectors were trained on research methods, which include questioning techniques, sample modification, and field work reporting. Semi-structured interviews with persons in charge of ECCE related issues from government, NGOs sector has also been carried out.

**Table 1. Type of pre-school in sample (with and without NGO-support)**

	NGO support	
	Yes	No
Independent pre-school	3	3
Pre-school attached to primary school	9	22
<b>Total</b>	<b>12</b>	<b>25</b>

The interviews were conducted in face to face interviews with the participants, only teachers were interviewed in group interviews with two to three teachers. The field data collection process was organized during the harvesting season and during this period, community pre-school teachers were busy at the farms and some pre-schools were not functioning any more.

The Ministry of Education, Youth and Sport (MoEYS) did not provide the official permission letter for this survey, and this affected the process of data collection, especially with regard to cooperation or involvement of government officials. For information from the national level we had to depend on the goodwill and trust of respondents, resulting with differences in obtained data or documents.

### 2.3. DATA ENTRY AND ANALYSIS

The raw data was carefully and thoroughly checked and cleaned before it was entered into SPSS. The data was entered in a single data entry procedure by an API employee who was familiar with SPSS.

The data set was thoroughly checked and cleansed before analysis was undertaken. The analyzed data was also generated into excel format in order to create appropriate charts and graphs. The potential PETS indicators were designed for guidance in analyzing data and report writing (See Annex 1 Potential PETS indicators).



# 3 KEY FINDINGS



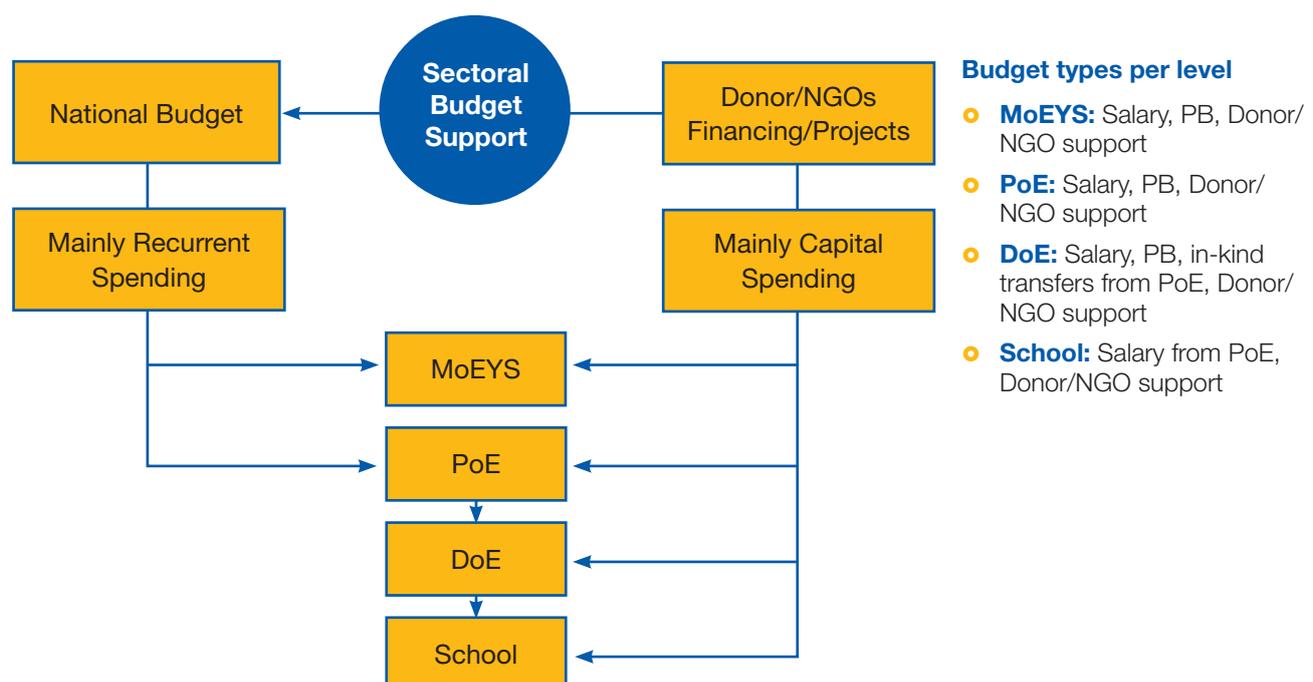
## 3.1. RESOURCE FLOW IN EDUCATION SECTOR

The diagram in Figure 2 explains the structure and the flow of budget to different levels of service providers in the education sector and it can be explained based on the governance and management structure of MoEYS. Governance and management of the MoEYS is structurally divided into central, provincial, district and school levels. The central level is comprised of the MoEYS, including all technical departments; at the provincial level we find the provincial departments; at the district level the district offices of education, youth and sport; and finally at the school level the pre-schools. Allocating and transferring budget to DOE and schools is the responsibility of POEs. Meanwhile, the capital budget channels respectively to all levels.

The budget plan for ECE is prepared by the DOECE and after the approved budget of ECE has been endorsed from MoEF and the National Assembly, the information is sent to the National/Provincial Treasury and Bank. Based on the approved budget information, ECE produces an Action Plan and program-based budget allocation planning guidebook and distributes these to the Provincial/Municipal Education Office. The guidebook reflects the duties and responsibilities, prioritized policies, strategies, programs, sub-programs, resource requirement, and indicators and goals settings. The PB cash is disbursed to POE, and the POE is responsible for budget allocation within the line of departments and finally disburses to DOEs level based on information from MoEYS. Finally, the DOEs allocate the budget to pre-schools.

Figure 3 shows the flow of budget for early childhood education within the education sector. Management of the

**Figure 2. Resource flow in Education sector**



PB budget is centralized in terms of its budget planning in the sense that DOECE is responsible in preparing its sector budget plan and guideline for disbursement. Interestingly, the budget proposal for ECE requires strong negotiation in the approval process at the level of the MoEYS as it is integrated in entire Budget Strategic Plan (BSP) in education sector. The calculation of budget to support ECE program is based on the total number of pupils enrolled nationwide within the ECE program and is administratively collected by school administrators. However, MoEF claimed the data of number of pupils as was prepared by the Ministry of Planning which is always debated during budget approval for education sector since the reliability of this data is still contested. Based on the approved program-based budget plan, the DOECE develops an annual action plan for ECE and program-based budgeting guidebook and approved by the Director General in Charge of education. The guidebooks are distributed to the POE solely.

## 3.2. THE PB BUDGET FOR PRE-SCHOOLS

### 3.2.1. General characteristics

The so-called pre-school operating budget, Program Budgeting (PB) for public pre-schools, is the sum of two main sub-grants; (1) supporting program, (2) implementing program. The supporting program sub-

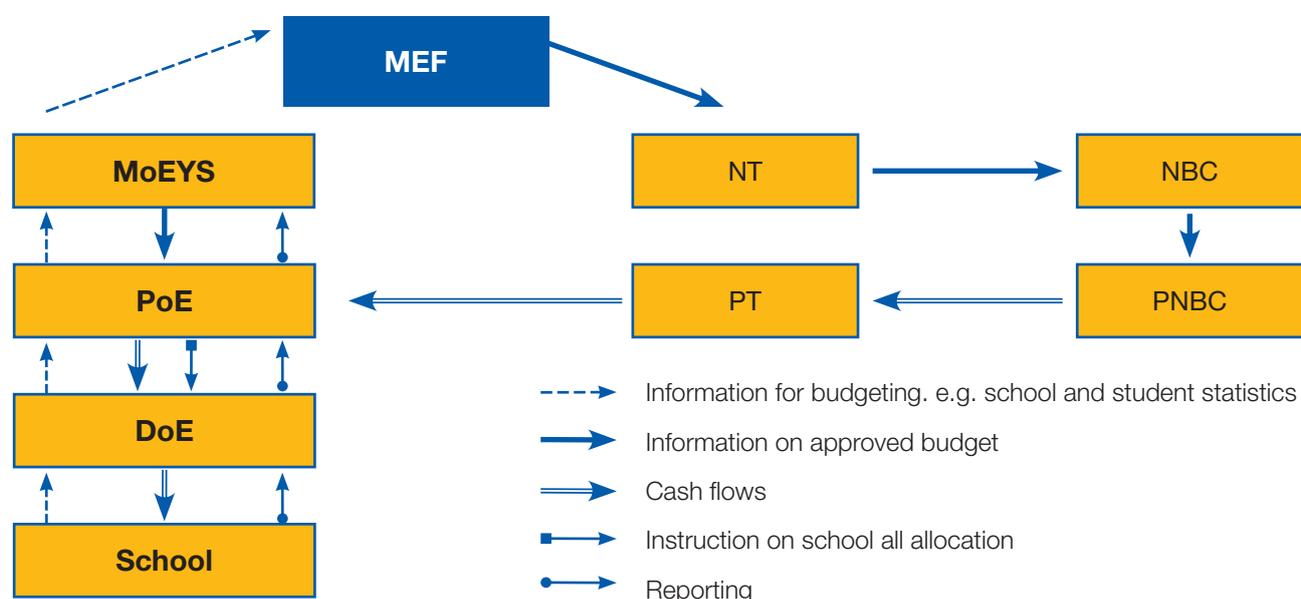
grant is a fixed amount provided only to the three level pre-school classes in an amount of 300,000 KHR (USD 75) per school per year. The sub-grant for implementing program is based solely on the number of five-year-old and is 6,000 KHR (USD 1.5) per pupil per year.

Pre-school Operation Budget needs to be spent on purchasing items of certain sub-accounts (sub-account 6021 for office supplies and sub-account 6053 for teaching and learning materials). The budget has to be spent equally by the two sub-accounts (See Annex 2: Budget line items breakdown of ECE's PB).

### 3.2.2. PB budget in 2012

The total budget entitlement to pre-school operation planned by the DOECE in academic year 2011-2012 was KHR 586,200,000 (USD 146,550) for all public pre-schools nationwide. As we can see in Table 2, the total ECE PB budget is divided in two main activity programs, one is the education program for five-year-old school readiness for grade one at primary school (91% of the total ECE PB budget), and the other activity program is monitoring (9% of total ECE PB budget). The activity school operation is a large proportion of the total budget: 51.9% (we also refer to Annex 3: Pre-school Operating Budget Plan by provinces). PB allocations for a given fiscal year are expected to be fully disbursed in that fiscal year.

Figure 3. The implementing process of PB (WB, 2005)



**Table 2. PB plan for 2012 by main activities (MoEYS, 2012)**

Activity	Budget (in KHR)	Proportion of total budget
School operation (pre-school and 5-year-old children)	586,200,000	51.9%
Training on education program	55,889,000	4.9%
Training on education program and coordination	386,653,000	34.2%
<b>Subtotal</b> (education program school readiness 5-year-olds)	1,028,742,000	91.0%
Inspection on teaching and learning at national level	24,014,000	2.1%
Inspection on teaching and learning at sub-national level	77,609,000	6.9%
<b>Subtotal</b> (monitoring)	101,623,000	9.0%
<b>Total ECE PB budget</b>	<b>1,130,365,000</b>	<b>100%</b>

### 3.2.3. Timeliness

PB is commonly disbursed quarterly which means in four phases a year from Provincial Treasuries. Each quarterly disbursement could consist of one or more payments due to the cash availability at PTs. After receiving PB payments at each phase, POE calls for a meeting with all line sector offices, e.g. departments in POE to ensure the allocated budget is in accordance with the actual amount of PB and the priority needs. The allocated PB budget for public pre-schools must comply with the specific guidelines and budget plans for public pre-schools. Surprisingly, the PB payments from Provincial Treasuries to POEs are not entitled to certain programs yet. Thus, the POEs play an important role in determining which of the program will be prioritised.

The current study revealed that there was no significant delay in PB disbursement from POE to DOE and to pre-school for the academic year 2011-2012. However, the variety of the decision making of budget allocation to the pre-schools at POE level definitely influenced the timeliness of PB payments to pre-schools.

Possible reasons of the postponement of PB disbursement from Provincial Treasuries can be the lack of cash availability at Provincial Treasuries. Moreover, a next instalment is not allowed unless the previous instalment is completely settled. Unfortunately, the process of clearance is rather complicated, especially for new school recipients and as a result documents and the process of clearance are plagued with technical

problems and mistakes. As noticed by DOE, PB budget arrives late in the first quarter of the calendar year due to the fact that the law of national budget is endorsed at almost end of the previous year. Therefore, the budget disbursement often arrives in late of first quarter yet the remaining amount of budget is sometimes required to be spent immediately at the fourth quarter to ensure that the remaining budget is disbursed and used completely before closing of the account at the end of year.

It was found that the disbursement of PB from provincial treasuries to POEs, then to DOEs, finally to pre-schools is not transparent given the fact that no timeline is defined and specified in any regulations. By the Government Circular on Petty Cash Expenditure Procedure (MEF, 2006), the instalment of petty cash for program-based budget (PB) is delivered into four rounds in a fiscal year. This concept explains that in every fiscal year, the frontline service providers must receive four instalments of PB for program operations.

One or two instalments of PB to pre-schools are based on the size of school and certain POEs strategy. Commonly, the completed three-level pre-schools are observed receiving two instalments in all fiscal years.

Table 3 shows that in 2012 all pre-schools in Kampong Thom, Kampong Speu, Kampong Chhnang received the PB budget in two instalments. In Pursat most of the pre-schools received the PB budget also in two instalments; however some of the smaller schools received the PB budget in just one instalment. Pre-schools in Pursat,

Kampong Speu and Kampong Chhnang received the two PB disbursements in March and September 2012. Pre-schools in Kampong Thom received their first PB instalment February, and the second instalment in November. The numbers of instalments are explained based on the amount of budget to be released.

Pre-schools in Banteay Meanchey received one full PB instalment for their 2012 operations in March or April. The average annual PB amount delivered in one instalment

is KHR 89,000, and the average annual PB amount in two instalments is on average KHR 457,000. As we can see in Table 3 there is a lot of variation in received PB for each of the provinces: the average disbursed annual budget was 88,300 KHR for Banteay Meanchey and 1,076,333 KHR for Kampong Chhnang. Even within provinces that received the PB budget in two instalments (and thus receive higher annual amounts) the differences are considerable, with 192,540 KHR for Kampong Thom and 1,076,333 KHR for Kampong Chhnang.

**Table 3. PB received by pre-schools in 2012: months and amounts (in KHR)**

Province	One instalment	Two instalments		Amount received		
		1st	2nd	minimum	maximum	average
Kampong Thom		Feb	Nov	59,000	286,800	192,540
Kampong Speu		Mar	Sep	140,000	960,800	362,215
Kampong Chhnang		Mar	Sep	820,000	1,380,000	1,076,333
Pursat	Mar	Mar	Sep	58,800	1,078,000	239,000
Banteay Meanchey	Mar or Apr	n.a.		58,800	135,000	88,300
n=34						

### 3.2.4. Adequacy

Budget for early childhood education in Cambodia is not adequate in terms of the quality of meeting the demands of the recipients. The allocation of PB budget to early childhood education is clearly defined at provincial level and depends on the specified number of five year old pupils enrolled in public pre-schools and planned activities agreed in the Annual Operational Plan and annual Program-Based Budgeting for the expansion of early childhood education to be approved by the Director of DOECE and endorsed by the Director General in Charge of Education of the MoEYS. This document is distributed to POEs at the end of the year or very early at the beginning of the implementing year.

Undertaking activities planned by the MoEYS, especially frontline service providers, is a challenge and the allocated budget does not meet the requirements of the frontline service providers. From experience, program based and planned activities and budget proposed by the MoEYS is often rejected by the MoEF with some justification of budget limitation or inappropriate justification and most often budget allocated by the MoEF is lower than the budget planned by the MoEYS. Theoretically, this issue should affect all provinces in the same way, however in the current PETS it was found that Kampong Speu, Kampong Chhnang, Pursat, and Banteay Meanchey received 100% of PB allocated to pre-schools, whereas Kampong Thom province had only received 75% (Table 4). It is assumed by the frontline service providers that the lower allocation of budget to Kampong Thom province

may be due to cash deficiency at Kampong Thom provincial treasury. DOE and POE explained that since the POE did not receive the full PB budget they decided to reallocate the received budget over all activities (pre-school, primary school, mentoring et cetera). As a result, none of the activities received the full budget.

According to the available budget for pre-school operation, POE breaks down the budget and allocates by current number of five-year-old pupils in the entire province. As becomes apparent in Table 4, the actual number of pupils is often higher than the official number as demonstrated in the documents.

**Table 4. Actual amount of PB disbursed to pre-school in 2012 by province**

Activity	Number of Pupils	PB Planned by ECE	PB planned by POE	Amount received	% of actual disbursement
Kampong Thom	6164 (ECE)	38,184,000			
	7063 (current)		38,184,000	28,650,000	75%
Kampong Speu	4227 (ECE)	27,762,000			
	4498 (current)		27,762,000	27,762,000	100%
Kampong Chhnang	2974 (ECE)	20,544,000			
	3315 (current)		20,544,000	20,544,000	100%
Pursat	2537 (ECE)	17,662,000			
	-		17,662,000	17,662,000	100%
Banteay Meanchey	4944 (ECE)	34,400,000			
	9836 (current)		34,400,000	34,400,000	100%

The mismatch between actual student number and official student number has repercussions for the amount of the allocated PB budget. Since the POE allocates the budget based on the official student number, the coefficient of PB support per five-year-old pupil in reality is often lower than the KHR 6,000 per pupil as is stated in the official documents. Note that this implies that even if the full PB budget is disbursed, it is not enough for the actual number of five-year-old students. This is shown in Table 5, where we see that the official coefficient of KHR 6,000 per five-year-old pupil as determined by DOECE is lower in actual

allocation in different provinces. This practice is best illustrated by the case of Banteay Meanchey province: this province received the full allocated PB budget, but since the actual student number of 9836 is almost twice as high of the official student number of 4944, in 2012 they effectively only received 3,000 KHR instead of 6,000 KHR for each pupil.

**Table 5. Variety of coefficient per pre-school pupil of PB in 2012**

Province	KHR/pupil	USD/pupil
Kampong Thom	5240	1.31
Kampong Speu	5600	1.4
Kampong Chhnang	5400	1.35
Pursat	*	*
Banteay Meanchey	3000	0.75
DOECE	6000	1.5

\*No data from Pursat POE

### 3.2.5. Efficiency

PB is to be used for day-to-day school operations and is intended to cover the petty cash expenditure on teaching learning materials, the improvement of school environment and other requirements defined by the recipient schools. According to school principals or district education officers PB is a cash advance for day-to-day school operations and purchasing required items by the school. The process of budget disbursement and use in the education sector, in particular ECE is not complicated but depends effectively on cash availability at provincial treasuries.

In this survey it was found that the first PB instalments in the fiscal year are disbursed in February, March or April, the second instalments in September or November. The school year roughly runs from October to July with a two-week break in April. This raises the questions how schools purchase the necessary materials or administration supplies if they did not receive the PB budget yet. Schools find different solutions to deal with not receiving the PB budget in time. For instance, in 2012, some schools bought the necessary materials on credit, other schools asked their teachers to help out. In case of buying on credit, the price of the materials is higher than it would normally have been. Generally invoice was completed later to fit the spending category with actual amount received, indicating that PB is contradictory to characteristics of cash advance.

## 3.3. ACCOUNT MANAGEMENT AT PRE-SCHOOL LEVEL

School principals are responsible for receiving the cash from DOE attached with signed payment slip. On that same day school principals inform the school support committee and proceed with purchasing orders. Within a week after receiving the PB payment schools are obliged to settle their final account payment to DOE including supporting documents such as spending reports and school budget tracking book. After DOE checked these documents it is send through to POE, checked and then finally forwarded to MoEYS.

The results of the current survey show that all pre-schools have a school support committee that has the right to check and monitor the budget spending procedure. Regularly schools have to pay for necessary materials before the PB budget has arrived. Not all school principals were knowledgeable on PB matters such differences in PB budget between independent three level pre-schools and pre-schools attached to primary schools.

None of transportation cost is paid to school principal when picking up PB from DOE. It was found that that the average distance from school to DOE is 19.41 minutes.

# CONCLUSION AND RECOMMENDATIONS



## 4.1. CONCLUDING REMARKS

The PB budget of early childhood education is the sum of budget for the education program “school readiness 5-year-old” (91% of total ECE PB budget) and monitoring (9% of total ECE PB budget). Independent three-level pre-school classes are entitled the amount of 300,000 KHR per year and 6,000 KHR for each five-year-old pupil per year; pre-schools attached to primary schools are only entitled to 6,000 KHR per five-year-old pupil. The PB budget has to be spent on items into the sub-accounts for office supplies and for teaching and learning materials.

PB allocations for a given fiscal year are expected to be fully disbursed in that fiscal year. Four out of five provinces in this survey received 100% of their annual PB budget, whereas Kampong Thom province received only 75% of the allocated budget for 2012. Regarding this deficient disbursement, the POEs and DOEs explained that it was due to the lack of cash availability at Provincial Treasuries or late submission of financial report from POE.

The MoEF uses the student statistics as prepared by Ministry of Planning to calculate the budget to support the ECE program, whereas the reliability of this data is still contested. Based on the current survey, it is clear that the official student numbers on which the PB allocation is based are lower than the actual student numbers: in four out of four provinces pre-schools received less than 6,000 KHR per student, even if they received the full allocated PB budget. Banteay Meanchey province received 100% of the allocated budget, but the allocated budget covered only 3,000 KHR per pupil.

In official guidelines or regulations there is no timeline to define the disbursement of PB from Provincial Treasuries to POEs, to DOEs, and finally to pre-schools. As a result the process of PB disbursement is not transparent or

predictable. Furthermore, the PB payment from provincial treasuries is not prescribed for specific programs, so the POEs play an important role in prioritising which program receives PB budget first and this has consequences for the timing of PB payments for pre-schools. Public pre-schools in the provinces of the current survey received PB in maximum two instalments, of which the first was disbursed in February, March or April and the second in September or November 2012.

Due to the lack of predictability of timing of PB payments to pre-schools, school principals purchase necessary materials or other administration supplies before receiving PB. As a result, school principal is unlikely to employ the budget for school operation effectively. Commonly, invoices were reserved and completed later to fit the spending category with actual amount received. This clearly explains that PB is contradictory to its characteristics of cash advance which support day-to-day school operation. It is observed that most of pre-school principals or teachers remain oblivious and could not distinguish clearly on the amount of PB to support school and pupils in fiscal year.

*It is also acknowledged that Government of Cambodia has increased the budget and number of pupils from age of three to five years old. According to the Prakas 508 on expenditure for implementing program-based budget at MoEYS dated on 20 May 2013, PB to pre-schools will have been classified by type at particular areas and size of pre-school respectively. This new Prakas will be effective from January 2014.*

## 4.2. RECOMMENDATIONS

### 4.2.1. To Ministry of Education Youth and Sport

- Determine mechanism on the counting number of pupils for budget planning upon the collaboration with MoEF and other relevant departments and stakeholders. Possibly, if the calculation of budget to support ECE program would be based on the actual number of pupils enrolled in ECE program as administratively collected by school administrators, the budget approval for education sector would be less debated, the mismatch between actual and official student number would disappear or at least diminish, and allocated PB budgets (KHR per student) would be in line with the actual number of pupils.
- Establish a regulation on certain timeline of PB instalment and disclose this information to POE, DOE, and school in order to reduce burden on financial management and reporting and effective implementation at front line offices, especially pre-school level.
- Create a guideline of number of instalments per fiscal year in relation to school size. All pre-schools prefer to receive one PB instalment in March. In case it is impossible to disburse the full PB budget in one instalment for the big size pre-schools, two instalments a year, March and September respectively, would be preferred.
- Provide training to pre-school principals, especially of new pre-schools, on how to manage PB request, spending and clearance process punctually. POEs and DOEs could take responsibility to follow up regularly with schools.
- Increase transparency of PB matters, such as timeline of disbursements and information of approved national budget in education sector. Make it available and accessible to frontline service provider and public.

### 4.2.2. To Ministry of Economy and Finance

- Intervene on the case of cash shortage at provincial treasuries.
- Consider and work cooperatively with MoEYS in regarding to banking system of PB instalment to schools.
- Increase transparency by sharing information on the approved national budget in education sector to public as source of reference.

### 4.2.3. To Deverlopment Partners and NGOs

- Further research the public expenditure flow, in particular in an attempt toin order to simplify the entire system of financial flow in education sector in Cambodia.
- Support advocacy activities of concept accountability for public expenditure in education sector and culture of information disclosure.

### 4.2.4. To School Support Committee

- Strengthen school accountability through regular tracking on school financial management process, reports and purchasing items.

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# ANNEXES

## ANNEX 1. POTENTIAL PETS INDICATORS

	Definition	Purpose
<b>1. Budget</b>		
1.1 PB reaching decentralized levels	Proportion of formal pre-school's PB in the sector reaching the provider level.	This indicator illustrates the amount of PB disbursed and received by each provider level.
1.2 Leakage	Average leakage at the provider levels which proportion of PB not received from PB flow. a) National-Provider leakage b) Subnational-Provider leakage	This indicator assesses the overall level of leakage in the supply chain from the national level to pre-school level.
1.3 Equity	Coefficient of PB allocation in per capita terms among providers	This indicator illustrates the level of inequity in PB allocation among regions and districts.
1.4 Timing in PB disbursement	a) Number of days between PB disbursement and reception at provider level b) Number of months from school year enrollment to first PB dis-bursement	This indicator illustrates the efficiency in budget management and disbursement of service delivery chain.
<b>2. Infrastructure</b>		
2.1 Access to main facilities	% of service providing with electricity, water, sanitation, telephone	This indicator measures facilities' access to basic infrastructure services and communication.
<b>3. Personnel</b>		
3.1 Proportion of qualified pre-school teacher	% of qualified teachers a) formal pre-school teacher b) community pre-school teacher	This indicator illustrates the level of qualification among pre-school teacher.
<b>4. Incentives</b>		
4.1 Compensation	Average teacher's salary and allowances a) formal pre-school teacher b) community pre-school teacher	This indicator assesses the level of salary and allowances by types of teachers.
4.2 Salary retention	% of pre-school teachers not receiving total salary a) formal pre-school teacher b) community pre-school teacher	This indicator assesses the level of salary retention.
4.3 Delays in salary	% of pre-school teachers receiving salary late (more than 1 month) a) formal pre-school teacher b) community pre-school teacher	This indicator assesses the importance of delays in salary payments.

5. Supervision		
5.1 Supervision frequency	% of supervisory visits per period (2012) comparing to supervisory plan a) formal pre-school b) community pre-school	This indicator illustrates the coverage of the supervisory activities by the different administrative levels.
5.2 School Management Committee	% of SMC has right to monitor and supervise school budget	This indicator illustrates the roles of SMC in proposing or oversight on the management of fund or materials which re-ceived and allocated by the school.
5.3 Parent Teacher Association	% of PTA has right to monitor and supervise school budget	This indicator illustrates the roles of PTA in proposing or oversight on the management of fund or materials which received and allocated by the school.

## ANNEX 2. BUDGET LINE ITEMS BREAKDOWN OF ECE'S PB

Chapter	Account	Sub-account	Description
60			Purchase
	602		Administrative material supplies
		6021	Office supplies and publication
	603	6031	Refreshment
	605		Small-scale device, furniture and study materials
		6053	Teaching and learning materials
62			Outdoor activity
	622		Public communication and dissemination
		6223	Meeting, workshop, conference (operation and participants cost)
	624		Domestic travel
		6341	Travel allowance
		6342	Mission
		6343	Accommodation allowance
64			Staff
	642		Incentive/grant for permanent staff
		6423	Overtime incentive

(Source: MoEYS, 2012)

### ANNEX 3. PRE-SCHOOL OPERATING BUDGET PLAN BY PROVINCE

Budget												
No	Capital - Province	School Supported Budget				Program Implemented Budget						Total
		3-level School		Sub Total	5-year-old pupils			Sub Total				
		School No	300 000riel/ school		Students No.	6 000riel/person						
1	2	3	4	5=3*4	9	10	11=9*10	15= 5+8+11+14				
1	Phnom Penh	15	300,000	4,500,000	7,324	6,000	43,944,000	48,444,000				
2	Kandal	28	300,000	8,400,000	8,379	6,000	50,274,000	58,674,000				
3	Takeo	9	300,000	2,700,000	7,194	6,000	43,164,000	45,864,000				
4	Kampong Cham	7	300,000	2,100,000	11,939	6,000	71,634,000	73,734,000				
5	Battambang	22	300,000	6,600,000	4,890	6,000	29,340,000	35,940,000				
6	Prey Veng	2	300,000	600,000	4,656	6,000	27,936,000	28,536,000				
7	Pursat	8	300,000	2,400,000	2,537	6,000	15,222,000	17,622,000				
8	Kampot	3	300,000	900,000	4,867	6,000	29,202,000	30,102,000				
9	SvayRieng	2	300,000	600,000	2,716	6,000	16,296,000	16,896,000				
10	Kampong Thom	4	300,000	1,200,000	6,164	6,000	36,984,000	38,184,000				
11	Banteay Meanchey	16	300,000	4,800,000	4,944	6,000	29,664,000	34,464,000				
12	Siem Reap	19	300,000	5,700,000	8,793	6,000	52,758,000	58,458,000				
13	Kratie	4	300,000	1,200,000	1,744	6,000	10,464,000	11,664,000				
14	Kampong Chhnang	9	300,000	2,700,000	2,974	6,000	17,844,000	20,544,000				

15	Kampong Speu	8	300,000	2,400,000	4,227	6,000	25,362,000	27,762,000
16	Sihanouk	1	300,000	300,000	1,058	6,000	6,348,000	6,648,000
17	PreahVihear	2	300,000	600,000	678	6,000	4,068,000	4,668,000
18	SteungTreng	1	300,000	300,000	388	6,000	2,328,000	2,628,000
19	Rattanakiri	0	300,000	0	587	6,000	3,522,000	3,522,000
20	Mondulkiri	1	300,000	300,000	365	6,000	2,190,000	2,490,000
21	Koh Kong	0	300,000	0	1,403	6,000	8,418,000	8,418,000
22	Kep	0	300,000	0	632	6,000	3,792,000	3,792,000
23	Pailin	0	300,000	0	434	6,000	2,604,000	2,604,000
24	OddorMeanchey	1	300,000	300,000	707	6,000	4,242,000	4,542,000
<b>25</b>	<b>Total</b>	<b>162</b>	<b>300,000</b>	<b>48,600,000</b>	<b>89,600</b>	<b>6,000</b>	<b>537,600,000</b>	<b>586,200,000</b>

(Source: MoEYS, 2012)





## **ADVOCACY AND POLICY INSTITUTE**

Building Phnom Penh Villa # 124, 2nd Floor, Room 206  
Street 388, sangkat Toul Svay Prey 1, Khan Chamkarmon,  
Phnom Penh, Kingdom of Cambodia.

**Phone:** (+855) 23 213 486

**Fax:** (+855) 23 213 487

**Email:** [www.apiinstitute.org](http://www.apiinstitute.org)