

**Program Based Budget Reform and
Community Participation in Primary
Education in Cambodia
2015**

Save the Children

Our vision is a world in which every child attains the right to survival, protection, development and participation.

Our mission is to inspire breakthroughs in the way the world treats children, and to achieve immediate and lasting change in their lives.

A Research Study by NGO Forum of Cambodia

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CONTENTS

List of Figures and Tables.....	4
List of Abbreviations.....	5
Acknowledgement.....	6
Executive Summary.....	7
I. Introduction.....	11
1.1. Background.....	12
1.2. Research questions and methodology.....	12
II. Political context and key relevant policies.....	15
2.1. Political and reform context.....	16
2.2. Recent budget reform and education sector budget.....	17
2.3. Community participation in education sector.....	19
2.4. Linking to D&D and Social Accountability Initiative (ISAF).....	20
III. PB planning and execution.....	21
3.1. The process of planning and executing the PB.....	22
3.2. The 2014 execution and remaining challenges.....	23
3.3. Expected changes in/from 2015.....	29
IV. Community, SSC and SNA engagement.....	33
4.1. Direct community participation.....	34
4.2. The roles of SSC.....	36
4.3. Engagement of SNA (and linked to the functional assignment discussion).....	39
V. Conclusions and recommendations.....	43
5.1. On the budget reform and the PB/SOB.....	44
5.2. On community participation.....	45
5.3. Advocacy roles of civil society organizations, and key emerging issues.....	46
References.....	49
Annexes.....	51
Annex 1: The budget preparing process in Cambodia.....	51
Annex 2: The Key Chart of Accounts (COA).....	53
Annex 3: The case of Wat Bo.....	55
Annex 4: List of participants.....	57
Annex 5: Guiding Questionnaire.....	59
Annex 6: Terms of reference.....	66

LIST OF FIGURES AND TABLES

Figure 1: Scope of the Study

Table 1: Government budget-overall and in education sector (in Million USD)

Table 2: Budget Executive for 2012, 2013 and 2014

Table 3: The 2014 PB Execution in the District 1, Kratie province (in Riels)

Table 4: The 2014 PB Execution in Selected Schools (in Riels)

Table 5: The perceptions of the roles of SSC

Table 6: The perceptions of SNA officials on the specific functions to be transferred in 2015

LIST OF ABBREVIATIONS

AOP	Annual Operation Plan
BSP	Budget Strategic Plan
CCWC	Commune Committee for Women and Children
CPS	Community Pre-school
CLC	Community Learning Centre
CSO	Civil Society Organisations
DOE	District Office of Education
ECCD	Early Childhood Care and Development
ESP	Education Strategic Plan
IP3-II	3 Year Implementation Plan Phase II
ISAF	The Implementation of Social Accountability Framework
LA	Local Authority
MAFF	Ministry of Agriculture, Forestry and Fisheries
MEF	Ministry of Economy and Finance
MLVT	Ministry of Labor and Vocational Training
COM	Council of Ministers
FGD	Focus Group Discussion
ICT	Information and Communication Technology
KHR	Khmer Riels
MoEYS	Ministry of Education, Youth and Sports
MoH	Ministry of Health
MoJ	Ministry of Justice
MPWT	Ministry of Public Works and Transport
MRD	Ministry of Rural Development
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
MLMUC	Ministry of Land Management, Urban Planning and Construction
MOI	Ministry of Interior
MWA	Ministry of Women's Affairs
NCDD	National Committee for Democratic Development
NCDDSS	National Committee for Democratic Development Secretariat
NEP	National Education Partnership
NSDP	National Strategic Development Plan
PAP	Priority Action Programs
PB	Program Based Budgeting
POE	Provincial Office of Education
PETS	Public Expenditures Tracking Survey
PFMRP	Public Financial Management Reform Program
SIG	School Investment Plan
SBM	School Based Management
SNA	Sub-National Administration
SNDD	Sub-National Democratic Development
SOB	School Operating Budget
SSC	School Support Committee
UNDP	United Nations Development Programs
UNICEF	United Nations Children's Fund
VCD	Voice, Choice and Decision Making
VSO	Volunteer Service Overseas
WCCC	Women and Children Consultative Committee
WGPD	Working Group for Partnership in Decentralization

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EXECUTIVE SUMMARY

Given its importance to Cambodia's future development, the Government has committed increasing budget to the sector. According to Budget Law for 2015, the sector will receive \$391 million, representing \$61 million up from 2014. This is equivalent to 17.07% of the overall recurrent budget, compared to 15.5% in 2013 and 16.2% in 2014. Besides the budget increase, the Ministry of Education, Youth and Sport (MoEYS) also has plans to: (i) improve budget execution especially of the Program Based (PB) budget, and (ii) promote participation by community and Sub-National Administration (SNA) in order better ensure efficiency and accountability of school available resources. The community and SNA engagement is closely linked to the decentralization reform (especially the functional assignment and the Social Accountability Initiative, known as ISAF) which has been led by the inter-ministerial National Committee for Democratic Development (NCDD).

This research focuses on two related topics: (i) budget execution, especially of the program based budget (PB) and school operation budget (SOB), using primary schools as an illustrative case, and (ii) community and SNA participation in school matters. The objective is to assess progress and challenges in these two areas and draw practical recommendations for future improvement. As a methodology, the research conducted literature and policy reviews, interviews with key informants at the MEYS, the NCDDS, and selected NGOs, followed by two provincial workshops in Battambang and Kratie, where officials from Provincial Department of Education (POE), four District Office of Education (DOE), Provincial Treasury, eight schools, and district and commune administrations, and representatives of school support committee (SSC) attended.

Key contextual factors

The question of PB reform and community/SNA participation in education sector need to be understood within the broader political and reform context. Since 2013, the Royal Government of Cambodia (RGC) has shown serious commitment to reform, not only in education sector but also other key ministries such as the Ministry of Economy and Finance (MEF) and NCDDS. Despite the efforts to decentralize and de-concentrate, Cambodia's policy making is still largely top-down and highly bureaucratic. Officials at provincial and lower levels have complained about ever increasing reporting and other paperwork required that they have been asked to do. The burden has become even heavier, given the shortage of capable administrative and accounting staff and limited use of information and communication technology (ICT) at those levels. These practical challenges might become a threat to the success of the future reforms within the MoEYS, such as the move to implement full PB in the sector.

Education budget and PB execution: Findings and recommendations

This study focuses on the execution of the PB in 2014. The PB allocation and execution is currently based on a formula stated in the MEF-MoEYS Inter-Ministerial Prakas No. 508 which set the amount of PB for each school as equal to: (i) a fixed allocation of KHR800,000 to KHR1,200,000, and (ii) the per student rate from KHR 8,000 to KHR 12,000, depending on school size and remoteness.

Nationally, based on the temporary execution data provided by the MoEYS in mid-February 2015, the PB execution for 2014 was 82.03%, compared to 93% 2013 and 86.71% in 2012. The breakdown shows that the low overall execution rate in 2014 was due to low execution at the ministerial level (only 64%). At the provincial level, the PB execution for 2014 looked much better: The rate was 92.89%, compared to 93.31% in 2013, and only 83.52% in 2012. Despite this fairly good performance, the team is mindful of possibility that among all the provinces, some might have experienced exceptionally low PB execution rate. Data from MoEYS is needed to verify this point.

EXECUTIVE SUMMARY

The study identified a number of specific areas in the PB planning and execution that can be further improved. They are: (i) lack of updated school and student number information for the SOB calculation, (ii) many (up to 12) disbursements of the PB which in turn create reporting burden especially on DOE and school level, (iii) mismatch between schools' actual needs and assigned sub-account PB from the POE and DOE level, (iv) difficulty in spending specific sub-accounts such as electricity, water and transportation, (v) increasing reporting burden and limited administrative capacity especially on accounting issues especially at DOE and school level, and (vi) limited roles of inspection.

The MoEYS and MEF, well aware about the challenges identified above, approved the inter-Ministerial Prakas No. 366 in April 2015 to introduce a number of key changes starting in 2015. Those changes are: (i) the move to full PB which, at least in theory, will help better link the sector's overall budget to specific programs and outputs, and also reduce some reporting burden at the provincial and lower level, (ii) the transfer of PB to schools using banking system and the shift from pre-audit to post-audit and making sure that there will be only four disbursements (i.e. one disbursement for each of the four intended release) per year, which will accelerate the speed of spending, (iii) more de-concentration of budget management responsibility to POE level, and (iv) strengthening of inspection.

Based on the findings, this paper proposes the following recommendations. In more general term, the study suggests that the MEF and MoEYS should pay attention to (i) the need to minimize the tendency to overemphasize compliance rather than accountability for result in the implementation of the full PB. The easing of reporting requirement and post-audit work that the Government has plans to strengthen is helpful, but one needs to wait and see the effectiveness of actual implementation, and (ii) the need to build capacity of the spending agencies to follow new guidelines. While the capacity shortage can be partly addressed with more trainings and workshops, the Government should also consider other dimensions of capacity building such as the better recruitment requirements for officials to be responsible for budget management at different levels, the need to expand the use of ICT, and other incentive issues.

In addition to the above general recommendations, the study recommends that a close monitoring of the implementation of the Prakas No. 366 be done to ensure its effectiveness and timely adjustments. The specific areas that the monitoring should pay attention include:

- The overall level of understanding of key officials at provincial, district and school levels on how to apply the Prakas in their daily work,
- The effectiveness of the banking transfer of the school operation budget, especially in remote areas,
- How to use more accurate school and student numbers to calculate school operating budget proposal by schools,
- How to deal with the sub-account allocation by districts and schools in order to avoid mismatch between the break-down allocation and actual needs at school level,
- How to make budget inspection on school level more reliable and helpful for the overall implementation of the PB/SOB, and
- Most importantly, the capacity of provincial and lower levels in meeting the new reporting and documentation requirements.

Community and SNA engagement: Findings and recommendations

The study focuses on direct and indirect participation by the community. The direct community participation happens through parents' attending annual school year opening ceremonies, signing on

EXECUTIVE SUMMARY

student evaluation books, contributing money to help with school small scale infrastructure and (in some cases) to provide support for teachers (especially in remote areas), and, especially in urban areas, paying fees for private tutoring of their kids. Many parents complained about teacher absenteeism and misbehavior but they usually do not take any direct action. Instead, especially in urban areas, more parents are considering sending their kids to private schools.

In addition to the above findings, the study also identified some new specific issues, including: (i) the problem of too much public forum but limited capacity of the Government to respond to demands raised by local people, (ii) increasing practice of community financial contribution and the possibility of allowing schools, especially in urban areas, to raise some own revenues, and (iii) limited information sharing between schools and parents.

The indirection participation happened through the school support committees (SSC). The common roles of the SCC so far are: mobilizing and encouraging parents to send children to schools, mobilizing contribution from parents for school construction, helping school in matters relating to school infrastructure improvement, and ensuring safety for children. The SCC have been active on these roles because they are their traditional roles and/or they have been officially given to them, not through MoEYS policy but other policies such as the Village Commune Safety Guideline.

The SCC roles in monitoring common issue such as teacher absenteeism, and in monitoring the PB spending are limited. Their lack of activeness, this paper argues, is due not only to (i) their lack of capacity in the areas of budget management as required by the MoEYS guideline, but also (ii) their reluctance to play a check and balance role vis-à-vis school principals, and (iii) their limited sense of (community) ownership over the PB money. It is good to see that the newly approved Prakas No. 366 also emphasize the need for more transparency of the PB spending at school level. However, the actual implementation needs to be assessed and if necessary, adjustments to the policy need to be done, so that it (the policy) better reflects reality on the ground.

The study further recommends that rather than expecting community participation to happen because it is a good thing or because it is stated in a policy document, the Government and development partners should pay attention to community members' incentive to participate, i.e. why people do or do not want to participate. We learned from this study and many before it, that local people, while not well informed on certain matters, generally act rationally within their given constraints when deciding to participate and interact with government officials.

On the ISAF, the study strongly argues that, on the positive side, it will promote transparency and awareness which will lead people to have clear and concrete expectations about what kinds of public services they should receive from the government. However, that same expectation will turn into disappointment if their concerns are not addressed or acted on. The ISAF should take this concern seriously as it has already happened in some places in the case of the public forums.

On the functional assignment, while has the potential of fundamentally improving the accountability structure of the frontline service providers, the concerns are: Not only that line technical people are not well informed about the reform, but the lack of understanding has also been transformed into misunderstanding and fear of the reforms, or at least, a sense of reform fatigue. From the list of the pilot functions to be transferred in 2015, the research also noticed a sense of reluctance on the part of the MoEYS to let go of key and meaningful functions to the SNA. In any case, the upcoming years will be challenging and the CSOs should find a role to help in the process.

Other recommendations

To be an effective partner assisting the Government and MoEYS in their ongoing reform, the CSO and DP should play more roles in closing the gaps between the policy making and policy implementation levels. To do this, the CSO in particular needs develop certain capacity and networks by creating a strong technical focal team whose main job is to kept updated about the latest policy and implementation changes. Such updates cannot come from periodic research projects alone, but also regular policy discussions on progress and challenges at the implementation level, and how they can feed back into the policy making process.

Reform is not a pure technical but also a political process. Similarly, effective policy advocacy requires not just sound technical knowledge but also knowledge on the political economy aspects of the reform processes themselves. Knowledge about power relation, bureaucratic bottleneck and the like is very important in helping identify the entry points through which solid partnerships can be forged between the relevant government agencies and the CSOs. In this regard, it is strongly suggested that CSOs be better informed about the political economy dimension of the ongoing reforms in the sector, and find ways to make use of the recent openings by MoEYS, MEF and NCDDS.

Relating to the above suggestions, it is worth noting that, at the consultative workshop, there was strong suggestion and agreement from government representatives (especially those from MoEYS and MEF) that, the more effective way for a research work to contribute to ongoing policy reform process is to ensure that (i) its questions are practical and specific and reflect the need of the policymakers, and (ii) its results are evidence-based and timely and quickly produced so that the policymakers can use them to asses and adjust their newly introduced policy and reform guidance.

The data collection process also points out to a few key emerging issues that will be of importance to the sector and which CSO should pay attention and learn more. They are: (i) personnel management issues, including the issue of staff deployment, incentive increases, and professional development, (ii) the possibility of formalizing school own source revenue, including private tutoring, and (iii) the situation of private schools for basic education and how this has affected the governance of public schools.



7



INTRODUCTION

1.1. Background

Education and human resource development is essential for Cambodia's future development¹. The Ministry of Education, Youth and Sports (MoEYS) adopted its Education Strategic Plan 2014-2018 and set out eight specific reform priorities and other key reform initiatives to improve the performance of the whole sector, a key part of which is on basic education. Out of the \$910.4 million required by the ESP (2014-2018), basic education will absorb 60%². The Government's commitment towards the ESP is also reflected through year-on-year budget increases for the sector. According to the Budget Law for 2015, the sector will receive \$391 million, representing \$61 million up from 2014³.

While an increase in finance for education is a sign of the Government's commitment toward the sector, it is equally important that the allocated resource is spent efficiently. Despite progress in the past, several challenges still remain with the execution of the budget in education sector. For instance, it was found that, from 2010 to 2012, the sector underspent its budget by around \$20 million a year; that many schools did not manage to spend their annual budget, and community participation is limited⁴.

The MoEYS, under the leadership of the new Minister, has recognized the challenges and has sought to improve governance at school level through various measures, two of which are relevant for this study:

- Improving budget execution especially of the program based budget (PB budget) and school operating budget (SOB). This measure relates to the public financial management reform program (PFMRP); and
- Promoting participation by community and sub-national administration (SNA) in school management matters. This measure relates to the school based management (SBM) approach which is being discussed within the sector and decentralization reform which has been led by the inter-ministerial National Committee for Democratic Development (NCDD). Under decentralization reform, two initiatives are particularly relevant: (i) the functional assignment, and (ii) the Social Accountability Initiative, known as ISAF.

1.2. Research questions and methodology

The terms of reference for the research focuses on two related topics: (i) budget execution, especially of the PB and SOB, using primary schools as an illustrative case, and (ii) community and SNA participation in school matters. The objective is to assess progress and challenges in these two areas and draw practical recommendations for future improvement. Figure 1 below visualizes the scope of the study. To achieve these objectives, the following questions are put forward:

- What has been the latest progress of the allocation and execution of the PB and SOB, including:
 - ◆ What have been the challenges in executing the PB/SOB in 2014, focusing especially on the provincial and lower level?⁵

¹ RGC (2014a)

² MoEYS (2014a)

³ Although many argue that even after the increase by the ASEAN comparison, Cambodia education public spending is still low by ASEAN comparison, the trend is a clear commitment for the Government on the sector

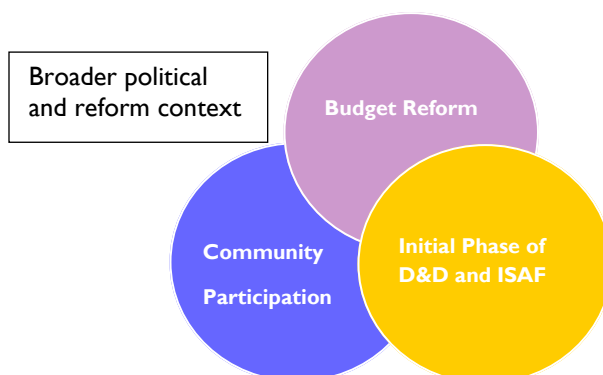
⁴ Examples of these studies include: NEP (2013), World Bank (2013), UNICEF & CEA (2013a), UNICEF & CEA (2013b), World Bank (2005), UNDP (2013), World Bank (2013).

⁵ Please see note the central ministry also has PB, but it is less focused in this study.

- ◆ What are the planned measures by the MoEYS and MEF in 2015 to address this matter?
- What is the current situation regarding community participation in school management issues, including:
 - ◆ What has been the direct participation from parents?
 - ◆ What has been the participation by School Support Committee (SSC) and SNA in school governance matters, including the management of PB/SOB management?
 - ◆ How might the recent D&D reforms, including the functional assignment and the ISAF, help improve community participation?
- What are the relevant practical recommendations that can be offered to the MoEYS, MEF and the NCDDS on the topic?

The study discusses the above issues within the current political and reform context, taking account of the Government's recent push for reforms in the areas of public financial management, decentralization, and in the education sector itself.

Figure 1: Scope of the Study



The study relies on a combination of methods and follow three steps to answer the above questions:

Step 1 – Literature and policy review: In 2012 and 2013, a few studies were done exactly on the topics of PB execution and community engagement in the education sector⁶. This study reviews what was found in that research to form specific hypotheses which were then used as a guide in the primary data collection process. In addition, the research team also reviewed various relevant policies (please see later discussion and the reference list for more discussion on these policies), some of them are as recent as December 2014 and January 2015, and some are still in draft form. The team also attended the training conducted jointly by the MoEYS and MEF on PB which was held on January 2015. These activities allowed the team to be up to date with the latest and most relevant developments.

⁶ The studies on PB include, for instance, World Bank (2005, NEP (2013, UNICEF & CEA (2013b)). The studies on community participation in education sector include, for instance, Nguon (2011), Save the Children Cambodia (2013), UNDP (2013), World Bank (2013), Save the Children Cambodia (2014).

Step 2 – Interviews with national level key informants: These national agencies include:

- MoEYS: Legal Department, Primary Education Department, Finance Department, Planning Department
- NCCDS: Policy and M&E Divisions
- NGOs and Development Partners: National Education Partnership, Amara, Save the Children, UNICEF, and WGPLD

Step 3 – Focus group discussions at SNA level: These were done in two provinces, Battambang and Kratie – Battambang because it is one of the provinces where the ISAF has been piloted and functional assignment for education sector is being prepared for piloting; Kratie, in part because it is one of Save the Children’s target provinces, and in part because it is in contrast to Battambang where neither the ISAF nor the education functional assignment will be piloted. In each province, representatives from the education sector and sub-national administrations at provincial, district and schools level were invited to participate. For each province, two districts and four schools were selected to participate in the workshops. On 27 April, 2015, a consultative workshop was also held to present the findings to and collect feedback from representatives of MoEYS, MEF, Mol and other partner NGOs⁷.

To ensure close collaboration and partnership, the MoEYS and the NCCDS issued a permission letter for the research in order to facilitate the data collection process, in which one representative from the MoEYS and one from the NCCDS also joined. At the provincial workshops, both government representatives also made presentations on the progress of reform in their respective agencies to the sub-national participants.

Given its timing and time constraints, the study is subject to two important limitations. First, on PB execution, when the team was collecting the data for 2014, all the finance officials at central, provincial and district levels were still preparing their annual spending reports, therefore they could not provide detailed spending data for the team. This limitation was offset by the following: (i) despite the unavailability of provincial level data, the team managed to get overall PB execution rate from the MoEYS and from some selected districts and schools, (ii) the team, based on collected qualitative data, focused on assessing the current budget planning and execution process in order to come up with specific and relevant qualitative findings, and (iii) the team sought get the latest information on the key reforms expected for 2015 and beyond which helped put the challenges identified for 2014 in a long term perspective.

Second, on community participation and decentralization reform, at the time of data collection, key expected reform initiatives such as functional transfer and ISAF were just being started, and most people at the sub-national and local levels have only limited knowledge about them. This limitation was addressed by: (i) the team explaining the interviewees of what the reforms are about, and then (ii) asking them of their perceptions. Of course, some of the answers provided are of speculative nature. Yet, as the report will show later, those perceptions do matter and will have effect on how the policies will be implemented.

⁷Please see the list of participants in Annex 4.

2



POLITICAL CONTEXT AND KEY RELEVANT POLICIES

2.1. Political and reform context

The dynamic of the ongoing budget reform and community participation in the education sector has been shaped partly by the post-2013 election political, policy and bureaucratic environment. After the election, the Government has felt the need to deepen reform in key sectors, with education leading the list. Within the MoEYS, with strong political backup from the top and under the leadership of the new minister, various reforms were started in 2013, the most widely known of which is the cleaning up of the national exams in 2014⁸. The MoEYS accepts that the low pass rate in the two exams indicates serious quality issues in the current education system⁹.

Momentum for reforms has also been found in other key sectors. At the MEF, the PFMRP has been accelerated starting with better revenue mobilization, more budget allocation to priority sectors, and more efficient budget execution¹⁰. In the education sector in particular, the MEF has shown support for more authority be transferred to lower and school level when it comes to managing school resources¹¹. Within the Sub-National Democratic Development (SNDD) reform, where functional assignment has been moving only slowly since 2010, a new sense of political urgency has been developed to make sure specific education functions be transferred to SNA starting in 2015¹².

Another important reform to be mentioned is the salary increase for both teachers and commune councils. In January 2015, teachers' minimum salary increased to \$125. At the opening of the National Literacy Campaign on Monday 2nd March 2015, Prime Minister Hun Sen announced that high-school and primary-school teachers will receive \$37 increases, from \$125 to \$162, to their base monthly salary by the end of May and it is expected to reach \$250 by 2018¹³. In addition to the salary of, commune chiefs', has almost tripled since 2013¹⁴.

While these reform initiatives should be congratulated, other less positive aspects of the current policy-making and implementation process should also be recognized. First, while decentralization has become popular, it is observed that the current policy-making process is still top-down, with the higher level officials not spending sufficient attention to get feedback from those who implement the policies that they have put forth¹⁵. Second, based on the field work, the current bureaucratic system over emphasizes the importance of ensuring compliance through various pre-audit checking and approval processes, which has in turn created a huge reporting workload on the implementers. Reporting requirements have become a considerable, especially for those in management positions.

The burden becomes even heavier, given the fact that those management people tend to be of an older generation, with less computer skills, and most report preparation, especially at school level, is still done manually. Based on the fieldwork, another identified concern within the current system is that most of the people in the management positions at all levels (e.g. schools, DOE, POE, and central ministries) are approaching retirement age, and they have had a hard time finding interested younger people to replace them, mainly because of the low pay from the Government.

Within this broader contextual background, the following sections discuss (i) the macro picture and the progress of the education sector budget in recent years and in relation to PB, (ii) key policies on community participation in the sector, and (iii) the progress of decentralization reform and ISAF.

⁸ VOA (2015): Cambodia grade 12 students took their final test in August 2014. Only 26% of them passed which is a huge different from previous year, 80% passed. The new Minister of Education has ordered extra security around the testing places.

⁹ MoEYS (2014c)

¹⁰ RGC (2015)

¹¹ MEF (2014)

¹² NCDDDS (2014b)

¹³ The Phnom Penh Post: issued on 2nd Mar 2015: Teachers to Get wage hike. <http://www.phnompenhpost.com/teachers-get-wage-hike>

¹⁴ RGC (2014c)

¹⁵ This is based on the lead author's experience in working on governance issues in Cambodia in the last ten years. Similar observation was also found in some policy document such as NCDDDS (2014b), and existing studies such as Pak (2011), ODI (2013), etc.

2.2. Recent budget reform and education sector budget

Budget reform in the education sector needs to be understood within the context of the Government's overall budget reform agenda, which can be found in the National Budget Law for 2015. The MEF claims that the 2015 budget is prepared in the context of Cambodia preparing itself to become a low middle income country and undertake structural changes. The budget is also claimed to have been prepared with profound reform characteristics, including:

- Strengthened linkage between budget and policy
- The expenditure framework prepared based on the available budget and focusing on improving allocative and operational efficiency, and
- Better linkage between increased wage and better public administration,

The 2015 budget indicates an expected increase of in national revenue from \$3,374 million in 2014 to \$3,737 in 2015 (see Table 1 below). In addition, in 2015, the Government increases the number of priority sectors who will be implementing the PB from eight to ten sectors¹⁶. More importantly, these ten sectors will not implement not partial but full PB, meaning that their whole budget are PB. This increases the share of PB of the total recurrent budget from only 5.6% in 2013 and 5.5% in 2014 to 43% in 2015.

In the 2015 budget, the MoEYS received a \$60 million increase, making its total recurrent budget \$391 million, or 17.07% of the overall recurrent budget, compared to 15.5% in 2013 and 16.2% in 2014¹⁷. While in 2014, the PB represents only 12.9% of its total budget, in 2015, as indicated earlier, the MoEYS and the other nine sectors will implement full PB starting from 2015.

Table 1: Government budget – Overall and in education sector (in Million USD)

Budget items/ Year	2013	2014	2015
Government revenue	2,986	3,374	3,737
Of which, foreign Aid	832	918	984
Government Expenditure	2,986	3,357	3,712
Share of PB	5.6%	5.5%	43%
MoEYS Budget	276	330	391¹⁸
As % of total recurrent budget	15.5%	16.2%	17.07%
Share of PB in MoEYS	13.7%	12.9%	100%

Source: National Budget Law for 2013, 2014, and 2015¹⁹

Being a priority sector, education has been implementing the Program Budgeting (PB) since 2008²⁰. The PB in education is a continuation from an earlier budget reform called Priority Action Program (PAP) which was implemented from 2000 to 2007. The PB represents a key budgetary reform in the PFMRP of the government which seeks to promote spending efficiency by better linking output and the budget²¹. This means each budget package that is classified as PB is linked to specific expected outcomes by programs and sub-programs.

¹⁶ The original eight sectors include: MoEYS, MOJ, MLVT, MOH, MWA, MAFF, MRD and MPWT. The two new sectors are: MEF and MLMUC

¹⁷ The figure here is planned not executed budget.

¹⁸ It should be noted that for 2015, the MEYS, along with other social sectors, were also allocated some part of the capital budget. The figure shown in the table, however, represents only the recurrent budget component.

¹⁹ RGC (2013), RGC (2014a), RGC (2015)

²⁰ Those seven ministries include: MOJ, MLVT, MOH, MWA, MAFF, MRD and MPWT

²¹ Please see Annex I for the general information about budgeting process in Cambodia

Two important points should be noted about this shift from the PAP to PB. First, unlike the PAP, the PB is classified by budget accounts and sub-accounts, called budget line items. Please see Annex 2 for the list of those accounts and sub-account breakdown. According to the Public Finance Law,²² a spending entity, a school or a department, usually has to spend their budget in strict compliance to the breakdown, which makes the execution very rigid. Second, as indicated by an interview with one MEF official the concept of the PB has been only partially implemented. This means that the linkage between the output and the budget is still weak and to a large part, the current budgeting system is still rigid and focuses more on compliance rather than results.²³

In 2008, PB allocation was based on the MEF-MoEYS Inter-Ministerial Prakas No. 191²⁴ which calculates the PB for each school using (i) a fixed allocation of KHR1,000,000, and (ii) per student allocation of R8,000. Starting from 2014, however, according to the new Prakas No. 508 dated late 2013,²⁵ the formula set (i) the fixed allocation of KHR800,000 to KHR1,200,000, and (ii) the per student rate from KHR8,000 to KHR12,000, depending on the size and remoteness of the schools. In effect, Prakas 508 not only increased the overall PB budget for schools, but also promoted more equity in budget entitlement in favor of small and remote schools.

Although up to 2014, the PB represented only roughly 15% (16.2% in 2014) of the total recurrent budget of the MoEYS, the budget was significant for the sector mainly because it had been the only operational budget that had reached down to and got spent by schools. Starting from 2015, the MoEYS will be implementing full PB, which means that the whole budget of the sector, including salary, will be attached to specific programs, sub-programs, together with specific performance indicators. However, the MoEYS and MEF expect that there will be many operational challenges at least in the first few years before the full PB can run smoothly. Later sections will discuss this issue.

The details of the planning and execution process of the PB/SOB will be presented in the next section. Here, it is important to note that improving PB allocation and execution has drawn the attention of not only interested development partners such as NEPs and UNICEF, but also the MEF and the MoEYS themselves. The MEF sees the PB in education as the leading pilot for the broader PB budgeting process in seven other priority sectors. Since 2013, MEF has also been discussing with the MoEYS on how to improve the PB execution.²⁶ In late 2014, for instance, the MEF adopted and disseminated a new guideline on PB budget planning and execution²⁷ and in April 2015, the MEF and the MoEYS adopted a new inter-ministerial Prakas to further streamline the execution of the PB/SOB for the education sector.²⁸ The recent initiatives, both by the MEF and the MoEYS, indicate strong commitment by the Government to ensure more efficient execution of the PB/SOB. While this is a positive change, it is important not to lose sight of the fact that budgetary reform is just one part of the bigger service delivery system. Another important part that is essential for a better education system in Cambodia is teacher incentive and development. Another important part that is essential for a better education system in Cambodia is teacher incentive and development. Based on the fieldwork findings, the team identified at least two priority issues with personnel management in the sector. The first one is over-staffing in urban areas and understaffing in rural area. Although more research is needed, the team argues that more effective staff deployment will lead to considerable efficiency increase throughout the salary budget.

²² RGC (2008)

²³ Interview with MEF official (Budget Department), 28 January 2015.

²⁴ MEF-MoEYS (2007)

²⁵ MEF-MoEYS (2013)

²⁶ In November 2013, the Finance Department of MEYS prepared a policy paper on the Public Financial Management Reform for Education Sector, outlining specific practical challenges in PB allocation and expectation and how to overcome them. In January 2014, a meeting was held between the MEF and MEYS along with key development partners, in which a high level MEF official said the MEF was ready to give budgetary discretion to the MoEYS as long as (i) there is a clear policy, (ii) clear priority and (iii) efficiency in the spending.

²⁷ MoEYS (2014b)

²⁸ MEF-MEYS (2015)

The second issue is teacher incentive. The recent and expected salary increase has been welcomed by many teachers around the country. However, the team learnt from the teachers that participated in the data collection process that the increase has also caused much resentment because it is seen as unfair, especially to those teachers in Grade C who have been teaching for five years or more. This is not the reports focus, but it is important to point out several key issues. First, it was learnt that the new integration of teacher's grade and rank has made the salary scale of both 'old' and new teachers the same. This has made many old teachers feel very unhappy, a situation which in turn is said by the interviewees to have significantly undermined many teachers' morale and motivation. Second, the high ranking officials interviewed at the MoEYS suggests that this problem is well known among the leadership level of the Ministry, but it is not clear whether and how it will be addressed.

2.3. Community participation in education sector

Existing policies (see below) considered community participation a crucial element in promoting education sector in Cambodia. These policies expect participation to happen in two ways: direct and through the SSC. Firstly, in term of direct participation, according to the Education Law (2007)²⁹ and Child Friendly School Policy (2007)³⁰, parents shall have the right to choose which schools to send their children, to receive information and study records of their children from the schools, and to participate in various meetings and events. They also have the obligations to enroll their children in schools, try to support the studies of the learners, contribute to the improvement of school environment, and participate in the development of school development plan.

An alternative form of participation happens through the SSC, which, according to the 2012 Guideline,³¹ consists of: one honorary head who might be the commune chief or other respectable person in the community, one advisor who is the school principal, one head, one deputy head and other members of the community. These SSC members are usually retired government officials or other respected individuals in the community. One month before the start of school year, an SSC is selected for each school and for each school year. Participants in the selection include teachers in the school and those who are interested in the selection process. Once selected, an SSC is to be formally recognized by the commune chief and will serve a one year term.

The roles of the SSC, according to the Guideline indicates, include: (i) participating in the development and implementation of the school development plan, (ii) mobilize and encourage students to come to schools, (iii) monitoring the learning progress of students, (iv) resource mobilization and budget management, (v) participating in school construction works and small maintenance, (vi) sharing of life skill lessons to students, (vii) preventing irregular activities within and outside the schools, and (viii) strengthening capacity of the SSC members. The SSC is expected to assist the school in holding at least three meetings every year, one at the start, one in the middle and one at the end of each school year.

The role of the SSC in the monitoring of the PB/SOB spending is found in Guideline No. 480 dated 05 February 2008³². According to the Guideline, a signature of a SSC representative, together with that of the school principals and treasurers, is needed on both the cash inflow receipt (i.e. for the PB/SOB budget disbursed from the DOE) and on the spending receipts³³. The new Prakas on SOB also mention the roles of the SSC³⁴.

²⁹ RGC (2007)

³⁰ MoEYS (2007)

³¹ MoEYS (2012)

³² MoEYS (2008)

³³ It should be noted that the requirement to have monitoring role of the SSC were established since the PAP implemented, which was changed to PB in 2007. Please see World Bank (2005) for more information

³⁴ MEF-MoEYS (2015)

Another relevant policy that emphasizes community participation is the school based management (SBM) approach. Still under discussion within the Ministry, the SBM approach seeks to decentralize more responsibility and decision making powers to actors at school level, including: the school principal, teachers, parents, and community based organizations. The decision-making authority to be decentralized include those relating to human resource management, planning, budgeting, small scale infrastructure development, and school monitoring. The implementation of the SBM will require adjustments in the roles of other actors including the District Office of Education and various SNA, especially the commune and district levels³⁵.



2.4. Linking to D&D and Social Accountability Initiatives (ISAF)

Decentralization reform in Cambodia started in 2002, first focusing on the commune and currently on the district level. The intention of the reform is to make commune and district councils more responsive and accountable to local people for matters affecting their daily lives. Since 2002, the communes have been mainly active in local infrastructure development, but have not been given explicit functions in the delivery of social services, including education. The reform at the district level, on the other hand, only started in 2009. Until now, however, the district administration has not been given any explicit roles and resources especially in social service delivery.

To guide the reform, Government adopted a 10 year plan, 2010-2019, broken into three phases. The Program is now in the second phase (2015-2018), in which the main thrust is to transfer specific functions to the SNA, especially on the commune and district level. The policy for this second phase is called the 2nd 3 Year Implementation Plan (IP3-II). Education is among the five priority sectors³⁶ whose selected functions will be transferred, first on a pilot basis starting first in Battambang.³⁷

Also under the umbrella of the IP3-II is the ISAF, which is an initiative to promote awareness and demand from local people on key services that the Government and SNA are responsible for. Initially, three services are included in the ISAF: education, health and administrative services provided by commune councils. In 2014, the ISAF was implemented in 20 pilot districts. The plan is to include 50 more districts in 2015, and the other 50 in 2016. By the end of the initiatives, at least 120 will have implemented the ISAF, focusing on but not limited to, the three services just indicated. The ISAF will be implemented partly by the Government, and partly by participating NGOs³⁸.

³⁵ MoEYS (2014c)

³⁶ The other four sectors are :MOH, MRD, MAFF, and MOSAVY

³⁷ MoEYS (2014d)

³⁸ NCDDS (2014a)

3



PB PLANNING AND EXECUTION

This section focuses on the practice and result of the PB execution in 2014 and what the Government is planning to do starting from 2015, in order to further improve the PB execution.

3.1. The process of planning and executing the PB

The process of planning and executing the PB/SOB is illustrated as followed:

During May, each school starts developing their annual development plan and budget. The plan is for next year, but the number of students in the current school year is used for the PB calculation. The plans from schools are then compiled by the district, which are then sent to relevant technical offices of POE, and then compiled by the Finance Office of the POE. The proposed PB/SOB budget is then sent to the Primary Education Department of the MoEYS, then to the Finance Department of the Ministry and to the MEF.

Four important points are integral to the PB/SOB preparation process:

- First, the planned PB is calculated using the formula indicated in the Prakas 508. However, as will be shown later, different formula might be used for the allocation of the fund.
- Second, the planned PB is calculated using the student number from the current year, but the New Year's student number is used during the allocation. This point will be discussed later
- Third, (and most important, the planned budget is proposed with detailed break-down by sub-accounts following inter-ministerial Prakas 191 on expenditure rules for MoEYS PB. By rules, schools cannot spend more than what is approved for each of the sub-accounts, and
- Fourth, while the PB has many sub-accounts, for schools, only nine or 13 sub-accounts are applicable³⁹, all of which are mainly for school operation spending. Please see Annex 2 for the details of the sub-accounts.

The execution of the PB/SOB is expected to start in January. The following are the key features of the process:

- First, for each province, the execution starts with the MEF notifying their budget appropriation⁴⁰ for the year, which is also broken down by sub-accounts. The budget appropriation essentially informs each province about their budget entitlement, both total and by sub-accounts.
- Second, to guide the execution, the Primary Education Department issues a notification (for 2014, it was Notification No. 6) on how the money should be allocated. Following the guideline, the POE prepare a list of the PB allocation for each district and each school.
- Third, the PB money is to be released in four rounds a year through the Provincial Treasury to the POE. There can be more than one disbursement for each release. For each disbursement, a detailed breakdown by sub-accounts is provided.
- Fourth, the first release of the year is for full 25%. However, the following disbursement will not be 25%, but only the remaining amount to replenish the disbursed balance back to 25%. The Director of the MoEYS Department of Finance calls this practice 'filling in the pot.'⁴¹
- Fifth, following the so-called pre-audit practice, the POE has to have spending reports of the last disbursement approved by the Provincial Treasury before the next disbursement can be made. The alternative of the pre-audit is called post-audit, which means the spending entity can disburse all of their annual appropriated budget and will be inspected later on, i.e. post-spending audit,

³⁹ A portion of PB is intended for other activities beside school operating budget, such as scholarship for poor students. These other spending activities are classified under sub-account spending (please see Annex 2).

⁴⁰ The literal translation from Khmer for the appropriation is 'budget credit'

⁴¹ Interview on 13 February 2015

- Sixth, all the spending entities have to spend each disbursement by strictly following the indicated budget breakdown, and
- Seventh, based on the Public Finance Law (2008), the PB/SOB cannot be carried forward across years. Unspent budget by the end of each year will be given back to the MEF, i.e. forfeited.

3.2. The 2014 execution and remaining challenges



Nationally, the PB execution in 2014 was 82.03%, compared to 93% 2013 and 86.71% in 2012. By this indicator, one can conclude that the PB execution was less satisfactory in 2014 compared to the two previous years. However, the overall rate can be misleading, especially as far as the PB execution at the sub-national level is concerned. The breakdown (see Table below) shows that the low overall execution rate in 2014 was due to low execution at the ministerial level (only 64%), which in turn the low execution of its ‘Purchase Budget,’ commonly referred to as Chapter 60⁴², (which was only 39%)⁴³. This figure was obtained in mid-February 2015 from the Finance Department of

the MoEYS. At the consultative workshop (held on 27 April 2015), the representative of the MEF indicated that the execution rate was at 42%.

The interviewed officials at the MoEYS could not provide an explanation for such a low execution, but said that might be due to problems in the procurement process⁴⁴. The MEF representative at the Consultative Workshop confirmed such statement, adding that the procurement for the MoEYS’s ministerial level in 2014 was delayed due to some changes in the procurement procedures. To maximize the spending, the MEF had allowed that execution of the Purchase Budget be extended to as late as the end of February 2015 (usually, the execution cannot be extended beyond the end of each fiscal year). However, even with such extension, the execution of the particular budget item was still as low as 42%. This study, which focuses mainly on the PB at sub-national/provincial level, did not further explore the root causes of such low execution.

At the provincial level, the PB execution for 2014 looked much better: The rate was 92.89%, compared to 93.31% in 2013, and only 83.52% in 2012. Therefore, for the sub-national level, the PB execution can be said to be satisfactory in 2014, although more improvement can be made (see more below). However, this study only cautiously hold this positive conclusion, being mindful of the possibility that among all the provinces, some might have experienced exceptionally low PB execution rate. This was the case in 2012, when some remote provinces executed only 65% of their PB budget. To clarify this doubt, one need to obtain data by provinces and districts from the MoEYS once it is ready and can be made available.

⁴² Chapter 60 is a main budget spending item, which include all spending relating to ‘purchase.’ Please see Annex 2 on the Chart of Accounts for more detailed information.

⁴³ At the national level, the budget is divided into three sub-sectors: education, tertiary education, and youth and sport.

⁴⁴ This study tends to agree with this speculation, knowing that a large part of Chapter 60 is usually spent through public procurement (i.e. direct payment, not petty cash).

Table 2: Budget Execution for 2012, 2013 and 2014

Description	2012		2013		2014	
	Budget (\$M)	Exec. %	Budget (\$M)	Exec. %	Budget (\$M)	Exec. %
Total budget	248.80	89.80%	278.82	93.56%	290.23	87.31%
Total PB	34.95	87%	38.23	93%	48.03	82%
Central	9.73	95%	11.26	92%	18.38	64%
Ch 60	7.18	99%	8.22	95%	8.90	39%
Ch 61	0.19	97%	0.22	95%	0.28	90%
Ch 62	2.20	83%	2.62	84%	3.52	73%
Ch 64	0.10	84%	0.14	81%	5.60	97%
Ch 65	0.05	96%	0.06	97%	0.06	97%
Provincial	25.21	84%	26.97	93%	29.66	93%
Ch 60	9.39	84%	9.71	94%	10.42	93%
Ch 61	2.79	77%	2.81	91%	3.18	96%
Ch 62	2.74	78%	2.77	85%	3.19	88%
Ch 64	8.16	90%	8.86	97%	9.45	95%
Ch 65	2.14	73%	2.82	91%	3.42	87%

Source: Preliminary data on MoEYS execution provided by the MoEYS Finance Department in February 2015

Please note that by the time the team conducted the data collection, the more detailed information on the 2014 budget execution by provinces had not been produced. The two POE and most DOE could not provide us with more detailed information, simply because they were still finalizing their final budget report before giving it to the provincial education congresses in February. Based on their verbal confirmation, the overall execution rate in both provinces was close to 95%. The one district, out of the four that had finished their year-end budget report showed a 93.7% execution rate, with some detailed breakdown.

Chapter	Account	Sub-account	Description	Kratie Province	
				District I	
				Request	Exe. Rate
			Total	126,868,000	93.7%
60			Purchases	85,187,800	88.5%
	601	6011	Cleaning supplies	19,195,500	66.6%
	602	6021	Office Supplies	32,782,500	86.9%
	605	6053	Tools	23,838,100	113.7%
	606	6061	Electricity	1,111,600	75.9%
61	606	6062	Water and energy	8,260,100	70.2%
			Other Services	41,680,200	104.3%
	615	6151	Land maintenance	10,452,200	84.6%
	615	6152	Building maintenance	17,827,900	100.9%
	615	6157	Office materials and supplies	8,543,500	138.0%
	618	6181	Transportation expenses	4,856,600	99.7%

Source: Budget data provided by the participating DOE, provided in January 2015

Table 4: The 2014 PB Execution in Selected Schools (in Riels)

(sub) Account	Description	Battambang province					
		Ou Dombang		Phnom Touch		Svay Korng	
		Request	Execution Rate	Request	Execution Rate	Request	Execution Rate
		4,052,500	92.6%	2,494,000	91.5%	3,932,000	116.8%
60	Purchases	3,063,500	85.9%	2,199,500	73.9%	1,876,800	170.1%
6011	Cleaning supplies	431,500	94.7%	220,000	100.0%	295,000	161.7%
6021	Office Supplies	1,149,000	102.4%	506,000	101.8%	1,089,800	118.3%
6031	Food for human consumptions	-	-	132,000	227.3%	-	-
6041	Uniforms	-	-	118,000	0.0%	-	-
6051	Material and equipment	459,000	32.2%	235,000	50.2%	-	-
6052	Furniture			114,000	0.0%	-	-
6053	Tools	684,000	115.1%	688,500	51.0%	420,000	197.1%
6061	Electricity	100,000	52.0%	114,000	87.7%	72,000	0.0%
6062	Water and energy	240,000	25.0%	72,000	30.6%	-	-
61	Other services	989,000	113.2%	294,500	222.8%	2,055,200	68.2%
6151	Land maintenance	459,000	75.8%	76,000	200.0%	800,000	50.8%
6152	Budget maintenance	300,000	140.7%	85,500	393.0%	1,136,000	78.5%
6157	Office materials and supplies	-	-	76,000	21.1%	119,200	36.1%
6181	Transportation expenses (materials and goods)	-	-	57,000	47.4%	-	-
6154	Other transportation Networks	200,000	0.0%	-	-	-	-
6172	Photography	30,000	0.0%	-	-	-	-
6578	Scholarship	-	-	0	100.0%	-	-

Source: Budget data provided by the participating school principals, provided in January 2015



(sub) Account	Description	Kratie province					
		Kaeng		KorSang		Dey Sos	
		Request	Execution Rate	Request	Execution Rate	Request	Execution Rate
		5,428,000	95.9%	6,252,000	83.84%	5,747,000	83.80%
60	Purchases	4,233,800	78.0%	3,438,600	96.6%	4,427,000	69.0%
6011	Cleaning supplies	1,085,600	51.2%	625,200	90.3%	919,600	105.7%
6021	Office Supplies	1,899,800	65.5%	1,250,400	104.5%	2,069,000	53.7%
6031	Food for human consumptions	-	-	-	-	-	-
6041	Uniforms	-	-	-	-	-	-
6051	Material and equipment	-	-	-	-	-	-
6052	Furniture	-	-	-	-	-	-
6053	Tools	814,200	153.8%	1,250,400	95.6%	691,300	152.6%
6061	Electricity	-	-	-	-	344,600	61.6%
6062	Water and energy	434,200	57.3%	312,600	81.8%	402,500	50.4%
61	Other services	1,194,200	159.6%	2,813,400	68.2%	1,320,000	133.6%
6151	Land maintenance	271,400	142.8%	625,200	62.4%	229,000	156.6%
6152	Budget maintenance	542,800	145.3%	937,800	84.7%	460,000	158.6%
6157	Office materials and supplies	271,400	190.6%	937,800	55.5%	460,000	104.0%
6181	Transportation expenses (materials and goods)	180,600	195.5%	312,600	68.4%	171,000	114.9%
6154	Other transportation Networks	-	-	-	-	-	-
6172	Photography	-	-	-	-	-	-
6578	Scholarship	-	-	-	-	-	-

Source: Budget data provided by the participating school principals, provided in January 2015

The overall good PB execution at the provincial level in 2014, the interviewed finance officials claimed, was attributed partly to the commitment and efforts made by the MoEYS and the MEF, and partly to the increased availability of cash from the Treasury. Some interviewees recalled that in 2012, lack of available cash was a problem because of the huge spending in preparation for the ASEAN meeting. However, starting from 2013, as confirmed by interviewed provincial Treasury officials, cash availability has not been an issue.

However, based on qualitative findings, supported by execution data from selected schools, the team identified some schools which experienced a lower than usual execution rate if compared to what they proposed at the beginning of the year. Although the data covers a very small sample, the POE, DOE and school level suggest that the execution rate is not mainly due to remoteness of a district or a school. Instead, it depends mainly on the ability of each DOE and school to overcome some of the problems identified below.

(i) SOB calculation: As discussed earlier, the key variable in calculating the PB/SOB is the student number. What the study found was that there are two student numbers being used: the old school year student number used by schools when preparing the PB budget that is sent upward, and the New Year student number used by the POE, following a Guideline No. 6 from MoEYS, to allocate the appropriated budget back to schools.

The different calculation, this paper argues, has created two problems in the system. First, it deviates from the per-student entitlement rate as indicated in the Prakas 508. In Kratie, for instance, the actual per-student allocation rate in 2014 was R7, 450 per student, not R9, 000 to 10,000⁴⁵ as indicated in the Prakas. The interviewed schools, DOE and POE, while recognizing the problem, did not raise any complaint to the central level, saying that it is the Ministry's decision, so they decided not to challenge it.

The team also raised this finding when meeting with the Department of Primary Education at the Ministry. Their responses were that such a situation should not happen because they followed all the rule and formula. Plus, even with the use of a different student number, the actual per student share should have more rather than less than the entitlement amount, given that in most cases, student number tend to decrease rather than increase. Another possible explanation to the lower-than-entitlement PB per student for schools is that, during a previous fiscal year, new schools might be established, but were not included in the PB proposal. However, these new schools would need to be allocated some budget in the current year, a factor which led to lower average per student entitlement for the whole province. The team could not verify these claims, but conclude that, the information flow about the number of schools and students in the current system is still not as updated as it should be for the purpose of budget planning.

Second, while the difference might have happened in good faith and that all the actors involved have followed all the relevant rules, it sent the wrong signal and in turn created a perception at the school level that, while they had put much effort in developing the PB plan each year, it has never been used by the higher level, and they have not clearly explained why their proposed budget has been cut.⁴⁶ The perception has contributed to the undermining of the bottom-up planning idea, so fundamental to the PB budgeting itself.⁴⁷

(ii) The annual budget appropriation and fund disbursement from the Treasury: In 2014, POE received two budget appropriations from the national level, one at the beginning and the other in the middle of the year. The appropriated budget, which came with sub-account breakdown and set the limit at which the POE can commit its allocated budget, has in the past prevented POE and lower levels from implementing big activities, such as workshops, which requires more budget than the imposed ceiling. The interviewed POE officials said many POE have requested for only one appropriation for each year, but were not successful in getting an agreement from the MEF.

On the cash flow, in 2014, the first disbursement from the Provincial Treasury was in February, which was considered fast enough, although ideally the first disbursement was expected to happen in January. The first disbursement was for a full 25% (i.e. the whole of the first round of fund release). However, the POE in Kratie had to make a total of 12 disbursements and 10 for Battambang POE by the end of the fiscal year. The ideal scenario is to have only four disbursements for the whole

⁴⁵ This is a range of per student entitlement rate for normal (i.e. not remote) schools. Please see MEF-MEYS (2013) on Prakas No. 508.

⁴⁶ The appropriated budget for one school in Kratie for instance was only 88% of its proposed budget. However, because the school principal was accustomed to the fact that his school budget proposal has been cut, he did not even ask why it was less than the formula-based calculation.

⁴⁷ The interviewed POE finance officials replied that the different use of per student formula is instructed by the MoEYS. But they have also said that every year, the MEF has also applied some small cut to the PB, but they have never been explained why.

year, i.e. one disbursement for one release. However, because in the current system, the subsequent disbursement (i.e. the 2nd, 3rd ...) is mainly to replenish the disbursed balance back to 25%, the fact that there were many disbursements had both positive and not-so-positive effects.

The positive side is that the POE made effort to quickly replenish their 'cash box' from the Provincial Treasury, which in turn increased the overall execution rate by the end year. For instance, rather than waiting until all the first 25% were spent, the POE cleared the spending and got the next disbursement when, for instance, only 15% was gone. This is also to avoid POE and DOE holding too much cash at any point in time, which might create security risks. The not-so-positive side is that the POE, DOE and in some cases, schools, have to spend more time and effort in allocating each disbursement by districts, schools and by sub-accounts, and in preparing spending reports to the Provincial Treasury. These challenges are discussed below.

(iii) Sub-account mismatch between budget needs and allocation: When schools received each of their cash disbursement, they are instructed to stick to the attached sub-account limits. The problem is that some schools were given sub-account budgets, especially electricity, water and transportation, which in reality, the schools do not need. This problem has led to either the schools not spending the money (i.e. unexecuted) or the schools spending the money on different activities but 'adjusting' the spending reports to show compliance.

The study found a combination of factors leading to such problem. The first and obvious one is the rigidity associated with the sub-account spending. In the name of spending compliance, schools are not allowed flexibility to shift around amount between sub-accounts. Second, while schools are asked each year to prepare their detailed PB plan to be submitted to the DOE and then POE level, their plans, which detail the spending needs by sub-accounts, is only one of a few factors determining the sub-account budget allocation to schools.

At least in Battambang and Kratie, the practice is: (i) the POE determines the total and sub-account breakdown for each DOE, but only the total, not the sub-account breakdown, actual budget appropriation for each school, and (ii) DOE determines the sub-account breakdown for school level. The study found that in determining the sub-account breakdown, the POE and DOE rely on two considerations: (a) the planned budget sub-account breakdown, adjusted with the percentage change in the overall budget appropriation, and (b) discussion and negotiation between POE and DOE and DOE and schools.

The degree to which they rely on (a) or (b), the study also found, varies among DOE, depending on the capacity, workload, and diligence of the DOE in managing the allocation. Some DOE are diligent and have close relationship with the POE and schools, therefore, managed to discuss with both about the sub-account allocation. Some however rely on the pro-rata method to allocate the funds.

The team raised this issue of the sub-account mismatch, as compared to local needs, to the officials at the Department of Primary Education and Department of Finance of the MoEYS. The officials denied the problems, saying that such sub-account rigidity problems have been identified since 2013 and were addressed in 2014. They suggested, the reason why some schools could not spend their own utility and transportation money might be because the school principals wrongly understood they could only spend money on state provided electricity, while according to the rules, they could also spend on batteries and gasoline for generators in areas where there is no public electricity.

On the issue of transport, the officials at the MoEYS claimed that schools can use this spending item to pay for their travel to provincial towns, while the schools might understand that the money is only for transporting purchased goods to schools. The research cannot verify the claim, but can draw the conclusion

that there has been some misunderstanding in the way the information flows up and down the current management system, which has led to different expectations and ultimately to some available money not being spent.

(iv) Limited capacity and accounting/reporting burden. At the start of each of the two workshops, participants were asked what they thought their one main achievement and one challenge are. The most commonly mentioned achievement was ‘good collaboration and engagement from the community’ (see later section on this), while one challenge was ‘too much paperwork relating to budget matters.’ The comment about the paperwork challenge, the study later found, is largely true, especially for DOE and school level.

For most DOE, there is only one person in charge of all the budgets, including PB, the non-PB and the School Improvement Grant (SIG) which is a donor funded grant provided to schools.⁴⁸ For these budgets, the DOE budget official has to deal with both the allocation and reporting part of it. For the allocation, the most time-consuming part is the allocation of each disbursement to each school, by sub-accounts (discussed earlier). The DOE budget officials interviewed were each responsible for around 70 to 90 schools. The reporting part, on the other hand, has to do with compiling all necessary supporting documents and receipts from schools and sent upward to the POE. One small improvement in the past few years is that most DOE have managed to use computer software (Ms Word and Ms Excel) to deal with these administrative workloads.

At school level, the paperwork problem is even more challenging. Usually, it is the school principal and one treasurer who are responsible for PB management matters. The SSC engagement, as later discussed, is more symbolic rather than managerial. The two officials, the school principal and treasurer, are also teachers, teaching a few classes each week. A few school principals complained about high turnover among the treasurers who, after one or two years, ask to resign. But the bigger challenge for schools is very low use of computers for this basic administrative work. In addition they may lack skills, good facilities, and more importantly, reliable electricity.

(v) Limited roles of inspection. The financial inspection on PB at school level is supposed to be done by DoE staff. The four DoE interviewed said, for 2014, they did one or two visits to check on the PB at schools but they could not come up with a reliable estimate on the percentage of the schools that were inspected. While it is hard to verify the reliability of their answer, the study learnt the following from the interviewed DOE officials and school principals: (i) The financial inspection by the DOE was usually done along with other technical inspections, (ii) at least for the participating schools, the inspection was followed by some recommendations mainly on how to prepare their spending reports, and (iii) the SSC, at least the ones talked to, was often not aware of and involved in the inspection process.⁴⁹

3.3. Expected changes in/from 2015

Interviews and existing policy statements indicate that a few specific reforms will be introduced in 2015 in relation to the execution of the PB budget. During the Education Congress in March 2014, and in the September 2014 letter to the Prime Minister, the Minister indicated a number of key changes which are expected to be implemented from 2015. Those changes are:

- Further improvement of the spending guideline of the PB, which is now Prakas No. 508,
- More delegation of budget authority to technical departments as well as POE, and

⁴⁸ Based on the interview with Department of Primary Education (January 2015), the SIG for each school is a combination of fixed allocation of \$94 per school, plus \$1.41 per student.

⁴⁹ However, from the PETS study by NEP (2013), it was found that the inspection team in some schools did talk to SSC. But they also pointed out that parents were virtually non-involved in the inspection process.

- Full implementation of the PB in key sectors (i.e. there is no more non-PB for the MoEYS),
- The transfer of PB for schools through banking system,
- Acceleration of the PB disbursement for schools by reducing the number of releases to only 2 rounds per year,
- The change from the pre-audit to post audit and streamlining the reporting process

As far as the PB and SOB are concerned, three changes are of particular relevance. The first one is the implementation of the full PB in 10 priority sectors, including education. It is hard to predict the improvements and challenges that might come from this scaling up of PB. For the education sector, however, two specific positive changes can be expected:

- With the PB, the implementers, including PoE, DoE and schools, will need to put effort into planning so that it is well connected to the objectives of their organizations and the available resource. While the PB emphasizes the importance of value for money (i.e. linking budget to specific outputs), as explained by the interviewed MEF official,⁵⁰ the central ministry such as the MEF and the Treasury also needs to make sure that they provide more flexibility and predictability in term of cash availability to the spending agencies/implementers, and
- The move to full PB will help ease the reporting burden for the existing budget officers at both POE and DOE level, who have so far had to do both PB and non-PB budget reporting.

The second change is the adoption of the MEF-MoEYS Inter-ministerial Prakas No. 366 on school operation budget (approved on 06 April 2015), together with a few other key changes, as discussed below:

- Starting from 2015, the SOB for each quarter will be fully released to school level through a bank account. However, due to delay in the arrangement of the new disbursement process, according to the MEF representative at the consultative workshop (and also as recognized in the Prakas No. 366), such banking transfer will not be ready until at least mid-2015. The first half of the year (2015) will still use the old transfer mechanism.
- The so-called 'filling in the pot' approach will no longer be used, which in turn means that there will be only 4 disbursements each year. This will help ensure the timeliness and predictability of SOB for schools. However, as learnt during the fieldwork, for some remote areas such as those in Kratie where commercial banks do not exist, some schools will have problems with transportation when disbursing their budget.
- The POE and DoE will be allowed to prepare for their public procurements on key spending items even before the final budget approval by the National Assembly. This will allow more timely execution of the next year budget,
- In line with the principle of more decentralized budget management, from 2015, the POE, not the MEYS, will play a more important roles in managing the budget (which, again, will all be PB, as there is no more non-PB) in their province. The POE will be given authority to approve on budget virement (i.e. shifting budget) across sub-account (note: not across chapter, and not across accounts).
- Internal and external audits will be strengthened. This is in line with the PB principles which emphasize the accountability of the spending agencies through post audits, and less on pre-audit checking.⁵¹

The above changes will help improve PB/SOB execution in the future. However, it is not clear how the MoEYS and MEF will address two other concerns found in this study. Those concerns include: (i) the sub-account spending rigidity, and (ii) the reporting workload for sub-national officials. On the sub-account mismatch,

⁵⁰ Interview date: 28 January 2015.

⁵¹ Pre-audits mean the MEF or its provincial branch has to approval on each spending decision before it can be committed, whereas the post-audit, such pre-checking is removed and replaced by audits and inspection.

the MoEYS Finance official and the MEF representative at the workshop claims that it would be solved when the implementers of the budget on the ground get to better understand how to spend each key spending items as indicated in the Prakas No. 366. This means one needs to wait and see how smooth the implementation of the 2015 budget will be.

The MoEYS officials interviewed showed particular concerns about reporting requirements. As mentioned, the move to full PB helps reduce the reporting burden at POE and at the lower level because they do not need to prepare PB and non-PB spending report at the same time. However, because PB emphasizes not just what gets spent (input), but also what gets done (outputs), measured against established indicators. Now, with the full PB, POE and the lower level are required to prepare not only budget spending but also quarterly result report. The officials are worried, and the research team agreed, that this will put more of a burden on the already overwhelmed officials at the lower level with an increase in paper work.

Another concern is that, while the move to post-audit will help reduce bottleneck and rigidity in the system, it will create some problems for the year end inspection (i.e. post audit), especially when schools do not exercise sufficient diligence to keep all the supporting documents (i.e. receipts, inventory records, etc.). This requires that all schools be well prepared for the inspection, and not get the wrong impression that they are now free from reporting obligations and proper record keeping.

The MEF representative indicated at the consultative workshop that the Government is aware about this reporting burden and, through the Prakas No. 366, has tried to make it as conducive as possible for school level. For instance, starting from 2015, schools are not required to submit all the spending supporting documents when preparing reports for each of the four budget releases/disbursements. However, the official also emphasized that it is still mandatory that all schools prepare and keep all the spending supporting documents for the purposes of post-audit visits.

On the possible challenge for remote school in disbursing their budget from banking system, the MEF official indicated that such an issue was already discussed, and a potential solution that was considered was to allow those to use any bank services most convenient for them (i.e. physically closest to them). If needed, the schools will be even allowed to receive their budget through 'wing' or other similar money transfer services.

Another change which, although not directly relevant to the PB at the school level, will serve as a good incentive for officials implementing the new Sub-decree and Prakas on Mission Allowance for government officials. Under these new rules, on average, the per diem rate has doubled, from around \$16 to \$34.⁵² This is a small amount but will be a key motivating factors for local level officials who have to travel to provincial towns to clear various paper works, attend meeting, or conduct regular inspections at school level.⁵³

⁵² Please see RGC (2014b) on Sub-decree No.216 dated 22 July 2014 for more details.

⁵³ To understand how the previous per diem system work, please see UNICEF & CEA (2013a)



4



COMMUNITY, SSC AND SNA ENGAGEMENT

This section conceptualizes community participation into direct and indirect, the first being community members, especially parents participating and interacting directly with schools, and the other when it happens through the SSC. In the following, the section will discuss first direct community participation, linked to the ISAF, followed by the discussion on the roles of SSC, of local authority, and linked to the upcoming functional assignment.

4.1. Direct community participation

All participants, both education and SNA, see community participation and support as a very essential element to school development. From the subnational workshops, the study identified a few key findings about direct community participations, which are similar to what were found in previous studies.⁵⁴ The findings indicate that the direct community participation happens through the following forms:

- Parents attending the annual school year opening ceremonies,
- Parents asked to sign on monthly student evaluation books sent from schools,
- Parents contributing money to help with school small scale infrastructure and environment improvement, and in some cases, to provide support for teachers (especially in remote areas)
- Some parents, especially in urban areas, paying fees for private tutoring of their kids,

We also found that some parents had complained about teacher absenteeism and misbehavior (such as asking for informal fee, selling cakes in classrooms) but those parents usually do not take direct action in response. Instead, especially in urban areas, more parents are considering sending their kids to private schools, i.e. they prefer to exercise 'choice' over 'voice.'

From the FGDs, those common findings seem to hold true for both Battambang and Kratie. However, the difference seems to be more between rural and urban areas. In addition the presence of NGO's (such as VSO which, according to FGDs, has supported some schools to raise their own revenue, might also change the dynamic of local participation. However, this study did not have enough evidence to look into this particular case.⁵⁵

Besides the common findings presented, a few specific points from the workshop discussion are worth noticing. They are discussed below.

(i) Public forums and limited responsiveness: Since 2013, the Government has encouraged more public forums throughout the country in order to hear more of people's concerns.⁵⁶ According to the respondents, there were at least 2 to 4 public forums held in each commune in 2014, in which people raised many issues, ranging from land issues, food price, security and quality of public services. For education, the most common problems raised related to teacher absenteeism, poor teaching quality, and migration, especially in Battambang, where young people increasingly migrate to Thailand. While public forums are a good way to allow people to raise their concerns, the research team agreed with some key informants that the main problem is the lack of responsiveness from the Government to those demands.

(ii) Community financial contribution and possibility of schools own source revenue:

Community members making contribution to help build school infrastructure has been a traditional practice in

⁵⁴ Examples of those studies include: Nguon (2011), Save the Children Cambodia (2013), UNDP (2013), World Bank (2013), Save the Children Cambodia (2014)

⁵⁵ However, the discussed in details the roles of NGOs in promoting local participation in education sector. Please see World Bank (2013)

⁵⁶ Public forums existed even before the 2013 election, but they were not hard pushed then. However, the election, as the Government has been under more pressure to improve local service deliveries to people, public forum has been put back, this time, high on the agenda

Cambodia, even in poor rural areas.⁵⁷ Recently, in some schools, community contributions have been used not only for infrastructure development, but also to pay teachers who conduct private tutoring. While often considered as a negative practice affecting especially children from poor families, the research team hypothesizes that private tutoring is not all negative, all depending on how well it is managed by each school principal not just as a way to incentivize teachers, but also to promote better education for students.⁵⁸

The workshop participants agreed that schools should be given explicit options to raise their own revenue, one of which is a parental contribution for private tutoring. This policy option, they also agreed, is more likely to work for schools in urban areas. This finding is consistent with a 2013 study by UNDP which found that parents especially those who can afford it are happy to pay for private tutoring if school management can show value for money in terms of better teaching quality for their kids. However, the participants also mentioned that for the parent payment scheme to work, proper governance and budget monitoring needs to be in place.

Interestingly, all the participants who support the idea of formalizing schools' own source of revenue make specific reference to the practice of private schools to where more parents have sent their kids. Some participants argue that such commercial practices have become more common even in rural areas, especially in district towns, and have been proved successful. It is legitimate to ask why public schools cannot learn and adapt so that they can be more financially sustainable. Annex 3 provides a case study from Wat Bo school which was documented by the UNDP study (2013) which illustrates the potential of community participation in Cambodia.

(iii) Information sharing and transparency: The participating school principals and education officials understood that they are expected to disseminate information about school development plans and budget to the public. While all the schools said they had posted those key pieces of information on school information boards, field observation and findings from other studies suggest that such information sharing is not common. This suggests that information sharing and transparency is still in deficit at the school level. However, there is also an understanding, or assumption, among local authority that local people in general are not particularly interested in such information, given their many other daily concerns. On this point, the research has no basis to agree or disagree, but previous studies share such a perspective.⁵⁹

(iv) Linking to the upcoming ISAF: Because the ISAF is a new initiative, the representative of the NCDDS who joined the fieldwork was asked to provide a presentation on the ISAF to the participants and ask them to provide their overall impression on this specific reform plan. Firstly, the participants appreciated the intended awareness raising and transparency that will result from the ISAF. Secondly, however, the participants are concerned that, while it is easier to ask people to raise concerns and be better aware, the capacity of the SNA and front line service providers to respond back to the increasing needs will be an issue.

They reasonably speculated that if the responsiveness continues to be weak, all the voice promoting activities, including public forums and possibly the ISAF, will not be relevant for people. In such cases,

⁵⁷ In a small survey done by UNDP (2013), in various ways, at least 60% of households have made cash and in-kind contribution to schools. Interestingly, according to the workshop discussions, some schools in remote areas have sometimes to compete with pagodas for community contribution.

⁵⁸ This conclusion is also shared with a recent study such as the UNDP (2013) and MEYS (2014c)

⁵⁹ Those might include Nguon (2011), Save the Children Cambodia (2013), World Bank (2013), Save the Children Cambodia (2014)

they still have limited authority and resources. This point relates directly to the question of functional and resource transfer discussed later.

4.2. The roles of SSC

The participants in the two workshops were asked for their assessment of the SSC's various roles as indicated in the relevant policies and guidelines mentioned earlier. Table 5 below provides more details. Out of all the roles mentioned, four were said to be the most actively engaged by the SSC, including:

- Mobilizing and encouraging parents to send children to schools,
- Mobilizing contribution from parents for school construction,
- Helping school in matters relating to school infrastructure and environment improvement, and
- Ensuring safety for children both in and outside of schools.

On other roles, especially (i) the monitoring of student learning and teaching quality, and (ii) monitoring the PB spending, the SSC were less active. The interviewed SSC expressed that they know the problems of teacher absenteeism and misbehavior, but they could not do much, as those roles belong to the school principals. On the PB, at least in the cases of the interviewed SSC, their knowledge about the budget was found to be very limited, even on basic information such as how the fund is calculated, and they did know how to ensure proper expenditure.



Table 5: The perceptions of the roles of SSC

N	Roles	Rank	Strengths	Weaknesses
1	Participating in the development and implementation of the school development plan	1	<ul style="list-style-type: none"> Actively involved in school development planning Committed in their work despite their physical weakness Act as community representative to express what people really need 	<ul style="list-style-type: none"> Some SSC members rarely express any opinion SSC members are busy with other works.
2	Participating in school construction works and small maintenance	2	<ul style="list-style-type: none"> Raise contribution Aware of new construction plan Conduct meeting to discuss and monitor construction progress 	<ul style="list-style-type: none"> Are not able to regularly monitor construction process
3	Resource mobilization and budget management	3	<ul style="list-style-type: none"> plays important role in raising contribution Contact with donor to raise contribution Have transparency in spending with enough supporting document 	<ul style="list-style-type: none"> SSC members have limited understanding about financial management
4	Preventing irregular activities within and outside the schools	4	<ul style="list-style-type: none"> Have good collaboration with other stakeholders, such as commune police, LA and CCWC. Create committee to prevent any irregularity Deal with problems timely SSC also inform student's parents 	<ul style="list-style-type: none"> Are not able to come to school regularly
5	Strengthening capacity of the SSC members	5	<ul style="list-style-type: none"> About 50% of SSC members have received training and capacity building Have regular meeting and share guideline related to their roles and functions 	<ul style="list-style-type: none"> Despite being trained, they have limited capacity to absorb new knowledge Do not have enough time to conduct capacity building
6	Mobilize and encourage students to come to schools	6	<ul style="list-style-type: none"> Has done various activities to gather children to go to school by cooperate and meet with parents and encourage them to send their children to school Directly visit children at home when they are absent from school for long times Provide incentives to encourage students to learn 	<ul style="list-style-type: none"> Little has been done to encourage students to go to school SSC are so busy with other work that they do not have time to perform this role
7	Monitoring the learning progress of students	7	<ul style="list-style-type: none"> Help monitor students learning, identify dropout students, check teachers' performance, and inform students' parents when their children are absent 	<ul style="list-style-type: none"> Teacher-student ratio is still high, so it is difficult for teachers to monitor all the students SSC claim that they do not know about the technical procedure to follow up with children learning Are busy with their personal affairs so they could not come to school regularly.

Source: Focus group discussions at the two sub-national workshops in January 2015

The findings above are consistent with those from the previous studies.⁶⁰ However, what this study wishes to add and emphasize is on why the SSC has been more active in some roles and less in some others. Lack of capacity, i.e. capacity to read and verify PB spending reports, and to follow up on teachers' performance, this study argues, is just one part of the explanation.

Looking at the four areas that the SSC have done well, the study suggests that the SSC results have come not from the policy expectations as set forth in the MoEYS's policies and guidelines mentioned earlier. Instead, it has come from the fact that:

- Some of those roles are mainly the SSC's traditional/de facto roles. For instance, mobilizing community contributions and helping with infrastructure development. These activities have been done by old respected community leaders whether they are SSC members or not, and
- Those roles have been officially given to them or local authority (see below on SNA roles) under some other policies. For instance, the policy for ensuring safety for children in and outside the school comes mainly from the Village Commune Safety Guideline.

On what the SSC have been less active, the research team would argue that while most SSC are old and less knowledgeable about accounting matters, one should not ignore the fact that these same people have been very active in mobilizing financial contribution from local people, either for schools or pagoda or other local institutions, and they have experience keeping good records of those contributions. This suggests that the SSC actually understands the need for financial transparency to ensure community's trust. Their limitation is the knowledge of the advanced financial management as the one required for the PB. But then, one needs to question whether it is necessary at all to require these old respected community leaders to be equipped with such advanced clerical skills.

The limited roles of the SSC in monitoring the PB spending, this study further argues, indicates reluctance rather than lack of technical capacity to engage – the kind of reluctance which stems from their perceived lack of ownership over the PB money itself. Unlike local contribution which the SSC plays an important roles in mobilizing, the PB is seen as the state money transferred 'from above' to be placed under the jurisdiction of school principals. Given such a perception, the idea of making the SSC playing check-and-balance role vis-à-vis school principals in PB management, while sound in theory, is unrealistic in Cambodia's local context where collaboration and consensus building, not checking and monitoring, are valued.

However, the study sees the merit of having community playing some monitoring roles over the uses of school resource, especially when the MoEYS is pushing for more decentralized approach such as the SBM, discussed earlier. The transparency of PB spending is also re-emphasized in the recent Prakas No. 366 (Article 9). To achieve these policy objectives, as suggested by other studies, more capacity of the SSC over budget matter needs to be built. However, this study argues, such capacity enhancement cannot be done by just providing more budget training to the same senior community leaders currently dominating the SSC. Instead, an inclusion of youth in the SSC would be a more effective option, given that the new generation of people tend to be fast learners and more into the use of ICT. This particular option, however, needs more research and discussion.

⁶⁰ One quantitative study by Nguon (2011) found similar results, and did the PETS study by the World Bank which was done in 2005.

4.3. Engagement of SNA (and linked to the functional assignment discussion)



The SNA includes mainly the commune councils and village authorities, and to a lesser extent, the district level. The study found that village authorities and commune councils play similar roles to the SSC in assisting schools. All SSC members interviewed have long worked closely with these local authority officials, not just in school/education related matters, but local infrastructure development, village mobilization, village statistical update, the raising of local finances, and security matters. In most cases, these local leaders, together, tend to have closer relation with pagoda, and in a few cases, the SCC members are also village and commune authority officials.

The main differences between the SSC and the local authority, however, are that (i) the latter hold official government positions, and (ii) the local authority already has been engaged in education service provision through existing multi-sectoral committees, namely, the Commune Committee for Women and Children (CCWC) which has official vertical link to the district's Women and Children Consultative Committee (WCCC).

Under the IP3-II, the SNA, particularly the commune and districts will be given more sector functions, including those from education. After completion of the functional mapping and reviews, the MoEYS, with NCDD, has agreed on a plan to transfer, in a gradual manner, specific main and sub-functions to these SNA, starting from 2015 and in selected provinces. Those specific functions, and how the SNA officials perceive in term of opportunities and challenges are presented in Table 6 below.

Table 6: The perceptions of SNA officials on the specific functions to be transferred in 2015

No	Functions	Positive	Main Concerns
1	Technical control on Early Childhood education (commune/Sangkat)	<ul style="list-style-type: none"> • Easy to mobilize students • Easy to manage students • Good communication between teachers and local authority 	<ul style="list-style-type: none"> • Shortage of technical skill • Lack of management skill
2	Registration and prevention students drop out of school (commune/sangkat)	<ul style="list-style-type: none"> • Collect proper data • Assess to all villagers • Able to go to households more often • Reduce school drop-out rate • Able to meet directly with parents of school-drop-out student and able to support them. 	<ul style="list-style-type: none"> • Shortage of technical skill • Limited budget • Migration • Geographical difficulty
3	Community Pre-School	<ul style="list-style-type: none"> • Easy to establish new CPS • Mobilize poor students to CPS 	<ul style="list-style-type: none"> • Difficult to recruit teachers with low paid • Low salary for teachers • Frequent change of teachers • Not enough budget to support teachers • Shortage of technical skill • Not enough class (many children) • No location for CPS building
4	Monitoring distribution of study books (delegate to district/municipalities administration)	<ul style="list-style-type: none"> • Easy to manage students • All students get study books. Have clear data of students. 	<ul style="list-style-type: none"> • Books coming late. • Not enough books • Students don't return books. • No budget for books distribution.
5	Security and safety during exam (delegate to district/municipalities administration)	<ul style="list-style-type: none"> • Ensure safety of students • Reduce budget expense on security and safety 	
6	Community Learning Centre (CLC) (transfer to district/municipalities, districts/municipalities delegate to Commune/Sangkat)	<ul style="list-style-type: none"> • Increase reading habit of children • Provide opportunities to people to read • Mobilize children to read and to build their cognitive development. 	<ul style="list-style-type: none"> • Inadequate budget • Lack of technical skill to manage this center • Not enough materials • Not enough human resources
7	Expand Early Childhood Education	<ul style="list-style-type: none"> • Able to expand to remote village • Able to mobilize all children by establishment of CPS in remote area • Good communication between focal person of CWCC, local authorities and teachers 	<ul style="list-style-type: none"> • lack of transportation • Workload of focal person of CCWC • Lack of human resources • Lack of monitoring • Few staff but ,more workload

Source: Focus group discussions at the two sub-national workshops in January 2015

From the two workshops and key informant interviews at both the national and sub-national levels, the study found that there is still limited understanding about D&D reform in general. Confusion about de-concentration and decentralization is common among education staff at DOE. To facilitate the discussion, the representative from the MoEYS was asked to make a brief presentation about the MoEYS's plan on functional transfer to the workshop participants. The following section presents the opportunities and challenge as perceived by the participants about the reform.

Once the key intentions and strategic moves of the D&D reforms have been explained, almost all of the respondents, both the SNA and education officials, while wanting to know more details, expressed strong support for the functional transfer. People from the SNA, view the functional transfer as a positive change and are confident that they can perform the transferred functions *as long as* they are accompanied by appropriate resources and authority. For education staff, they support the change of accountability line from the vertical to more horizontal, as long as the change does not lead to more complicated bureaucratic process and delays, and confusion over the roles and responsibilities of key actors involved.

The POE, DOE and school officials interviewed expected a number of contributions from the SNA to the improvement of education service delivery once a function is transferred. They include: the SNA's ability to conduct multi-sectoral coordination, to raise local contribution and other financial support, and to better monitor the performance of sectoral staff. However, the participating education officials also raised concerns about limited understanding about the education sector among the current district and commune councilors. This limitation, in their opinion, might prevent them from effectively responding to specific managerial sectoral issues. The POE and DOE staff also mentioned the limited practical usefulness of integrating their sectoral plans with that of the SNA, and the limited capacity of the WCCC and CCWC mechanisms of the SNA in the last few years.⁶¹

The SNA officials expected the upcoming reform to bring the implementers (i.e. technical staff) closer to the SNA and that the two would more easily coordinate among themselves, based on their shared understanding about local context and needs. The SNA expected to contribute to better service delivery in following areas:

- Better monitoring, following up and enforcing the laws and policies as put forth from the national level,
- Developing and maintaining infrastructure associated with service delivery,
- Multi-sectoral coordination,
- Ensuring safety and public orders within and around schools and health centers,
- Local resource mobilization and connecting to potential funders, and
- Representing local voices to the higher level.

From the SNA side, there is a specific request that they be given more say in the matters of staff deployment, especially in the education sector, and authority to enforce existing rules on non-performing staff. The current situation of overstaffing in urban areas and understaffing in rural areas, absenteeism, and informal fees are among the key concerns affecting the quality of services. The SNA argues that if they do not have proper authority over these matters, they will not be able to act accountably for the functions transferred to them.

⁶¹ For more information on the CCWC and WCCC, please see Save the Children in Cambodia (2013), Save the Children in Cambodia (2014)



5



The report makes conclusions and recommendations on three specific areas: (i) on the budget reform, especially on the PB, (ii) on community participation, and linked to decentralization and ISAF, and (iii) on key emerging issues and how best development partners and NGOs should stay engaged to advocate for future policy changes.

5.1. On the budget reform and the PB/SOB

The report has collected sufficient quantitative and qualitative evidence to conclude that the Government, through the MEF and MoEYS, have made concrete progress to improve the execution of the PB/SOB. The two ministries also have plans to expand and operationalize the key principles behind the PB budgeting which by design, seeks to make public spending more efficient by (i) better linking policy, planning and budget, and (ii) transferring more budgetary authority to spending agencies down to school level. The PB reform is well in line with other reform agencies including decentralization and the SBM approaches, all of which emphasize more decentralization in public resource use and service delivery.

However, the PB expansion and other related reforms are still at an early stage. It is realistic to expect, as the Government also does, that as the reform rolls out, there will be unexpected challenges which require constant adjustments. From the fieldwork, the study would like to raise two possible challenges which the MEF and MoEYS should pay attention to, including:

(i) Tendency to overemphasize compliance rather than accountability for result. This is a likely danger given that the conceptual intention behind the PB does not materialize simply because it gets implemented in a public expenditure management system and by the same set of people who are too accustomed to top-down and compliance oriented practices. The MEF and MoEYS who guide the reform, together with development partners and NGOs, should look out for this tendency by allowing for and paying close attention to regular feedback from people at the implementation level. The inspection work that the Government has plans to strengthen is also helpful. However, there is a danger that the inspection becomes a way to re-centralize control rather than encourage autonomy and accountability at the local level.

(ii) Capacity of the spending agencies to follow new guidelines. In the last few years, people at the implementation level have been instructed to follow various guidelines which have kept changing over time. Changes are good as they seek to improve the system. However, the danger is the absorptive capacity of the implementers, as discussed earlier. The MEF and MoEYS need to be mindful of this constraint. In addition, while the capacity shortage can be partly addressed with more trainings and workshops, the Government should also consider other dimensions of capacity building such as the recruitment requirements for officials to be responsible for budget management at different levels, the need to expand the use of ICT, and other incentive issues.

In addition to the two broad suggestions, the study also recommends that a close monitoring of the implementation of the Prakas No. 366 be done to ensure effective and timely adjustments in the policy/regulation. The specific areas that the monitoring should pay attention might include:

- The overall level of understanding of key officials at provincial, district and school levels on how to apply the Prakas in their daily work,
- The effectiveness of the banking transfer of the school operation budget, especially in remote areas,
- How to use more accurate school and student numbers to calculate school operating budget proposal by schools,
- How to deal with the sub-account allocation by districts and schools in order to avoid mismatch between the break-down allocation and actual needs at school level,

- How to make budget inspection on school level more reliable and helpful for the overall implementation of the PB/SOB, and
- Most importantly, the capacity of provincial and lower levels in meeting the new reporting and documentation requirements.

5.2. On community participation

According to the recent policies such as the SBM, decentralization and ISAF, community participation will be even more important for schools. The study supports the existing policies which expect that community, either through their direct participation or through the SSC and SNA, should play an active role not just as contributors/supporters to the schools, but also monitors of the letters' performance. However, given the new political, social and economic context (i.e. economic development in general, demographic change, an increasing number of private schools, migration, etc.), the study suggests that community participation should be approached from the perspectives of the community members themselves, not just from those of the policymakers.

Rather than expecting community participation to happen because it is a good thing or because it is stated in a policy document, the Government and development partners should pay attention to community members' incentive to participate, i.e. why people do or do not want to participate. We learned from this study and many before it that, local people, while not well informed on certain matters, generally act rationally within their given constraints when deciding to participate and interact with government officials. Their rationale is found to have been shaped by a number of factors including:

- Traditional practices (e.g. how local people, SSC and local authorities are participatory when it comes to raising local contribution for infrastructure projects),
- Personal interest and expected results from the act of participating and raising voices (e.g. how and why parents in some areas are willing to pay for additional/ private tuition fees if they think their children's education has been improved, and why parents do not really take action on teacher absenteeism although they see it as one of the main concerns),
- Perceived ownership and explicitly assigned official roles (e.g. why SSC members are reluctant to play an active role in monitoring the PB/SOB spending, and how the SNA and SSC have been quite active in security and safety issues), and
- The culture of consensus at the local level (e.g. why SSC members try not to appear as checking on school principals).

On the ISAF, the study strongly argues that, on the positive side, it will promote transparency and awareness which will lead people to have clear and concrete expectations about what kinds of public services they should receive from the government. However, that same expectation will turn into disappointment if their concerns are not addressed or acted on. The ISAF should take this concern seriously as it has already happened in some places in the case of the public forums.

On the functional assignment, while the study agrees that by design, it has the potential of fundamentally improving the accountability structure of the frontline service providers, the concerns lie mainly in the manner in which the process of transfer itself has been moving. Not only that line technical people are not well informed about the reform, but the lack of understanding has also been transformed into misunderstanding and fear of the reforms, or at least, a sense of reform fatigue. From the list of the pilot functions to be transferred in 2015, the research also noticed a sense of reluctance on the part of the MoEYS to let go of key and meaningful functions to the SNA. In any case, the upcoming years will be challenging and the CSO should find a role to help in the process.

5.3. Advocacy roles of civil society organizations, and key emerging issues

The 2013 election has created a new momentum for reform in the Government,⁶² which has direct implications on CSO and development partners can play their advocacy roles. The following are some inputs for further considerations.

First, it is safe to say that the MoEYS is currently the leading reform ministry in the Government. The challenge for the next step however lies in the translation of the political support into policies, and more importantly, from policies to implementation. The PB reform is a good case in point. While all the policies are in place and the Government is ready to expand its implementation, many practical challenges are expected. The MoEYS and MEF are right to take the “learning by doing attitude” in dealing with the uncertainty and upcoming challenges.

Those challenges might include how (i) to build capacity and understanding at the implementation level about the new policies and (ii) in the process of implementation, to keep the policymaking level well updated and receptive to the bottom-up feedbacks on what works and what does not. This two-way information flow has been weak in recent years, the study found. The study sees the value of CSO and development partners in closing such communication gaps and in bringing more reality from the ground to the policymaking level.

For them to effectively perform this role, especially in the area of budget and decentralization reform, CSO should consider developing certain capacity and networks. First, CSO should have strong technical focal persons who are knowledgeable about public budgeting and decentralization issues. Second, the focal persons need to be up to date about the latest policy and implementation changes in relation to the reform (e.g. the changes in the PB guideline, the broader PFMRP reform, the functional transfer, the rolls out of the ISAF, etc.). Such regular updates, this paper further suggests, cannot come from periodic research projects alone, but a combination of regular policy discussions and regular research updates to measure progress and challenges at the implementation level, and how they can feed back into the policy making process.

Second, reform is not a pure technical but also a political process. Similarly, effective policy advocacy requires not just sound technical knowledge but also knowledge on the political economy aspects of the reform processes themselves. Knowledge about power relation, bureaucratic bottleneck and the like is very important in helping identify the entry points through which solid partnerships can be forged between the relevant government agencies and the CSO. In this regard, it is strongly suggested that CSO be better informed about the political economy dimension of the ongoing reforms in the sector, and find ways to make use of the recent openings by MoEYS, MEF and NCCDS.⁶³

⁶² Since the 2013 election, there have been many analyses about what will happen to key reform agenda in the Government. One suggested study on the topic is USAID (2015).

⁶³ For instance, it is the first time now that the MEF plans to have regular public forums on public budgetary issues and plans to make publicly available key budget information starting from 2015. Please see MEF/Budget Department (2015)

Relating to the above suggestions, it is worth noting that, at the consultative workshop, there was strong suggestion and agreement from government representatives (especially those from MoEYS and MEF) that, the more effective way for a research work to contribute to ongoing policy reform process is to ensure that (i) its questions are practical and specific and reflect the need of the policymakers, and (ii) its results are evidence-based and timely and quickly produced so that the policymakers can use them to assess and adjust their newly introduced policy and reform guidance.

The data collection process also points out to a few key emerging issues that will be of importance to the sector and which CSO should pay attention and learn more. They are:

- Personnel management issues, including the issue of staff deployment, incentive increases, and professional development,
- The possibility of formalizing school own source revenue, including private tutoring, and
- The situation of private schools for basic education and how this has affected the governance of public schools,



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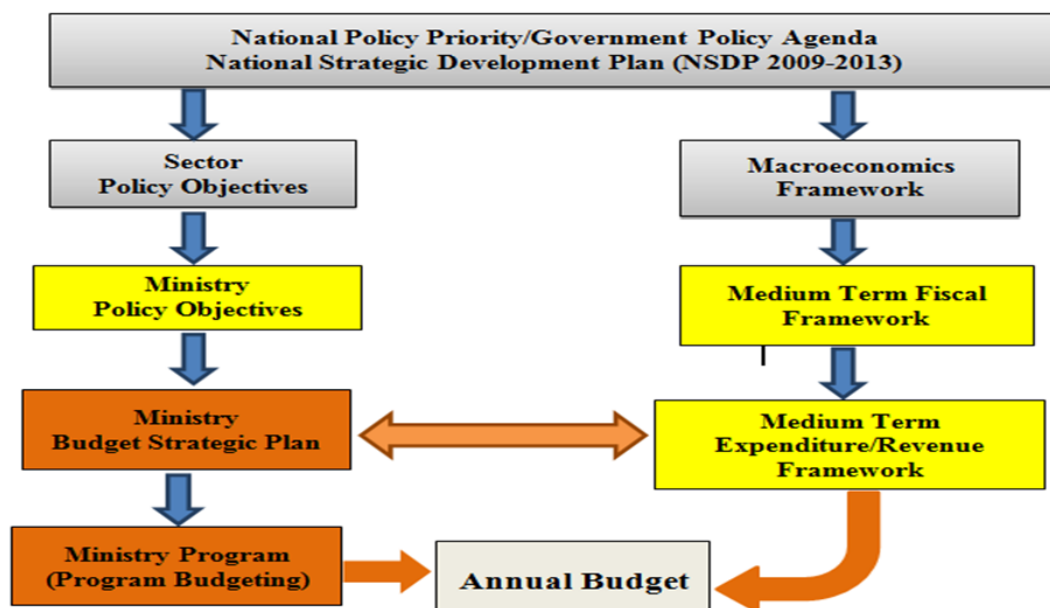
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Annex I: The budget preparing process in Cambodia

Preparation process

Clear budget processes are vital to support and implement national policies. The following diagram indicates the links and flows from the National Strategic Development Plan (NSDP) to multi-year strategic Mid-Term Expenditure Framework (MTEF), Budget Strategy (BSP), and Annual Budget. MTEF involves top-down approach implemented by MEF in forecasting resource envelope while BSP and annual are prepared from bottom-up input-based approach implemented by the each budget entity. In addition to these budget tools, in the last recent years, some line ministries have also introduced an Annual Operation Plan (AOP) in order to help coordinate and harmonize foreign assistance in each sector.



Source: Adopted from Sok (2012)

According to the Public Finance Law (May 2008), the budget preparation is categorized into three phases:

- Phase 1 (March-May): Preparation of Budget Strategic Plan**
 In March each year, Ministry of Economy and Finance forecast and establishes an outlook of the financial situation of the following year, i.e. *Estimation of the national revenue*. Based on the estimation, the government forms a financial policy and decides priority actions. The estimated revenue is referred by MEF to fix the ceiling. Based on the outlook, then a circular on the preparation of the budget strategic plan (BSP) is issued to all budget entities i.e., line ministries and provincial authorities. The Budget Department of MEF then consolidate all BSPs to conducts the *estimation of the national expenditure*.
- Phase 2 (June-September): Preparation of the Annual Budget**
 The Circular on Drafting the Annual Budget is signed by the Prime Minister in early June and circulated among line ministries and provincial departments. The Circular describes the macroeconomic environment, the outlook for public finance and budget, and most importantly, the forecast of revenue and expenditure. After receiving the Circular on drafting the Budget law, each line ministry

and provincial department need to prepare and submit the revenue-expenditure planning to MEF by early July. After collecting and consolidating budget proposals from budget entities, the Budget Department of MEF will coordinate and negotiate with each budget entity to accept budget bundle based on predicted revenue, government policy, and priorities. The budget negotiation will then take place during August. During this month, the MEF holds budget discussions with all concerned ministries and in provinces to make the necessary adjustments in the budget proposal.

- Phase 3 (October-December): Budget Approval

By November, the MEF should have developed a proposed budget draft, which is then forwarded to the Council of Ministers (COM) for consideration and endorsement, and finally submitted to the National Assembly by the first week of December. The budget law is promulgated by 25 December each year.



ANNEX

Annex 2: The Key Chart of Accounts (COA)

Account & Sub-Account	Description	Account & Sub-Account	Description
60	Purchase	6157	Office material and supplies
601	Maintenance Supplies	6158	Machines
6011	Cleaning supplies	616	Insurance premium
6012	Building maintenance supplies	617	Research and miscellaneous studies
6013	Road maintenance supplies	618	Transportation expenses (materials & goods)
6014	Vehicle and Equip maintenance supplies	62	
6015	Oil and other lubricants	621	External staff
602	Office supplies	6211	Contractuals (nationals, consultants)
6021	Office supplies and printed matters	6212	Contractuals (non-nationals, consultants)
6022	Book and documentation	622	Public relations and advertising
6028	Other office supplies	6221	Social events for nationals
603	Food and agriculture products	6223	Meeting and seminars
6031	For human consumption	6224	Celebrations and ceremonies
6032	For animal consumption	6227	Advertising and information
6033	Seeds and plants	623	Newspaper and magazine subscriptions
6034	Phytosanitary products and fertilizers	624	Transportation and mission costs: Inland
6035	Veterinary products	6241	Transportation
6038	Other products	6242	Mission
604	Clothing and distinctions	6243	Per diem
6041	Uniforms	631	Purchase of fiscal stamps (vignettes)
6042	Safety garments		
6043	Materials	641	Compensation of public power
6048	Others	642	Compensation of permanent employees
605	Small tools, material, furniture and equip	6421	Basic remuneration
6051	Material and equipment	6422	Posting indemnities
6052	Furniture	6423	Overtimes
6053	Tools	6424	Education incentive bonus
6058	Others	6425	Specific indemnities
606	Water and energy	6426	Remote area indemnity
6061	Electricity	6427	Indemnity of responsibility
6062	Water and energy	6428	Hardship allowance (heavy and toxic work)
6068	Other	6429	Refunds
607	Sanitary and health products	643	Other indemnities and allowances
608	Other supplies	6431	Special bonus
		6432	Indemnity for examinations
61	Other services	6433	Rewards
611	Service contracts with enterprises	6438	Others

Account & Sub-Account	Description	Account & Sub-Account	Description
<u>612</u>	Rentals of transportation equipment	6439	Refunds
<u>613</u>	Building rentals expenses	65	Social interventions
<u>614</u>	Training fees	<u>657</u>	Social assistance
<u>615</u>	Maintenance and repairs	6571	Assistance for hospitalization
6151	Land	6572	Medicaments
6152	Buildings	6573	Food and supplies
6153	Roads	6574	Natural disasters
6154	Other transportation networks	6575	Research stipend
6155	Fisheries	6576	University scholarships
6156	Transportation materials	6577	Other scholarships
		6578	Scholarships for studies abroad

Annex 3: The case of Wat Bo⁶⁴

Wat Bo is a primary school located in Siem Reap town. It is considered the best school not only among the sample schools, but also in Siem Reap, or even in the country. The current principal has been in his position since 1994, the time when the school had only 412 students and 11 teachers. Currently, the school has 5,465 students and 120 teachers. In the last two decades, not only that the school has expanded in term of number of classrooms (which it now has 58), but also the management aspect of it – it has in-house clinics for students, credit scheme for teachers, private vans to transport students back and forth from school. In many ways, Wat Bo operates almost like a private school.

Those who hear and see what Wat Bo has done for its students might understandably jump to a conclusion that the school is a rich-kid school, or that it has been able to do what it has been doing because it is located in Siem Reap town. While there is some truth to this, two points should be noted: (i) students who attend from Wat Bo comes from different family backgrounds, many of whom are considered as ‘workers’ or ‘small business owners’ living in the Sangkats and nearby areas, and (ii) there are many other urban schools, some located within the same Sangkat as Wat Bo, yet, their management has not been as impressive as what is observed in the former.

What is seen in Wat Bo school today is not the result of an overnight job, but a system that has been developed for almost two decades, under the leadership of a committed, and entrepreneurial and trustworthy school principal. According to him, Wat Bo has been developing because he and his management team has followed strictly four principles: (i) ensuring safety for students, (ii) ensuring welfare for students, (iii) strengthening the quality of teaching and learning, and (iv) taking care of teachers’ livelihood by seeking additional financial support from parents and other donors. To be able to stick these principles, the principal added, the following actors have to work together, namely: (i) parents and the community, (ii) pagoda and SSC, and (iii) schools which include school management and teachers.

Private tutoring and informal fees has been used in Wat Bo as a strategy primarily to generate additional income for teachers. Not only that teachers can conduct private tutoring off the school compound, but also within the school, but not during public schooling hours, i.e. only on Thursday and during vacation. Every year, when the school started, the school principal consulted and agreed among teachers about the private tutoring (including time and cost), the decision from which will be then discussed with parents when they meet at the start of the school year.

Parental engagement is said to be the cornerstone of Wat Bo’s operation. The principal claims that more than 99% of parents with children attending his school have engaged with the school at least once a year. Like many other schools in the country, at the start of each school year, all parents are invited to come to the meeting with the principal. Three things are different about Wat Bo school in this regard, however: (i) rather than having just one day for the school-parent meeting, the school allows for one month period within which parents can choose any day to attend the meeting, (ii) rather than just a school year opening ceremony, the meeting has been used as an opportunity for the school to present its plan for next school year, consult with parents on issues such as private tutoring fees, ask for parents contribution for school infrastructure projects, and encourage parents to teach their children at home and how best to do that, (iii) to motivate parents to engage with the school, parents are told that those who come to the meeting will be given priority when they compete to have their children enrolled in the school. Parent-school interaction at Wat Bo also happens during the school year, when parents are regularly informed of their children’s performance at schools.

⁶⁴ This is based on UNDP (2013)

Gaining trust from parents, the principal said, is the key to having more engagement and contribution from parents. The school has to do many things to gain that trust, two of which are of high importance. First, the school has to prove that by paying various fees (including private tutoring), the better education of their kids have been proved as a result. Second, the school has to prove that the contribution and payment made to the school has been transparently managed. According to the interviews with parents, it seems that so far, Wat Bo has been doing well on both accounts.

Because Wat Bo has gained trust from parents and has well managed its teachers, private tutoring has been regulated, leading to increase in teacher income and more satisfaction among parents about their children education quality. For instance, interviews suggested that teachers in Wat Bo has an average state salary of \$80. On top of that, they can make another \$80 from private tutoring outside the school compound and roughly \$30 by teaching private classes inside the school. The school principal has also assisted teachers to pursue higher education themselves. Currently, all the teachers at Wat Bo have completed bachelor degree, and a few are pursuing Master degree. All these serve as strong incentives for teachers to pay attention to their jobs.

In term of budget management, Wat Bo has received the PB of about \$11,500 for 2012. But due to problems in fund disbursement, only about 75% of that amount was received for 2012. For the same year, the school reports receiving about \$20,000 from parental contribution through religious ceremonies and other contributions. The school also generates its own revenue (roughly \$6,000 in 2012) from leasing parts of the school compound to cafeteria and stationery shops and others. In addition, a saving group account has been established for teachers. In 2013, the revolving fund of the saving group was estimated around \$12,000. The last funding supports Wat Bo received is the supports for the poor students. However, for this support, the school has no direct management over it. Wat Bo has sought to ensure that all the funds received are managed transparently: the principal has no direct involvement on the fund management; proper accountants are assigned to oversee different budget; and regular updates are done to other teachers and to parents during their meeting.

ANNEX

Annex 4: List of participants

Battambang Province (05-06 January 2015)

No	Name	Sex	Position	Institution	Location
1	Sam Rithy	F	Staff	AMARA Organizaton	Battambang Province
2	Sorn Sung	M	Official	Phnom Prek Educa- tion Office	Phnom Prek District
3	Hun Chaireng	M	School director	Phnom Toch Primary School	Phnom Prek District
4	Chan Saimong	M	School support com- mittee	Phnom Toch Primary School	Phnom Prek District
5	Sear Kimna	F	Deputy chief of Ac- counting Office	Education Depart- ment	Battambang Province
6	Moun Kiri	F	WCCC chief	Phnom Prek District Hall	Phnom Prek District
7	Yem Phal	F	Commune's first depu- ty chief	Ou Romdoul Com- mune	Phnom Prek District
8	La Phat	F	Commune Councilor	Bour Commune	Phnom Prek District
9	Lam Davun	M	Accountant	Education Office	Sangke District
10	Luch Chhun	M	Commune's first depu- ty chief	Ou Dambang I Com- mune	Sangke District
11	Kert Bunchoeun	M	Commune Councilor	Ou Dambang I Com- mune	Sangke District
12	Sean Kosal	F	Official in early child- hood office	Education Office	Sangke District
13	Teng Roeun	M	Accountant	Education Office	Phnom Prek District
14	Tep Thoeun	M	School support com- mittee	Damnak Ksan Primary School	Phnom Prek District
15	Nov Veasna	M	School director	Damnak Ksan Primary School	Phnom Prek District
16	Sen Kosal	M	District's advisor	Phnom Prek District Hall	Phnom Prek District
17	Chhum Dara Seth	F	District's technical support official	Sangke District Hall	Sangke District
18	Touch Savin	M	School director	Svay Kang Primary School	Sangke District
19	Roeung Mean	M	Community repre- sentative	Svay Kang Primary School	Sangke District
20	Nun Kimny	M	Education office's offi- cial	Education Office	Sangke District
21	Um Lavan	F	School director	Ou Dambang I Prima- ry School	Sangke District
22	Ourng Thin	M	Association Chief	Ou Dambang I Prima- ry School	Sangke District
23	Hing Kemhoeun	M	Primary school office's chief	Education Depart- ment	Battambang Province
24	Mun Sokhalai	F	WCCC chief	Sangke District Hall	Sangke District
25	Loeum Sem	F		Phnom Toch Primary School	Phnom Prek District

Kratie Province (19-20 January 2015)

No	Name	Sex	Position	Institution	Location
1	Touch Nhor	M	Commune's first deputy chief	Prek Prosop Commune Hall	Prek Prosop District
2	Kong Limhour	F	District's deputy governor	Prek Prosop District Hall	Prek Prosop District
3	Tor Kimshrorn	M	School Director	Wat Dey Dos Primary School	Prek Prosop District
4	Meas Channy	M	Office's official	District Office	Prek Prosop District
5	Chhoun Channa	M	School director	Keng Primary School	Prek Prosop District
6	Thuch Simon	M	School Support Committee	Keng Primary School	Prek Prosop District
7	Soeur Lounh	M	Office's chief	District Office	Prek Prosop District
8	Sang Vibol	F	Commune counselor	Prek Prosop Commune Hall	Prek Prosop District
9	Sao Phalla	M	District's advisor	Prek Prosop District Hall	Prek Proshop District
10	Morm Sokna	F	Office's deputy chief	Education Department	Kratie Province
11	Lim Navy	F	Deputy chief of provincial treasury	Provincial Treasury	Kratie Province
12	En Hort	M	Commune's first deputy chief	Soub Commune Hall	Soub Commune
13	Sean Nal	M	School support committee	Wat Dey Dos Primary School	Komrong Dey Dos Commune
14	Tiv Vuthy	M	School director	Sombok Primary School	Sombok Commune
15	Hong Sam	F	School support committee	Sombok Primary School	Sombok Commune
16	Im Bunroth	M	School director	Korsang Primary School	Korsang Commune
17	Mol Kin	M	School Support Committee	Primary School	Kor Lorp Commune
18	Chhear Phally	M	Office's staff	District Office	Chet Borey District
19	Tiv Veany	F	Commune's first deputy chief	Sombok Commune	Chet Borey District
20	Nhem Chaiheam	F	Commune's first deputy chief	Boslev Commune	Chet Borey District
21	Chan Sokharith	M	District's advisor	District hall	Chet Borey District
22	Chou Kemsort	F	WCCC's deputy chief	District hall	Chet Borey District
23	Seong Leng	M	Accounting chief	Education Department	Kratie Province

Annex 5: Guiding Questionnaires

Questionnaire for Education Officials

Please specify your position

- Provincial Level District Level Commune Level School Support Committee

A. School support committee and people participation

1. How many times in 2014 did your commune conducted public forum? What are the challenges that people raised?

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.....
.....

2. For education sector, what are the key concerns that people have often raised?

.....
.....
.....

3. over the last 2 years, has school in your commune mobilized fund in order to develop school infrastructure? Please raise examples.

.....
.....
.....

4. over the last 2 years, has school in your commune mobilized fund in order to serve other purposes besides school infrastructure development? For example, mobilizing funds to support teachers

- If it exists, how has it been mobilized?

.....
.....

- If it does not exist, why?

.....
.....

5. Is it good if school is formally allowed to mobilize funds in order to support school's operation and teachers?

- If it is good, what are sources of revenue for school in urban area?

.....
.....

- If it is good, what are sources of revenue for school in rural area?

.....
.....

- If it is not good, why?

.....

6. If school is allowed to generate own revenue, in your opinions, what guideline and management should the government prepare?

.....

7. The key actor in education sector at community is school support committee. According to guideline, school support committee has roles as indicated in below table. Please rate each role of school support committee in your community and please provide recommendations in order to make improvement.

No	Roles stipulated in guideline	Effectiveness: please rate from 1 to 10 (1 is the worst and 10 is the best)	Why?	Recommendations
1	Participating in school development planning			
2	Mobilizing and encouraging children to attend school			
3	Monitoring students' performance			
4	Mobilizing and managing resource (finance)			
5	Participating in construction work			
6	Preventing issues inside and outside school			
7	building capacity of school support committee			

8. The execution rate of PB money in your schools/district:

- 2012: %.....for primary education %.....for the whole budget
- 2013: %.....for primary education %..... for the whole budget
- 2014: %.....for primary education %..... for the whole budget

9. In 2014 what are the differences between the execution rate of PB money in urban and rural school?

.....

10. In 2012 and 2013, there was a study on the execution rate of PB money for school. The table below summarizes challenges with regard to the execution of PB budget. Based on each challenge, what is the variation of 2014 budget compared with last year budget? Do you have any recommendations for improvement?

ANNEX

No	Challenges in 2012	Variation in 2014 and its reasons	Recommendations
1	School did not propose PB budget plan timely in order to include in budget plan of education department		
2	Each budget withdrawal made by education office has not shown specific indicators, which indicate how much each school will receive for each account.		
3	Some schools withdrew money many times (reaching 10 times) for each period.		
4	Some school encountered the delay of budget withdrawal in the first period.		
5	The main reasons causing the delay of budget withdrawal are that school worked slowly and made mistakes in previous expense report.		
6	School's accounting skill is limited.		
7	Budget delay was mainly caused by the insufficient cash in provincial treasury		
8	The main reasons of budget delay were that document process at district level is slow, chief of department is busy, and there is insufficient staff in order to process those documents.		

11. For transparency and budget monitoring, the study shows a number of challenges as indicated in below table. Please illustrate how each challenge vary in 2014? Please provide recommendations on what should be done for improvement.

No	Challenges in 2012	Variation in 2014 and its reasons	Recommendations
1	Education department verified only 50% of school's PB budget because the department lacks insufficient budget and staff to do inspection.		
2	School did not receive any specific recommendations from education department's inspection group.		
3	School support committees in some schools did not received regular information about amount and expense of PB budget		
4	School support committee has no technical capacity to verify whether PB budget has been properly used.		
5	School support committee seems to have no intention to verify expense of PB budget because he did not want to report it to school director		
6	Commune/Sangkat councilors did not receive information about PB budget		

C. Personnel budget and management

12. How many teachers are still lacking (or over-staffing) in your schools/ districts? What have been the solutions to this problem?

.....

13. How happy (or unhappy) do you think teachers are in relation to the recent salary increase and adjustment for teachers? Please explain

.....
.....

14. Have the recent initiatives to transfer teacher salary through bank accounts been working well? If there are still problems, what are your requests to solve the problems?

.....
.....

15. (Question for provincial education department and district education office) in 2012, some provinces did not spend all salary's budget. Are there any changes related to this problem in 2014? Please explain?

.....
.....

16. (Question for provincial education department and district education office) what are the challenges in preparing annual action plan in the last two years? Please explain and provide specific recommendation on how to improve it.

.....
.....

D. knowledge about D&D reform

17. What have you learned about government's plan to transfer some functions to SNA? Please describe.

.....
.....

18. What does the technology advancement such as smart phone and Facebook help to serve your daily work?

.....
.....

19. What does the technology advancement such as smart phone and Facebook help to improve the relation and information exchange between people, authorities and school?

.....
.....

20. What do you think about the integration of civil servants into the new staff categories? recently devised by Ministry of Civil Service?

.....
.....

ANNEX

Questionnaire for Officials at SNA level

Please specify your position

- Provincial Level District Level Commune Level School Support Committee

A. School support committee and people participation

1. How many times in 2014 did your commune conducted public forum? What are the challenges that people raised?

.....
.....

2. For education sector, what are the key concerns that people have often raised?

.....
.....

3. over the last 2 years, has school in your commune mobilized fund in order to develop school infrastructure? Please raise examples.

.....
.....

4. over the last 2 years, has school in your commune mobilized fund in order to serve other purposes besides school infrastructure development? For example, mobilizing funds teacher support.

- If it exists, how has it mobilized?

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.....

- If it does not exist, why?

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.....

5. Is it good if school is formally allowed to mobilize fund in order to support school's operation and teachers?

- If it is good, what are sources of revenue for school in urban area?

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- If it is good, what are sources of revenue for school in rural area?

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- If it is not good, why?

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6. If school is allowed to generate own revenue, in your opinions, what guideline and management should the government prepare?

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7. What roles should SNA have?

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8. The key actor in education sector at community is school support committee. According to guideline, school support committee has roles as indicated in below table. Please rate each role of school support committee in your community and please provide recommendation in order to improve those roles.

No	Roles stipulated in guideline	Effectiveness: please rate from 1 to 10 (1 is the worst and 10 is the best)	Why?	Recommendations
1	Participating in school development planning			
2	Mobilizing and encouraging children to attend school			
3	Monitoring students' performance			
4	Mobilizing and managing resource (finance)			
5	Participating in construction work			
6	Preventing issues inside and outside school			
7	building capacity of school support committee			

B. Cooperation between SNA and education sector

9. What activities have your commune/district/province administration participated in to support education sector? Have those activities been included in CIP? What sources have you received budget from and how much have you received (please raise 2014 example)?

List of activities	Is it included in CIP?	Sources and amount of budget

10. Has your administration received information in relation to development plan and school/office/education department budget?

- If yes, did you include that information into your CIP?
.....
- If no, do you think you should include it?
.....

11. What support and challenges does CCWC/WCCC have?

C. Responses to people's needs

12. What problems in relation to education sectors have you solved? Please provide specific examples about types, needs, responding activities and future suggestion.

ANNEX

Problems solved	Responding activities	Future suggestion

13. What problems in relation to education sectors can't you solved? Have you refer those to upper levels? What are the results? Please provide specific examples and reasons.

Problems referred to upper levels	Result and reasons	Future suggestion

D. Knowledge about reforms and others

14. What have you learned about government's plan to transfer some functions to SNA? Please describe.

.....
.....
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15. What does the technology advancement such as smart phone and Facebook help to serve your daily work?

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16. What does the technology advancement such as smart phone and Facebook help to improve the relation and information exchange between people, authorities and school?

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17. What do you think about the integration of civil servants into staff categories, recently devised by Ministry of Civil Service?

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Annex 6: Terms of reference

Proposal for Situation Analysis on Budget Process (Planning, implementation, and monitoring) in Education Sector

1. Project Background and Rational

Improvements in Cambodian education have been essential for the country's development since the completion of the civil war. The Ministry of Education, Youth and Sports (MEYS) has set out its long term vision to establish and develop human resources of the highest quality and in order to develop a knowledge-based society within Cambodia as stated in the Education Strategic Plan 2014-2018 which is aligned with the NSDP 2014-2018. The main objective of MEYS is to achieve the holistic development of Cambodia's young people with the support of three policies. To achieve the educational planning, ESP 2014-2018 requires USD 910.4 million for the period of five years (2014-2018). Of all budget, basic education will absorb 60%.

Even though there have been remarkable progresses to achieve the educational outcomes, there are still some challenges (ESP 2014-2018) including the weak link between the budget and policy, and concern that overall budget expenditure for the education sector is very much lower than neighboring countries. In addition some of the annual budget remains unused, and the system process are not well-articulated in the context of the structures. To deal with the abovementioned challenges, ESP stresses the importance of a results based management system development, capacity building and the promotion of an outcome based planning, budgeting and monitoring system at national and sub national levels. In addition, the Public Financial Management Reform (PFMR) Program Phase 3 also shows that the critical relationship between the budget allocation and policies needs to be strengthened. Overseas experience demonstrates the importance of Early Childhood education at the community level. While the Cambodia government has declared its commitment in this area work needs to be done to ensure funding is sustainable and local authorities have the capacity to develop Community Pre Schools. All of these challenges affect the likelihood of securing the planned outcomes of the ESP 2014-2018.

Therefore, a qualified and highly experienced consultant is required to study the existing line of communication vertically and horizontally within the national and sub national levels, to identify the challenges faced in the implementation of the existing communication, and also to provide recommendations for improving the current situation.

2. Objective and Scope of Work

2.1 Objectives of the Study

Identify the opportunities for stakeholders participation throughout the budget cycle in order to enhance citizen's voices in budgeting .

Identify bottlenecks in the education public financing system, including relations between national and sub-national levels and the roles of different institutions, including child focused ministries budget planning, implementation, and monitoring process within MEYS, and sub-national level (horizontal communication between Provincial Hall, and Provincial Department of Education, Youth and Sports) and address the issues (including challenges/gaps) in communication.

2.2 Research questions:

What are the existing budget procedures to fund Early Childhood Care and Development (ECCD) and primary schools In Cambodia (The answer is to include budget design, implementation, and monitoring from national to sub-national level and include reference to relationships between MoEF and the MoEYS and within department in the ministries)

What are the education sector and public finance policies that help shape and direct public spending on education, including ECCD at both national and sub-national levels in Cambodia?

How do the national and sub-national governments use budget systems, the data generated from monitoring and evaluation procedures as it relates to children, international benchmarks and sector plans, to inform public spending on education?

What is the contribution of local communities and the international community to education financing?

How is education including ECCD financed, looking at the modalities for sharing and transfers to sub national levels of the available resources?

What are the bottlenecks/barriers to effective, equitable and efficient public spending on education?

What are the recommendations for improving the quantity and quality of public spending on education in Cambodia?

3. Proposed Analytical Framework and Methodologies

3.1 Analytical Framework

There are four steps in budget cycle that includes: formulation, approval, execution, and monitoring and audits. It is crucial to review each step by indentifying existing budget procedures to fund Early Childhood Care and Development (ECCD) and primary schools in Cambodia, Vietnam, and Thailand, as well as budget design, implementation, and monitoring from national to sub-national level and include reference to relationships between MoEF and the MEYS and within department in the ministries. The answer should detail the stakeholders in the budget design and the process that shape the final document. Implementation will cover the ministries and departments responsible for its administration and what procedures they follow. The relationships between MoEF and the MEYS and within departments in the ministries should also be examined. The research here will examine the coordination between then and explore whether or not procedures are understood or followed. To produce a comprehensive product which response to need of children it requires meaningful participation of all relevant stakeholders including consultation with community member.



3.2 Methodology

This study employs qualitative and quantitative approaches which require doing desk review and analyze of government and civil society organizations publications, policies, and report on budget related issues in Cambodia, Vietnam and Thailand. The in-country staffs from MEF, MEYS, and education organizations at national and sub national levels: *Kampong Chham* and *Koh Kong* provinces and number of communes will be determined will approach for semi-structure interviews. We expect that at least 120 people will participate in this study. Specifically, the following activities were taken:

Desk reviews: series of key policies documentations, reports, and publication will be reviewed prior to field work take place, and those documents includes:

Policy document reviews: Education Strategic Plan 2014-2018, organizational and functional structure of MEYS, annual operation plan and budget of MoEYS, sub-degree on establishment and functions of MEYS, National Strategic Development Plan (2014-2018), Budget Strategic Plans of MEYS, national progress reports on the PFMRP produced by MoEF, National Policy on Early Childhood Care and Development (ECCD) 2014-2018, National Action Plan on Early Childhood Care and Development 2014-2018, NGOs Position Papers on NSDP 2008-2013 focus on education sector and other relevant documents produced by government and CSOs in Cambodia and Vietnam.

Budget document reviews: Included in this review are the Law on Public Finance System 2008, Public Investment Programme (From 2009), budget strategic plans (From 2009), the laws on finance for management (From 2009), the Budget Settlement Law (From 2009), monthly bulletins, sub-decrees on budget implementation (national/sub-national), Prokas on budget implementation in MEYS and other supporting legal documents (e.g. Sub-decree no. 10 on per diem).

Consultative workshops: two consultative workshops will take place at national and sub national level: 30 people from line department officials of MEYS and provincial educational department: Department of Finance, Planning, International Cooperation, ECCD, technical officers from MEF's budget department officials, NGOs development partners and CSOs concerning education will invite to this consultative meeting in order to collect their learn their experiences, lesson learned and challenges during budget cycle process and technical inputs for improvement in education sector. Presentation, panel discussion and small group discussions will adopt at the workshop.

Focus group discussions: three focus group discussions (FGDs) with 12 community members per group will:

Organize at commune levels to get people perspectives or overview on basic education
To seek better understanding regarding their level of participation and consultation in budget cycle and degree of access to information on ECCD budget planning, and how the education system especially ECCD should be improved at commune level.

The community members who will be inviting into these FGDs include teachers, school directors, commune council members, parents, ECCD specialists at sub-national level and community-based organizations (CBOs). The selection of key information/participants base on consultation with school directors. Number of male and female participants will be balanced in order to ensure gender equality.

ANNEX

Key informant interviews: focusing on how is education including ECCD financed, looking at the modalities for sharing and transfers to sub national levels of the available resources, What are the bottlenecks/barriers to effective, equitable and efficient public spending on education—meaning interviews with staffs of MEYS, PoEYS, DoEYS, MEF, NGOs, and Head Teacher to better understand service provision and constraints. Observations were also made of the work and services provided by these people.

Two provinces (to be identified after the discussion with stakeholders) will be selected as the case studies. In order to achieve it on time, the roles and responsibilities of external consultant and NGO Forum team will be defined clearly. The consultant (with his team, approximately 3 people) will take lead in conducting desk reviews, conduct key informant interviews, and focus group discussions. Meanwhile four people from the NGO Forum’s Development Issues Program (DIP), in collaboration with SC will assist the consultant to organize the consultative workshops at national and sub national levels, and DIP will assign two out of four people from it program to assist the consultant to lead one focus group discussion at provincial level.

NOTE: The experiences of neighboring countries (Vietnam and Thailand) in relation to the above issues should be included, where appropriate, throughout the report. The work plan suggests that interviews should be conducted with provincial staff and while their thoughts are vital to the success of the research, there may be insufficient time for the researcher to go to the field. If possible a participatory workshop or informal meeting should be held between Save the Children and the research team to save time and yet ensure a range of opinions is included in the final report.

4. Work plan and budget plan

Activities	Timeframe			Responsible by
	Nov-14	Dec-14	Jan-15	
Researcher job announcement	1st week			Admin
Recruit consultant	2 nd week			DIP & SC
Desk reviews	3 rd week			Researcher
KI interviews	4 rd week	1 st week		Researcher & DIP team
Conduct three FGDs in Prey Veng and Kandal, with 12 people max per group		1 st week		Researcher & DIP team
Organize two consultative workshops at national and sub national level		1 st week		Researcher & DIP team
Develop first draft report		2-3 rd week		Researcher with technical inputs from DIP team
Submit first drafted report to Save the Children		4 rd week		DIP team
Receive comments from Save the Children			1 st week	SC
Submit second drafted report to Save the Children			2 rd week	Researcher & DIP team
Submit final report and budget report to SC			3 rd week	DIP team



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