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Components: The Case of the Ministry of
Education, Youth, and Sport of Cambodia**

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An Analysis of Public Financial Management Components: The Case of the Ministry of Education, Youth, and Sport of Cambodia[†]

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Abstract

The public financial management (PFM) system plays an important role in enhancing transparency, accountability, and efficiency in the management of public resources. It provides governments with systematic tools to track the progress of service delivery, demonstrate the outcomes of policy interventions, and analyze policy options to enhance implementation performance. An effective PFM system also supports good governance, ensuring that public resources achieve fiscal discipline, efficient allocation, and effective management. However, gaps remain between strategic planning and budget execution in Cambodia, as reflected in deviations between the amounts planned in the National Strategic Development Plan and actual government spending. The current expenditure in 2021-2023 has been the biggest proportion of the whole budget, and the capital budget outturn is about 2 percent from 2021-2023. Weaknesses are also evident in non-salary expenditure controls, compliance with payment procedures, and performance reporting, which is often disconnected from indicators and targets. In addition, delays in financial reporting and the late closure of budget transactions negatively affect fiscal transparency and accountability. Our study examines the effectiveness and efficiency of PFM in the Ministry of Education, Youth, and Sport (MoEYS), which is one of Cambodia's largest line ministries, by using the PFM Assessment Framework for Line Ministries, adapted from the Public Expenditure and Financial Accountability methodology. The assessment covers seven pillars of PFM performance, indicating both achievements and weaknesses that need further improvement. Our study provides inputs for Cambodia's PFM Reform Program through evidence-based insights.

Keywords: Public financial management; Ministry of Education, Youth, and Sport; Cambodia

JEL Codes: H50; H61; I22

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1. Introduction

1.1 Background

Since 2004, the Government of the Kingdom of Cambodia (GoKC) has been carrying out an ambitious and sequenced Public Financial Management Reform Program (PFMRP) to modernize and harmonize its public financial systems and practices. It is designed as a comprehensive, long-term vision, dividing it into four platforms or stages. In each platform and stage, the Ministry of Economy and Finance (MEF) formulates the Consolidated Action Plans (CAP), providing orientations and milestones so that Line Ministries, including the Ministry of Education, Youth, and Sport (MoEYS), can prepare their specific detailed action plans to align to the government's CAP. The PFMRP is a core element of good governance; generally, a quality public finance system enables effective good governance of public finances, which in turn creates conditions and provides necessary inputs for the delivery of public services.

The PFMRP has provided for a gradual and step-by-step approach to public financial management (PFM) reform to evolve from centralized and input-based management to decentralized and output-based management. Cambodia's education system suffers from several inefficiencies, primarily due to the implementation of program budgeting. This assessment is very important to allow for differentiation between ministries rather than a one-size-fits-all approach to program implementation and performance budgeting. We must carefully analyze the system and provide recommendations to fit the sequencing reform of MoEYS to align with the Royal Government's PFMRP agenda.

1.2 Assessment Purpose

The main purpose of this performance assessment is to provide the PFM Reform Steering Committee, in particular, the PFM Reform Working Group with an objective, evidence-based, and up-to-date diagnostic of the public finance management for MoEYS to be ready and toward achieving the full implementation of performance-informed budgeting by 2026. The General Secretariat of the PFM Reform Steering Committee, the PFM Reform Working Group, and relevant stakeholders are able to identify gaps or deficiencies in the current PFM system, as well as validate the efficiency and effectiveness of reforms to date. In this regard, the findings are found and identified to assist the MoEYS in improving the quality of its budget system to support and manage fiscal discipline, efficient and effective operations, and efficient public service delivery. The vertical and horizontal coordination is an important factor for the national and subnational administrations.

1.3 Methodology

The PFM Assessment Framework for Line Ministries is a benchmark instrument designed to evaluate the PFM Performance of MoEYS. It is based on Public Expenditure and Financial Accountability (PEFA) and only contains indicators for LMs. In this sense, the purpose of this tool is to ascertain whether PFM components are presented in MoEYS and how well they are operated to support the effectiveness of the budget planning, execution, and evaluation. Based on PEFA guidelines, the formation of specific conditions is determined by a four-level scale, consisting of grades A, B, C, and D (Table 1).

TABLE 1
Meaning of Scoring the Performance Assessment

Score	Meaning of scoring
A	demonstrate best practices, coherence, and alignment with the national system.
B	demonstrate good practice and coherence with the national system.
C	demonstrate in basic level, and coherence with the national system.
D	Performance is below scoring C requirement or not sure about performance or insufficient data for assessment in each element.

Source: Authors' illustration

Scoring of Indicators with Multiple Dimensions

Indicators have more than one dimension and, thus, each requires a different evaluation process. The score of an indicator depends on the score of each dimension within that indicator. There are two methods that are used to compute the score of a specific indicator – the weakest link method or the average method (Royal Government of Cambodia, 2024).

The method known as the weakest link, or M1, is for indicators with multiple interrelated dimensions. This method is employed when there is a weak point in the interrelated components of the indication. The process of determining the score for the indicator entails the following stages: (1) the initial assessment shall be made of every dimension of the indicator using the four-point score system; (2) the score of the indicators will then be assigned using the lowest score of its respective dimension; (3) a “+” sign is added to the indicator shall there be a dimension that scores higher than the indicator score.

Aside from the M1 method, the M2 method (or averaging method) is also used. In this case, the mean of the scores of all the dimensions of that specific indicator is computed and then assigned as the score of the indicator. This shall only be used when there is no relationship between the dimensions of the indicator – that is when a dimension score is lower, that score shall not impact the other dimensions. The process of computing the score for an indicator could be broken down as follows: (1) the initial assessment shall be made to every dimension of the indicator using the four-point score system; (2) use the pre-calculated conversion tables as the basis for scoring the indicator; (3) from the conversion table (**ANNEX 1**), locate the row that matches the scores of each dimension and follow that row to find the final indicator score.

2. PFM Performance Assessment of Ministry of Education, Youth and Sport

This PFM performance assessment for line ministries has been divided into seven pillars; namely, (1) Budget Reliability, (2) Transparency of Public Finances, (3) Asset Management, (4) Budget-Policy Linkages, (5) Predictability and control in budget execution, (6) Closing Budget transactions and reporting and (7) Supporting Infrastructure.

According to the assessment performance results of MoEYS's PFM systems, MoEYS has good performance in some pillars and some weaknesses for measuring the next reform.

Pillar I: Budget Reliability

Budget Reliability assesses the capacity of ministries and institutions to plan realistically and implement the plan according to the goals set and manage public financial risk. A realistic and reliable budget demonstrates better budget management and long-term budget sustainability. This pillar will focus on 3 key indicators such as (1) Aggregate Expenditure Outturn, (2) Expenditure outturn by budget classification, and (3) Non-tax revenue collection outturn.

PI-1. Aggregate Expenditure Outturn

Education capital expenditures relied mainly on development partners (DP). Between 2011 and 2016, DP-funded capital investment dominated total MoEYS investment. The budget outturn deviation was executed between 95 percent in 2021 and 105 percent in 2022, except in 2023 (110.5 percent) (General department of national treasury & General department of budget, 2024). This PI-1 is rated **A score**.

PI-2. Expenditure Outturn by Budget Classification

◆ Head Administrative Budget Outturn

Due to improving the implementation of full program budgeting, the MoEYS's budget execution is less than 5% except in 2023. The first implementation of fully piloted program budgeting, the budget working of MoEYS has faced many challenges, such as capacity and creating numbers of authorized budget entities. The number of authorized budget entities has been reduced to fulfill the MEF's guidelines for establishing budget entities and gaining a deeper understanding of the budget cycle of implementing program budgeting. The budget outturn variance by administrative heads has shown 3.5%, 2.6%, and 8.9% in 2021, 2022, and 2023, respectively as indicated in ANNEX 2 "Budget Outturn Variance by Budget Heads".

This dimension received an **A score** because the administrative budget outturn variance was achieved by 3.5% in 2021 and 2.6% in 2022, except 8.9% in 2023.

◆ Economic Budget Classification Outturn

Table 2 below demonstrates that the variance by economic budget classification outturn is less than 10%, except for 2023 when the central government reallocated Chapter 65. According to the MEF's Prakas 1150 on Appropriation Transfer (to Chapter 65), which was issued on 29th December 2023, the MoEYS received an additional 330 384 million riels for the annual budget of 2023. The additional appropriation was transferred for payment of SEA Game and Asian PARA Game 2023 events and additional incentives for athletes and disabled athletes who won the tournament. In addition, this budget was also used for allowance and incentives for winners of Samdech Techo and Samdech Kittipritthbindit to athletes and trainers for the 11th ASIAN Para Game event in Indonesia.

TABLE 2
Budget variance by economic classification

Economic classifications	2021	2022	2023
Chapter 60- Purchase	6.6%	6.5%	15.1%
Chapter 61- Service	23.8%	5.9%	18.0%
Chapter 62- Social Benefits	13.5%	8.8%	7.7%
Chapter 63- Tax and Excise	34.3%	34.1%	32.8%
Chapter 64- Personal wage	0.8%	2.8%	9.2%
Chapter 65-Subsidy	4890.5%	992.0%	2717.1%
Chapter 21-Investment	39.2%	20.5%	6.0%
Total Expenditure Composition (Variance PI-2)	5.6%	7.0%	18.6%

Source: Authors’ illustration based MEF’s data

This dimension received a **B score** because the variance in expenditure composition by economic classification was less than 10% in two years, except in 2023.

The overall score is **B+**.

PI-3. Non-Tax Revenue Collection Outturn

◆ Non-Tax Revenue Collection Outturn

Revenue forecasting is a key input to reliable budgeting and predictability of budget execution for planning and delivering resources. Adequate revenue allows the Royal Government to expand the fiscal space for public expenditures and services. In general, non-tax revenue comes from two main sources: revenue from the provision of public services and rent or sale of state property. Actual revenue deviation was between 94% and 112% of budgeted revenue in 2022 and 2023 except 2021 is 68.9% of financial law (See ANNEX 3 “The variance of revenue outturn from 2021-2023”). Consequently, this dimension received a **B score**.

Pillar II: Transparency of Public Finances

PI-4. Budget Classification of CoA

◆ Budget Classification

The establishment of the budget classification system and the CoA enables comprehensive monitoring of all budget transactions across the entire budgeting process, encompassing planning, implementation, and monitoring stages.

MoEYS formulated, executed, and monitored a budget that is structured according to three budget classifications – administrative and operation unit, economic, and program. Even with these three classifications, unfortunately, wage expenses are still not properly budgeted in accordance with specific programs – instead, these expenses are budgeted in a supporting program. This issue impacts the process of mapping for functional classification. The coherence with the national system of performance budgeting is **scored as “C”**. This is because the allocation of wages is formulated to support PB, rather than being allocated to each program. However, it could still be possible, although

very difficult to do, to map the allocation for functional classification.

This dimension received a **C score** because the wage is formulated in supporting program budgeting without allocating by each program, however, it can be mapped for functional classification. Additionally, the NAA provided a recommendation to the MoEYS to improve recording quality and report by economic classification to ensure accurate information.

PI-5. Budget Document Attached to the Annual Budget Proposal

It assesses the comprehensive budget proposal of the MoEYS that has been submitted to the MEF. According to BSP and PB circulars, the budget document that is attached to the budget proposal shall include (1) a procurement plan (June 30, 2023), (2) petty cash (July 21, 2023), and (3) a list of updated inventories (increased or decreased) and 5-year principal inventory book (July 05, 2023). These are important for budget negotiation between the MEF and LMs, including the MoEYS, and to speed up budget execution as planned. Based on the annual budget plan, MoEYS has attached all required documents as required in the circulars to the MEF.

This dimension received an **A score** because the MoEYS has submitted budget documents attached to the budget proposal such as (1) a Procurement plan, (2) a pretty cash table, and (3) a List of inventories (increased or decreased) and a 5-year principal inventory book.

PI-6. Budget Transactions Through Financial Management Information Systems

This indicator measures the results of revenue-expenditure management through the implementation of FMIS. As of 2018, the FMIS has been rolled out to all line ministries, which have implemented program-based budgeting. These efforts are expected to result in increasing transparency and a more efficient allocation and execution of public resources. The FMIS implementation is advanced but LMs do not make full use of the system for transaction processing, with widespread use of cash advances.

◆ Automated Budget Execution through FMIS

The FMIS records both the annual budget, annual operating plan, and actual expenditures. Manual paper-based business processes (outside of FMIS) are still cumbersome, contributing to the use of cash advances. The budget module is still under development. Budget preparation is still mostly manual. Meanwhile, MoEYS has developed an IT system, namely the Education Financial Management System (EFMS), due to the limitation of FMIS for the MoEYS requirements.

The EFMS will interface with the FMIS. The EFMS is installed at the schools where they prepare their budget plan for submission to D/M/KOEs, and the consolidated school budget is submitted to C/POE as a part of the C/POE budget. The school Excel EFMS records both government SOF and grants from development partners, which can be disaggregated by source of funds. Following MEF's instruction no. 13, the MoEYS has a total budget of 3,361,825.6 million riels for 2023, of which 81.5% is allocated to personnel wages and the remaining 18.5% to non-wage expenses.

This dimension receives an **A score** because the FMIS automated budget execution met 81.5% of financial law requirements.

◆ The Use of FMIS Functions in Line Ministries and Institutions

The MoEYS further strengthens the budget planning of technical entities to align with the Educational Strategic Plan (ESP). The MoEYS has persistently reinforced financial management through the use of IT systems, specifically the EFMS, and has been actively developing IT capacity and knowledge

for financial focal points in public entities and schools. Additionally, the MoEYS has developed a manual on IT-based budget planning and financial reporting for both budget entities and public schools. The MoEYS uses the EFMS for internal budget management, while the FMIS handles budget planning, execution, and reporting. These two systems are under development on interfacing or integrating to fulfill the needs of the MoEYS.

According to the EMIS database, schools received the budget based on their types and sizes, as well as the number of students they had. The budget allocated for each school was channeled through the GDNT, C/P Treasuries, and the C/P DEYS.

The MoEYS has implemented the core modules of FMIS such as budget allocation, accounts receivable, accounts payable, purchase order, and procurement. The budget allocation module is a function for integrating the budget that was enacted by the National Assembly into the FMIS. Additionally, the budget allocation module allows users to make additional appropriations, budget adjustments, budget transfers, and budget adjustments during budget implementation.

This dimension received a **B score** because the MoEYS uses four main core modules of FMIS and parallel of its system.

Overall, PI-6 “Budget transactions through financial management information systems” received a **B+ score** because it uses the M2 method (average).

PI-7. Monitoring of Budget Execution and Performance Management

This indicator assesses the process and performance management with two dimensions: Monitoring the mechanism of budget execution and performance and monitoring budget execution and performance of specialized line departments.

◆ Monitoring Mechanism of Budget Execution and Performance

With regard to resources in education, decentralization addresses the issues of how resources are allocated. The MoEYS and its provincial departments also face challenges in budget management and systems.

In compliance with program budgeting guidelines, the MoEYS has implemented as following:

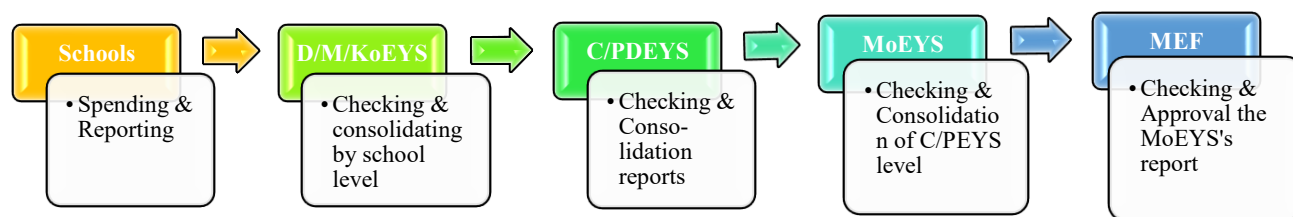
1. The Ministry has formally implemented a budget monitoring and evaluation framework for programs and sub-programs.
2. The performance reports were prepared quarterly and sent to the MEF twice per year, called the first semester and the annual.

However, the MoEYS has not arranged a meeting to review financial and non-financial performance of the central government yet. This dimension received a **B score**.

◆ Monitoring Budget Execution and Performance of Specialized Line Departments

The MoEYS has officially implemented a framework for monitoring and evaluating budget performance, as well as guidelines for preparing achievement reports. The report on the implementing performance plan, prepared by the 25 C/PDEYS, was submitted, but it did not include the results from the D/M/K school levels. Before sending the achievements report to the Ministry, the directors or deputy directors of the departments must hold an internal meeting to prepare it. The Ministry addressed the key challenges at the local level, summarized them into a sub-national performance report for ministry leadership, and then disseminated it at the workshop.

FIGURE 1
Public Schools Quarterly Reporting



Source: Authors’ illustration

This dimension received a **D score** because, in 2023, the meeting to review the performance of the program and sub-program has not been conducted. However, the ministry plans to hold it from 2024 onward.

Overall, PI-7 “Monitoring of Budget Execution and Performance Management” received a **D+** score because it uses the M2 method (average)

PI-8. Public Access to the Budget Document

This indicator assesses the open budget that line ministries need to increase through publications of budget documents and budget public forums. Based on the table below, this dimension received a **D score** because none of the criteria are satisfied.

TABLE 3
Budget information

Elements of information	Criterion met/not met	Remarks
Basic elements		
1. Public forum on Annual Budget	No	The MoEYS is planning to conduct its public forum on the annual budget.
2. BSP publication	No	-
3. PB book publication	No	-
4. Annual publication of the performance and non-performance reports.	Partial	The MoEYS published an annual performance report, called Congress Report on its website.
5. Citizen budget publication	No	-

Source: Authors’ illustration

Pillar III: Asset Management

Asset management is a crucial part of the PFM – that is, effective management of the public assets could potentially increase the value of public money which, in turn, provides a higher return on investment to the government and, thus, the citizens.

PI-9. Public Investment Management

This indicator assesses the government's economic appraisal, selection, costing, and monitoring of public investment projects, with an emphasis on the largest and most significant ones. The indicator evaluates the four dimensions including *Regulatory framework*, *Economic analysis for public investment*, *public investment cost*, and *Monitoring investment projects*, over the past 12 months.

◆ Regulatory Framework

The MoEYS has prepared a three-year rolling public investment program (PIP) since 2018. The latest PIP 2022-2024 comprises 36 projects, of which 30 are currently in progress. The remaining 6 projects, with a total budget of USD 250,281 million, are aimed at implementing the National Strategic Development Plan. The number of projects in the PIP for 2022-2024 remained the same as for 2021-2023, with a decrease of 3 projects in capital investment and a decrease of 1 project in technical aid. However, the number of projects for implementing the NSDP increased by 4. Although the MoEYS is a priority ministry, it receives less domestic investment and is not included in the interministerial commission.

TABLE 4
Public Investment Program (PIP) for the Last 5 years, from 2018-2020 to 2020-2024
(in thousand USD)

Year	Total Aid Project		Projects in Progress				Project for Implementing NSDP	
	Project	Budget	Investment Project		Technical Aid Project		Number of Project	Projected Project
			Project	Budget	Project	Budget		
2018-2020	30	390,306	12	139,374	9	8,809	9	242,123
2019-2021	23	395,419	12	279,899	8	76,831	3	38,688
2020-2022	28	345,977	12	219,237	11	98,690	5	28,050
2021-2023	36	257,497	9	107,463	25	141,694	2	8,340
2022-2024	36	250,281	6	46,307	24	95,094	6	10880

Source: Education Congress “The education, youth, and sports performance in the academic year 2020-2021 and goal for the academic year 2021-2022”, p12.

This dimension received a **D score** because the MoEYS has not prepared its regulations to manage and control Public Investment.

◆ Economic Analysis for Public Investment

TABLE 5
MoEYS investment projects for 2023

No.	Investment Project Titles	Year	Project Cost	Economic Analysis (Yes/No)	Source of Budget
A. Construction Projects of entities under MoEYS, total of 10,139.8996 million riels					
1	Payment for Technology and Telecommunication Project (final step) for Intech Dev Co., Ltd) under the contract No.05/2022 MoEYS, dated on 05 th October 2022.	2023	520	No	National Budget

No.	Investment Project Titles	Year	Project Cost	Economic Analysis (Yes/No)	Source of Budget
2	Fee for the implementation of Technology and Telecommunication Project 2022 (final step) to the general department of administration and finance which completed the task according to the contract No.09/2022 MoEYS, dated 09 th December 2022.	2023	2,792	No	National Budget
3	10% Payment for the third phase, completion fee, quality assurance, renovation of building at the National Institute of Education Phase 2 (1 building of 5 floors, size 19.5m x 60m). Equipped 86 air-conditioners, big meeting hall, size of 23.5m x 60.5m, equipped 28 air-conditioners according to contract No.07/2022 MoEYS, dated 11 th October 2022.	2023	534	No	National Budget
4	Fees for repairing infrastructure of provincial teacher trainer college, Siemreap and Battambang Teacher Education College (2 nd location) in Sangkat Prek Preahsdach, Battambang in according to contract No.07/2023 MoEYS, dated on 17 th July, 2023.	2023	4,976	No	National Budget
5	One-time payment under contract for construction of new 2-building school of 10 rooms in Chum Kiri and Banteay Meas district, Kampot province to Kuy Leang Ky Construction Trading Group Co., Ltd. of the General Department of Administration and Finance (Program 5.3.2) according to the contract No. 01/2022 MoEYS, dated 16th January, 2023.	2023	877.8996	No	National Budget
6	One-time payment according to the contract for the construction of a new school building of 1 room (1-meter height), 1 toilet of 5 rooms. Equipping desks and chairs of teachers and students and black-white board in Sangkum Reas Niyum Resource Kindergarten in Sangkat Spean Meanchey, Sen Monorom City, Mondulkiri Province. The payment was transferred to Kuy Leang Ky Construction Trading Group Co., Ltd. of the Budget Unit of the General Department of Administration and Finance (Program 5.3.2) in accordance with the contract number 02/2022 MoEYS, dated on 7 th February, 2023.	2023	440	No	National Budget
B. Construction Project by Samdech Techo Hun Sen Engineering Corps, Total of 60,165 million Riels					
7	Payment (3rd phase) for 20% of total fee of construction of school building, dormitories, toilets and other supporting infrastructure in schools located in Pursat, Battambang, Pailin, Siem Reap and Oddar Meanchey provinces. Completed 100% in accordance with contract No.03/2022, dated 18 th July 2022 for Techo Hun Sen Engineering Corps, Siemreap.	2023	4,576	No	National Budget
8	20% payment (3 rd phase) for construction of a school building of 4 floors, 15 rooms, 15 toilets in the National University of Management at Veal Sbov, Khan Chbar Ampov and Phnom Penh Branch and construction of a concrete road to the university, total length 1 227m, width 10m, 0.2m thickness. Completed 100% in accordance with contract No.05/2021, dated 17th February 2022 for Techo Hun Sen Engineering Corps, Siemreap.	2023	1,193		National Budget

No.	Investment Project Titles	Year	Project Cost	Economic Analysis (Yes/No)	Source of Budget
9	Payment for construction of school buildings, offices/libraries, dormitories for teachers, and supporting infrastructure in Banteay Srei and Angkor Thom districts, Siem Reap province to Hun Sen Siam Engineering Corps under contract No. 02/2023, dated 18 th August 2023.	2023	11,975	No	National Budget
10	Payment for construction of school buildings, offices/libraries, and supporting infrastructure in schools in Prey Veng and Tbong Khmum provinces. It was transferred to Techo Hun Sen Engineering Corps, Siem Reap, according to contract No. 04/2023 MoEYS, dated September 8, 2023.	2023	5,085	No	National Budget
11	Payment for construction of school buildings, office/libraries, dormitories for teachers, and other supporting infrastructure in Phnom Penh and Kampong Speu Province to Hun Sen Siem Reap Engineering Corps under Contract No. 03/2023 MoEYS, dated September 8, 2023.	2023	32,938	No	National Budget
12	Clearing the advance budget received by the Hun Sen Engineering Corps in Siem Reap from MoEYS (end of 2023 package) based on letter No. 10153, dated 5 th October 2023 of the MEF for the start of construction work of school buildings, offices/libraries and supporting infrastructure in Kandal, Koh Kong, Siem Reap and Takeo provinces under Contract No. 17/2023 MoEYS, dated December 29, 2023.	2023	4,398	No	National Budget

Source: MoEYS (2024)

Based on the table above, there is an economic analysis for PIM under MoEYS's projects with small projects. (1) Investment Project Planning – the assessment of an investment project based on its total cost – breaking down into yearly costs. However, it should be noted that costs that are repeated over time are not included in the total costs. Instead, such recurrent costs will be estimated and added to the annual budget plan once the project is successfully executed. In this sense, the estimated total costs of the projects only include capital costs – not the recurrent costs. (2) Investment Project Execution – in this stage, while the project owner manages the day-to-day executions of the project following specific pre-defined guidelines and standards, the MEF shall function as the oversight body to review and evaluate the project based on pre-defined contracts. (3) Post-Project Execution – after the project is successfully implemented and verified (by both the project owner and the MEF), the output will be handed to relevant stakeholders together with support documents. This process is quite basic, and there are no specific committees that have been established between the two ministries. As a result, this dimension received a **D score**.

◆ Public Investment Cost

The investment projects are calculated as the total cost, with an annual breakdown. Furthermore, the project documents do not estimate the recurrent costs.

This dimension received a **D score** because the investment project costing includes a consolidated amount for estimated capital costs but does not systematically include recurrent expenditure and a breakdown by projects and for the forthcoming years.

◆ Monitoring Investment Projects

The project owners play a crucial role in monitoring and evaluating the project implementation in accordance with relevant technical standards and norms in place. At the same time, the MEF, as a financial controller, reviews and evaluates the project based on the terms of the contract in force. At the finishing stage of the project, both the project owner and the MEF jointly verify the project specifications and proceed to the handover process. Handover documents are prepared with some necessary information, such as specifications, quality checks, and assurance.

This dimension received a **C score** because the progress of the investment projects is monitored and reported monthly based on MoEYS' internal control.

Overall, PI-9 "Public Investment Management" received a **D score**.

PI-10. Public Asset Management

This indicator assesses state asset management and monitoring, as well as state asset clearance transparency. This indicator evaluates three dimensions including *Monitoring the management of state assets*, *State property and land title registration*, and *Transparency of state property disposal*.

◆ Monitoring the Management of State Assets

The preparation of an institutional framework for the management and utilization of state properties aims to ensure efficiency, effectiveness, transparency, accountability, consistency, legality, integrity, and sustainability. The MoEYS requires the utilization units to inspect their public properties twice a year, in June and December, with the signature of the internal inventory working group. The utilization units, under the supervision of the MoEYS, then enter the data into the system (SARMIS).

The MoEYS received an **A score** for this dimension due to its timely submission of both the annual update inventory list and a five-year inventory list.

◆ State Property and Land Title Registration

This dimension received an **A score** because the MoEYS has instructed all utilization units to apply for land titles of all sites except for the pagoda locations.

◆ Transparency of State Property Disposal

This dimension assesses whether the procedures for the transfer and disposal of assets are established through legislation, regulation, or approved procedures. It examines whether information is provided to the legislature or the public about the transfers and disposals.

Based on the MEF's Prakas no.002 dated 6 January 2020, on the Detailed Rules and Procedures on State Property Disposal, stipulates that the required information regarding the disposal of state property by category to be disposed of, state property management committee set-up, bidding procedure for auction, etc. Two disposing of procedures are indicated: (1) for small assets excluding luxury furniture (e.g., desks, cabinets, chairs, fans, and bikes, whose value is not exceeded KHR 4 million), granting MAs the authority to dispose by themselves; and (2) for other properties (e.g., lands and buildings, technical and industrial equipment, vehicles and machinery, office equipment and furniture, etc.) for which a request for disposal needs to be submitted to MEF.

Utilization units must submit a request to their holding authority for verification before submitting it to the management authority for approval. The holding authority is authorized to dispose of its state

assets from the state property inventory list, such as consumable materials and furniture, including tables, chairs, filing cabinets, electronics, and fans that are worth less than 4 million riels. The higher cost of state assets will be submitted to the MEF for verification and approval.

The state property inventory list may contain the following types of state assets for disposal:

- Land and buildings
- Technical and industrial equipment
- Vehicles & Machinery
- Materials and furniture, and
- Other state assets.

This dimension received an **A score** because procedures and rules for the transfer and disposal of non-financial assets are established. The revenue report includes revenue from asset disposal, while the financial report contains transfers of nonfinancial assets.

The overall score for Public Asset Management is **A** because the indicator uses the M1 method.

Pillar IV: Budget-Policy Linkages

Budget-policy linkage will assist the government in developing resource mobilization plans that align with fiscal policy and priority strategies. This pillar has two indicators:

PI-11. Medium-term Budget Formulation

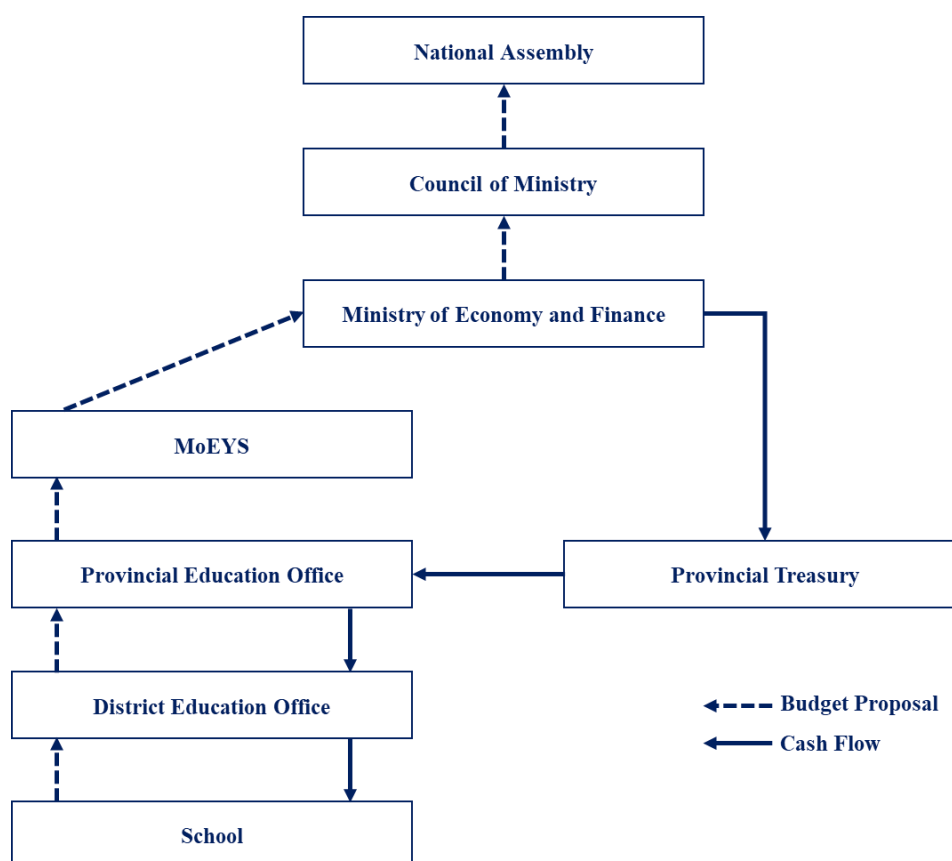
Since 2015, most line ministries, including the MoEYS, have been required to submit to the MEF a 3-year rolling bottom-up Budget Strategic Plan (BSP), which ultimately would feed into a top-down national MTBF, which constitutes the basis for budget formulation. The BSPs attempt to provide the link between the government priorities under the National Strategic Development Plan, the sector plans, and the annual budget. They have also gradually improved costing and set more realistic outcome and output targets. Another positive feature is the shift towards results-based management. The addition of DP resources nearly satisfies the funding requirements outlined in the Education Strategic Plan (ESP), but it falls short in capital expenditure. The ESP is the key medium-term planning instrument that details spending requirements associated with sector and sub-sector objectives, thus providing a road map and a benchmark for assessing progress and performance. This indicator evaluates three dimensions including *Alignment of sector policies and budget plans*, *Prioritizing strategic plans, budgets, and program budgets*, and *Strategic planning, budgeting, and program budgeting*.

◆ Alignment of Sector Policies and Budget Plans

The Ministry of Education, Youth, and Sports has formulated two policies to align with the National Development Plan as follows:

- **Policy 1:** *Ensure inclusive and equitable quality education and promote life-long learning opportunities for all.*
- **Policy 2:** *Ensure effective leadership and management of education officials at all levels.*

FIGURE 2
Budget flow



Source: World Bank (2005)

Bank.

The MoEYS prepares its budgets in three stages: BSP (from March to May), annual budget (from June to September), and adoption of the budget (from October to December). Even though the academic year in Cambodia starts in October or November, the MoEYS follows this cycle. Based on the macroeconomic framework and medium-term public financial policy and guidelines prepared by the MEF, the C/PDEYS, and MoEYS prepare the provincial and national BSP and submit them to the MEF for review by mid-May. The MoEYS prepares its annual budget plan by incorporating inputs from various sources such as the National Strategic Development Plan, Rectangular Strategy of the Government, ESP, BSP, Reform Priority of MoEYS, targets set in the MoEYS Congress, and urgent tasks.

In September, the MoEYS presents the budget proposals and negotiates with the MEF. In the final stage, the MEF consolidates the budgets of all ministries and submits the final draft budget to the Council of Ministers in October for review before submitting it to the National Assembly by December. The National Assembly approves and adopts the national budget.

The strategic plan highlights the ministry's reform priorities, in particular (1) the implementation of national education policy reform within the framework of the five pillars, (2) the implementation of teacher reform in pedagogical schools, and (3) the implementation of school reform. On the other hand, the Ministry of Education and Youth (MoEYS) requested that C/PDEYS prepare its education strategic plan, aligning it with the Ministry's strategic plan.

This dimension received a **D score** because the MoEYS estimated the required resource that exceeds the allocation size of the national budget.

◆ Prioritizing Strategic Plans, Budgets, and Program Budgets

The MoEYS sets output and outcome indicators and targets to monitor the progress and performance of the implementation of programs and sub-programs. Each policy objective also specifies the implementer or entities responsible for implementing the programs and sub-programs. The MoEYS has developed five main programs and 48 sub-programs to ensure that the education policy of the youth and sports sector is connected to budget planning and performance reporting.

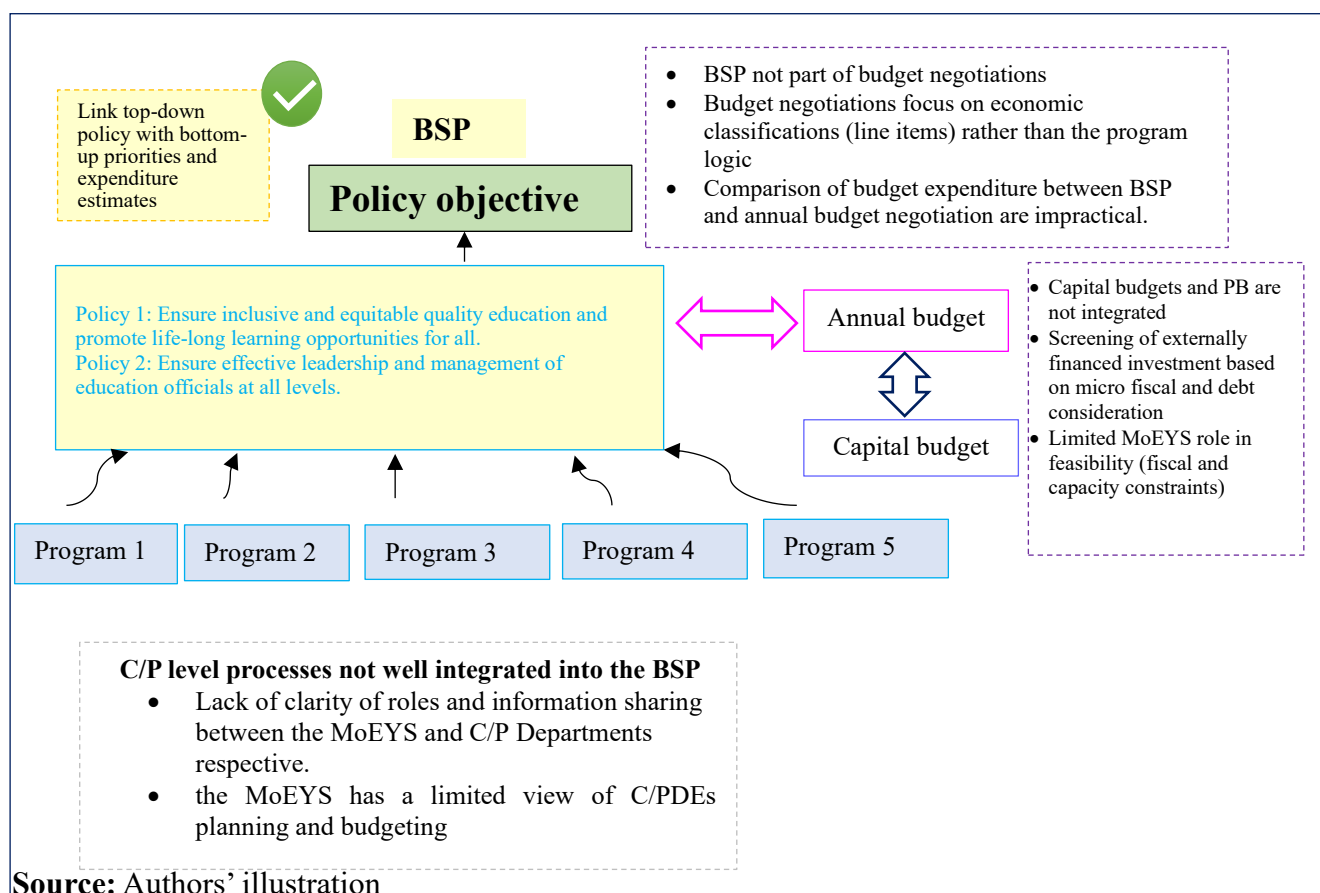
This dimension received an **A score** because the budget to implement the five programs is planned for three years. According to the 2022 budget expenditure, an increase of 3.2 percent compared to the 2021 budget. The budget for 2023 increased by 1.7 percent compared to 2022, while the budget for 2024 increased by 4.5 percent.

◆ Strategic Planning, Budgeting, and Program Budgeting

After receiving the circular from the MEF, the MoEYS convened a meeting with the specialized department to introduce the Ministry's priorities and the technical method of planning the activities and setting clear performance indicators. Before the management decision-making meeting, the working group reviewed each unit's comments. In addition, the capital/provincial line departments also prepared the BSP and the program budget as directed by the Ministry.

FIGURE 3

Budget Allocation per Student and by Province (2015-2021)



This dimension received a **C score** because the linkage exists between strategic planning, budgeting, and program budgeting.

The overall score for the Medium-term budget formulation is **C+** because the indicator uses the M2 method.

PI-12. Budget Formulation Process

This indicator evaluates three dimensions including *Line ministries and institutions set time for internal budget preparation*, *Budget preparation process for line ministries and institutions*, and *Submission of budget to MEF*.

◆ Line Ministries and Institutions Set Time for Internal Budget Preparation

The School Operations Budget and School Improvement Grants funds are now distributed to all public primary and lower secondary schools regardless of school characteristics, even though the allocated amounts are deferred depending on the school's type, size, and number of students.

TABLE 6
Costing and allocating budget resources formula to schools

Normal areas	Remote areas
1. Kindergarten <ul style="list-style-type: none"> Fixed budget: 4 875 00 Riel/School/Year Variable budget: 14 450 Riel/Student/Year 	1. Kindergarten <ul style="list-style-type: none"> Fixed budget: 4 92500 Riel/School/Year Variable budget: 16 150 Riel/Student/Year
2. Kindergarten attached with Primary school <ul style="list-style-type: none"> Fixed budget: - Variable budget: 16 150 Riel/Student/Year 	2. Kindergarten attached with Primary school <ul style="list-style-type: none"> Fixed budget: - Variable budget: 18 700 Riel/Student/Year
3. Primary school <ul style="list-style-type: none"> Fixed budget: 5 350 000 Riel/School/Year Variable budget: 16 150 Riel/Student/Year 	3. Primary school <ul style="list-style-type: none"> Fixed budget: 5 550 000 Riel/School/Year Variable budget: 16 150 Riel/Student/Year
4. Secondary school <ul style="list-style-type: none"> Fixed budget: 6 200 000 Riel/School/Year Variable budget: 30 600 Riel/Student/Year 	4. Secondary school <ul style="list-style-type: none"> Fixed budget: 6 700 000 Riel/School/Year Variable budget: 34 000 Riel/Student/Year
5. High school <ul style="list-style-type: none"> Fixed budget: 6 200 000 Riel/School/Year Variable budget: 30 600 Riel/Student/Year 	5. High school <ul style="list-style-type: none"> Fixed budget: 6 700 000 Riel/School/Year Variable budget: 30 600 Riel/Student/Year

Source: Letter of MEF GDB no.8015 dated 19 August 2019

This dimension received a **A score** because the annual budget is effectively prepared based on a 3-year budget horizon in the BSP and MBTF. However, it covers only the annual budget, with a reliable economic classification at the 2-digit GFS equivalent for both capital and recurrent expenditure.

The planning tool BSP incorporates current and capital budgets and relates LM/institutional policy objectives to sectoral targets and NSDP. The BSP provides relevant explanations and justification, sources of finance, important performance goals, performance objectives, timeline, and budget needs based on policy and program objectives. BSP is prepared using the inputs from MTBF – such as the spending ceiling and encompasses all financing sources (e.g. state, Development Partner, own revenues) and expenditure types.

TABLE 7
Linking BSP to RS and NSDP 2019-2023

Key questions/areas	Assessment
% of 2019 budget¹	14.5
Linking to medium-term RS4	Yes
Linking to NSDP	No
Linking to sector strategies	Yes
Analysis reflecting the LM's ability to spend by program/sub-program (based on budget execution ratio of year n ¹)	No
Are achievements compared to original financial and non-financial targets?	No
Is variance explained?	No
Are challenges comprehensively analyzed?	No

Source: Authors' illustration

In 2020, a study by the European Union was conducted to determine the accuracy of the estimates in eight different BSPs and found 5 main issues, including: (1) capital spending and ODA are not fully integrated; (2) there is no analytical content—no justification or reason for higher funding needs; no cost analysis; and no way to tell the difference between running programs and new initiatives. (3) not dividing pay among programs or sub-programs; (4) focusing on the year after (N+1), which leads to salary increases in the next 2 and 3 years; and (5) prioritizing activities are still going on, which leaves little room and motivation for new policy ideas (Royal Government of Cambodia 2021).

TABLE 8
Quality of BSP

Key questions/areas	Assessment
Are performance indicators identified for all programs and sub-programs	Yes
Quality of Policy objectives and program indicators (SMART, outcome)	High
Quality of sub-programme indicators (SMART, outputs)	High

Source: Authors' illustration

TABLE 9
BSP costing and financial projections

Key questions/areas	MoEYS
Are capital requirements integrated?	Yes
Is approved ODA integrated?	Partly
Does the program/sub-program apportion wages?	No
Is the costing basis and methodology disclosed?	No

Source: Authors' illustration

¹ This calculation is excluded the SNAs expenditure, donor funded projects and interest.

◆ Budget Preparation Process for Line Ministries and Institutions

The MoEYS has divided the budgeting team into four levels, as detailed below:

- First, the budget preparation team at the leadership level (ministry level), which the financial unit is responsible for coordinating.
- Second, the technical-level budget team in the ministry, which the financial unit is responsible for coordinating.
- Third, the budget management team at the leadership level in the budget unit.
- Fourth, the technical-level budgeting team at the budget entities.

This dimension received an **A score** since there is an establishment of a budget workgroup/team as required by criteria.

◆ Submission of Budget to MEF

This dimension received an **A score** because MoEYS has submitted the BSP and PB to MEF on a timely basis as indicated in the annual circular.

The overall score is **A**.

Pillar V: Predictability and Control in Budget Execution

Budget control and predictability are very important to ensure that revenue and resources have been mobilized and allocated as planned.

PI-13. Line Ministries Collecting Non-Tax Revenue

This indicator assesses the level of compliance with laws and regulations on revenue collection management. This indicator evaluates two dimensions including *Non-tax revenue management* and *Non-tax revenue arrears*.

◆ Non-Tax Revenue Management

In 2020, the MEF introduced the non-tax revenue management information system (NRMIS) to manage and record in real-time five types of revenue from administrative and public services, state property, PEs, penalties, and other revenues. The NRMIS can produce secure data and can be interfaced with other financial accounting and reporting systems.

This dimension received an **A score** because the GDNT, the central agency responsible for revenue data consolidation, receives and reports revenue data from all entities collecting revenue at the central government level on a daily basis.

◆ Non-Tax Revenue Arrears

There is a mechanism in place to monitor non-tax revenue. MoEYS's non-tax revenue is relatively small compared to the national total revenue, which is less than 5%. As a result, this dimension received an **A score**.

The overall score for the indicator "Line Ministries Collecting Non-tax Revenue" is **A**.

PI-14. Non-Tax Revenue Accounting

This indicator evaluates the procedures for recording and reporting the revenue collection, aggregate revenue collection, and tax revenue account verification. This indicator assesses two dimensions including *non-tax revenue transfer* and *non-tax revenue reconciliation* as follows:

◆ Non-Tax Revenue Transfer

Daily automatic transfers of the Moyes's revenues to the TSA accounts are required. Additionally, the cashier is not allowed to keep cash from revenue of more than 2 million riels, which must be transferred to the revenue collections received through commercial bank partners. The TSA should receive payments made after 3:00 pm the next day.

This dimension received an **A score** because MoEYS's non-tax revenue was transferred to TSA daily at 3 pm.

◆ **Non-Tax Revenue Reconciliation**

The GDNT reconciles with the TSA daily. In addition, the FMIS interfaces with the bank balances, data, accounting systems, and ledgers. The GDNT has access to a web portal for electronic bank statements from commercial banks. The FMIS automatically uploads the received data, which serves as the foundation for the automatic reconciliation process. The full reconciliation of all revenues transferred is completed at a minimum monthly for all types of revenues.

This dimension received an **A score** because the non-tax revenue is reconciled every month in the budget year between MoEYS and GDNT.

The overall score is **A**.

PI-15. Predictability of Annual Budget Allocation

This indicator assesses the ability of line ministries and institutions to estimate budget expenditures and obtain reliable budget information for the efficiency and effectiveness of public service delivery. It covers two dimensions including "*Cash Planning*" and "*Significant Adjustment in-year Budget*" as follows:

◆ **Cash Planning Management**

The MEF has been progressively enhancing its cash management through reforms, as evidenced by the issuance of the MEF's Prakas no. 880 dated 19 September 2013, which outlines the guidelines for cash management. Additionally, the MEF's Prakas no. 617 issued a Manual on Cash Planning in 2013. The GDNT prepares a cash flow plan to manage its cash resources more effectively and efficiently, as well as better monitoring in-year cash inflows and outflows. Recently, the GDNT has developed an online web-based application for all LMs/institutions to make their annual cash plans and submit monthly cash breakdowns. However, not all LMs/institutions use this application.

TABLE 10
MoEYS's budget execution by quarter

Quarters	2021	2022	2023
	Budget Outturn	Budget Outturn	Budget Outturn
Q1	532,370	529,124	627,493
Q2	703,732	751,888	897,481
Q3	719,465	796,461	829,942
Q4	649,225	1,053,651	1,370,196
Total	2,604,792	3,131,124	3,725,112

Source: Authors' illustration based on the MEF's data

This dimension received a **C score** because each quarterly expenditure in 2022 and 2023 is not smooth and there is a gap of about 15%.

◆ Significant Adjustment In-Year Budget

The MEF exercises centralized control over authorized expenditures against the approved budget. Line ministries are allowed to switch budget allocations only between activities within the same sub-program and the same chapter without MEF approval.

Many adjustments occur every year from the unallocated chapter (Chapter 9) as allowed by a sub-decree issued by the CoM. Although the primary purpose of Chapter 9 is to cover expenditures for disaster relief and other emergencies, MEF also extensively uses it to allocate unbudgeted expenditures at its discretion. The MoEYS adjusts the budget about 20 times with less than 2% of the total budget.

This dimension received an **A score** because in-year adjustments can be significant in amount and frequent but are undertaken with transparency and can be partially traced.

Overall, PI-15 “Predictability of annual budget allocation” received a **B score** because the indicator uses the M2 method.

PI-16 Payroll Controls

This indicator is related to the payroll of civil servants, how to manage the updated status of officials, and consistency with the management of staff records achieved. This indicator assesses three dimensions including *Integration of payroll and personnel records*, *Change management of payroll*, and *Internal control of salary*.

◆ Integration of Payroll and Personnel Records

Given that the largest spending is on salaries, which will continue to increase. The future increases should be leveraged to raise the quality of teaching. In 2020, there were a total of 3.3 million children enrolled in public schools from pre-primary to upper-secondary levels. There was a total of 116,603 education staff members at all levels, 54,285 females, accounting for 46.55%, including 5,072 at the national level, 1,761 females, and 111,531 at the sub-national level, 52,524 females.

TABLE 11
MoEYS’s officials

No	Number of education staff	Total	Female	Male	% Female
1	National Level	5,072	1,761	3,311	34.72%
2	Sub-national level	111,531	52,524	59,007	47,09%
3	Total	116,603	54,285	62,318	46.55%

Source: Congress Reports 2022 of MoEYS, p15.

The Ministry of Civil Service has published a payroll table for verification, along with reports on changes in administrative and family status. If it is found to be correct, the Personnel Department shall issue a payment mandate, make a report, issue a visa, prepare a passport for the Treasury, and prepare a letter to ACLEDA Bank. If the system is found to be incorrect, cross-check it with the report on changes in administrative status and family status, make the necessary corrections, and then send

it to the Ministry of Civil Service for reprint. The human resource management system of the MoEYS is not linked with the payroll system of the Ministry of Civil Service.

This dimension received a **B score** because MoEYS integrated between payroll and personnel records. However, the human resource management system is not linked with the MCS's.

◆ Management of Payroll Change

Follow-up/change report and update of salary table and staff list:

- Receive relevant documents from units under the Ministry
- Salary transfer - Salary cancellation
- List of children, wives, and allowances
- Schedule
- Comparison table
- Report on changes in administrative and family status.

At the C/PED level, there is an incomplete redeployment of teachers (no use of staff evaluation committee and records) and distribution of posts to teachers deployed in the provinces without the use of staff evaluation committee, records, and attendance list.

This dimension received an **A score** because payroll and personnel records are updated every month, usually within the next month's payroll. Adjustments do not exceed 5% of salary.

◆ Internal Control of Salary

There is a division of duties and responsibilities of officials' salaries. In addition, the ministry prepares the performance report monthly.

This dimension received a **C score** because the MoEYS has defined payroll controls that ensure data integrity.

Overall, PI-16 received a **C+ score** because the indicator uses the M1 method.

PI-17 Public Procurement Management

This indicator assesses the procurement aspects, including transparency (open and implement competitive methods) and monitoring the procuring process. This indicator assesses three dimensions including *Procurement report*, *Procurement methodology*, and *public access procurement information*.

◆ Procurement Report

The New Law on Public Procurement (LPP) has several key elements compared to the previous version of the LPP. The New LPP now covers all relevant public procurements, no matter where they came from. The only exceptions are (i) procurements funded by development partners, which must follow the terms of the financing agreement; (ii) procurements that follow the law on public-private partnerships; and (iii) procurements involving classified information about national defense or public order, which need the approval of the Prime Minister.

This dimension received a **B score** because there was a challenge with the consolidation in the fourth quarter because most of the procurement packages were delivered at the end of the year due to the cost guarantee, and the procurement procedure took a long time after the cost guarantee was received.

◆ Procurement Methodology

The public procurement system still presents important weaknesses, such as the lack of a clear separation of the regulator and operator duties at the MEF GDPP level, unsatisfactory transparency and publication of procurement documents, limited use of and participation in competitive bidding, late procurement planning, a lack of systematic procurement training, and an insufficiently independent complaints review mechanism.

TABLE 12
The MoEYS uses the public procurement method in 2022

No.	Procurement Method	2022	
		Value of Contracts (Unit: Million KHR)	%
1	International Competitive Bidding	-	0.00%
2	National Competitive Bidding	10,638.67	21.47%
3	Canvassing	158.58	0.32%
4	Shopping	103.85	0.21%
5	Direct Contacts (Current budget)	33,316.84	67.23%
6	Direct Contacts (Capital budget)	5,340.00	10.78%
Total		49,557.94	100.00%

Source: Author’s illustration based on MoEYS data (2024)

This dimension received a **D score** because the MoEYS uses direct contracts approximately 78.01% of total contract awards.

◆ Public Access Procurement Information

Before the budget execution year, the MEF must approve all procuring entities’ procurement plans. In case of an urgent need, the MEF must review and approve any amendments to the procurement plan. However, in certain cases, the Minister of Economy and Finance could issue a letter to allow the procuring entity to amend its procurement plan without having to undergo the MEF review and approval process. Procurement procedures shall follow:

1. Preparation of tender documents
2. Public announcement of invitation to bid
3. Sale of the tender documents and collect and record the applications
4. Issuance of invitation to submit bidding documents
5. Evaluation of all bids
6. Awarding of the contract
7. Contract management.

This dimension received a **C score** because there is a limit for public access to (1) the procurement plan, (2) the procurement bid notice, and (3) the results of procurement complaint resolution.

Overall, PI-17 “Public Procurement Management” received a **C score** because it uses the M2 method (average).

PI-18 Internal Controls on Non-salary Expenditure

This indicator covers the authority of operations and control, including the segregation of roles and responsibilities, management effectiveness, cost assurance, and compliance with the payment control

system's rules and procedures. The revenue-expenditure program is to assist the government in managing state cash. This indicator assesses three dimensions including *Segregation, roles and duties*, *Mission Payment via the banking system*, and *Expenditure arrears at the end of the budget year*.

◆ Segregation, Roles and Duties

In 2024, the MoEYS conducted a functional analysis to improve operational implementation, aiming to identify relevant and non-relevant entities for both central and subnational administrations. In the meantime, the MoEYS has not granted the program managers (Secretary of State) budget authority to decide on expenditures, as the performance agreement is still ongoing.

The internal audit conducted by the MoEYS revealed a lack of internal control in individual entities. This dimension received a **D score** because of weak internal control and not delegating authority of the budget to program managers (Secretary of State) to determine line accountability and make expenditure decisions, as well as lacking internal control.

◆ Banking Mission Payment

As discussed with the PFM Reform Working Group and GDNT's report, domestic and international mission fees have been transferred to the individual bank accounts of officials for 100 percent.

This dimension received an **A score** because all mission fees were transferred to individual bank accounts of the MoEY's officials.

◆ Budget Expenditure Year N is Used for Budget Year N+1

According to a discussion between the assessment team and GDNT, there were delays in settling the petty cash and cash advance. Each quarter's expenditure over the last three years was uneven, with quarter 4 spending more than the others. The assessment team was unable to determine the budget year N's amount by year N+1. According to PI-21 and PI-22, the accumulation of data could exceed 8% of the financial year 2023.

This dimension received a **D score** because the accumulation data exceeded 8% of the budget year 2023.

Overall, PI-18 "Public Procurement Management" received a **C score** because the indicator uses the M2 method (average).

PI-19 Internal Audit

The purpose of this indicator is to assess the effectiveness and efficiency of the system and internal control mechanisms. Internal auditing is a service for managing internal processes to strengthen and increase their efficiency, economy, and efficiency. This indicator assesses three dimensions including *Type of internal audit*, *Internal audit plan and report*, and *Response to internal audit*.

◆ Type of Internal Audit

Internal audit refers to consultation activities and independent and impartial assurance, using a systematic approach professionally to evaluate and improve the efficiency of risk management, internal control, and governance processes. MoEYS's Internal Audit still lacks the capacity to audit Performance, IT, and financing projects.

TABLE 13
Audit officials

No.	Number of Officials	Major of Graduation	Compliance Audits	Financial Audit	IT Audit	Performance Audit
1	38	Auditing, Economics, Economics and Finance, Economic-Geography, Account Management, Banking and Finance, Information Technology, Information Technology-Management, Information Technology-Mathematics, English and Technology	15	14	6	3
2	27	Mathematics, Khmer Literature, Chemistry, Biology, History, Physic, Education Management, Math-Physics, Biology-Geology, Sociology, French	12	12	1	2

Source: MoEYS (2024)

Note:

- Four types of audits: 2 officials
- Three types of audits: 5 officials
- Two types of audits: 10 officials

This dimension received an **A score** because the Internal Audit Department has implemented the four types of audits.

◆ **Internal Audit Plan and Report**

The Internal Audit Department conducted audits on a total of 141 units under the MoEYS in 2023, including 95 audits on the internal control system (Department of Education 4, Provincial Teacher Training School 02, and General Education School 89), according to the audit plan. Audit of the auditorium's three achievements (Department of Education 1 and 02 General Education Schools). Table 14 revealed the preparation of an annual audit plan, the implementation of at least 70% of the plan, and the sharing of the audit report with the relevant institutions.

TABLE 14
Achieved audit plans

Audit Year	Audit plan (1)	Actual Audit (2)	% (2/1)
Audit 2020	475	223	46.94
Audit 2021	418	171	40.90
Audit 2022	242	106	43.80

Source: MoEYS (2024)

This dimension received a **C score** because at least 70% of the plan is implemented and the audit reports are shared with the relevant institutions.

◆ Response to Internal Audit

In 2023, 21 auditees fully implemented 172 recommendations, reducing the risk to an acceptable level of 100. However, some recommendations remain unimplemented, resulting in unacceptable residual risks. Of these, 13 remain unimplemented, 58 remain in compliance, and one is not relevant.

TABLE 15
Achieved audit plans

Audit Year	Auditees	Recommendations	FI	PI	NI	NR
Audit 2021	7	50	36	5	9	0
Audit 2022	7	64	19	28	15	2
Audit 2023	21	172	100	13	58	1

Source: MoYES's internal audit (2024)

Note:

- “FI”: Recommendation fully implemented, and risks reduced to an acceptable level
- “PI”: Partly implemented and residual risk still unacceptable
- “NI”: Not implemented and risk remain
- “NR”: No longer relevant and no residual risk

This dimension received a **C score** because at least 70% of the recommendations were implemented. Overall, PI-19 “Internal audit” received a **C+ score** because the indicator uses the M1 method.

Pillar VI: Closing Budget Transactions and Reporting

Timeliness and reliable financial information support budget management and decision-making. This pillar has three indicators:

- PI-20: Petty cash and advance settlement
- PI-21: In-year budget reports
- PI-22: Annual financial reports.

PI-20 Petty Cash and Advance Settlement

This indicator refers to the timely payment of advances and advances, which will contribute to ensuring the accuracy and completeness of the budget statement. It assesses two dimensions including *Cash advance settlement (for the current budget)* and *Petty cash settlement*.

◆ Cash Advance Settlement (for Current Budget)

Cash advance settlement for current expenditure must be compliant with key principles as follows:

- The settlement requires an available appropriation balance
- Must request for advance attached with detailed expenditure plan by sub-account, vouchers for recording payment, and financial control to deduct from the budget appropriation for mandate virement.
- To request a new advance, you must have promptly settled the previous one, unless it was more than a month ago.

- For any specific case where the previous (last year) advance has not been settled, the line ministry must keep (withdraw) the settlement amount from the later year's budget before undertaking a new operation.
- If there is not enough appropriation balance, the cash advance will not be allowed.
- Must be approved by the budget controller to keep the credit balance for settlement when delegates return from overseas missions by cheque for Asian meetings overseas.

TABLE 16
Advance (current expenditure) clearance

Fiscal year	Settlement by 31 December	Significance cash advances settlement after 31 December
Budget execution 2021	1,637,539,700	37,151,819,100
Budget execution 2022	6,490,044,200	125,726,122,780
Budget execution 2023	10,843,044,057	424,666,509,333

Source: MEF GDNT (2024)

This dimension received a **D score** because the amount of cash advance (current expenditure) clearance is less than 95% and not submitted on time.

◆ Petty Cash Settlement

Petty cash² refers to a limited quantity of readily available cash that is utilized for settling small debts instead of issuing a check or initiating a purchase order. The initial request for adjustment can be submitted starting in April, the second request can be made in July, and the third request must be filed no later than November 10th.

The petty cash settlement procedure has petty cash accounting records; however, it does not have an annual reconciliation report. At the end of every fiscal year, MoEYS must issue vouchers for adjustment settlement and clearance of petty cash. If there is any remaining petty cash, it must be returned to the public accountant for advance clearance registration.

TABLE 17
Petty cash settlement

Fiscal Year	Last Settlement Operation
Petty cash settlement FY2021	VID-00007935(18/03/2022)
Petty cash settlement FY2022	VID 00010296 (14/03/2023)
Petty cash settlement FY2023	VID 00012906 (26/02/2024)

Source: MEF GDNT (2024)

This dimension received a **D score** because the petty cash clearance was late; however, it did not materialize by 31 December due to almost 80% of payroll.

Overall, PI-20 “Petty cash and advance settlement” received a **D score** because the indicator uses M1 method.

² Article 16 of the MEF's Prakas no.829 dated 31 December 2014 on Procedures of Petty Cash states that petty cash must be avoided splitting expenses in accordance with any place, objective, time and amount of spending, and components of expenditures for the purpose of avoiding public procedures.

PI-21 In-Year Budget Reports

This indicator evaluates the completeness, accuracy, and timeliness of information on budget performance. Annual budget performance reports must be consistent with the budget report format and classification to allow for budget monitoring, performance, and the use of aggregation rules if necessary.

The MoEYS's ability to execute the budget necessitates timely and regular information on the actual budget performance. This information enables the MEF to monitor performance and take necessary actions, while also enabling the MoEYS to monitor the implementation of programs and activities, as well as the use of resources they are responsible for.

This indicator received a **C score** because they track budget performance in the system from the early, commitment, and payment stages; however, they do not hold any review meetings to ensure smooth expenditure.

PI-22 Annual Financial Reports

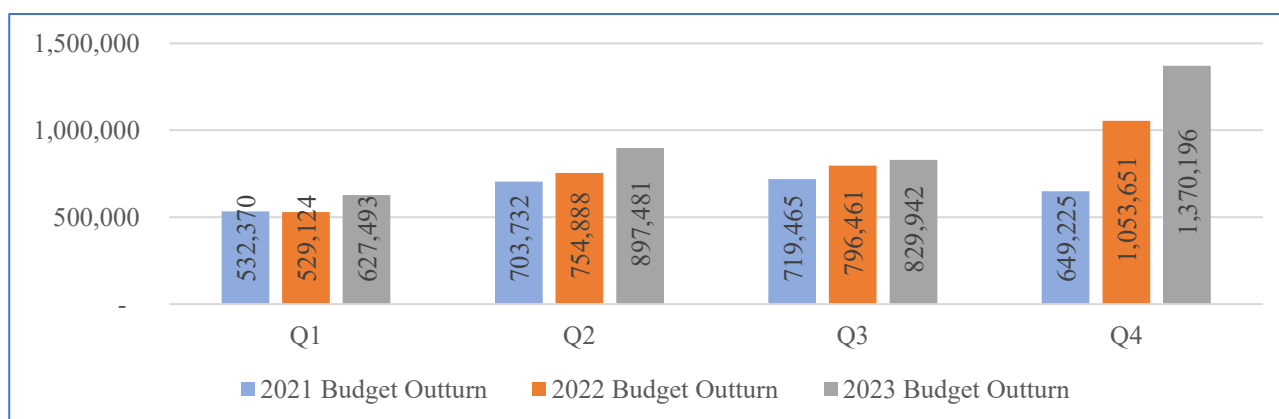
This indicator assesses the extent of completing annual financial statements on time and adhering to generally accepted accounting principles and standards, which are crucial for accountability and transparency. It has two dimensions including *Closing budget transactions* and *Submission of budget settlement reports to MEF*.

The financial controllers oversee the budget expenditure (from commitments to payment orders) and make sure that the expenditures meet legal requirements, i.e., the annual appropriation is within the limit approved by law and in compliance with the existing financial procedures. There are still problems with institutional and technical capacity that make it hard for LMs to use FMIS in a wide range of ways and make budget execution more efficient.

◆ Closing Budget Transaction

This indicator aims at enhancing: (1) FMIS functionality in its capacity to improve service delivery; and (2) the comprehensiveness of information included in FMIS by interfacing it with other systems and by including capital investment transactions. The following figure illustrates the MoEYS actual quarterly expenditures from 2021-2023, highlighting the accumulation of expenditures in the fourth quarter of each year. They are still paying mission fees and meeting and workshop costs according to the MEF's rules.

FIGURE 4
Total expenditure of MoEYS by quarter from 2021-2023 (KHR Millions)



Source: Author's illustration based on MEF GDNT (2024)

This dimension received a **D score** due to the late closure of budget transactions in the last 3 years.

◆ Submission of Budget Settlement Report to MEF

The Additional Instruction Circular No. 003 MEF.SVN.GDNT, dated 03 February 2023, mandates that "Line Ministries, institutions, and National Administrative Entities must consolidate and reconcile budget expenditure budgets with the GDNT, GDB, and GDICDM before April 28, 2023."

Table 45 shows that the annual budget expenditure is reconciled once a year at the end of the fiscal year, after the completion of in-year expenditure operations. The MoEYS has submitted and reconciled its budget, demonstrating significant advancements, particularly in fiscal year 2022. This is due to the MEF's creation of a supplementary circular that details the date of payment cessation, the reallocation and budget expenditure process in FMIS for the national budget, and the creation of a report that summarizes the execution of national budget expenditures.

TABLE 18
Reconciliation of budget transaction

Fiscal Year	Submitted to GDNT	Completed reconciliation
Budget Implementation Report 2021	08-08-2022	16-08-2022
Budget Implementation Report 2022	19-05-2023	31-05-2023
Budget Implementation Report 2023	25-03-2024	29-03-2024

Source: MEF GDMT

This dimension received a **D score** due to the late submission of MoEYS's budget transactions to MEF (GDNT) over the last three years.

Overall, PI-22 "Annual financial reports" received a **D score**.

Pillar VII: Supporting Infrastructure

Successful and sustainable reforms need to have a supportive structure that ensures effective operation and cooperation. The pillar has two performance indicators as follows:

- PI-23: Inter-organizational coordination of line ministries
- PI-24: Job fulfilment of officials.

PI-23 Inter-Organizational Coordination of Line Ministries

This indicator evaluates whether the composition and roles of the budget working group, procurement unit, and budget entities align with the relevant legal documents currently in force. This indicator has one dimension, "Inter-organizational coordination of line ministries".

The MoEYS continuously adjusts its program structure to align with the evolving functions of the Ministry. This is done to ensure the long-term implementation of the MoEYS's budget. Regarding the implementation of the 2024 budget, the MoEYS has fully authorized budget entities and an additional three fully authorized budget units. In total, in 2024, the Ministry has implemented 57 budget units (6 public administration of establishment institutions, 32 full authorized budget entities, and 19 non-full authorized budget entities). However, coordination remains a challenge due to a lack

of collaboration and support in addressing budget cycle issues, assigning functions, and managing fiscal transfers.

According to the MoEYS's Internal Audit Report 2023 on Budget Execution FY2022, compliance, and internal control are still facing the constraint that there is a need for proactive financial entities. Additionally, the NAA's audit report from 2023 revealed weaknesses in internal control over PFM, including public procurement, but it did not align with the findings of the MoEYS's financial report.

This dimension received a **C score** because there is no evidence of coordination across PFM entities and collective measures to address and strengthen internal control over the last three fiscal years.

PI-24 Job Fulfilment of Officials

This indicator assesses the effectiveness of officials' training and performance based on public financial management in ministries and institutions. MEF has determined that officials are receiving relevant training on public financial management.

The MEF acknowledges that the PFM RP will increasingly focus on transferring responsibilities and ensuring accountability for results to line ministries in order to address their specific needs and capacity limitations, particularly in the areas of program budgeting and medium-term budgeting. The EFI has assessed the execution of the Strategic Capacity Development Plan-Stage 3 and is currently formulating the strategic plan for Phase 4 (2021-2025). This process entails consulting with relevant entities, such as the MEF, LMs/institutions, C/PDEF, and C/P Treasury.

TABLE 19

Number of officials in the MoEYS who have been trained by EFI (2024)

Year	Trained Officials
FY 2021	04
FY 2022	00
FY 2023	09

Source: MoEYS (2024)

This dimension received a **D score** because there are a few of MoEYS's officials that have been trained and received the certificate program by EFI.

3. Conclusions and Policy Recommendations

◆ Aggregate Fiscal Discipline

The budget execution of MoEYS has improved over the years, between 95 percent in 2021 and 105 percent in 2022, except in 2023 (110.5 percent). However, the pandemic's impact on learning activities has disrupted budget execution during the outbreak in 2020 and 2021.

In general, the fiscal discipline is relatively strong due to effective spending control (PI-1, rated 'A') and the performance of the expenditure composition outturn (PI-2, rated 'B+'). However, there is a significant variance in revenue outturn, with a rating of 'A' for PI-3, indicating the need to improve revenue forecasting. The management of expenditure arrears is still facing challenges due to the absence of a proper tool for monitoring expenditure, cash advance, and petty cash settlement (PI-20, rated 'D'). In terms of collecting non-tax revenue, the performance is generally satisfactory, although

there is a problem with underestimating revenue projections (PI-3, rated ‘B’). Nonetheless, there is a need to enhance non-tax revenue, particularly by reviewing the rental contract for its public assets.

The PIM is in its initial phase of development. Moreover, there is no regulatory framework to govern capital (PI-11, rated ‘C+’) and rules for conducting feasibility studies, economic analysis, and selecting criteria for public investment financed through the national budget. The asset management is deficient (PI-10, scored ‘B+’); however, the current PFM is still absent of a depreciation mechanism due to implementing a cash basis. The duplication of the FMIS and EFMS burdens the staff of MoEYS, as the FMIS is unable to meet the demands of controlling the budget cycle at the school level. Even the FMIS automates the budget transaction for more than 80% of total expenditure due to wage spending (PI-6, rated ‘B+’).

Non-salary expenditure somewhat lacks internal control and improvement in the efficacy of expenditure controls and compliance with payment rules and procedures (PI-17, rated ‘C’), and the performance report is not against performance indicators and targets. The financial reporting throughout the fiscal year has a detrimental effect on the management of the budget, and the late closing budget transactions (PI-20 rated ‘D’, PI-21 rated ‘C’, and PI-22 ‘D’) remain a limitation in the practice that lacks behind national good practices that impact the financial performance. There is a need and necessity to enhance the supporting architecture of infrastructure (PI-23, rated ‘C’ and PI-24, rated ‘D’).

◆ Strategic Allocation of Resources

The PB was first piloted at the MoEYS in 2007 and was formally introduced in 2015 as part of PFMRP Stage 3, to improve the linkages between budget and policy outcomes. Despite having been piloted for 8 years and fully implemented in 2015, challenges with PB remain. First, linkages between the BSP, ESP, and AOP are limited, and some misalignments have been identified. Second, the amounts requested in the BSP by budget entities (bottom-up approach) are often not realistic or in concordance with previous years, making it less effective as a tool. Third, the PB structure does not adequately capture program costs, including capital expenditure, staff, and other costs, as nearly all personnel expenditure is lumped in one single program rather than being distributed to pertinent sub-programs (“PI-11, rated ‘C+’). As of 2024, the MoEYS has 57 budgetary units (6 public administration establishments, 32 fully authorized budget entities, and 19 non-full authorized budget entities). There is a significant deviation between amounts planned in the NSDP and overall government spending, reflecting weak linkages between government strategic planning and budget execution.

◆ Efficiency service delivery

The wage bill expenditures absorbed more than 80% of MoEYS’s budget expenditure. The performance of staff linked with the wage bill is necessary to boost to ensure the quality of spending. However, their spending efficiency, especially for the public wage, remains a challenge. Notably, it is crucial to establish a connection between wages and performance. Widespread salary increases have not led to enhanced performance.

Performance information does not have a role in budget negotiation; however, the experience of BSP with performance measures can serve as a foundation for developing budgeting strategies that are guided by performance. The process of budget creation and implementation does not utilize performance information. The monitoring of performance vertical and horizontal lines is very

important to make sure performance plans have been implemented and addressed challenges on time, while the MoEYS is implementing not only PFM reform and D&D but also NPAR. These reforms need strong coordination and the hand-in-hand of the General Secretariat of MoEYS to support the efficiency of service delivery, while the capacity of officials to support these reforms requires more improvement (PI-23, rated ‘C’ and PI-24, rated ‘D’).

The introduction of program budgeting and performance budgeting has found several inefficiencies in MoEYS’s public finance system. In this regard, the goal of switching to output-focused, program-based budgeting is to concentrate on intended outcomes and service delivery instead of just inputs, which includes the services that ministries, in particular the MoEYS, must provide. Notably, the critical success factors have a better control framework to improve the efficiency and effectiveness of service delivery.

TABLE 20
Recommendations for public financial reform in MoEYS

PFM Pillar	Ongoing monitoring of identified key weaknesses
I. Budget reliability	<ul style="list-style-type: none"> • Identify the non-tax revenue collection planning and review leasing contracts to the private sector of all state property. • Review 3 reform action plan
II. Transparency of public finances	<ul style="list-style-type: none"> • Quality data of functional classification and budget allocation of salary and non-salary expenditure through program classification. • The attached budget documents with the budget proposal to the MEF on time. • Publish budget documents and organize the public forum on the annual budget plan. • Accelerate the process of interfacing or integrating FMIS and EFMS to provide functional services to users. This requires a strong commitment and feasibility study to ensure the alignment and consistency of fiscal decentralization and D&D for educational control. • Improve the monitoring and evaluation system for assessing the performance of quality-of-service delivery as well as resource allocation to front-line service delivery units in the education sector. • M&E on performance becomes a tool that must be relevant, reliable, understandable, complete, accurate, timely, clear, consistent, and cost-effective. • Improving human resource management and public finances for better quality education service provision.
III. Management of assets and liabilities	<ul style="list-style-type: none"> • Continue to promote the use of the state property registration management information system (SARMIS). This system is capable of producing the annual updated state property inventory list, which can show increases or decreases, as well

PFM Pillar	Ongoing monitoring of identified key weaknesses
	<p>as the principle inventory book, which undergoes updates every five years.</p> <ul style="list-style-type: none"> • Strengthen public investment management, including establishing its regulatory framework, pre-appraisal and appraisal of projects based on economic criteria, and monitoring of project implementation.
IV. Policy-based fiscal strategy and budgeting	<ul style="list-style-type: none"> • Review the program structure to ensure it aligns well with national policy, strategic policy, BSP, and PB. This will help identify the strengths and weaknesses in the internal control of MoEYS and its updated business process. • Continue implementing the pilot program for the performance-informed budget. • Further implementing a monitoring result framework and result-based management. • Pilot the allocation of personnel budgets in each program. • Define clear line accountability in each program. • Ensure the effective implementation of conditional grants. • The limited implementation of the school accountability framework necessitates the introduction of performance accountability in each school to promote a culture of performance. • Prepare performance reports by assessing (1) performance agreement, (2) program performance, and (3) entities' performance. • Personnel costs should be properly introduced in each program to link with performance. • Assess the authorized and non-authorized budget entities to ensure they understand and know how to implement performance-informed budgeting.
V. Predictability and control in budget execution	<ul style="list-style-type: none"> • Collect non-tax revenue efficiently and improve the monitoring mechanism of non-tax arrears. • Strengthen procurement in terms of regulation management, competitiveness, and transparency to ensure value for money in procurement and contract management. • Improve fiscal transparency to ensure effective fiscal management at the school level. • Interface the payroll system with HRMIS. • Conduct payroll audits to ensure the integration of the payroll system and HRMIS, as well as enforce the redeployment of teachers. • Enhance the capabilities of internal auditing for performance and information and communication technology (ICT) in the context of implementing program budgets, FMIS, and performance-informed budgeting.

PFM Pillar	Ongoing monitoring of identified key weaknesses
VI. Closing budget transactions and reporting	<ul style="list-style-type: none"> • Accelerate the process of clearing the advances and petty cash to be ready to implement the full performance budgeting and Law on Public Finance System by 2026. • The MoEYS can use the FMIS to produce financial and non-financial performance reports. • The timely closure of budget transactions.
VII. Supporting infrastructure	<ul style="list-style-type: none"> • Further strengthen human capacity building for MoEYS's officials that this could increase and support reform agenda.

Source: Author's illustration

ANNEX 1: Overview of the scores of PFM Performance Assessment in MoEYS

PFM Performance Indicators		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
Pillar I: Budget reliability							
PI-1	Aggregate expenditure outturn	-	A				A
PI-2	Expenditure outturn by budget classifications	M1	A	B			B+
PI-3	Non-tax revenue collection outturn	-	B				B
Pillar II: Transparency of Public Finances							
PI-4	Budget Classification of CoA	-	C				C
PI-5	Budget document attached to the annual budget proposal	-	A				A
PI-6	Budget transactions in financial management information systems	M2	A	B			B+
PI-7	Monitoring of budget execution and performance management	M2	D	D	D		D
PI-8	Public access to the budget document	-	D				D
Pillar III: Asset Management							
PI-9	Public investment management	M2	D	D	D	C	D
PI-10	Public asset management	M2	B	A	A		B+
Pillar IV: Budget-Policy Linkages							
PI-11	Medium-term budget formulation	M2	D	A	B		B
PI-12	Budget formulation process	M2	A	A	A		A
Pillar V: Predictability and control in budget execution							
PI-13	Line Ministries collecting non-tax revenue	M2	A	A			A
PI-14	Non-tax revenue accounting	M1	A	A			A
PI-15	Predictability of annual budget allocation	M2	D	A			D+
PI-16	Payroll controls	M1	B	A	C		C+
PI-17	Public procurement management	M2	B	D	C		C
PI-18	Internal controls on non-salary expenditure	M2	D	A	D		C
PI-19	Internal audit	M1	A	C	C		C+
Pillar VI: Closing budget transactions and reporting							
PI-20	Petty cash and advance settlement	M1	D	D			D
PI-21	In-year budget reports	-	D				D
PI-22	Annual financial reports	M1	D	D			D

PFM Performance Indicators		Scoring method	Dimension score				Overall score
			i.	ii.	iii.	iv.	
Pillar VII: Supporting Infrastructure							
PI-23	Inter-organizational coordination of line ministries	-	D				D
PI-24	Job fulfillment of officials	-	D				D

Source: Authors' illustration

ANNEX 2: Budget Outturn Variance by Budget Heads

Administrative Budget Classifications	2021	2022	2023
Department of Early Childhood Education	5.1%	8.3%	12.5%
Department of Primary Education	43.2%	14.1%	23.8%
Department of Secondary Education	6.2%	7.1%	12.5%
Department of Non-Formal Education	23.1%	36.6%	40.8%
Department of School Health	89.4%	74.8%	25.6%
Department of Professional Orientation	48.1%	15.2%	22.1%
Department of Training and Teacher Training	60.4%	7.0%	76.2%
Department of Curriculum Development	2.0%	5.5%	11.5%
Department of Special Education	73.5%	32.1%	21.0%
Department of Higher Education	44.9%	19.7%	20.8%
Department of Scientific Research	100.0%	53.8%	37.2%
Royal University of Phnom Penh	52.0%	3.2%	9.5%
Heng Samrin Tbaung Khmum University	43.6%	18.8%	19.4%
Chea Sim University of Kamchaymear	27.1%	3.2%	9.5%
Institute of Technology of Cambodia	29.0%	9.3%	70.0%
National Institute of Education	45.3%	48.3%	104.6%
University of Svay Rieng	36.5%	29.4%	11.1%
Meanchey University	39.2%	7.5%	18.7%
University of Battambang	42.2%	3.2%	9.5%
Accreditation Committee of Cambodia	61.1%	12.9%	10.5%
Kampong Chheuteal Institute of Technology	69.6%	12.1%	11.0%
University of Kratie	67.6%	9.5%	24.3%
Kampong Speu Institute of Technology	60.9%	34.5%	14.3%
Department of Physical Education and Sport	24.5%	38.1%	10.7%
Department of Physical Education and Student Sport	65.4%	18.2%	18.9%
National Institute of Physical Education and Sport	62.5%	14.0%	17.8%
National Sports Training Center	88.1%	21.9%	54.1%
Department of Sport event management and organization	99.0%	54.0%	64.1%
National Center for Sports Information Management	84.5%	446.1%	1136.5%

Administrative Budget Classifications	2021	2022	2023
Department of Youth	61.9%	4.3%	12.2%
Department of Youth Center Management	63.8%	17.9%	49.2%
Department of Scout Cooperation	62.6%	11.5%	153.0%
Department of Planning	73.1%	25.8%	50.6%
Department of Personnel	0.0%	10.2%	31.5%
Department of Finance	0.5%	10.6%	24.6%
Department of Internal Audit	64.6%	3.9%	10.5%
Department of Education Quality Assurance	48.0%	8.6%	15.9%
Inspectorate of Administration and Finance	45.8%	1.5%	0.6%
Department of Information and ASEAN Affairs	48.0%	7.3%	15.9%
Department of Legislation	89.5%	18.9%	18.0%
Department of Construction	40.8%	46.8%	55.2%
Department of Materials and State Property	32.1%	29.2%	38.8%
Department of Administration	60.0%	9.8%	64.6%
Department of Cultural Relations and Scholarships	37.9%	12.7%	18.1%
Department of Education Management Information System	61.1%	36.6%	63.8%
Department of Policy	55.6%	31.1%	31.2%
Department of Monitoring and Evaluation	64.1%	23.9%	24.5%
Department of Information Technology	65.7%	5.6%	10.5%
Capital/Provincial Line Departments	1.1%	8.6%	15.2%
Variance PI-2	3.5%	2.6%	8.9%

Source: Authors' illustration based on MoEYS data (2024)

ANNEX 3: The variance of revenue outturn from 2021-2023 (Unit: KHR)

Economic Classification	2021			2022			2023		
	Budget Law	Revenue outturn	%	Budget Law	Revenue outturn	%	Budget Law	Revenue outturn	%
72012. Dividends from Public Enterprises	684,000	351,356	5.4	550,000	395,962	3.6	619,400	259,476	5.4
73012. Sale of documents, vignettes, and printed materials	-	4,769	-	-	1,356	-	-	5,557	-
73016. Sale of old or damaged electronic	-	12,150	-	-	3,843	-	-	11,166	-
73023. Company establishment fees	500,000	500,300	5.3	550,000	688,000	2.7	600,000	609,000	0.0
73024. Examination fees	45,500	28,965	0.5	45,500	10,928	4.5	45,500	27,328	6.1
73071. Lease of vacant land	1,977,400	1,310,521	0.7	1,977,400	1,383,886	5.7	1,374,800	1,398,383	0.2
76981. Other financial revenues	-	3	-	-	459,235	-	-	16,707	-
Total Revenue	3,206,900	2,208,063	-	-	-	-	-	153,889	-
Revenue Deviation	-	-	8.9	-	-	4.2	-	-	4.0

Source: Authors' illustration based on MoEYS data (2024)

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