

APPENDIX FOR BUDGET SUPPORT: DISBURSEMENT ARRANGEMENTS, CONDITIONS AND PERFORMANCE INDICATORS

1. Responsibilities

In accordance with the provisions of the Financing Agreement, the authorities of the partner country send a formal request to the Commission for the disbursement of each tranche in accordance with the timetable below. The request must include: (i) a full analysis and justification for payment of the funds, with the required supporting documents; (ii) a financial information form, duly signed, to facilitate the payment.

2. Indicative disbursement timetable

| Country fiscal year and quarterly breakdown | Year 1 (2024) | | | | Year 2 (2025) | | | | Year 3 (2026) | | | | Year 4 (2027) | | | | Total in MEUR |
|---|---------------|----|----|----|---------------|----|----|----|---------------|------|----|----|---------------|------|----|----|---------------|
| | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | |
| Fixed tranche in MEUR | | 3 | | | | 2 | | | | 0.5 | | | | 0.5 | | | 6 |
| Variable tranche in MEUR | - | - | | | | 6 | | | | 13 | | | | 15 | | | 34 |
| Total in MEUR | | 3 | | | | 8 | | | | 13.5 | | | | 15.5 | | | 40 |

3. General conditions for the disbursement of all tranches

The general conditions set out in the table below apply to the disbursement of all tranches and all tranche release requests must be supported by all appropriate and up-to-date information and documents on the general conditions.

General conditions for the release of all tranches

| Area | General conditions | Verification sources |
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| Public policy | <p>Satisfactory progress in the implementation of the Education Sector Policy (ESP) 2019-2023 and subsequent, and Part 3 Budget-Policy linkages, Consolidated Action Plan (CAP3+2) 2020-2022 of the Public Finance Management Reform Programme (PFMRP) and subsequent.</p> <p>Continued credibility, relevance and satisfactory progress thereof or of the subsequent policies and of the related Consolidated Action Plans.</p> | <p>ESP 2019-2023 and following; MTR report, June 2022 and following; Annual Education Congress Report (CR) published annually at the end of April: (latest available report). PFM Annual monitoring reports (latest available reports).</p> |

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| Macroeconomic stability | Maintenance of a credible and relevant stability-oriented macroeconomic policy or progress made towards restoring key balances. | IMF article IV reports (Usually published in December each year) WB Economic Updates (bi-annual. Publication around June and December each year) Other macroeconomic reports available by DPs or the MEF |
| Public financial management | Satisfactory progress in the implementation of reforms to improve public financial management, including domestic revenue mobilisation, and continued relevance and credibility of the reform programme. | PFM Annual monitoring reports (latest available report). Public Expenditure and Financial Accountability (PEFA) assessment ¹ Other Public Financial Management TA reports (such as the Public Expenditures Reviews, PIMA, MAPS, etc.) |
| Budget transparency and oversight | Satisfactory progress with regard to the public availability of accessible, timely, comprehensive, and sound budgetary information | Open Budget Index (OBI) assessment and OBI updates MEF publications (including Budget Law for FY2023 and FY2024) PEFA assessments ² Evidence provided by the Financial Management Information System (FMIS) and the Education Financial Management System (EFMS) |

4. Specific conditions for the disbursement of individual tranches

Not applicable (N/A).

5. Modalities for variable tranche calculation and disbursement

The performance indicators described hereafter apply to the calculation of the share of variable tranches to be disbursed. Tranche release requests must be supported by all appropriate information and documents on the performance indicators. Indicators are described in detail in section 6. In exceptional and/or duly justified cases, e.g. where unexpected events, external shocks or changing circumstances have made the indicator or the target irrelevant, a variable tranche indicator may be waived or neutralised. In these cases, the related amount could either be reallocated to the other indicators of the variable tranche the same year or be transferred to the next variable tranche the following year. It could also be decided to re-assess an indicator the following year against the original target, if there was a positive trend and the authorities did not reach the target because of factors beyond their control. The use of these provisions must be requested by the Ministry of Economy and Finance to the Commission and authorised by the latter through an exchange of letters between the two parties.

¹ The latest PEFA assessment (2020) was completed in June 2021. At the moment it is not clear whether a new PEFA will be done during the implementation period of this Action. However, should that be the case, the PEFA report should be used to assess progress on Public financial management.

² The latest PEFA assessment (2020) was completed in June 2021. At the moment it is not clear whether a new PEFA will be done during the implementation period of this Action. However, should that be the case, the PEFA report should be used to assess progress on Public financial management.

Summary table of the variable tranche performance indicators

| Indicator | Year 2 (Q2-2025) ³ Targets with their amount/weighting | | Year 3 (Q2-2026) ⁴ Targets with their amount/weighting | | Year 4 (Q2-2027) ⁵ Targets with their amount/weighting | |
|---|--|-----------|---|-----------|---|-----------|
| Indicator no. 1 – Increased opportunities for access with gender equality to secondary school | Target 1.1 The number of scholarships for lower and upper secondary students, increased during the COVID emergency is maintained in school year 2022/2023. | 2,000,000 | Target 1.2 50% of technical education students receive a government scholarship in school year 2024/2025. | 100,000 | Target 1.3 At least 135,000 lower secondary, upper secondary, and technical education students receive a government scholarship in school year 2024/2025. | 2,900,000 |
| Indicator no. 2 - Improved curriculum of the secondary technical education with a focus with a focus on low carbon, climate-adapted techniques, hand in hand with digitalisation | | | Target 2.2.1 Training needs for the following majors: electricity, electronics, mechanics, food processing and computer sciences are assessed with a special focus on “green and digitalization” by Q2 2025. | 700,000 | Target 2.3 Work-Based Training Systems applied and piloting ongoing in five (5) targeted General and Technical High Schools (GTHS) by Q4 2026. | 3,000,000 |
| | | | Target 2.2.2 The technical education training guidelines, curriculum framework and five course syllabi ⁶ are updated in collaboration with the private sector and academia, according to the Work-Based Learning | 2,000,000 | | |

³ The payment request by Cambodia is expected by Q1 2025, with assessment by the EU in Q1 2025 and payment by Q2 2025.

⁴ The payment request by Cambodia is expected by Q1 2026, with assessment by the EU in Q1 2026 and payment by Q2 2026.

⁵ The payment request by Cambodia is expected by Q1 2027, with assessment by the EU in Q1 2027 and payment by Q2 2027.

⁶ Preliminary selection of subjects are: electronics, electricity, mechanics, food processing, and computer science (IT).

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| | | | <p>(WBL⁷), with a special focus on green and digitalization by Q4 2025.</p> <p>Target 2.2.3 Five technical education students' textbooks⁸ are developed/revised in collaboration with the private sector and academia, according to the approved WBL Training system curriculum and syllabus with a special focus on "green and digitalization by Q4 2025.</p> <p>Target 2.2.4 The Technical Education Master Plan is updated and approved by Q4 2025.</p> | <p>1,600,000</p> <p>500,000</p> | | |
| Indicator no. 3 - Improved teacher training in technical education | | | <p>Target 3.2 The Pre- and In-Service technical education teachers' training and courses syllabi on five majors⁹ are updated in collaboration with the private sector and academia according to the WBL Training System with a</p> | 2,500,000 | <p>Target 3.3 The updated technical education Pre- and In-Service technical teachers' curriculum and courses syllabi are applied in the approved technical education teacher training institution/s, with the support of the Vocational Orientation Department (VOD) of the</p> | 2,500,000 |

⁷ Dual learning is also a possible definition of WBL.

⁸ On the same majors as target 2.2.1.

⁹ On the same majors as targets 2.2.1 and 2.2.2.

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| | | | special focus on “green and digitalization” by Q4 2025. | | Ministry and possible involvement of the private sector and academia by Q4 2026. | |
| Indicator no. 4: Increased gender equality in opportunities for access to STEM majors in higher education with a focus on climate change adaptation and mitigation measures | Target 4.1 The guidelines on fast-tracking undergraduate programmes for technical high school graduates are adopted by MoEYS by Q4 2024. | 1,000,000 | Target 4.2.1 The higher education students’ scholarship guidelines are developed and approved by Q2 2025, with an emphasis on increasing the number of women and girls studying STEM majors. | 900,000 | Target 4.3.1 STEM fairs are organised by Q4 2026 by General Technical High Schools and universities. | 300,000 |
| | | | Target 4.2.2 STEM fairs are organised by Q4 2025 by General Technical High Schools and universities. | 300,000 | Target 4.3.2 Three hundred fifteen (315) higher education students in STEM majors (including energy auditing, other energy-related matters and sustainable agriculture) receive government scholarship at Bachelor, Master and PhD ¹¹ level in academic year 2026/2027. | 3,800,000 |
| | | | Target 4.2.3 One hundred eighty-five (185) higher education students in STEM majors (including energy auditing, other energy-related matters and sustainable agriculture) receive government scholarship at Bachelor, Master and PhD ¹⁰ , level in academic year 2025/2026. | 2,400,000 | Target 4.3.3 The fast-track undergraduate programme for technical education students is piloted at two higher education institutions in academic year 2026/2027. | 1,000,000 |

¹⁰ The scholarship shall be in line with the approved scholarship guidelines (indicator 4.1.1).

¹¹ The scholarship shall be in line with the approved scholarship guidelines (indicator 4.1.1).

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| Indicator 5 – Increased regular availability of quality financial data | Target 5.1 Budget reports crossing the different EFMS classification (ESP, AOP, Economic Programme and Expense Type) are generated and published by Q2 2024. | 1,500,000 | Target 5.2 The apportionment of teacher wages and capital expenditures to sub-programme Secondary Education ¹² in Budget 2025 is piloted by Q2 2025. | 1,500,000 | Target 5.3.1 The apportionment of teacher wages and capital expenditures is rolled out to sub-programmes Early Childhood, Primary, Secondary and Technical Education ¹³ in Budget 2026 by Q2 2026. | 500,000 |
| | | | | | Target 5.3.2 MoEYS Programme structure is revised in preparation of Budget 2027 and the mapping of COFOG is adjusted in accordance by Q2 2026. | 500,000 |
| Indicator 6- Enhanced accountability for performance | 6.1 The performance agreement between MEF and MoEYS for Budget 2024 is complemented by performance agreements between the Minister of MoEYS and the five MoEYS Programme Managers by Q2 2024. | 1,500,000 | 6.2 Performance agreements for Budget 2025 are piloted between the Manager of MoEYS Programme 1 and the Budget Entities involved in programme implementation by Q2 2025. | 500,000 | 6.3 Performance agreements between MoEYS Programme Managers and Budget Entities are expanded to all MoEYS programmes for Budget 2026 by Q2 2026. | 500,000 |

Each performance indicator will be scored 1 if the target is met, 0.7 if the target is partially met (the requirements in this respect are specified for each indicator hereafter) or 0 if the target is not met. Only targets: 1.2, 1.3, 2.2.2, 2.2.3, 2.3, 3.2, 4.2.2, 4.2.3, 4.3.1, 4.3.2, 5.1 shall be eligible to being partially met.

¹² Secondary Education is currently referred as sub-programme 1.3. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

¹³ Early Childhood is currently referred as sub-programme 1.1; Primary, as sub-programme 1.2; Secondary as 1.3; Technical as 1.6. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

Once each indicator has been assessed and a performance score has been attributed to each of them, the amount of the variable tranche to be disbursed will be determined by adding up those scores according to the respective weights of indicators.

The assessment of performance indicators may require carrying out external reviews or data verification exercises to inform disbursement decisions and to contribute to strengthening the policy monitoring framework and national statistical systems.

Once the disbursement has taken place, the funds corresponding to the undisbursed share of the variable tranche will be, if this is deemed relevant, re-allocated to the complementary support component of the action. In alternative, the undisbursed funds will be de-committed and where possible returned to the country's multi-annual indicative programme according to the applicable rules.

6. Description of the performance indicators and targets used for the disbursement of variable tranches

The disbursement of variable tranches will be contingent on the achievement of the targets set for each of the following performance indicators, as per the following indicator fiches.

Indicator no. 1 – Increased opportunities for access with gender equality to secondary school

| Full title | The number of scholarships for secondary –including technical- education are increased and maintained (Induced Output IO 1.1 Increased opportunities for access with gender equality to (technical) high schools (grade 10, 11, 12).) |
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| Baseline for year 0 | <p><i>-Baseline for target 1.1: There was a positive trend in the number of scholarships awarded over the last five years, with a massive increase during the COVID years as a social safety net to keep children in schools and tackle the effects of the crisis: allocations to scholarships have increased from USD 11,7M in 2019 to over USD 15M in SY 2021, i.e. a 28% increase, also thanks to a strong support from the European Union. After the end of the crisis, it would be an achievement for the government to maintain the scholarships at the same level of the COVID emergency response.</i></p> <p><i>Lower secondary education scholarship number: 102,164 (female 59.42%) (Source: Annual education congress report (CR) 2021/2022, published in April 2022 (CR 2022) page 82) + Upper secondary education scholarship number: 11,070 (female 60.19%) (Source: CR 2022, page 83): Total: 113,256.</i></p> <p><i>-Baseline for target 1.2: Number and % of technical education students receiving scholarship in 2021/2022: 545 out of 3294, i.e. approximately 16%. Source: draft Congress Report 2023.</i></p> <p><i>-Baseline for target 1.3: see baseline and source for target 1.1.</i></p> |
| Target for year 1 (payment: Q2 2025) | <p>Target 1.1 The number of scholarships for lower and upper secondary students, increased during the COVID emergency, is maintained in school year 2022/2023.</p> <p><i>Period under review: School year (SY) 2022-2023</i></p> <p><i>Source of verification and expected date of transmission to the Commission: Annual education congress report SY 2022-2023, published in Q2 2024 and transmitted to the Commission by Q1 2025</i></p> |

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| | <p><i>If applicable, specify what will be considered partial completion for partial payment: NA</i></p> <p><i>Amount attached: 2 000 000</i></p> |
| <p>Target for year 2 (payment: Q2 2026)</p> | <p>Target 1.2 50% of technical education students receive a government scholarship in school year 2024/2025</p> <p><i>Period under review: SY 2024-2025</i></p> <p><i>Source of verification and expected date of transmission to the Commission: VOD report SY 2024-2025, published by Q4 2025 and transmitted to the Commission by Q1 2026.</i></p> <p><i>If applicable, specify what will be considered partial completion for partial payment: Less than 16% of technical education students receive government scholarship in school year 2023/24: the target is not met (0); between 17% and 35% of technical education students receive a scholarship in school year 2023/24: the target is partially met (0.7) and 70% of the amount attached is paid; at least 36% of technical education students receive a scholarship in school year 2023/2024: the target is met (1) and 100% of the amount attached is paid.</i></p> <p><i>Amount attached: 100 000</i></p> |
| <p>Target for year 3 (payment: Q2 2027)</p> | <p>Target 1.3 At least 135 000 lower secondary, upper secondary, and technical education students receive a government scholarship in school year 2024/2025.</p> <p><i>Period under review: SY 2024-2025</i></p> <p><i>Source of verification and expected date of transmission to the Commission: Annual education congress report SY 2024-2025, published in Q2 2026 and transmitted to the Commission by Q1 2027.</i></p> <p><i>If applicable, specify what will be considered partial completion for partial payment: Lower and upper secondary students receiving scholarships in SY2024/25 are below or equal to 120,000: the target is not met (0); lower and upper secondary students receiving scholarships in SY2024/25 are between 120,001 and 130,000: the target is partially met (0.7) and 70% of the amount attached is paid; if at least 130,001 lower and upper secondary students receive a scholarship the target is met (1) and 100% of the amount attached is paid. The number of scholarships for technical education will be added to number of the upper secondary ones for measuring the indicator.</i></p> <p><i>Amount attached: 2 900 000</i></p> |
| Indicator features | |
| Indicator type | <i>Process and Output</i> |
| SDG marker | <i>SDG4 Quality Education, SDG 5: Gender Equality</i> |
| Purpose | <p><i>11110- Education policy and administrative management</i></p> <p><i>11260 – Lower secondary education</i></p> <p><i>11330– Vocational training</i></p> <p><i>11320 –Upper secondary education</i></p> |

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| <p>Relevance/reference to country's public policy and intervention logic</p> | <p><i>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</i></p> <p><i>Increasing the number of scholarships in secondary education, and especially for Technical education, is a major priority for the RGC, as clearly highlighted in the major policy documents below:</i></p> <ol style="list-style-type: none"> 1) ESP 2019-2023, Chapter 3.3: Secondary and Technical Education sub-sector <i>Sub-Sector Objective 1: Improve access to and retention in equitable and inclusive secondary education</i> <i>Strategy 1.1: Expand measures to improve school attendance and retention in secondary schools, especially for disadvantaged groups (especially: Review scholarships and other support programmes for poor students and students with disabilities) (as confirmed in the Mid-Term Review 2021)</i> <i>Strategy 2.2: Strengthen learning orientation towards careers and expand technical education</i> 2) CAMSEB 2030 <i>Priority 1: Improve access to and quality of general secondary education including GTHS: especially action (d) Provide incentives (through targeted scholarships) to extend the participation of all male and female students to complete secondary education; (e) include additional scholarships to encourage greater participation of children with disability, ethnic minority children, poor children and other disadvantaged groups.</i> 3) GPE 2025 Partnership Compact <i>Priority for support in Student retention at secondary education (8.4)</i> <i>-Continued investment in Technical education and targeted scholarships for upper secondary education to ensure motivation of students to continue their education with relevant options; increased scholarship investment for students identified as vulnerable.</i> <p><i>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</i></p> <ol style="list-style-type: none"> 1) Policy dialogue priority: Education learning losses, recovery and resilience in the post-COVID world. <i>Students' access to secondary education depends on their performance, but it is also highly conditioned by their income level. COVID has deeply affected both students' performance and their families' livelihoods, therefore making children, boys especially, more vulnerable to drop-out early to look for unqualified employment.</i> <i>Technical education has the comparative advantage to lead to qualified employment in the short-term and also to tertiary qualifications, important for a knowledge-based economy. It is favoured by less-academically inclined students from poor families. By focusing on income-level scholarships, the action will confirm the strong pro-poor overall objective of the BS instrument.</i> 2) Policy dialogue priority: gender equality <i>In Cambodia, access and learning outcomes for boys and girls now show consistently that:</i> |
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| | <ul style="list-style-type: none"> -Girls' access to education at secondary level is now above that of boys, and this gap increases at higher grades; - Girls' academic achievement at secondary level is now above that of boys, and this gap increases at higher grades; - Girls' enrolment in Technical education at upper secondary level is well below that of boys. <p><i>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 1.1 Increased opportunities for access with gender equality to (technical) high schools (grade 10, 11, 12).</i></p> <p><i>By increasing the number of scholarships and by revising the guidelines to support Technical Education further, the action will try to tackle poor student retention at secondary level in a gender equitable way, with a special attention to expand access to a differentiated pathway of education to vulnerable boys and girls (technical education). The number of scholarships for technical education (accounted together with the lower and upper secondary ones for target 1.3) will be monitored and its number/percentage of coverage of technical education students by scholarships will be part of the policy dialogue.</i></p> |
| Definition and calculation | <p><i>Definition as per government's official documents:</i></p> <ul style="list-style-type: none"> • Target 1.1 and 1.3: number of students with scholarship at lower secondary + number of students with scholarships at upper secondary + number of technical education students with scholarship; • Target 1.2: number of students in technical education with scholarship (from VOD report)*number of students in technical education** <p><i>Measurement unit:</i></p> <ul style="list-style-type: none"> • Target 1.1 and 1.3: number • Target 1.2: % |
| Disaggregation | <i>Gender (disaggregation available in the specific scholarship reports, not in the CR)***</i> |
| Data collection and publication | <p><i>Usual publication periodicity, timeliness or delays observed in the past: Annual CR published regularly by the end of April of the N+1 year and validated.</i></p> <p><i>*Data on number of students in technical education with scholarship are not published in the CR yet, but only in the VOD report. It is expected this data to be published in the CR as well. This will be pursued through policy dialogue.</i></p> <p><i>** Data on number of students in technical education is published in the CR</i></p> <p><i>*** Gender disaggregation, which is available in the specific scholarship report, is still not published in the CR. This will be pursued through policy dialogue.</i></p> |
| Data quality | <i>The target calculation will use official public data, duly checked and validated, which has been used for all the previous BS programmes.</i> |
| Risks or exogenous factors | <i>Achievement of this indicator will require early and close coordination during budget negotiations (in the Year N-2) between MoEYS and MEF to scale-up the number of scholarships and ensure the sustainability, as per the success in the previous programme.</i> |
| Additional considerations | N/A |

Indicator no. 2:

Improved curriculum of technical education (“WBL training system”) with a focus on low carbon, climate-adapted techniques, hand in hand with digitalisation

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| Full title | The WBL training system of technical education is operationalized in Cambodia in support to green and digitalized economy (Induced Output 1.2 “Improved curriculum of technical education (“WBL training system”) with a focus on low carbon, climate-adapted techniques, hand in hand with digitalisation”) |
| Baseline for year 0 | <p><i>Relevant to all targets:</i></p> <ul style="list-style-type: none"> -No comprehensive training needs assessment has been performed by the MoEYS. -Subjects curricula manuals are organized mainly around in-school theory/ practices training modality and do not take into account the needs for a green and digitalized economy. - Baseline for target 2.2.4: The Technical Education Master Plan covers the period of 2015-2019 and is still under use. <u>Source: MoEYS</u> -Baseline for target 2.3: The WBL Training System is not applied. <u>Source: MoEYS</u> |
| Target for year 1 (payment: Q2 2025) | NA |
| Targets for year 2 (payment: Q2 2026) | <p>Target 2.2.1 Training needs for the following majors: electricity, electronics, mechanics, food processing and computer sciences are assessed with a special focus on “green and digitalization” by Q2 2025.</p> <p><u>Indicative date of completion:</u> By Q2 2025</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts’ report and assessment, transmitted to the Commission by Q4 2025</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 700 000</p> <p>Target 2.2.2 The technical education training guidelines, curriculum framework and five course syllabi¹⁴ are updated in collaboration with the private sector and academia, according to the WBL Training System, with a special focus on green and digitalization by Q4 2025</p> <p><u>Indicative date of completion:</u> By Q4 2025</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts’ report and assessment, transmitted to the Commission by Q1 2026</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> The technical education training guidelines are not approved OR the technical education training guidelines are approved AND the curriculum framework is not approved OR the training guideline are approved, the curriculum framework is approved AND ONE course syllabus is approved: the target is not met</p> |

¹⁴ Preliminary selection of subjects are: electronics, electricity, mechanics, food processing, and computer science, in line with the industrial and agricultural value chains supported via the two TEIs.

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| | <p>(0); the technical education training guidelines and the curriculum frameworks are approved AND TWO or THREE course syllabi are approved: the target is partially met (0.7) and 70% of the amount attached is paid; the technical education training guidelines and the curriculum framework is approved AND four or more course syllabi are approved: the target is met (1) and 100% of the amount attached is paid. <u>Amount attached:</u> 2 000 000</p> <p>Target 2.2.3 Five technical education students' textbooks¹⁵ are developed/revised in collaboration with the private sector and academia, according to the approved WBL Training System curriculum and syllabus with a special focus on "green and digitalization by Q4 2025 <u>Indicative date of completion:</u> By Q4 2025 <u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2026 <u>If applicable, specify what will be considered partial completion for partial payment:</u> One (1) textbook is approved: the target is not met (0); two (2) or three (3) textbooks are approved: the target is partially met (0.7) and 70% of the amount attached is paid; four (4) or more textbooks are approved: the target is met (1) and 100% of the amount attached is paid. <u>Amount attached:</u> 1 600 000</p> <p>Target 2.2.4 The Technical Education Master Plan is updated and approved by Q4 2025. <u>Indicative date of completion:</u> By Q4 2025 <u>Source of verification and expected date of transmission to the Commission:</u> the Technical Education Master Plan; MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2026 <u>If applicable, specify what will be considered partial completion for partial payment:</u> NA <u>Amount attached:</u> 500 000</p> |
| Target for year 3 (payment: Q2 2027) | <p>Target 2.3 WBL Training System is applied and piloting ongoing in five (5) targeted General and Technical High Schools (GTHS) by Q4 2026 <u>Indicative date of completion:</u> By Q4 2026 <u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2027 <u>If applicable, specify what will be considered partial completion for partial payment:</u> the WBL Training System is not applied OR it is applied and piloted in one (1) school: the target is not met (0); the WBL Training System is applied and piloted in two (2) or three</p> |

¹⁵ On the same majors as target 2.2.1.

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| | | (3) schools: the target is partially met (0.7) and 70% of the attached amount is paid; the WBL Training System is applied and piloted in four (4) or five (5) schools: the target is met (1) and 100% of the variable tranche is paid. <u>Amount attached: 3 000 000</u> |
| Indicator features | | |
| Indicator type | | Process and Output |
| SDG marker | | SDG4 Quality Education, SDG 12: Responsible Consumption and Production, SDG 13 Climate action |
| Purpose | | 11330– Vocational training 23181 Energy education/ training 31181- Agricultural education/training |
| Relevance/reference to country's public policy | to | <p><u>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</u> Supporting "WBL training system of secondary technical education in response to private sector needs is a major priority for the RGC, as clearly highlighted in the major policy documents below:</p> <p>1) ESP 2019-2023, Chapter 3.3: Secondary and Technical Education sub-sector As stated on the preface of the approved ESP 2019-2023, the document underlines specific human resource development priorities, in particular: (i) on the promotion of technical education at upper secondary level; (ii) on skills education in accordance with the labour market; (iii) and on the development of comprehensive curricula and textbooks. Strategy 1.2: Expand partnerships with the private sector and enterprises for strengthening technical education: Expand partnerships between schools and the private sector on skills requirements. The MTR further details: provide student internships, as well as trainers, from the private sector, to teach technical skills in schools. The private sector should also be encouraged to provide input to the training curricula, to better align the offer to the demands from the sector. Promote the implementation of apprenticeships and internships with relevant stakeholders. Strategy 2.2: Strengthen learning orientation towards careers and expand technical education: Expand general education high schools and technical education, Develop new skills at general education high schools and in technical education to meet market demands, Update and implement the Master Plan for Technical Education at upper secondary schools Strategy 2.3: Promote the effective implementation of the curriculum framework: Develop guidelines on the implementation of the new curriculum</p> <p>2) CAMSEB 2030 Priority 3: Align curriculum, instruction, and assessment in all subjects, especially STEM with 21st century quality education: especially actions (a), (b), (d), (e), (f), (h), and (i) Priority 4: Integrate digital education in GTHS</p> |

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| | <p>Priority 7: Diversify and strengthen Technical Secondary Education (GTHS) outcomes to meet local economic and labour market needs;</p> <p>Priority 8: Improve secondary and post-secondary engagement : especially actions (b)</p> <p>3) Master Plan for Technical Education at Upper Secondary Level (2015-2019) Strategy 3.4.3: Development and Revision of Technical Education Curriculum and Textbooks</p> <p><i>The indicator is also relevant to the public policies adopted by to cope with climate change challenges in Cambodia:</i></p> <p>4) <u>Climate change:</u> The Updated Nationally Determined Contribution (NDC), General Secretariat of the National Council for Sustainable Development/Ministry of Environment, 2020 lists among the “adaptation measures” (Annex 2, activity no. 20) curriculum upgrading for primary and secondary schools (the focus of this programme). Indirectly, via the production of several energy- and agriculture- technicians, the programme will enable Cambodia’s vision of a low-carbon, green energy and deforestation-free economy.</p> <p>5) <u>Climate change:</u> the programme will indirectly support the Agricultural Sector Master Plan 2030: Strategy 4.3. To promote human resource development and agricultural education; it will also support the National Energy Efficiency Policy (2021-2030) especially activity 2.1.</p> <p>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</p> <p>6) Policy dialogue priority: Green growth and decent jobs agenda-Youth Employment.</p> <p>7) Policy dialogue priority: Green Growth and Decent Jobs Green transition and growth, as well as green energy</p> <p>8) Policy dialogue priority: Climate change adaptation and protection of natural resources</p> <p>9) Policy dialogue priority: Promoting responsible digitalization</p> <p><i>The indicator, as articulated under the proposed targets- aims at: 1) assessing the private sector needs for human resources within the 5 majors of technical education that are particularly relevant to the industrial and agriculture value chains supported under the two TEIs in Cambodia; 2) develop curricula, syllabi and textbooks adapted to the Cambodian context and inspired from the European experiences on WBL education; 3) pilot the approach and systematize it into the new Master Plan; 4) thanks to its focus on zero waste, energy efficiency, renewable energies in the field of agribusiness (TEI1) and garment (TEI2), support climate change mitigation and adaptation and Cambodia’s commitment to climate; 5) overall promote responsible digitalization.</i></p> |
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| | <p><i>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 1.2 “Improved curriculum of technical education (“WBL training system”) with a focus on low carbon, climate-adapted techniques, hand in hand with digitalisation”</i></p> <p><i>Technical education high schools have the capacity to produce middle-level technicians at CQF level 2, 3, 4 (based on one, two or three years of attendance), increasing by over 50% what is currently produced by TVET institutions as well provide a high school diploma (baccalaureate or national exit exam of Grade 12) which allows young students to continue to university levels and increase the number of STEM students. All graduates from technical high schools are reported to have jobs and/or at the same time pursuit degrees in tertiary education in their technical field.</i></p> <p><i>The learning reform will make technical education even more attractive and relevant for Cambodian youth in the short run (acting as an enabler to the TEIs) and provide the middle-manager positions the country currently import from other Asian countries. A twinning will act in complement to the BS to advise the reforms. In the medium/long term, the policy reforms spearheaded by the programme will help Cambodia upon graduation, to adapt to automation and to the rapid evolution of a knowledge-based economy. The strong focus on energy-efficiency and climate-resilient agriculture will enable the TEIs and, in a larger scale, Cambodia’s green and digital transition.</i></p> <p><i>The final outcome in terms of policy dialogue is to make the EU a leading actor in pushing the green growth and decent jobs agenda in Cambodia.</i></p> |
| Definition and calculation | <p>Target 2.2.1. Training needs for the following majors: electricity, electronics, mechanics, food processing and computer sciences are assessed with a special focus on “green and digitalization” by Q2 2025.</p> <p><u>Definition:</u> training needs assessment document formally approved (signed) by MoEYS. This encompasses close consultations and drafting between the private sector (perspective future employers) and their representatives (e.g. EuroCham), schools, teachers, tertiary institutions, MoEYS at different levels and possibly students. The process will be accompanied by the complementary measure of the Twinning¹⁶, which will support ensuring the consultation with the private sector, as well as the attention to the green and digital component of the training needs assessment.</p> <p><u>Measurement unit:</u> training needs document approved and judged satisfactory (yes/no)</p> <p>Target 2.2.2 The technical education training guidelines and curriculum framework and course syllabi¹⁷ are updated in collaboration with the private sector and academia, according to the WBL Training System, with a special focus on green and digitalization by Q4 2025</p> |

¹⁶ The training needs will include a reflection on the double finality of technical education: employability and/or continuing study. For (self) employment: skill requirements /needs are normally determined through interviews with employers and review of their job descriptions and assessment materials, where these exist.

¹⁷ Preliminary selection of subjects are: electronics, electricity, mechanics, food processing, and computer science.

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| | <p><u>Definition:</u> training guidelines, curriculum framework and course syllabus/i formally approved (signed) by MoEYS. This encompasses close consultations and drafting between the private sectors (perspective future employers) and their representatives (e.g. EuroCham), schools, teachers, tertiary institutions, MoEYS at different levels and possibly students. The process will be accompanied by the complementary measure of the Twinning, which will support ensuring the consultation with the private sector, as well as the attention to the green and digital component.</p> <p><u>Measurement unit:</u> training guidelines document (yes/no), curriculum framework (yes/no) and course syllabus/i</p> <p>Target 2.2.3 Five technical education students' textbooks¹⁸ are developed/revised in collaboration with the private sector and academia, according to the approved WBL Training System curriculum and syllabus with a special focus on green and digitalization by Q4 2025</p> <p><u>Definition:</u> textbook/s and syllabus/I approved by MoEYS. This encompasses close consultations and drafting between the private sectors (perspective future employers) and their representatives (e.g. EuroCham), schools, teachers, tertiary institutions, MoEYS at different levels and possibly students. The process will be accompanied by the complementary measure of the Twinning which will support ensuring the consultation with the private sector, as well as the attention to the green and digital component.</p> <p><u>Measurement unit:</u> number of textbook/s and syllabus/i</p> <p>Target 2.2.4 The Technical Education Master Plan is updated and approved by Q4 2025.</p> <p><u>Definition:</u> New Master Plan approved and signed by the Minister by 30 September 2025. This encompasses close consultations and drafting between the private sectors (perspective future employers) and their representatives (e.g. EuroCham), schools, teachers, tertiary institutions, MoEYS at different levels and possibly students. The process will be accompanied by the complementary measure of the Twinning which will support ensuring the consultation with the private sector, as well as the attention to the green and digital component..</p> <p><u>Measurement unit:</u> New Master Plan document approved (yes/no)</p> <p>Target 2.3 WBL Training Systems applied and piloting ongoing in five (5) targeted General and Technical High Schools (GTHS) by Q4 2026</p> <p><u>Definition:</u> As a pre-conditions for the piloting, the five selected schools teachers of the five selected subjects and school principals must be trained on the WBL Training System based on the approved guidelines, the curriculum and the course syllabi. For the piloting to be relevant, students must receive the revised textbook. The evaluation of the piloting and recommendations for scale-up will be drafted afterward, but shall be considered as part of the target activities. The process will be accompanied by the complementary measure of the Twinning.</p> <p><u>Measurement unit:</u> Number of schools where piloting is applied.</p> |
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¹⁸ On the same majors as target 2.2.1.

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| Disaggregation | N/A |
| Data collection and publication | <i>MoEYS will collect data on the progression towards the above targets as per the existing structures. The Twinning Experts' report will externally reviews and verify to inform disbursement decisions and to contribute to strengthening the policy monitoring framework and national statistical systems.</i> |
| Data quality | <i>See above.</i> |
| Risks or exogenous factors | <i>Achievement of this indicator will require early and close coordination during budget negotiations (in the Year N-2) between MoEYS and MEF, as well as good coordination with the private sector. As a mitigating measure, we expect that the existence of two TEIs on the industrial and agricultural value chains will create a conducive environment for the buy-in of the private sector into the process.</i> |
| Additional considerations | N/A |

Indicator no. 3: Improved teacher training in technical education

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| Full title | Systematic organization and provision of initial (Pre-Service) training and Continuous Professional Development (CPD) (In-Service) of technical education teachers (Induced Output 1.3 Improved teacher training in technical education) |
| Baseline for year 0 | <p><i>Relevant to all targets:</i></p> <p><i>Programmes for Pre- and In-Service training of technical education teachers are not updated to include green and digitalization;</i></p> <p><i>National Institute of Education (NIE) is an institution that provides Pre-Service training of technical education teachers focusing on teaching methodologies. The training courses do not include technical skills and the skill's practicum. NIE does not have a workshop for technical education teachers training. No In-Service training of technical education teachers in the form of CPD have been institutionalised. MoEYS has only provided short courses (non-credit based training) for the teachers in collaboration with some institutions in the country and some collaboration with the region.</i></p> <p><i>Source: Draft annual congress report 2023</i></p> |
| Target for year 1 (payment: Q2 2025) | <i>n/a</i> |
| Targets for year 2 (payment: Q2 2026) | <p><i>Target 3.2 The Pre- and In-Service technical education teachers' training and courses syllabi on five majors¹⁹ are updated in collaboration with the private sector and academia according to the WBL Training System with a special focus on green and digitalization by Q4 2025.</i></p> <p><i>Indicative date of completion: By Q4 2025</i></p> |

¹⁹ On the same majors as targets 2.2.1 and 2.2.2.

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| | <p><u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2026</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> The Pre- and In- Service technical education teachers' training and course syllabus on no or one (1) major is completed: the target is not met (0); two (2) or three (3) majors are completed: the target is partially met (0.7) and 70% of the attached amount is paid; four (4) or more majors are completed: the target is met (1) and 100% of the variable tranche amount is paid.</p> <p><u>Amount attached:</u> 2 500 000</p> |
| Target for year 3 (payment: Q2 2027) | <p>Target 3.3 <i>The updated technical education Pre- and In-Service technical teachers' curriculum and courses syllabi are applied in the approved technical education teacher training institution/s, with the support of the Vocational Orientation Department (VOD) of the Ministry and possible involvement of the private sector and academia by Q4 2026.</i></p> <p><u>Indicative date of completion:</u> By Q4 2026</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2027</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 2 500 000</p> |
| Indicator features | |
| Indicator type | Process/Output |
| SDG marker | SDG4 Quality Education, SDG 12: Responsible Consumption and Production, SDG 13 Climate action |
| Purpose | <p>11130 –Teacher training</p> <p>11330– Vocational training</p> <p>23181 Energy education/ training</p> <p>31181- Agricultural education/training</p> |
| Relevance/reference to country's public policy and intervention logic | <p><u>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</u></p> <p>Supporting teacher training in technical education is a major priority for the RGC, as clearly highlighted in the major policy documents below:</p> <p>1) ESP 2019-2023, Chapter 3.3: Secondary and Technical Education sub-sector</p> <p>Strategy 1.2: Expand partnerships with the private sector and enterprises for strengthening technical education: Expand partnerships between schools and the private sector on skills requirements. The MTR further details: provide student internships, as well as trainers, from the private sector, to teach technical skills in schools. The private sector should also be encouraged to provide input to the training curricula, to better align the offer to the demands from the sector. Promote the implementation of apprenticeships and internships with relevant stakeholders</p> <p>Objective 2: Improve the quality of teaching and learning in line with 21st century skills</p> |

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| | <p>Strategy 2.1: Strengthen and expand science subjects, STEM and foreign languages to meet 21st century skills frameworks: Train technical teachers on competency-based curricula and the use of technical equipment to support teaching and learning</p> <p>Strategy 2.2: Strengthen learning orientation towards careers and expand technical education: Update and implement the Master Plan for Technical Education at upper secondary schools. The MTR further details: Teachers in technical education should come, at least in part, from the private sector and companies they wish to serve. The private sector could help define the curriculum of training. In addition, [...] enhancing teachers' capacities [...] in the technical aspects of teaching; implementing full day learning with a link between theory and practice.</p> <p>Strategy 2.3: Promote the effective implementation of the curriculum framework: Develop guidelines on the implementation of the new curriculum, Implementation of the new curriculum: training on teaching methodology, teacher guidebook preparation, Disseminate the pedagogy to improve the quality of teaching and learning, Disseminate the curriculum to teachers across the country.</p> <p>The technical teacher training reforms also fall within the overall pillar 1 of the ESP (Implementation of the Teacher Policy Action Plan), especially on the actions related to implement a policy on continuous professional development for principal and teachers.</p> <p>2) CAMSEB 2030</p> <p>Priority 3: Align curriculum, instruction, and assessment in all subjects, especially STEM with 21st century quality education: especially actions (a), (b), (d), (e), (f), (h), and (i)</p> <p>Priority 5: Institutionalize a comprehensive Teacher Policy in secondary education: especially action (x) enhanced and coordinated CPD provision for teachers and school directors</p> <p>Priority 6: Continue the systemic emphasis on improving secondary teacher education</p> <p>Priority 7: Diversify and strengthen Technical Secondary Education (GTHS) outcomes to meet local economic and labour market needs; especially actions (b) prepare competent technical teachers and qualified instructors who are able to match government policy and the curriculum with labour market needs to improve Cambodia's national competitiveness within ASEAN in specific trades or skills</p> <p>Priority 8: Improve secondary and post-secondary engagement : especially actions (b)</p> <p>3) Master Plan for Technical Education at Upper Secondary Level (2015-2019)</p> <p>Strategy 3.4.5: Training of Technical Education Teachers and Promotion of Technical Education Teachers' Qualifications and Competency.</p> <p>The indicator is also relevant to the public policies adopted by to cope with climate change challenges in Cambodia:</p> |
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| | <p>4) <i>Climate change</i>: The Updated Nationally Determined Contribution (NDC), General Secretariat of the National Council for Sustainable Development/Ministry of Environment, 2020 lists among the “adaptation measures” (Annex 2, activity no. 20) curriculum upgrading for primary and secondary schools (the focus of this programme). Indirectly, via the production of several energy- and agriculture- technicians, the programme will enable Cambodia’s vision of a low-carbon, green energy and deforestation-free economy.</p> <p>5) <i>Climate change</i>: the programme will indirectly support the Agricultural Sector Master Plan 2030: Strategy 4.3. To promote human resource development and agricultural education it will also support the National Energy Efficiency Policy (2021-2030) especially activity 2.1.</p> <p><u>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</u></p> <ol style="list-style-type: none"> 1) <i>Policy dialogue priority: Green growth and decent jobs agenda-Youth Employment.</i> 2) <i>Policy dialogue priority: Green Growth and Decent Jobs Green transition and growth, as well as green energy</i> 3) <i>Policy dialogue priority: Climate change adaptation and protection of natural resources</i> 4) <i>Policy dialogue priority: Promoting responsible digitalization</i> <p><i>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 1.3 Improved teacher training in technical education.</i></p> <p><i>The indicator, as articulated under the proposed targets- aims at: 1) updating Pre- and In-service teacher training for allowing, in synergy with indicator 2 on curriculum revision, the effective piloting of WBL Training System in Cambodian technical schools; 2) establish specific teacher training for technical education teachers in the dedicated academic institutions, possibly institutionalizing the already on-going informal collaboration with technical universities and private sector; 3) promote European models of WBL training and peer-to-peer exchanges via the complementary measures; 4) thanks to its focus on zero waste, energy efficiency, renewable energies in the field of agribusiness (TEI1) and garment (TEI2), support climate change mitigation and adaptation and Cambodia’s commitment to climate; 5) overall promote responsible digitalization.</i></p> <p><i>Technical education high schools have the capacity to produce middle-level technicians at CQF level 2, 3, 4 (based on one, two or three years of attendance), increasing by over 50% what is currently produced by TVET institutions as well provide a high school diploma (baccalaureate or national exit exam of Grade 12) which allows young students to continue to university levels and increase the number of STEM students. All graduates from technical high schools are reported to have jobs and/or at the same time pursuit degrees in their technical field.</i></p> |
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| | <p><i>The learning reform will make technical education even more attractive and relevant for Cambodian youth in the short run (acting as an enabler to the TEIs) and provide the middle-manager positions the country currently import from other Asian countries. A twinning will act in complement to the BS to advise the reforms. In the medium/long term, the policy reforms spearheaded by the programme will help Cambodia upon graduation, to adapt to automation and to the rapid evolution of a knowledge-based economy. The strong focus on energy-efficiency and climate-resilient agriculture will enable the TEIs and, in a larger scale, Cambodia's green and digital transition.</i></p> <p><i>The final outcome in terms of policy dialogue is to make the EU a leading actor in pushing the green growth and decent jobs agenda in Cambodia.</i></p> |
| Definition and calculation | <p><i>Target 3.2 The Pre- and In-Service technical education teachers' training and courses syllabi on five majors²⁰ are updated in collaboration with the private sector and academia according to the WBL Training System with a special focus on green and digitalization by Q4 2025</i></p> <p><u>Definition:</u> MoEYS Prakas on putting into force of the updated teachers' training and courses syllabi for Pre- and In-Service technical teachers. The process will be accompanied by the complementary measure of the Twinning, which will also help to draft lessons learnt and support ensuring the consultation with the private sector, as well as the attention to the green and digital component of the training needs assessment</p> <p><u>Measurement:</u> number of majors covered.</p> <p><i>Target 3.3 The updated technical education Pre- and In-Service technical teachers' curriculum and courses syllabi (5 majors²¹) are applied in the approved technical education teacher training institution/s, with the support of the Vocational Orientation Department (VOD) of the Ministry and possible involvement of the private sector and academia by Q4 2026.</i></p> <p><u>Definition:</u> MoEYS Prakas, designating at least one teacher training institution for the Pre- and In-service training of technical education teacher; MoEYS Prakas, officialising its relevant specifications: job descriptions of teachers' trainers and non-teaching staff; training curriculum and syllabus; cooperation framework with private business such as MoU templates; funding for salaries; access to the relevant equipment/ MoU with the private sector. This target encompasses close consultations between schools, teachers, tertiary institutions, MoEYS at different levels and teachers training colleges. The process will be accompanied by the complementary measure of the Twinning, which will also help to draft lessons learnt and support ensuring the consultation with the private sector, as well as the attention to the green and digital component of the training needs assessment. Private sector involved via the Team Europe Initiatives (TEI) 1 and 2 will be especially targeted.</p> |

²⁰ On the same majors as targets 2.2.1 and 2.2.2.

²¹ On the same majors as target 3.2.

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| | <i>Measurements: The updated teacher-training curriculum and syllabus/i are applied in the designated teacher training institution/s (yes/no).</i> |
| Disaggregation | <i>Gender whenever relevant</i> |
| Data collection and publication | <i>MoEYS collect data on the progression towards the above targets as per the existing structures. The Twinning Experts' report will externally reviews and verify to inform disbursement decisions and to contribute to strengthening the policy monitoring framework and national statistical systems.</i> |
| Data quality | <i>See above.</i> |
| Risks or exogenous factors | <i>Achievement of this indicator will require early and close coordination during budget negotiations (in the Year N-2) between MoEYS and MEF, as well as good coordination with the private sector. As a mitigating measure, we expect that the existence of two TEIs on the industrial and agricultural value chains will create a conducive environment for the buy-in of the private sector into the process.</i> |
| Additional considerations | <i>N/A</i> |

Indicator no. 4: Increased gender equality in opportunities for access to STEM subjects in higher education with a focus on climate change adaptation and mitigation measures

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| Full title | Sustainable provision of domestically-financed scholarships to increase uptake of STEM majors to support a green and digital economy with a focus on girls and a pro-poor approach (<i>Induced Output 1.4 Increased gender equality in opportunities for access to STEM subjects in higher education with a focus on climate change adaptation and mitigation measures</i>) |
| Baseline for year 0 2023 SY 2022-2023) | <p><i>In summary:</i></p> <ul style="list-style-type: none"> <i>-Access to tertiary studies is limited for the poor.</i> <i>-There is no sustainable scholarship provision</i> <i>-STEM enrolment is stagnating</i> <i>-Girls' access to STEM studies is much below boys'</i> <p><i>In Cambodia, enrolment in tertiary education has been stagnant and below the ESP targets²², with many students stopping their Master degree due to COVID, due to the opportunity-cost of going to work. The RGC's provision of scholarships is very limited, in absolute terms and in regional comparison As a general practice, receiving a scholarship means receiving a stipend is USD 10/month²³ and having the tuition fees waived. Unfortunately, these costs are not subsidized by the RGC, but each HEIs has to find funds to cover this burden, after the scholarships are announced. Therefore, the current model is not sustainable, as it erodes</i></p> |

²² The gross enrolment is 12.43 (in SY 2021/22) versus the ESP target of 15.1% (Source: CR 2022).

²³ Source: Cambodian higher education roadmap 2023 and beyond, goal2 Strategies for Access and Equity, p.25.

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| | <p><i>Universities' capacity to provide good services. Several donors, EU included, provide scholarships to university students (at Bachelor, Master and PhD level) via a project-based approach. There is no established mechanism –nor earmarked national funding– for sustainable scholarships provision yet.</i></p> <p><i>Generally, enrolment in STEM studies have increased very slowly over the last 5-year period²⁴, therefore limiting the country's competitiveness. In addition, as in many countries in the world, there is a gender gap in STEM-related subjects in Cambodia. While girls outperform boys at the final Grade 12 exams and are on par with boys in gross university enrolment, girls do not favour STEM: there are three boys versus one girl enrol in STEM subjects²⁵. Less girls than boys also choose technical education. Among secondary teachers, the ratio in both General and Technical streams is largely in favour of male teachers in particular in STEM majors. There are many root causes for the under-representation of women in the STEM sector.</i></p> |
| Target for year 1 (payment: Q2 2025) | <p><i>Target 4.1 The guidelines on fast-tracking undergraduate programmes for technical high school graduates are adopted by MoEYS by Q4 2024.</i></p> <p><u><i>Indicative date of completion:</i></u> By Q4 2024</p> <p><u><i>Source of verification and expected date of transmission to the Commission:</i></u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2025.</p> <p><u><i>If applicable, specify what will be considered partial completion for partial payment:</i></u> NA</p> <p><u><i>Amount attached:</i></u> 1 000 000</p> |
| Targets for year 2 (payment: Q2 2026) | <p><i>Target 4.2.1 The higher education students' scholarship guidelines () is developed and approved by Q2 2025, with an emphasis on increasing the number of women and girls studying STEM majors.</i></p> <p><u><i>Indicative date of completion:</i></u> By Q2 2025</p> <p><u><i>Source of verification and expected date of transmission to the Commission:</i></u> MoEYS annual education congress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2025.</p> <p><u><i>If applicable, specify what will be considered partial completion for partial payment:</i></u> NA</p> <p><u><i>Amount attached:</i></u> 900 000</p> <p><i>Target 4.2.2 STEM fairs are organised by Q4 2025 by General Technical High Schools and universities</i></p> <p><u><i>Indicative date of completion:</i></u> by Q4 2025</p> <p><u><i>Source of verification and expected date of transmission to the Commission:</i></u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2025.</p> <p><u><i>If applicable, specify what will be considered partial completion for partial payment:</i></u> A STEM fair is organised in less than 5 locations: the target is not met (0); a STEM fair is organised in five (5) to seven (7) locations: the target is partially met (0.7) and 70% of the</p> |

²⁴ From 26.83% to 30.69% of all BS enrolled students between SY 2016/17 and SY 2020/21. (Source: CR 2022)

²⁵ In Cambodia, 12.09% of female enrol in tertiary education, versus 11.89% of male. Among these who enrol, approximately 30% chose STEM majors. STEM is the field of choice for over 44% of boys, versus only 17% of girls (Source: CR 2022).

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| | <p>amount attached is paid; a STEM fair is organised in eight (8) and above locations: the target is met (1) and the 100% of the amount attached is paid. <u>Amount attached:</u> 300 000</p> <p>Target 4.2.3 One hundred and eighty-five (185) higher education students in STEM majors (including energy-audit other energy-related matters and sustainable agriculture) receive government scholarship at Bachelor, Master, PhD²⁶ level in academic year 2025/2026.</p> <p><u>Indicative date of completion:</u> academic year 2025/2026 <u>Source of verification and expected date of transmission to the Commission:</u> EFMS/FMIS report/Department of Higher Education Report or Twinning experts' ad hoc report transmitted to the Commission by Q1 2026. <u>If applicable, specify what will be considered partial completion for partial payment:</u> Less than 80 higher education students in STEM subjects receive government scholarship as per the approved scholarship guidelines: the target is not met (0); between 81 and 150 students in STEM receive a government scholarship as per the approved scholarship guidelines: the target is partially met (0.7) and 70% of the amount attached is paid; at least 151 students in STEM receive a government scholarship as per the approved scholarship guidelines: the target is met (1) and 100% of the amount attached is paid. <u>Amount attached:</u> 2 400 000</p> |
| Target for year 3 (payment: Q2 2027) | <p>Target 4.3.1 STEM fairs are organised by Q4 2026 by General Technical High Schools and universities</p> <p><u>Indicative date of completion:</u> Q4 2026 <u>Source of verification and expected date of transmission to the Commission:</u> MoEYS period progress report; Twinning experts' report and assessment, transmitted to the Commission by Q1 2027. <u>If applicable, specify what will be considered partial completion for partial payment:</u> A STEM fair is organised in less than 5 locations: the target is not met (0); a STEM fair is organised in five (5) to seven (7) locations: the target is partially met (0.7) and 70% of the amount attached is paid; a STEM fair is organised in eight (8) and above locations: the target is met (1) and the 100% of the amount attached is paid. <u>Amount attached:</u> 300 000</p> <p>Target 4. 3. 2 Three hundred fifteen (315) higher education students in STEM majors (including energy-audit, other energy related matters and sustainable agriculture) receive government scholarship at Bachelor, Master and PhD level in academic year 2026/2027.</p> <p><u>Indicative date of completion:</u> by academic year 2026/2027.</p> |

²⁶ The scholarship shall be in line with the approved scholarship guidelines (indicator 4.1.1).

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| | <p><i>Source of verification and expected date of transmission to the Commission: EFMS/FMIS report/ Department of Higher Education Report or Twinning experts' ad hoc report transmitted to the Commission by Q1 2027.</i></p> <p><i>If applicable, specify what will be considered partial completion for partial payment: Less than 185 higher education students in STEM subjects receive government scholarship as per the approved scholarship guidelines: the target is not met (0); between 186 and 290 students in STEM receive a government scholarship as per the approved scholarship guidelines: the target is partially met (0.7) and 70% of the amount attached is paid; at least 291 students in STEM receive a government scholarship as per the approved scholarship guidelines: the target is met (1) and 100% of the amount attached is paid.</i></p> <p><i>Amount attached: 3 800 000</i></p> <p>Target 4.3.3 The fast-track undergraduate programme for technical education students is piloted at two higher education institutions in academic year 2026/2027.</p> <p><i>Indicative date of completion: Academic year 2026/2027.</i></p> <p><i>Source(s) of verification: MoEYS report; Twinning experts' ad hoc report transmitted to the Commission by Q1 2027.</i></p> <p><i>If applicable, specify what will be considered partial completion for partial payment: NA</i></p> <p><i>Amount attached: 1 000 000</i></p> |
| Indicator features | |
| Indicator type | <i>Output/ Process</i> |
| SDG marker | <i>SDG 5: Gender Equality, SDG 9: Industry, Innovation and Infrastructure, SDG 12: Responsible Consumption and Production, SDG13: Climate action</i> |
| Purpose | <p><i>11110 - Education policy and administrative management</i></p> <p><i>11420- Higher education</i></p> <p><i>23181- Energy education/training</i></p> <p><i>31181- Agricultural education/training</i></p> |
| Relevance/reference to country's public policy and intervention logic | <p><u><i>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</i></u></p> <p><i>Supporting increased equitable access to STEM majors in higher education is a major priority for the RGC, as clearly highlighted in the major policy documents below:</i></p> <p>1) Education Strategic Plan 2019-2023</p> <p>Pillar 5: Higher Education Reform</p> <p><i>Increase resources for training on science, technology, engineering, art, creativity and mathematics in response to the implementation of Cambodian's Industrial Development Policy 2015-2025.</i></p> <p><i>Promote access to higher education with equity, inclusion and life-long learning</i></p> <p>Chapter 3.4 Higher Education</p> <p><i>Under Policy Action 1: Develop and Inter-Ministerial Prakas on a scholarship fund for students in higher education in 2022.</i></p> |

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| | <p><i>The MTR further develops, under Strategy 1.2: HEIs still need to strengthen STEAM, agriculture programmes, research and development and develop student graduates with decent jobs. MoEYS should [...] expand centres of excellence at HEIs.</i></p> <p>Chapter 3.3: Secondary and Technical Education sub-sector</p> <p><i>Sub-sector Objective 2: Improve the quality of teaching and learning in line with 21st century skills Strategy 2.1: Strengthen and expand science subjects, STEM and foreign languages to meet 21st century skills frameworks: Organize scientific days at schools; create events and competitions for technical education.</i></p> <p><i>Strategy 2.2: Strengthen learning orientation towards careers and expand technical education: implement a bridging programme in general education high schools and technical institutions.</i></p> <p>2) Cambodian Higher Education Roadmap 2030 and beyond</p> <p>Goal 2: Strategies for Access and Equity</p> <p><i>Objective 2.1: To Enable More Students to Enter Higher Education: Strategy 2.1.1 Reformulate/ Develop scholarship and loan schemes</i></p> <p>3) Policy on Higher Education Vision 2030</p> <p>Policy objective 4.1. <i>Create a comprehensive equity and access program that ensures all qualified students have the opportunity to study at HEIs and complete a quality program.</i></p> <p>Strategy 5.1. <i>Ensure that qualified students have opportunity to access higher education, irrespective of their social or economic position: 5.1.2. Expand equitable access to higher education for qualified students including the poor, women, remote-area and students with disabilities through the national scholarship program; 5.1.3. Strengthen the capacity of the Department of Higher Education responsible for delivering and monitoring the programs that facilitate the entry of the poor, women, remote-area students and students with disabilities into Cambodian HE.</i></p> <p>Strategy 5.2. <i>Ensure that all HEIs provide students with quality academic programs designed to meet national needs and priorities: 5.2.1. Create a comprehensive scholarship program to support all qualified but financially constrained students; 5.2.2. Expand programs in science, technology, engineering, creative arts and mathematics to meet the national development strategy goals and objectives.</i></p> <p>Strategy 5.8: <i>Ensure that relevant ministries and agencies coordinate and collaborate to maximise the impact of HE on Cambodia's economic, industrial, commercial, agricultural, social and cultural development.</i></p> <p>The indicator is also relevant to the public policies adopted by to cope with climate change challenges in Cambodia:</p> <p>4) Climate change: <i>The Updated Nationally Determined Contribution (NDC), General Secretariat of the National Council for Sustainable Development/Ministry of Environment, 2020 lists among the "mitigation measures" that are going to be <u>directly</u> supported by this indicator: the training of energy managers (Table 16, p. 70). In addition several other actions in terms of</i></p> |
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| | <p>adaptation and mitigation in agriculture and in energy) will be indirectly supported by the increased number of scholarships in these areas.</p> <p>5) <i>Climate change</i>: the programme will indirectly support the Agricultural Sector Master Plan 2030: Strategy 4.3. To promote human resource development and agricultural education with a strong focus on climate-resilient agriculture. It will also support the National Energy Efficiency Policy (2021-2030) especially activity 2.1.</p> <p><u>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</u></p> <ol style="list-style-type: none"> 1) Policy dialogue priority: Green Growth and Decent Jobs Inclusive growth, inequality and women's economic empowerment²⁷ 2) Policy dialogue priority: Green growth and decent jobs agenda-Youth Employment. 3) Policy dialogue priority: Green Growth and Decent Jobs Green transition and growth, as well as green energy 4) Policy dialogue priority: Climate change adaptation and protection of natural resources 5) Policy dialogue priority: Promoting responsible digitalization <p><i>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 1.4 Increased gender equality in opportunities for access to STEM subjects in higher education with a focus on climate change adaptation and mitigation measures.</i></p> <p><i>The indicator, as articulated under the proposed targets- aims at: 1) increase the number of girls who enrol in STEM majors, at university, therefore strongly promoting gender empowerment and women in science; 2) act as a direct enabler of the two TEIs by increasing the number of graduates as per Cambodian qualifications framework (CQF) (level 6 (Bachelor)- level 7 (Master)- and level 8 (PhD) in STEM, with a special focus on renewable energy/energy auditing and green agriculture and agribusiness; 3) By organising joint fairs and events, increase the synergy between universities and technical schools and increase interests in STEM majors in young Cambodians, boys and girls; 4) thanks to its focus on zero waste, energy efficiency, renewable energies in the field of agribusiness (TEI1) and garment (TEI2), support climate change mitigation and adaptation and Cambodia's commitment to climate, as well as the Agricultural Sector Master plan and the National Energy Efficiency Policy (NEEP) 5) overall promote responsible digitalization.</i></p> <p><i>The STEM in higher education pillar supports the reforms and expansion of technical education at all level supported by indicator 1, 2, and 3. By creating a fast-tracking programme for technical education graduates in universities and by supporting the establishment of joint STEM fairs, it increases the number of qualified youth who will enter the world of work faster. The fast-tracking and the scholarships will make STEM education even more attractive and relevant for Cambodian youth in the short run and provide the middle-manager positions the country currently import from other Asian countries. A twinning will act in complement to the BS to advise the reforms, especially in the creation of the national scholarship funds for STEM and in the programme fast-tracking. In the</i></p> |
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²⁷ The scholarships guidelines will also encompass an analysis of the root causes why less girls than boys enrol in STEM majors, to feed policy dialogue.

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| | <p><i>medium/long term, the policy reforms spearheaded by the programme will help Cambodia upon graduation, to adapt to automation and to the rapid evolution of a knowledge-based economy. The strong focus on energy-efficiency and climate-resilient agriculture will enable the TEIs and, in a larger scale, Cambodia's green and digital transition.</i></p> <p><i>The final outcome in terms of policy dialogue is to make the EU a leading actor in pushing the green growth and decent jobs agenda in Cambodia, hand in hand with gender equality and women's representation in STEM.</i></p> |
| Definition and calculation | <p>Target 4.1 The guidelines on fast-tracking undergraduate programmes for technical high school graduates are adopted by MoEYS by Q4 2024. <u>Definition:</u> Approved guidelines by MoEYS on fast-tracking for technical education high school graduates in undergraduate programme. <u>Measurement:</u> Document available and signed (yes/no)</p> <p>Target 4.2.1 The higher education students' scholarship guidelines is developed and approved by Q2 2025, with an emphasis on increasing the number of women and girls studying STEM majors. <u>Definition:</u> Approved guidelines by MoEYS <u>Measurement:</u> Documents available and signed (yes/no)</p> <p>Target 4.2.2 STEM fairs are organised by Q4 2025 by General Technical High Schools and universities; AND Target 4.3.1 STEM fairs are organised by Q4 2026 by General Technical High Schools and universities <u>Definition:</u> The organisation of the fair encompasses the establishment of relationships between private sector, technical high schools and universities, as well as lower secondary schools, to attract new students (girls especially) and motivate them to pursue their studies in the technical/STEM field. It also requires extra-curricular time by teachers and students to prepare the fair and the presentations, and additional funds to prepare the projects to showcase. The fair represents an excellent exercise to learn 21st century skills, apply and showcase WBL, exercise in public speaking (Khmer and possibly a foreign language as well) with the objective to make vocational and technical education "cool" for both boys and girls. <u>Measurement:</u> Number of institutions organising a STEM fair</p> <p>Target 4.2.3 One hundred eighty-five (185) higher education students in STEM majors (including energy audit, other energy-related matters and sustainable agriculture) receive government scholarship at Bachelor, Master and PhD²⁸ level in academic year 2025/2026 AND</p> |

²⁸ The scholarship shall be in line with the approved scholarship guidelines (indicator 4.1.1).

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| | <p>Target 4.3.2 Three hundred fifteen (315) higher education students in STEM majors (including in energy-audit, other energy-related matters and sustainable agriculture) receive government scholarship at Bachelor, Master and PhD²⁹ level, in academic year 2026/2027</p> <p><u>Definition:</u> Number of scholarships as per the FMIS/EFMS</p> <p><u>Measurement:</u> Number</p> <p>Target 4.3.3 The fast-track undergraduate programme for technical education students is piloted at two higher education institutions in academic year 2026-2027</p> <p><u>Definition:</u> Graduates from secondary technical education attached to the two universities and other GTHS admitted to the fast track study programme at the said universities for the accelerated bachelor programme.</p> <p><u>Measurement:</u> Documents/students' admission records and the universities report available (yes/no)</p> |
| Disaggregation | Gender and type of scholarship (level: Bachelor, Master, PhD) and mayor covered |
| Data collection and publication | EFMS/FMIS for the scholarships (targets 4.2.2 and 4.3.2); MoEYS and Twinning reports for scholarship and fast-tracking guidelines, piloting (4.1.1, 4.1.2, 4.3.3) STEM fairs (4.2.1 and 4.3.1) |
| Data quality | EFMS/FMIS reporting is official information by RGC. MoEYS collect data on the progression towards the above targets as per the existing structures. The Twinning Experts' report will externally reviews and verify to inform disbursement decisions and to contribute to strengthening the policy monitoring framework and national statistical systems. |
| Risks or exogenous factors | Achievement of this indicator will require early and close coordination during budget negotiations between MoEYS and MEF, as well as good coordination with the universities for the piloting. |
| Additional considerations | N/A |

Indicator no. 5 – Increased regular availability of quality financial data

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| Full title | Availability of comprehensive, timely and reliable financial data (linked to Induced Output 2.1 Increased regular availability of quality (HRBA, gender, internet connectivity and climate-change sensitive) data for evidence-based policy making including climate change adaptation of the education sector |
| Baseline for year 0 | <p>-Baseline for target 5.1: EFMS reporting functionalities are limited with reports generated along single classification (either ESP, or AOP, or programme, or economic, or expense type; Few budget reports are publicly available and they are very aggregated</p> <p>-Baseline for target 5.2 and 5.3.1: Teacher wages are all apportioned to Programme 5 "Supporting services for Education and governance" instead of the relevant programme/sub-programmes (e.g. Programme 1, sub-programmes for early childhood, primary,</p> |

²⁹ The scholarship shall be in line with the approved scholarship guidelines (indicator 4.1.1).

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| | <p>secondary etc.); capital investment expenditure is not comprehensively or properly integrated in the BSP and annual PB, and therefore in the ESP, AOP, economic and programme reports</p> <p><u>-Baseline for target 5.3.2: MoEYS programme classification has only 5 programmes and mapping to COFOG is not reliable</u></p> |
| <p>Target for year 1 (payment: Q2 2025)</p> | <p>Target 5.1 Budget reports crossing the different EFMS classifications (ESP, AOP, Economic, Programme and Expense Type) with each other are generated and published by Q2 2024</p> <p><u>Period under review: FY 2023 and 2024 (Q1, Q2)</u></p> <p><u>Source of verification and expected date of transmission to the Commission: EFMS reports; Reports of budget execution for FY 2023 on MoEYS website and in the Annual (by June 30, 2024) and transmitted to the Commission by Q1 2025</u></p> <p><u>If applicable, specify what will be considered partial completion for partial payment: Budget reports as described in the definition cannot be generated nor are published: the target is not met (0); budget reports as described in the definition can be generated but are not published as an annex to the Congress Report AND/OR on the MoEYS/MEF website by Q3 2024: the target is partially met (0.7) and 70% of the amount attached is paid; budget reports as described in the definition can be generated AND are published as an annex to the Congress Report AND/OR on the MoEYS/MEF website by Q3 2024 : the target is met (1) and 100% of the amount attached is paid.</u></p> <p><u>Amount attached: 1 500 000</u></p> |
| <p>Target for year 2 (payment: Q2 2026)</p> | <p>Target 5.2 The apportionment of teacher wages and capital expenditures to sub-programme Secondary Education³⁰ in Budget 2025 is piloted by Q2 2025</p> <p><u>Period under review: 2024-2025</u></p> <p><u>Source of verification and expected date of transmission to the Commission: Budget Book 2025 (by 30 June 2025) and transmitted to the Commission by Q1 2026</u></p> <p><u>If applicable, specify what will be considered partial completion for partial payment: NA</u></p> <p><u>Amount attached: 1 500 000</u></p> |
| <p>Target for year 3 (payment: Q2 2027)</p> | <p>Target 5.3.1 The apportionment of teacher wages and capital expenditures is rolled out to sub-programmes Early Childhood, Primary, Secondary and Technical Education³¹ in Budget 2026 by Q2 2026</p> <p><u>Period under review: 2025-2026</u></p> |

³⁰ Secondary Education is currently referred as sub-programme 1.3. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

³¹ Early Childhood is currently referred as sub-programme 1.1; Primary as sub-programme 1.2; Secondary as 1.3; Technical as 1.6. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

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| | <p><u>Source of verification and expected date of transmission to the Commission:</u> Budget Book 2026 (30 June 2026) and transmitted to the Commission by Q1 2027</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 500 000</p> <p>Target 5.3.2 The MoEYS Programme structure is revised in preparation of Budget 2027 and the mapping of COFOG is adjusted in accordance by Q2 2026</p> <p><u>Period under review:</u> 2026-2027</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> MEF Decision endorsing MoEYS programme structure revision, and mapping table to COFOG (30 June 2026) and transmitted to the Commission by Q1 2027</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 500 000</p> |
| Indicator features | |
| Indicator type | Process and Output |
| SDG marker | SDG16 |
| Purpose | 15111 – Public finance management |
| Relevance/reference to country's public policy and intervention logic | <p><u>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</u></p> <p>Supporting quality financial data is a major priority for the RGC, as clearly highlighted in the major policy documents below:</p> <p>Education Strategic Plan 2019-2023, Chapter 5.1 Public Financial Management, and in particular strategies under:</p> <p>Objective 1: Financial management processes are strengthened for effective budget implementation:</p> <p>Strategy 1.1: Strengthen results-based and sub-sector budget plan preparation and financial report system at all levels: Develop expenditure calculation model based on results by sub-sector, Align annual budget and annual operating plans with budget strategic plan.</p> <p>Strategy 1.2: Improve efficiency and effectiveness in financial accountability and management processes: Strengthen the basis for projections and use of the education budget by improving expenditure guidelines and budget regulations; Improve the information system for expenditure projection and analysis</p> <p>Objective 2: Financial accountability is directly linked with performance accountability</p> <p>Strategy 2.1: Strengthen foundations for planning and monitoring the use of the education budget: Expand the computerized financial management information system at all levels</p> <p>Strategy 2.2: Decentralize budget work to sub-national level: Strengthen the budget planning mechanism and financial reporting system by developing capacity and resources at sub-national levels; Strengthen the EFMS by developing a model of budgetary projections and allocations for the education sector; Improve accounting and reporting systems through the</p> |

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| | <p>operation of an automated information system; M&E of budget implementation focused on results-based analysis, financial and performance accountability</p> <p><u>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</u></p> <p>1. Policy dialogue priority Good Governance Strengthen budget credibility and transparency including through reforms of procurement and investment procedure</p> <p><i>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 2.1 Increased regular availability of quality (HRBA, gender, internet connectivity and climate-change sensitive) data for evidence-based policy making including climate change adaptation of the education sector</i></p> <p><i>This indicator, as articulated under the proposed targets, aims at reinforcing education planning and budgeting functions, two key education governance functions that must be structurally integrated in order to ensure allocative efficiency. As fiscal space and education budgets increase, the MoEYS Budget Working Group responsible for developing the 3-year Budget Strategic Plan and the annual budget decides where should any available additional resources be allocated to achieve maximum improvement in education quality and how to ensure a more equal allocation of resources across subnational entities and schools, to reduce disparities. These decisions require extensive budget analysis based on comprehensive and reliable financial reports. This is also required for informing the policy dialogue with development partners who are major contributors to the education budget.</i></p> <p><i>MoEYS implements the national mandatory FMIS, which is based on the national Chart of Accounts and official budget classifications. However, the Chart of Accounts is quite ‘high-level’, i.e. it does not provide sufficient details for MoEYS management needs. For instance, the Economic classification does not have detailed line items like scholarships, textbooks and other key items that MoEYS and DPs need to use and track for their own education budget analysis. Another example is the Administrative classification, which does not cover schools. Moreover the FMIS has not yet been rolled out to provincial and district departments level, nor to school level. For now it is only rolled out to line ministry level, provincial treasuries and provincial departments of economy and finance. This is the reason why, in addition to implementing the FMIS and Chart of Accounts, the MoEYS has introduced its own information system (EFMS) which is operated down to the Provincial Departments of Education level and which has more detailed Economic and Programme classifications, as well as another classification based on the structure of the Education Strategic Plan. At the moment, MoEYS therefore operates both the FMIS (which is mandatory) and EFMS (which gives it more detailed information than FMIS). MoEYS and MEF are currently considering options for interfacing the two systems.</i></p> <p><i>The enhanced availability of comprehensive and reliable information will contribute to more efficient planning and budgeting, and thus to more efficient use of resources in line with ESP priorities.</i></p> |
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| Definition and calculation | <p>Target 5.1: Budget reports crossing the different EFMS classifications (ESP, AOP, Economic, Programme and Expense Type) with each other are generated and published by Q2 2024</p> <p><u>Definition:</u> The EFMS version in place as of December 2022 (v3) has a reporting functionality that does not currently produce customised reports crossing the different classifications with each other³². It would be useful for budget analysis to be able to generate reports crossing the ESP, AOP and programme classifications (at different selected levels) with the economic classification (at different selected levels³³). The objective of this target is to enhance the EFMS reporting function to generate detailed budget reports (more detailed than what FMIS can provide) and to ensure publication of these more detailed budget reports. This will be achieved through the production and publication by EFMS of customised reports crossing all classifications available in EFMS at any level³⁴. The new functionality should start applying to Budget 2024 reports. Customised reports that shall be added should include as a minimum:</p> <ul style="list-style-type: none"> - Budget plan and execution report crossing the programme classification with the economic classification (at all levels of these two classifications): example: report showing Programme 1, Sub-Programme 1.2, Cluster of Activity 1.2.2 “Strengthen and improve quality of primary education” crossed with the sub-account level of the economic classification (e.g. 60021 Printing supplies or 60022 Books). - Budget execution report crossing the programme classification with the “Expenditure Type” classification of EFMS (at all levels of these two classifications): example: report showing Programme 1, Sub-Programme 1.2, Cluster of Activity 1.2.2 “Strengthen and improve quality of primary education” crossed with the second level of the Expenditure Type classification (e.g. 4-402 SOF primary). - Budget plan and execution report crossing selected central or provincial budget entities with either the programme or economic classifications (at all levels of these classifications). - Budget execution reports crossing the ESP and AOP classifications with either the programme or economic classifications (at all levels of these classifications). <p><u>Measurement:</u> Reports as described in the definition are generated (yes/no); these reports are published by the deadline (yes/no)</p> <p>Target 5.2: The apportionment of teacher wages and capital expenditures to sub-programme Secondary Education³⁵ in Budget 2025 is piloted by Q2 2025</p> |
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³² The budget classifications available in EFMS are: ESP, AOP, Programme, Economic, Administrative and “Expense Type” (a more detailed economic item list mixed with functional aspects, e.g. primary and secondary scholarships).

³³ For instance, a report could be generated showing a sub-programme or a Cluster of Activities crossed with the sub-account level of the economic classification or the Expense Type classification. This would allow for identification of detailed costs by sub-sector at the central and provincial level.

³⁴ For instance at programme/sub-programme/Cluster of Activity/Activity level, Chapter/Account/Sub-Account levels, Central Budget Entity/Provincial Budget Entity, etc

³⁵ Secondary Education is currently referred as sub-programme 1.3. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

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| | <p>Target 5.3.1: The apportionment of teacher wages and capital expenditures is rolled out to sub-programmes Early Childhood, Primary, Secondary and Technical Education³⁶ in Budget 2026 by Q2 2026</p> <p><u>Definition:</u> Currently, teacher wages are all aggregated in Programme 5, Sub-Programme 18, under the 25 provinces, each representing a “Cluster of Activities” (i.e. 3rd level of the programme classification). As a result, teacher wages (which represent more than 80% of the education budget) are not apportioned to the pre-primary, primary, secondary and technical education sub-programmes of Programme 1, therefore distorting the true cost of education and hampering proper cost-analysis. A solution shall be found for teacher wages currently shown under the POE budgets in Programme 5 to be shown under the relevant sub-programmes of Programme 1. Furthermore, capital investment expenditures should be comprehensively captured in all budget plans and reports. In EFMS, an effort is done to integrate both domestic and external capital investment in the AOP, but capital investment data should be fully reported in all budget reports along the programme and economic classifications. In order to capture the full costs of early childhood, primary and secondary education, capital investment projects should be reported under the relevant sub-programmes of Programme 1.</p> <p><u>Measurement:</u> Target 5.2 Teacher wages and capital expenditures are apportioned to sub-programme Secondary Education³⁷ in Budget 2025 (yes/no); Target 5.3.1 Teacher wages and capital expenditures are apportioned to sub-programme Early Childhood, Primary, Secondary and Technical Education³⁸ in Budget 2026.</p> <p>Target 5.3.2: The MoEYS Programme structure is revised in preparation of Budget 2027 and the mapping of COFOG is adjusted in accordance by Q3 2026</p> <p><u>Definition:</u> The current MoEYS programme structure was developed in 2011 based on MEF instructions to limit the number of programmes to five (5). More recently, recognising that this programme number limitation was too tight for large line ministries such as the MoEYS, the MEF issued new Performance Informed Budgeting guidelines allowing large ministries to expand the number of their programmes to seven (7), an opportunity that MoEYS should seize to improve its programme structure. A functional review of MoEYS (and POEs) planned to start in 2024 will include recommendations for MoEYS programme structure revision. Programme structure revisions must be prepared by MoEYS and submitted to MEF for approval. Any change to the programme structure should be accompanied by a revision of the mapping table to COFOG.</p> <p><u>Measurement:</u> The programme structure is revised and the mapping of COFOG adjusted (yes/no)</p> |
| Disaggregation | NA |
| Data collection and publication | All financial data are to be collected through EFMS and/or FMIS |

³⁶ Early Childhood is currently referred as sub-programme 1.1; Primary as sub-programme 1.2; Secondary as 1.3; Technical as 1.6. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

³⁷ Currently sub-programme 1.3. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

³⁸ Currently sub-programmes 1.1, 1.2, 1.3, 1.6. Should a revision of the programme structure happen, the most accurate equivalent definition will apply in the assessment of the target.

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| Data quality | <i>The indicator aims at improving the quality of data, i.e. its comprehensiveness and reliability through the EFMS and FMIS systems, which generate official MoEYS and MEF documentation, certified by the Ministries. All information produced and used as evidence for the achievement of the targets will be certified by MEF/MoEYS.</i> |
| Risks or exogenous factors | <i>Achievement of this indicator will require close coordination arrangements involving MoEYS, POEs and MEF relevant directorates general</i> |
| Additional considerations | N/A |

Indicator no. 6 – Enhanced accountability for performance

| Full title | Enhanced accountability for performance (Induced Output 2.2 Enhanced accountability for performance) |
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| Baseline for year 0 | <i>A pilot performance agreement of Level 1 (i.e. between the Minister of Economy and Finance and the Minister of Education Youth and Sports) was signed in February 2023. As per MEF directives, performance agreements of Level 2 and 3 shall be introduced gradually starting in 2024 with MoEYS as the trailblazer of this reform, which shall be accompanied by appropriate reflection in order to be successful and meaningful.</i> |
| Target for year 1 (payment: Q2 2025) | <p><i>Target 6.1 The performance agreement between MEF and MoEYS for Budget 2024 is complemented by performance agreements between the Minister of MoEYS and the five MoEYS Programme Managers by Q2 2024</i></p> <p><u>Period under review:</u> 2023-2024</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> Performance agreements submitted by MoEYS to MEF GDB; MEF performance agreements guidelines (by 30 June 2024) and transmitted to the Commission by Q1 2025</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 1 500 000</p> |
| Target for year 2 (payment: Q2 2026) | <p><i>Target 6.2 Performance agreements for Budget 2025 are piloted between the Manager of MoEYS Programme 1 and the Budget Entities involved in programme implementation by Q2 2025</i></p> <p><u>Period under review:</u> 2024-2025</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> Performance agreements submitted by MoEYS to MEF GDB; MEF performance agreements guidelines (by 30 June 2025) and transmitted to the Commission by Q1 2026</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 500 000</p> |
| Target for year 3 (payment: Q2 2027) | <i>Target 6.3 Performance agreements between MoEYS Programme Managers and Budget Entities are expanded to all MoEYS programmes for Budget 2026 (by Q2 2026)</i> |

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| | <p><u>Period under review:</u> 2025-2026</p> <p><u>Source of verification and expected date of transmission to the Commission:</u> Performance agreements submitted by MoEYS to MEF GDB; MEF performance agreements guidelines (by 30 June 2026) and transmitted to the Commission by Q1 2027</p> <p><u>If applicable, specify what will be considered partial completion for partial payment:</u> NA</p> <p><u>Amount attached:</u> 500 000</p> |
| Indicator features | |
| Indicator type | <i>Process</i> |
| SDG marker | <i>SDG16</i> |
| Purpose | <i>15111 – Public finance management</i> |
| Relevance/reference to country's public policy and intervention logic | <p><u>Relevance to RGC's policy to demonstrate alignment with partner's objectives:</u></p> <p><i>Supporting performance agreement is a major priority for the RGC, as clearly highlighted in the major policy documents below:</i></p> <p><i>Education Strategic Plan 2019-2023, Chapter 5.1 Public Financial Management</i>, and in particular strategies under <i>Objective 1: Financial management processes are strengthened for effective budget implementation:</i></p> <p><i>Strategy 1.2: Strengthen the basis for projections and use of the education budget by improving expenditure guidelines and budget regulations; Improve disbursement and liquidation guidelines; Improve the information system for expenditure projection and analysis</i></p> <p><i>Objective 2: Financial accountability is directly linked with performance accountability</i></p> <p><i>Strategy 2.1: Strengthen foundations for planning and monitoring the use of the education budget: Expand the computerized financial management information system at all levels</i></p> <p><i>Strategy 2.2: Decentralize budget work to sub-national level: Strengthen the budget planning mechanism and financial reporting system by developing capacity and resources at sub-national levels; Strengthen the EFMS by developing a model of budgetary projections and allocations for the education sector; Improve accounting and reporting systems through the operation of an automated information system; M&E of budget implementation focused on results-based analysis, financial and performance accountability</i></p> <p><u>Relevance to the intervention logic of the operation and to the policy dialogue priorities (as defined in the RMF):</u></p> <p>1. <i>Policy dialogue priority: Good Governance Strengthen budget credibility and transparency including through reforms of procurement and investment procedure</i></p> <p>In terms of intervention logic, this indicator is linked to the achievement of Induced Output 2.2 Enhanced accountability for performance.</p> |

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| | <p><i>The indicator, as articulated under the proposed targets, aims at reinforcing accountability for performance in line with Performance Informed Budgeting reforms, through the introduction of performance agreements between the MEF and MoEYS, and between MoEYS programme managers and the budget entities implementing the programme activities.</i></p> <p><i>Implementation of accountability mechanisms will strengthen sector governance and enhance operational efficiency, and thus contribute to improved quality of service delivery.</i></p> |
| Definition and calculation | <p><i>Target 6.1: The performance agreement between MEF and MoEYS for Budget 2024 is complemented by performance agreements between the Minister of MoEYS and the five MoEYS Programme Managers by Q2 2024</i></p> <p><u><i>Definition:</i></u> <i>The pilot performance agreement between MEF and Minister of Education, Youth and Sport is complemented by five performance agreements between the Minister and the five Programme Managers of MoEYS. These second level performance agreements should be prepared in line with MEF guidelines and cover Budget 2024.</i></p> <p><u><i>Measurement:</i></u> <i>Performance agreements are signed within MoEYS and submitted for information to MEF GDB by Q2 2024. Their contents should be assessed in line of MEF performance agreements guidelines.</i></p> <p><i>Target 6.2: Performance agreements for Budget 2025 are piloted between the Manager of MoEYS Programme 1 and the Budget Entities involved in programme implementation by Q2 2025</i></p> <p><u><i>Definition</i></u> <i>The pilot performance agreement between the Minister of Education, Youth and Sport and the Manager of Programme 1 is complemented by performance agreements between the Manager of Programme 1 and all the Budget Entities involved in the implementation of the Programme. These third level performance agreements should be prepared in line with MEF guidelines and cover Budget 2025. They should be signed and submitted to MEF GDB by Q2 2025.</i></p> <p><u><i>Measurement:</i></u> <i>Performance agreements are signed within MoEYS and submitted for information to MEF GDB by Q2 2025. Their contents should be assessed in line of MEF performance agreements guidelines.</i></p> <p><i>Target 6.3: Performance agreements between MoEYS Programme Managers and Budget Entities are expanded to all MoEYS programmes for Budget 2026 by Q2 2026</i></p> <p><u><i>Definition:</i></u> <i>Performance agreements should be signed between the Managers of all MoEYS Programmes and all the Budget Entities involved in the implementation of the Programmes. These third level performance agreements should be prepared in line with MEF guidelines and cover Budget 2026. They should be signed and submitted to MEF GDB by Q2 2026.</i></p> <p><u><i>Measurement:</i></u> <i>Performance agreements are signed within MoEYS and submitted for information to MEF GDB by Q2 2026. Their contents should be assessed in line of MEF performance agreements guidelines.</i></p> |
| Disaggregation | NA |

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| Data collection and publication | <i>Performance agreements to be assessed for fulfilment of these targets should be the versions submitted to MEF GDB.</i> |
| Data quality | <i>Official RGC information.</i> |
| Risks or exogenous factors | <i>Achieving these targets will require MEF to issue clear guidelines (and updates) and instructions for performance agreements preparation</i> |
| Additional considerations | N/A |