

Financing disability inclusion in Cambodia

Background paper for the Global Disability Inclusion Report



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Disclaimer:

The paper does not necessarily reflect the official position of Federal Ministry for Economic Cooperation and Development (BMZ) of Germany and UNICEF. Responsibility for any errors, interpretations, or omissions lies solely with the authors.

Acronyms

ACCESS	Australia-Cambodia Cooperation for Equitable Sustainable Services
CRPD	Convention on the Rights of Persons with Disabilities
DAC	Disability Action Council
DHS	Demographic and Health Survey
DMIS	Disability Management Information System
DWPD	Department of Welfare for Persons with Disabilities
HEF	Health Equity Fund
HI	Handicap International
HMIS	Health Management Information System
ICRC	International Committee of the Red Cross
INGOs	International Non-Governmental Organizations
KIIs	Key Informant Interviews
ODA	Official Development Assistance
MoH	Ministry of Health
MoEYS	Ministry of Education, Youth and Sport
MoLVT	Ministry of Labour and Vocational Training
MoI	Ministry of Interior
MoP	Ministry of Planning
MoSVY	Ministry of Social Affairs, Veterans and Youth Rehabilitation
MoWA	Ministry of Women's Affairs
NDSP	National Disability Strategic Plan
NEA	National Employment Agency
NISE	National Institute of Special Education
NSAF	National Social Assistance Fund
NSPC	National Social Protection Council
NSSF	National Social Security Fund
OECD	Organization for Economic Cooperation and Development
OPD	Organization of Persons with Disabilities
PRCs	Physical Rehabilitation Centres
PFM	Public Financial Management
PFMRP	Public Financial Management Reform Program
PWDF	Persons with Disabilities Foundation
RGC	Royal Government of Cambodia
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage

Executive Summary

The Royal Government of Cambodia (RGC) has established a strong commitment to advancing the rights of persons with disabilities, underscored by the ratification of the Convention on the Rights of Persons with Disabilities (CRPD) in 2012 and the implementation of multiple National Disability Strategic Plans (NDSP). While these policies provide a robust foundation, their successful implementation hinges on sufficient and targeted financial investment.

This report, a collaboration between UNICEF and the RGC, examines government and donor financing for disability inclusion from 2020 to 2024.

The analysis of the national budget reveals a positive trend in government spending on disability-specific programs. Allocations more than doubled from KHR 16.99 billion in 2020 to KHR 46.1 billion in 2024, representing 0.024% of GDP¹. This growth was largely driven by a significant increase in funding for the disability allowance in 2024, making a strategic shift toward social protection.

However, the analysis highlights a critical execution gap. While budget allocations have increased, actual spending—particularly for the disability allowance—has significantly lagged approved budgets, meaning that promised support is not yet fully reaching all intended beneficiaries.

Official Development Assistance (ODA) remains a key contributor to disability inclusion, yet its full impact is difficult to measure. In 2023, 43% of ODA activities in Cambodia were not scored using the OECD disability marker. Of the projects that were scored, only 11.6% of activities—equivalent to USD 96 million or 6% of the total ODA value—were marked as targeting disability inclusion. Despite these gaps, the use of the disability marker has increased over time, rising from just 1% of activities in 2019 to 12% in 2023.

To close these gaps and accelerate progress toward 2030, this report proposes a dual strategy of **strengthening operational systems** and **reprioritizing high-impact investments**.

1. **Bridge the Execution Gap.** The MoP and MoSVY must accelerate the integration of IDPool and DMIS databases to reduce administrative burdens and expedite allowance disbursement. Concurrently, the NSAF should conduct a process review to identify and remove operational bottlenecks that delay cash transfers to eligible household.
2. **Operationalize Mainstreaming through Sector-Specific Budget Indicators.** To embed inclusion in the budget cycle, the Ministry of Economy and Finance (MEF) should encourage key line ministries (MoEYS, MoH, MoLVT) to include at least one disability-specific Key Performance Indicator (KPI) in their annual Programme Budget proposals.
3. **Strengthen Financial Monitoring and Data Integration.** The Disability Action Council (DAC) should lead the establishment of a mechanism to track disability-specific spending across all NDSP sectors. Simultaneously, MoSVY must prioritize linking the DMIS with national systems (e.g., EMIS, HMIS) to enable real-time monitoring of service access and beneficiary coverage.
4. **Enhance Donor Coordination and Transparency.** The CDC should introduce a mandatory "Disability Inclusion Marker" in the national ODA database to track external financing accurately. This would require development partners to score projects upon registration, aligning national tracking with global OECD standards.

¹ The figure excludes wages which should be higher if included however, current programme budget structure does not disaggregate wage by activity cluster or sub-programme.

5. **Reprioritize and Increase Investment.** The government should prioritize closing social protection gaps and establishing a mechanism to adjust benefit levels based on the cost of living and disability severity. Investments must also shift toward mainstream inclusive education and expanding Universal Health Coverage (UHC) to include rehabilitation and assistive technology, supported by strong MoSVY-MoH coordination.

Implementing the two most critical reform options—expanding the Health Equity Fund and establishing a cash benefit for persons with severe disabilities—would require an estimated additional investment of 0.058% of GDP in 2025, rising to KHR 218,400 million (0.060% of GDP) by 2030. This modest yet strategic investment is essential to reduce systemic barriers and ensure persons with disabilities can participate fully and equally in society.

1 Introduction

The Royal Government of Cambodia (RGC) has demonstrated its commitment to disability inclusion through the adoption of legal frameworks and national policies that provide a robust foundation for promoting the rights of persons with disabilities. These efforts aim to foster accessibility, equality and meaningful participation of persons with disabilities in society.

While these frameworks and policies signal strong intent, translating them into actionable outcomes require adequate financial investments. Sufficient financial resources are essential for designing, implementing and monitoring interventions that drive disability inclusion. Without sufficient financial allocation, policies risk remaining aspirational rather than actionable, limiting their impact on improving the lives of persons with disabilities.

This country report, developed in collaboration between UNICEF, the General Secretariat of Disability Action Council (GS-DAC), and the Ministry of Social Affairs, Veterans, and Youth Rehabilitation (MoSVY), aims to examine the efforts of the RGC and donors in financing disability inclusion between 2020 and 2024, in alignment with the Convention on the Rights of Persons with Disabilities (CRPD). It also explores the current financing gaps and outline pathways to accelerate disability inclusion efforts by 2030.

Scope and Limitations

Due to limitations and challenge of the budget data at the sub-national level- particularly at the district, Municipality, Khan, Commune and Sangkat²- this report captures the budget of line ministries and provincial/capital level only. However, key interventions and services of relevant key line ministries below provincial/capital levels, including decentralized functions, were captured as part of their sector budgets.

For the analysis on disability inclusion in Official Development Assistance (ODA), although there are disability inclusion projects in the Cambodia's ODA Database; the analysis cannot fully capture the overall spectrum of disability inclusion (DI) across sector, themes, and project areas due to absence of a Disability Inclusion Marker in the national database. Therefore, the section on ODA draws on data from the Development Assistance Committee of Organization for Economic Cooperation and Development (OECD).

Purpose of the Report

This report was developed with two main purposes. Firstly, it serves as a background paper to the **2025 Global Disability Inclusion Report**. Cambodia is one of 14 low- and middle-income countries included in analysis of government expenditure on disability in the report and one of five country case studies used for analysis of financing gaps.

Secondly, the report is intended to provide an overview of the government and ODA investment in the disability sector which will serve as a valuable resource for policy makers, stakeholders and development partners in strengthening financial commitments to disability inclusion in Cambodia.

² Currently, these two levels still implement line-item budgeting and there is no system or tool in place to track performance information, particularly regarding budget allocations for disability inclusion. However, as of the reporting period, the Ministry of Interior, in collaboration with Ministry of Economy and Finance, and with technical support from UNICEF, is developing and rolling out the **Commune/Sangkat (CS) Budget Monitoring System**. This system seeks to capture budget allocations by activity of all 1,652 Communes and Sangkats.

The report was developed between October 2024 and March 2025. Its key findings were presented and discussed with government officials, development partners, and non-government organizations in February 2025, fostering dialogue and collaboration to advance disability inclusion. The report also benefited from fruitful collaboration and support of Budget Formulation Department General Department of Budget, and General Department of Sub-National Administration Finance of the Ministry of Economy and Finance (MEF) in providing programme budget data and verifying the result of the disability inclusive budget review.

In line with the second purpose, the report also provides baseline data for **National Disability Strategic Plan (NDSP) 2024-2028**, based on comprehensive disability-inclusive budget review of selected ministries and available budget information. This budget review exercise also produced budget monitoring tools which can be updated and reported by GS - DAC on an annual basis in collaboration with the MEF.

Report Structure

This report is organized into six sections, including this introduction:

- **Section 2** provides an overview of Cambodia’s legal frameworks, policies and institutional arrangements for disability inclusion, offering foundational context for subsequent analyses that follow.
- **Section 3** focuses on budget analysis, presenting a detailed examination of overall budget trends of disability-related programs funded by the government between 2020 and 2024.
- **Section 4** analyses Official Development Assistance (ODA) directed toward disability inclusion, utilizing data from the OECD Creditor Reporting System (CRS) database. It indicates how donor-supported projects are marked and scored for disability inclusion as well as the amount of ODA identified as supporting disability inclusion efforts.
- **Section 5** explores financial gaps and requirements needed to accelerate disability inclusion by 2030. It identifies key disability -related interventions, outlines their parameters under the status quo and proposed reform options, and provides cost estimates to guide informed decision-making and resource allocation.
- Finally, **Section 6** concludes the report with forward-looking, actionable recommendations aimed at advancing the financing of disability inclusion in Cambodia.

2 Policies, Legal Frameworks and Institutional Arrangements

2.1 National Policies and Legal Frameworks

The Royal Government of Cambodia (RGC) has taken significant steps to enhance inclusion and realization of rights for persons with disabilities. This commitment is reflected in the development and implementation of policies and legal frameworks aimed at advancing disability inclusion. Key milestones include:

- **Ratification of the Convention on the Rights of Persons with Disabilities (CRPD):** In 2012, Cambodia ratified the CRPD, signalling its commitment to aligning with international standards for disability rights and inclusion.
- **Law on the Protection of the Rights of Persons with Disabilities (Disability Law)³:** In 2009, the RGC adopted the Disability Law, serving as a foundation for advancing disability inclusion across multiple sectors. Notably, as the law was adopted prior to Cambodia's ratification of the CRPD in 2012, it is not fully aligned with the Convention's principles⁴. To address this, Cambodia has been drafting a new Law which is intended to take a more rights-based approach.⁵
- **National Disability Strategic Plans (NDSP):** To provide a strategic direction and indicative roadmap for improving the well-being and rights of persons with disabilities, the RGC has launched three iterations of the NDSP including NDSP 2014-2018⁶, NDSP 2019-2023⁷ and the recently introduced NDSP 2024-2028⁸ (referred as the NDSP3). The NDSP3 outlines seven priority areas designed to accelerate disability inclusion in Cambodia: (1) Employment, jobs and economic security; (2) Health and rehabilitation; (3) Education and lifelong learning; (4) Social protection and adequate standard of living; (5) Inclusive and accessible communities, (6) Safety, rights and justice and (7) Situations of risk and climate change. A Monitoring and Evaluation framework has been developed for NDSP3, adopting nearly 100 indicators; however, many of **these lack baselines and targets**.

Beyond the overarching NDSP, the RGC has promoted the integration of disability rights into the specific work of key ministries and sub-national administrations. This ensures that high-level commitments are translated into concrete actions and services.

Disability-Inclusive Sectoral Plans

Several key ministries have developed their own action plans and policies to operationalize disability inclusion within their respective mandates. These plans align with the priority areas of the NDSP and are crucial for service delivery. Key examples include the **Policy on Inclusive Education (2018)⁹ and the most recent Inclusive Education Action Plan (2024-2028)¹⁰**. These frameworks aim to ensure

³ (Royal Government of Cambodia, 2009)

⁴ (UNPRPD, 2022)

⁵ *ibid*

⁶ (Royal Government of Cambodia, 2014)

⁷ (Royal Government of Cambodia, 2019)

⁸ (Royal Government of Cambodia, 2024)

⁹ (Ministry of Education, Youth and Sport, 2018)

¹⁰ (Ministry of Education, Youth and Sport, 2024)

that children with disabilities can access and participate in mainstream education by outlining strategies for training teachers, adapting curriculum, providing assistive materials, and accessible school infrastructure.

Sub-National Plans for Disability Inclusion

The primary mechanisms for translating national disability policy into local action are the **5-Year Development Plans (DPs)** and the **3-Year Rolling Investment Programmes (IPs)**¹¹ which are mandatory for all sub-national administrations. In 2016, the Ministry of Interior issued a Training Manual on Disability Inclusion in Governance of Sub-National Administrations and Guidebook for Participants on Disability Inclusion in Governance of Capital/Provincial Administrations, District/Municipality/Khan Administration and Commune/Sangkat Administrations. While these provide elaborated examples and interventions, they currently lack clear **differentiation regarding the potential roles and responsibilities of the three distinct tiers of sub-national administrations.**

National and Sub-National Budgeting for Disability Inclusion

While a separate, dedicated "disability budget" does not exist at the national level, the RGC has moved towards integrating disability into its Public Financial Management (PFM) system. In April 2025, the Ministry of Economy and Finance and Ministry of Interior jointly issued inter-ministerial circular 007 on management, allocation, and determining budget coding for social service and environmental hygiene budget at the District, Municipality, Commune and Sangkat levels, which includes key specific interventions on disability inclusion.

These legal frameworks, policies and plans reflect the RGC's comprehensive, right-based approach to promoting disability inclusion. However, a comprehensive assessment of the extent to which line ministries and sub-national administrations have integrated disability inclusion into their policies and plans is currently lacking.

2.2 Institutional Arrangements for Disability Inclusion

Disability inclusion in Cambodia is addressed across various ministries, highlighting the need for a whole-of-government approach.

The **Disability Action Council (DAC)** was established by the 2009 Sub-Decree (No. 192) under chairmanship of the Minister of Social Affairs, Veterans and Youth Rehabilitation (MoSVY). The DAC serves as the national coordinating and oversight body for disability-related policies and initiatives. To support its operations, a Secretariat - equivalent to department-level - was established in 2011 through a MoSVY Ministerial Prakas.

The DAC's institutional composition was later amended by a 2013 Sub-Decree, designating the Prime Minister as Honorary Chairman and the MoSVY Minister as Chairman. The DAC Secretariat was upgraded to a General Secretariat, consisting of five supporting departments and mandated the establishment of line ministry/agency DACs and Provincial/Capital DACs. The DAC is tasked with overseeing the implementation of the NDSP, advocating for disability rights, and ensuring the integration of disability inclusion across sectors and sub-national administrations.

¹¹ (Ministry of Planning, 2022)

Table 1 summarizes the roles and responsibilities of key government agencies involved in advancing disability inclusion in Cambodia.

Table 1: Roles and Responsibilities of Line Ministries on Disability Inclusion

Ministry/Department	Roles and responsibilities
1. Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY)	
<ul style="list-style-type: none"> ▪ Disability Action Council (DAC) 	The DAC is the primary national coordination body for the disability sector. It provides technical advice on disability and rehabilitation, leads the development of National Disability Strategic Plans, and plays a crucial role in promoting, monitoring, and evaluating the implementation of laws and policies related to disability. It ensures national frameworks align with the CRPD principles.
<ul style="list-style-type: none"> ▪ Department of Welfare for Persons with Disabilities (DWPD) 	The DWPD is the main department within MoSVY responsible for implementing social welfare programs and providing services. A key function is its oversight of the disability identification process. Its responsibilities include managing the national Disability Management Information System (DMIS) , issuing disability identification cards, and building the capacity of sub-national officials to conduct social and rights-based disability assessments.
<ul style="list-style-type: none"> ▪ Person with Disabilities Foundation (PWDF) 	Established in 2009, as a public administrative establishment (PAE), ¹² the PWD is mandated to provide and manage physical rehabilitation services. Funded by the national budget and contributions from private enterprises (via employment quota levies), it manages five Physical Rehabilitation Centres (PRCs) and coordinates with NGO partners for others.
<ul style="list-style-type: none"> ▪ National Social Protection Council 	The NSPC is a high-level, inter-ministerial policymaking body responsible for setting the strategic direction for the entire social protection system, covering both social insurance and social assistance. It oversees the development of national policies that guide the work of implementing agencies such as NSAF and NSSF.
<ul style="list-style-type: none"> ▪ National Social Assistance Fund (NSAF) 	Established as a PAE, the NSAF is responsible for consolidating and managing a range of non-contributory social assistance programs, veteran fund and retired civil servant fund funded by the national budget. A key program it manages is the cash transfer for households with persons with disabilities. Additionally, the NSAF administers other programs that cover persons with disabilities, including cash allowances for youth from poor families enrolled in technical and vocational education and training and scholarships for students from poor households.
2. Ministry of Labour and Vocational Training (MLVT)	
<ul style="list-style-type: none"> ▪ Directorate of Technical and Vocational Education and Training (TVET) 	Directorate of TVET offers vocational trainings for all Cambodians and is responsible for ensuring these services are accessible to persons with disabilities to promote their skills development.
<ul style="list-style-type: none"> ▪ National Employment Agency (NEA) 	The NEA, established as Special Operating Agency ¹³ , facilitates job matching and employment opportunities for all Cambodians, including dedicated efforts to connect persons with disabilities with potential employers.

¹² **Public Administrative Establishments (PAEs)** possess a significant degree of autonomy. They typically operate under the **technical guardianship** of their respective line ministry and the **financial guardianship** of the Ministry of Economy and Finance (MEF). They are governed by a Board of Directors, which includes representatives from both guardian ministries as well as other ministries relevant to their operations. Their budgets are classified as **annexed budgets** attached to their technical guardian ministry.

¹³ **Special Operating Agencies (SOAs)** hold a similar status to PAEs in terms of operational flexibility. Both types of institutions are authorized by Royal Decree, while their specific establishment—including their structure, roles, and functions—is defined by a government **Sub-Decree**, which is the highest legal instrument of the executive body.

Ministry/Department	Roles and responsibilities
<ul style="list-style-type: none"> • National Social Security Fund (NSSF) 	The NSSF, being a PAE, manages the contributory social security schemes for private and public sector workers. This includes employment injury insurance and pension schemes, that provide long-term disability benefits.
3. Ministry of Education, Youth and Sports (MoEYS)	The MOEYS develops and implements policies and plans to promote education for children and adults with disabilities. Additionally, it has established key institutions such as the Special Education Department (SED) and National Institute of Special Education (NISE) . The ministry also facilitates inclusion in mainstream schools by providing training for teachers and supporting the development of accessible education materials.
4. Ministry of Health (MoH)	The MoH is mandated to provide healthcare services for all populations, including adults and children with disabilities. It manages the Health Equity Fund (HEF) which ensure free healthcare access for poor and at-risk households, including persons with disabilities.
5. Ministry of Interior (MoI)	The MOI plays a pivotal role in promoting disability-inclusive development at the sub-national level. Through decentralization reforms, the MoI empowers and guides local administrations (provinces, districts, and communes) to ensure the needs of persons with disabilities are identified and included in local development planning and budgeting.

While central ministries operate provincial offices to implement disability-related benefits and services at the local level, much of the service delivery takes place at the subnational level¹⁴, where local governments play a crucial role given their proximity to communities and autonomy in budget allocation.

2.3 Disability-related Programmes and Initiatives

The government has implemented a range of initiatives aimed at accelerating disability inclusion. These include both **mainstream interventions** – designed to benefit the general population, including persons with disabilities – and **disability-specific interventions** that directly target the unique needs of persons with disabilities.

A Mapping of disability related programs and initiatives in Cambodia, organized accordingly to the seven priority areas outlined in the NDSP3, is presented in Table 2.

¹⁴ In Cambodia, sub-national administrations comprise of

- Capital/Provincial Administration (CPA): This level encompasses the capital city and provincial administrations.
- Municipality, District, and Khan (DMK) Administration: This tier consists of municipalities, districts, and Khan administrations.
- Commune and Sangkat (CS) Administration: This final tier includes commune and sangkat administrations.

Table 2: Mapping of Disability-Related Programmes and Initiatives by NDSP3 Strategy

NDSP3 Strategy	Programme/ initiative	Mainstream or disability specific	Brief description	Implementing Agency
1. Employment, jobs and Economic Security				
	1. TVET services	Mainstream	Provides free vocational training to all Cambodians, including persons with disabilities, at MoLVT training centres.	Directorate TVET, MOLVT
	2. Employment services	Mainstream	Facilitates job matching and employment opportunities for all Cambodians, including dedicated support for persons with disabilities.	NEA, MOLVT
	3. Health Equity Fund (HEF)	Mainstream	A social health protection scheme designed to provide free access to essential healthcare at public facilities for the poor and vulnerable. Targeted populations include poor and at-risk households, informal sector workers, and their young children. Benefits cover both medical and non-medical expenses (e.g., transportation, food for caregivers, funeral allowances).	MOH
	4. Rehabilitation services at Physical Rehabilitation Centres ¹⁵	Disability-specific	Available for all persons with disabilities. Services include physiotherapy, prostheses, orthoses, wheelchairs, assistive devices (crutches, walking frames, etc.), referrals, socio-economic assessments, home adaptations, educational support, speech therapy, and psychological support.	PWDF, MoSVY and INGOs
	5. Inclusive education in mainstream schools	Mainstream	Supports the enrolment and integration of children with disabilities into mainstream schools.	Special Education Department, MOEYs
	6. In-service and pre-service Teacher Trainings	Disability-specific	Pre-Service: NISE supports up to 155 trainees per year across five regional Teacher Training Centres (PTTCs). In-Service: NISE offers a one-year diploma on special education (deaf/blind focus) for experienced educators.	NISE, MoEYS
	7. Special high schools	Disability-specific	Supports students who are deaf, blind, or have autism/intellectual disabilities. There are six special education high schools: five for sensory impairments and one (Takhmao) for autism and intellectual disabilities.	Provincial Education Department, MoEYs
	8. Disability Allowance	Disability-specific	A benefit under the Family Package. Eligibility requires holding a Disability ID card and living in a household with an IDPoor card .	NSAF (since 2024) MoSVY

¹⁵ Government current funds 5 PRCs and the remaining 6 PRCs are funded by INGOs/NGOs.

NDSP3 Strategy	Programme/ initiative	Mainstream or disability specific	Brief description	Implementing Agency
			Provides KHR 28,000 per month to the household head's bank account.	(2013 – 2023)
	9. Scholarships for poor students in primary and secondary schools	Mainstream	Targets poor students living in households with an IDPoor card , including students with disabilities.	NSAF (since 2024)
	10. Scholarships for university students with disabilities	Disability-specific	Provides financial allowances to support university students with disabilities	MOEYS
	11. TVET Cash Allowance for Youth in Poor Households ¹⁶	Mainstream	New programme established in 2024. Targets all Cambodian youth living in poor households, including youth with disabilities..	NSAF
	12. Sport and Culture Supporting Persons with Disabilities	Disability-Specific	Supports the implementation of the Special Olympics Cambodia National Committee's disability sports and organization of events such as singing competitions.	DWPD, MOSVY
	13. Disability Policy Coordination and Monitoring	Disability Specific	The role of the DAC in facilitating, coordinating, and monitoring disability inclusion nationwide.	Disability Action Council, MoSVYs
	14. Awareness Raising to Protect the Rights of Women with Disabilities	Disability-specific	Activities focused on promoting and protecting the rights of women and girls with disabilities.	MoWA
	15. Rights and legal service for persons with disabilities	Disability-specific	Facilitates access to employment through the enforcement of employer levies and quotas.	DWPD, MOSVY
	16. Inspection for disability inclusion	Disability-specific	Inspects and monitors compliance with disability inclusion standards.	DWPD, MOSVY

¹⁶ New programme established in 2024

3 Budget Analysis

The budget analysis is structured to provide an analysis of overall budget trends, explore specific disability-related programs, and conclude with actionable recommendations to strengthen disability inclusion efforts across sectors.

3.1 Budget Classification

In Cambodia, there are two budget streams: national and sub-national level.

- The **National level** consists of line ministry, provincial/capital line departments and their deconcentrated sub-national structures.
- The **Sub-National level** consists of three tiers of sub-national administrations (SNAs): Capital /Provincial; District/Municipality/Khan (DMK); and Commune/Sangkat (CS)¹⁷.

Since 2020, technical offices of 20 sector ministries at the District, Municipality and Khan (DMK) levels were integrated into the DMK Administration. Furthermore, 25 Provincial Health Departments were decentralized under the Capital/ Provincial Administration in 2020, and three education functions (non-formal education, state pre-school, and primary schools) were transferred to the DMK level in 2023.

The Ministry of Economy and Finance (MEF) issued a Prakas (ministerial proclamation) in 2017, establishing seven official budget classifications: (1) Economic, (2) Administrative, (3) Geographic, (4) Functional, (5) Programme, (6) Project, and (7) Source of Funds.¹⁸ In practice, while all of these classifications are implemented in the Financial Management Information System (FMIS) and also by line ministries; however, only four classifications—Economic, Administrative, Geographic, and Program—seem to be publicly visible and common across the entire budget cycle, from preparation, execution, to final reporting.

Sub-national administrations have not yet fully implemented all seven classifications. Most rely on (1) Economic, (2) Administrative, and (3) Geographic classifications. The exception is the 25 Capital/Provincial Administrations, which have implemented programme budgeting.

Currently, the District, Municipality and Khan (DMK) and Commune/Sangkat (CS) levels still implement line-item budgeting (mainly Economic classification), and there is no activity-based tracking system to monitor performance. However, the Ministry of Interior, in collaboration with the MEF and with technical support from UNICEF, is developing a **Commune/Sangkat Budget Monitoring System** to capture budget allocations by activity across all 1,652 Communes and Sangkats.

Challenges in Programme Budgeting. Among the classifications, Programme Classification provides the most insight into policy intent. While all line ministries, Capital/Provincial Administrations, and the 14 Khan Administrations have adopted programme budgeting, a key challenge remains: wages are often concentrated under a "Support Programme" rather than being

¹⁷ Cambodia's subnational administration consists of three levels: Level 1, comprising the 24 provincial administrations and the capital city of Phnom Penh; Level 2, consisting of municipality (33), district (163), and khan (14) administrations; and Level 3, made up of communes (1,378) and sangkats (274). In terms of hierarchy, Khans are under capital city of PP, Municipalities are those provincial town or other towns established under those provinces, and Sangkat are under municipalities and khan, mainly urban area. Communes are under districts and their respective provinces.

¹⁸ (Ministry of Economy and Finance, 2021)

allocated to specific technical programmes. Consequently, the figures presented by programme in this report may underestimate the true investment, as they primarily cover non-wage expenditures. Efforts are underway by the MEF to disaggregate wages by programme, though this has not yet reached the sub-programme or activity cluster level.

In the absence of comprehensive disability budget tagging, this analysis relies heavily on the programme budget structures of relevant ministries and administrations.

3.2 Methodology: Identification of Disability Spending

3.2.1 Overall Approach

The analysis aims to capture government spending that explicitly supports persons with disabilities. However, due to data limitations, the sub-national administration is underrepresented in this study.

Sub-national administrations develop five-year development plans and three-year rolling investment programmes to guide local development. These initiatives are financed through the sub-national budget, which includes transfers from the national government (e.g., the District/Municipality Fund, Commune/Sangkat Fund) and, for Capital/Provincial Administrations, assigned tax and non-tax revenues.

According to Key Informant Interviews (KIIs) with the Ministry of Interior (Mol), sub-national administrations often allocate social service budgets for activities such as purchasing wheelchairs or constructing accessible infrastructure (e.g., ramps and toilets). However, these expenditures are integrated into broader project costs and are not recorded under specific disability activities. As a result, disaggregating specific budget allocations for disability-related programmes at this level remains impossible with current data

3.2.2 Final Scope of the Analysis

Given these limitations, this analysis focuses primarily on **disability-specific programs and initiatives that are captured in national-level budget documents**¹⁹ supplemented by administrative data where possible. A total 13 disability-specific programs and initiatives are included in this study as detailed in table 2.

¹⁹ National budgets encompass both central-level budgets and provincial line department budgets.

Table 3: Disability-specific Interventions by NDSP3 Strategic Area

NDSP3 Strategic Direction	Programme / Intervention	Mainstream/di sability-specific	Budget Line/ Programme/Activity (FY 2024)
1. Health and Rehabilitation			
	1.Rehabilitation services at Physical Rehabilitation Centre ²⁰	Disability-specific	MOSVY Budget Document. Persons with Disabilities Foundation. Sub-programme 2.5. Chapter 65.
	2.Facilitation of rehabilitation services for persons with disabilities	Disability-specific	MOSVY Budget Document. Department of Persons with Disabilities Welfare. Activity 2.3.3. Chapter 61.
2. Education			
	3.Inclusive education – Department of Special Education	Disability-specific	MOEYS Budget Document. Department of Special Education. Subprogram 1.9. Chapter 60 and 61
	4.Inclusive education – Provincial education department	Disability-specific	MOEYS Budget Document. Provincial Departments of Education/High Schools of Special Education. Activity 9 of Activity Clusters 1.10.1 - 1.10.25.
	5.Teacher Training on Special Education, organized by NISE	Disability-specific	Finance Department, MOEYs
	6.Allowance for university students with disabilities	Disability-specific	Finance Department, MOEYs
3. Social Protection			
	7.Disability Allowance	Disability-specific	MOSVY Budget Document. National Social Assistance Fund. Sub-programme 3.1.1. Chapter 62.
4. Inclusive and accessible communities			
	8.Sport and culture supporting persons with disabilities	Disability-specific	MOSVY Budget Document. Department of Persons with Disabilities Welfare. Activity 2.3.2. Chapter 61 and Chapter 62.
	9.Other welfare for persons with disabilities provided by POSYS.	Disability-specific	MOSVY Budget Document. POSVYs. Activity 5. Chapter 60 and 61.
5. Safety, Rights and Justice			
	10.Disability policy monitoring and rights - DAC	Disability-specific	MOSVY Budget Document. Disability Action Council. Sub-programme 4.5.
	11.Rights and legal service for persons with disabilities -DWPD	Disability-specific	MOSVY Budget Document. Department of Persons with Disabilities Welfare. Activity 2.3.4. Chapter 61.
	12.Inspection for disability inclusion - DWPD	Disability-specific	MOSVY Budget Document. Department of Persons with Disabilities Welfare. Activity 2.3.1. Chapter 60 and Chapter 61.
	13.Disability policy and rights of women with disabilities	Disability-specific	MoWA Budget Document. Department of Legal Protection (Subprogram 2.5), and Provincial Departments of Women’s Affairs (Activity 5 of Activity Cluster 2.6.1 - 2.6.25). Chapter 61.

²⁰ *Government current funds 5 PRCs and the remaining 6 PRCs are co- funded by INGOs/NGOs.

3.3 Key Findings

3.3.1 Overall Trend

Budget allocations excluding wages for disability-specific interventions in Cambodia have shown a positive trend over the past five years, increasing from KHR 16,986.6 million in 2020 to KHR 46,104.7 million in 2024. While allocations remained relatively stable between 2020 and 2023, a significant increase was observed between 2023 and 2024. During this period, allocations more than doubled, driven primarily by substantial growth in funding for the disability allowance, both benefit levels and coverage, under the Family Package Social Assistance Programme.

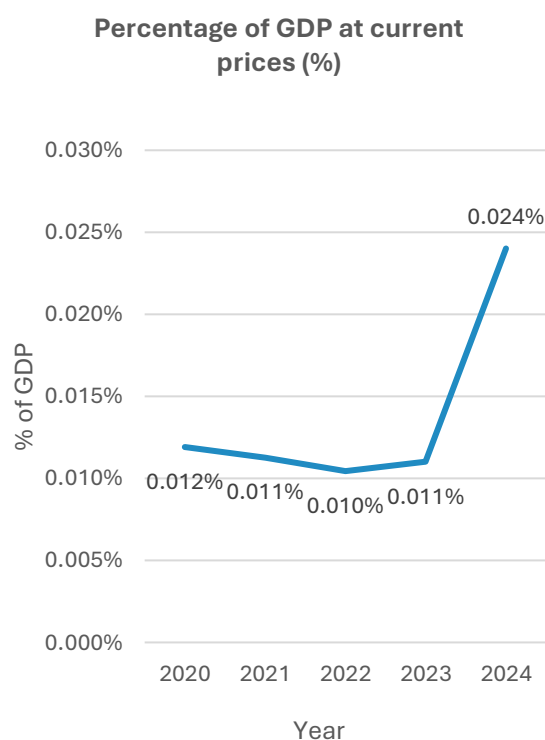
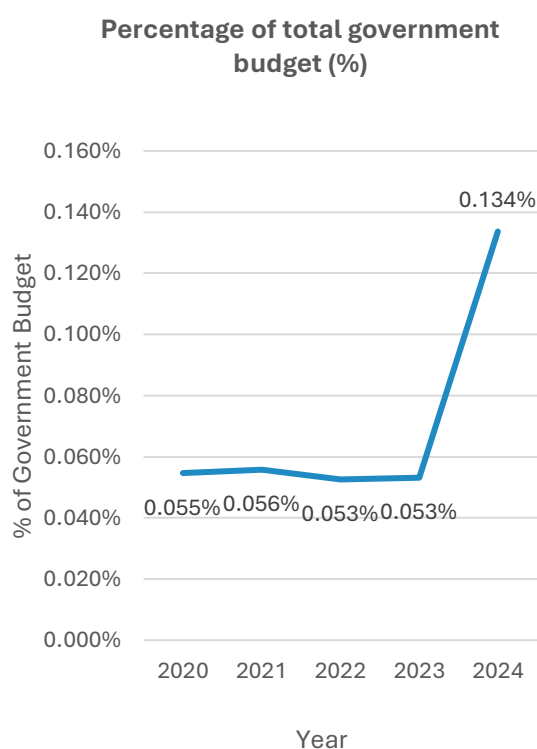
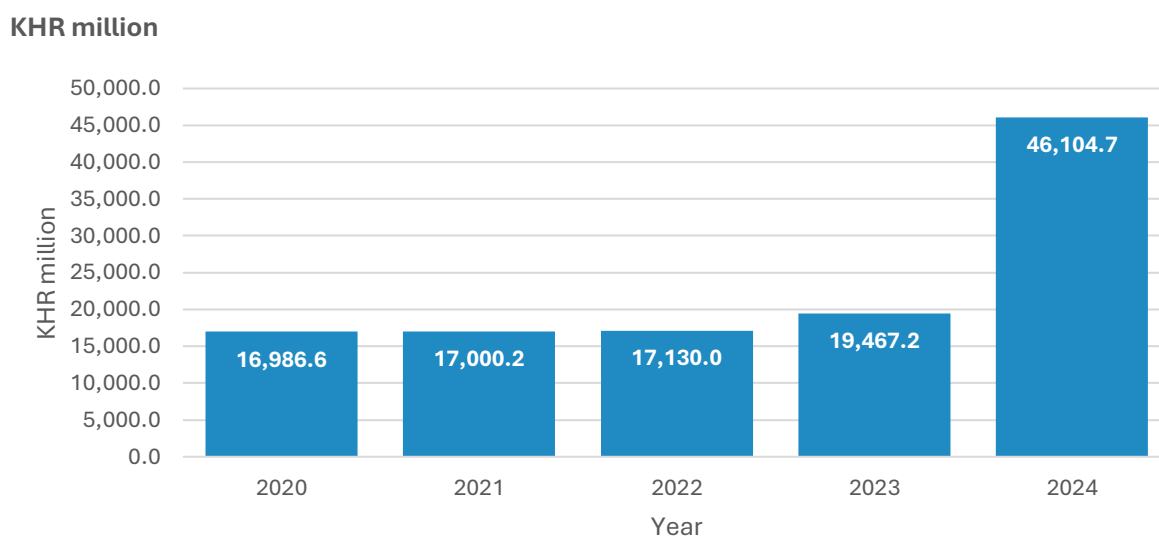
This programme has evolved into a key of government's support for persons disabilities, demonstrating a growing commitment to this group. However, it is important to acknowledge the decrease in budget allocations observed in 2022, which resulted from reprioritization efforts and budget rationalization measures undertaken in response to the COVID-19 pandemic. Savings from these efforts were primarily redirected toward broader social protection programs such as cash transfers for poor and vulnerable households.

In terms of GDP²¹ share, the allocation as a percentage of GDP remained flat at around 0.010% - 0.012% between 2020 and 2023. However, it doubled in 2024 to 0.024%, reflecting a stronger prioritization of disability inclusion relative to economic growth.

Similarly, the proportion of the total government budget dedicated to these interventions remained stable around 0.053% - 0.056% for the first four years. In 2024, this share jumped to 0.134%, indicating that disability inclusion is capturing a significantly larger slice of the national budget than before.

²¹ This analysis was conducted right after the government rebased GDP from year 2000 to 2014 which resulted in an average increase of approximately 30 compared to previous estimates. Consequently, all comparisons in this report utilize nominal GDP (at current prices) based on the rebased figures.

Figure 1: Evolution of Disability-Specific Budget, KHR millions, 2020-2024



3.3.2 By Ministry

Budget allocations for disability-specific interventions are distributed across three key ministries: the **Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY)**, the **Ministry of Education, Youth and Sport (MoEYs)** and the **Ministry of Women’s Affairs (MoWA)**.

MoSVY receives the largest share of the disability -specific budget as it manages a broad range of key programmes. These include transfers to the **NSAF** for the disability allowance and to the **PWDF** for rehabilitation services, inclusive transportation allowance, and assistive devices.²² In 2024, the

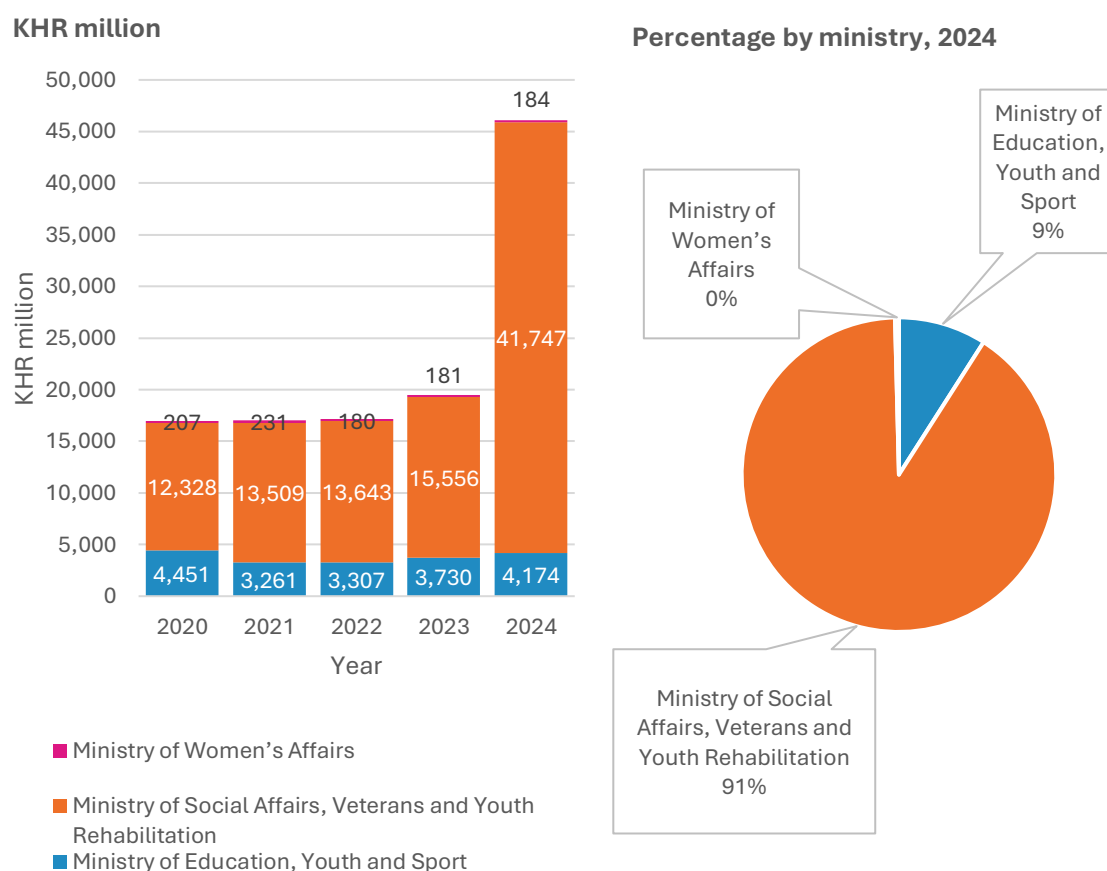
²² The PWDF is financed by employment levies and donations in addition to the government budget. However, government budget remains the main source of income, providing 84% of the fund’s total revenue.

allocation for MoSVY amounted to KHR 41,746.7 million, accounting for approximately 91% of the total disability-specific budget.

MOEYS, focusing on inclusive education initiatives was allocated KHR 4,174 million in 2024. The MOEYS disability-specific budget showed a declining trend early in the period, dropping from KHR 4,451 million in 2020 to KHR 3,260.7 in 2021, before showing a slight recovery was observed between 2022 and 2024. Notably, the 2024 allocation is still slightly lower than the 2020 level, indicating stagnation in education investment relative to social affairs.

Meanwhile, the MOWA received smaller share, at less than 1% of the total (KHR 184 million) in 2024, for activities to promote and protect the rights of women with disabilities. This suggests that gender-specific disability interventions have not seen any meaningful financial expansion.

Figure 2: Disability-specific budget by Ministry, 2020- 2024

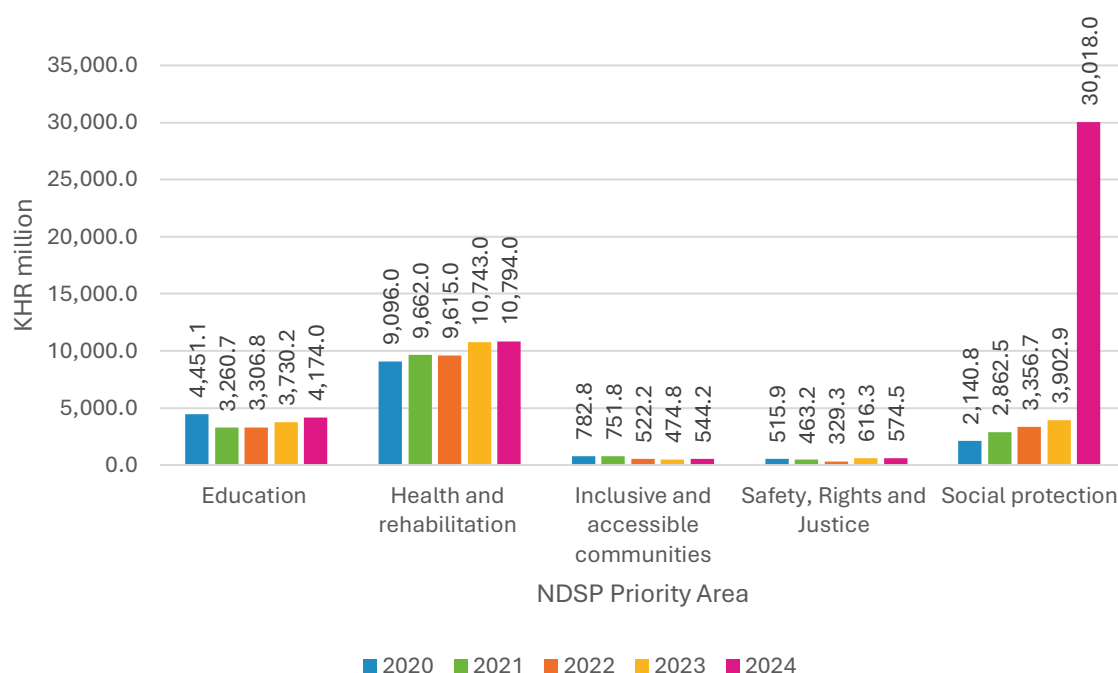


3.3.3 By Key Priority in the NDSP

The 13 identified disability-specific initiatives were grouped under 5 NDSP priority areas.

However, this trend shifted significantly in 2024. **Social Protection received the highest allocation (65.1%)**, driven by the expansion of the disability allowance. This was followed by investments in **Health and Rehabilitation (23.4%)** and **Education (9.1%)** in 2024. Smaller portions were allocated to **Safety, Rights and Justice (1.2%)** and **Inclusive and Accessible Communities (1.2%)**.

Figure 3: Disability-specific budget by NDSP Priority Area, 2020 - 2024



3.3.3.1 Priority Area 1: Social Protection and Adequate Standard of Living

The **disability allowance** is the main social protection measure for persons with disabilities in Cambodia. Since April 2024, the management of the disability allowance has been transferred to the **National Social Security Fund (NSAF)** and integrated into the Family Package. Eligibility requires individuals to hold a disability ID card issued by the MoSVY and reside in a household identified as poor through the National Program on Identification of Poor Households (ID Poor). As of December 2024, **35,937 persons with disabilities** received the disabilities allowance, representing 10.3% of registered persons with disabilities in the DMIS.

Historically, social protection was the smallest sector in 2020 (KHR 2,140.8 million), it has become the largest by far in 2024 with the approved budget of KHR 30,018 million.²³ It now accounts for approximately 65% of the total disability-specific budget, a complete reversal from previous years where Health and Rehabilitation dominated.

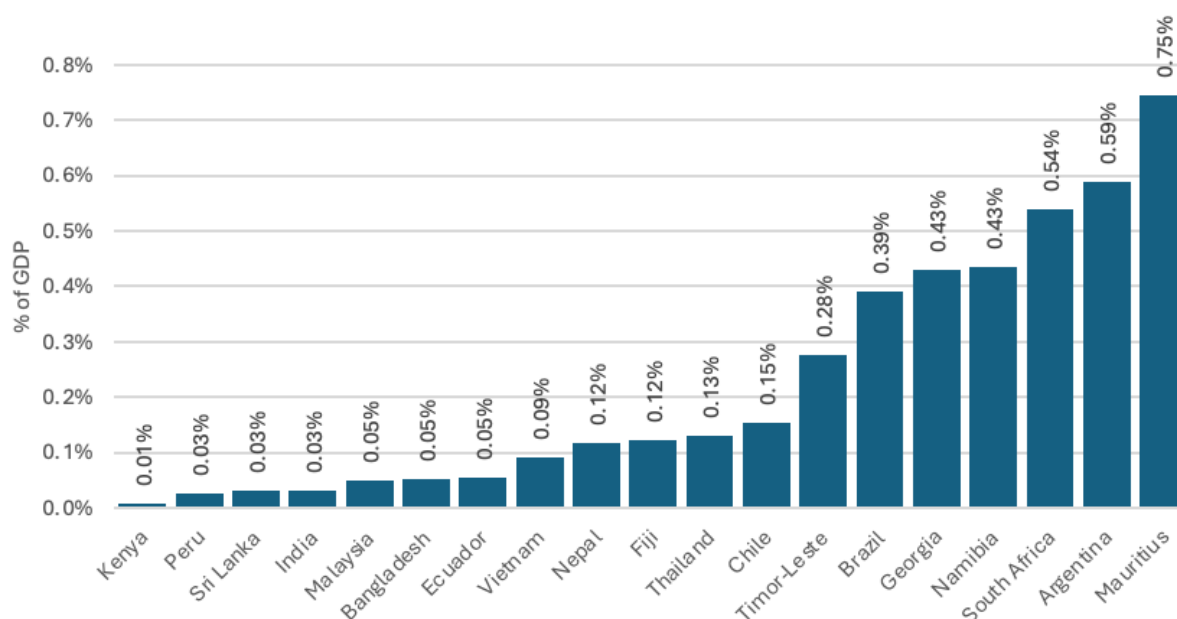
However, a gap emerged between the approved budget and actual spending. According to the NSAF, only KHR 8,882.2million (approx. 30% of the approved budget) was disbursed. This discrepancy is attributed to delays in implementing the disability and poverty identification processes.²⁴ Despite the underspending, the allocation of KHR 38,118.2 million for 2025 (aiming to cover 113,447 people) reflects the government's strong commitment. Nonetheless, investment remains comparatively low

²³ This analysis exclusively covers only the routine social protection programme and excludes temporary emergency interventions. Specifically, it excludes the COVID-19 Emergency Cash Transfer Programme (active May 2020–March 2024), which provided individual benefits to persons with disabilities in IDPoor households, reaching 59,108 beneficiaries as of March 2024. Also excluded is the rehabilitation programme for households affected by evacuations in Siem Reap (initiated in Q2 2024); while this programme includes an estimated 2,765 persons with disabilities, only 334 received disbursements in 2024.

²⁴ (Mbonitegeka, 2024)

compared to other lower and middle-income countries which spend in the range of 0.5% of GDP on non-contributory cash benefits as illustrated in Figure 4.²⁵

Figure 4: Expenditure on non-contributory disability benefits, % of GDP, latest year



Source: (UNICEF; LSHTM; CIP, 2025)

3.3.3.2 Priority Area 2: Health and Rehabilitation

Health and Rehabilitation was previously the dominant sector, received the second-highest allocation in 2024. Allocations have grown steadily but slowly, from KHR 9,096.0 million (2020) to 10,794 million (2024). Two activities can be identified within MOSVY budget documents:

1. **Rehabilitation Services and Assistive Devices at Physical Rehabilitation Centres (PRCs):** This is the primary activity, funded through transfers to the Persons with Disabilities Foundation (PWDF).
1. **Facilitation for Rehabilitation Services:** A newly introduced activity managed by the Department of Welfare for Persons with Disabilities (DWPD). With a small budget, its role is not direct service delivery but rather coordination and policy development.

Given the significance of direct service delivery and timeseries data, the following analysis focuses on the initiative funded through the PWDF. In Cambodia, rehabilitation services and assistive devices are provided through 11PRCs. The government fully funds activities in **five PRCs** through the PWDF. The remaining **six PRCs** are jointly financed by the government and international organizations, including Handicap International (HI), the International Committee of the Red Cross (ICRC), and EXCEED Worldwide.

The PWDF's budget is incorporated into MoSVY's budget as a single line item under "Transfer to Other PAE" within Sub-program 3. Then, this single line item is then allocated into economic and program classification as outlined in the PWDF's budget document. Beyond government funding, the PWDF as a public institution generates income from **donations, employer levies and other**

²⁵ (Global Disability Inclusion Report: Accelerating Disability Inclusion in a Changing and Diverse World, 2025)

sources, as prescribed in the 2009 Disability Law. However, government funding remains its primary source, accounting for **84% of its total income in 2024**.

Data on number of beneficiaries reveals an interesting trend regarding the utilisation of PRCs. Although the PWDF manages five PRCs, the number of beneficiaries served at these centres is significantly lower than those served at INGOs-managed PRCs over time. In 2024, PWDF-managed PRCs served an average of 1,167 beneficiaries each, compared to 3,845 beneficiaries per INGO-managed PRC as illustrated in table 4. This discrepancy suggested that persons with disabilities prefer seeking services at INGO-supported centres. Interviews with stakeholders, such as the National Social Security Fund (SSF), confirm this, citing perceptions of higher service quality and greater accessibility at INGO-managed PRCs compared to government-run centres.

While the government funding has steadily increased, a funding gap remains, evidenced by reliance to co-finance six centres. Additionally, discussions between the Ministry of Health (MoH) and PWDF regarding the integration of rehabilitation into the social health protection system are ongoing, but the current conclusion is to maintain delivery through PRCs,²⁶ leaving a gap in comprehensive care coverage.

Table 4: Number of Beneficiaries Categorized by Implementing Agency, 2020 - 2024

Implementing Agency	Number of PRCs	2020	2021	2022	2023	2024
PWDF	5	4,784	2,277	4,753	4,327	5,838
ICRC	2	6,843	5,988	9,431	11,425	13,274
EXCEED	3	3,002	2,333	4,448	6,476	7,384
HI	1	1,783	1,890	2,123	1,956	2,414
Total	11	16,412	12,488	20,755	24,184	28,910

Source: PWDF

3.3.3.3 Priority Area 3: Education and Lifelong Learning

Allocations for this area are tracked within MoEYS budget documents, particularly under the Special Education Department (merged into the Department of Informal and Inclusive Education in April 2024). Key activities include teacher training by the National Institute of Special Education (NISE) and allowance for university students with disabilities who come to study in Phnom Penh.

Overall, allocations have shown a concerning trend. It started at KHR 4,451.1 million in 2020, dropped significantly in 2021, and has slowly recovered to KHR 4,174 million in 2024. Critically, the 2024 allocation is still lower than the 2020 level, suggesting that while social protection is expanding, investment in inclusive education has stagnated.

A large portion of disability-specific budget (79%) is directed towards activities related to **special education**, such as supporting **special schools**²⁷ and dedicated **teacher training**. These special schools cater to specific categories of disabilities, focusing mainly on students with **visual or hearing impairments or intellectual disabilities**²⁸- and receive a fixed government operating cost of KHR 60 million per year, plus an additional KHR 200,000 per month per student.

²⁶ Validation Workshop with stakeholders, held on March 24th, 2025

²⁷ Special schools receive a fixed operating cost of KHR 60 million per year, and an additional KHR 200,000 per month per students from the government.

²⁸ (Nishio, 2019)

However, these efforts are relatively limited in both scope and alignment with inclusion principle. As of 2024, only 1,128 students were enrolled in special schools, representing just 0.02% of the child population. Furthermore, this reliance on separate facilities does not fully align with the principles of **inclusive education**, which emphasize integrating children with disabilities into mainstream schools. These findings highlight a pressing need to expand the availability of schools and programmes that support children with disabilities within mainstream environments to address gaps in both coverage and accessibility.

While the government has promoted inclusive education within mainstream schools, specific activities and resources required to achieve this goal remain unclear in the budget. Although 14,457 students with disabilities were enrolled in mainstream schools during the 2022–2023 academic year, there is no evidence of dedicated budget allocations for essential support measures - such as specialized training for mainstream teachers or in-class support staff—in budget documents or administrative data. This suggests a gap between policy goals for inclusion and the specific, budgeted activities needed to fully realize them on a national scale.

3.3.3.4 Priority Area 4: Inclusive and Accessible Communities

Two activities have been identified from the MOSVY budget documents under this priority area: (1) “Sport and Culture Supporting Persons with Disabilities” under the DWPD, and (2) a range of other welfare services provided by MOSVY Provincial Departments.

Budget allocations for this priority area have fluctuated over the years, starting at KHR 782.8 million in 2020 and falling to KHR 544.2 million in 2024. This represents only 1% of the total disability-specific budget analysed.

While there is evidence of efforts at the sub-national administrations to promote inclusivity through infrastructure investments – such as building ramps and accessible toilets- the exact level of investment cannot be quantified. This is due to the absence of consolidated disability-specific budget or expenditure data from sub-national administrations, which limits a full picture of progress under this priority area.

3.3.3.5 Priority Area 5: Safety, Rights and Justice

Under this strategic area, disability-specific budget allocations were identified within the MoWA budget documents and the MoSVY budget documents. These allocations focus on activities that aim to promote and monitor rights of persons with disabilities.

Budget allocations for this strategic area are among the lowest, at KHR 574.5 million, allocated in 2024.

Table 5: Summary of Disability-Specific Budget by NSDP Strategic Area and Intervention

NDSP3 Strategic Area/Disability-Specific Intervention	2020	2021	2022	2023	2024
Education	4,451.1	3,260.7	3,306.8	3,730.2	4,174.0
Inclusive Education - former Special Education Department	2,734.9	779.6	571.0	571.0	593.0
Inclusive Education - Provincial MOEYs	292.7	1,346.1	1,777.2	1,986.2	2,127.5
Teacher Training on Special Education (NISE)	1,261.5	949.0	726.6	903.0	1,183.5
Allowance for University Students with Disabilities	162.0	186.0	232.0	270.0	270.0

NDSP3 Strategic Area/Disability-Specific Intervention	2020	2021	2022	2023	2024
Health and rehabilitation	9,096.0	9,662.0	9,615.0	10,743.0	10,794.0
Facilitation of Rehabilitation Services for Persons with Disabilities	0.0	0.0	0.0	0.0	30.0
Rehabilitation services and Assistive Devices at PRCs	9,096.0	9,662.0	9,615.0	10,743.0	10,764.0
Inclusive and accessible communities	782.8	751.8	522.2	474.8	544.2
Other welfare at MoSVYS provincial offices	286.4	276.8	242.2	124.8	194.2
Sport and Culture Supporting Persons with Disabilities	496.4	475.0	280.0	350.0	350.0
Safety, Rights and Justice	515.9	463.2	329.3	616.3	574.5
Inspection for Disability Inclusion	0.0	0.0	0.0	0.0	20.0
Rights and Legal Services for Persons with Disabilities	11.7	16.5	0.0	266.5	66.5
Disability Policy Coordination and Monitoring (DAC)	297.0	216.0	149.0	169.1	304.0
Awareness Raising to Protect the Rights of Women with Disability	207.2	230.7	180.3	180.7	184.0
Social protection	2,140.8	2,862.5	3,356.7	3,902.9	30,018.0
Disability Allowance	2,140.8	2,862.5	3,356.7	3,902.9	30,018.0
Grand Total	16,986.6	17,000.2	17,130.0	19,467.2	46,104.7

In summary, while the government’s budget allocation for disability-specific interventions has demonstrated a strong positive trend—more than doubling between 2020 and 2024—this growth is largely concentrated within the social protection sector. However, **allocating funds is only the first step; translating these commitments into reality remains a challenge.**

As observed, significant discrepancies exist between approved budgets and actual spending, particularly in the delivery of the disability allowance. This "execution gap" means that despite high-level financial promises, vital support is not yet fully reaching the intended beneficiaries. Furthermore, significant funding gaps persist across other critical areas, such as inclusive education and rights-based initiatives, where allocations have either stagnated or declined.

Given these execution challenges and domestic resource constraints, understanding the role of external financing is essential. The following section examines the contribution of Official Development Assistance (ODA) to filling these gaps and supporting disability inclusion in Cambodia.

4 Analysis of Official Development Assistance (ODA) and Disability

This analysis of official development assistance (ODA) draws on data documenting the use of the OECD-DAC disability marker. This marker was launched by the OECD Development Assistance Committee (DAC)²⁹ in 2018 for the purpose of measuring the extent to which ODA activities address disability inclusion. The marker includes three scores, with 2 indicating where a project has disability inclusion as a *principal objective*, 1 where disability inclusion is a *significant objective* and 0 where disability inclusion is not targeted.³⁰ Data for the analysis was gathered from the OECD’s Creditor Reporting System, which collates a wide array of data on ODA, based on reporting from bilateral and multilateral donors. The latest data available is for 2023.

A significant portion of ODA activities in Cambodia are not scored by the disability marker. Table 5 provides a set of summary indicators on the share of allocable ODA³¹ according to the way in which it is scored by the disability marker. Out of 2,201 ODA activities³² in 2023, only 1,246 (57 per cent) were scored, meaning that 43 per cent were not scored. When considering the value of ODA flows, less than 763 million USD related to commitments that were scored by the disability marker, representing less than half (48 per cent) of a total 1.6 billion USD allocable ODA flows to Cambodia in 2023. The gaps in use of the marker relate to a number of factors. First, the disability marker was only designed for use by OECD DAC members, and multilateral organisations (such as UN agencies and development banks) do not yet have the option to report using the marker. Second, not all OECD DAC members use the marker, and even those that do use it do not necessarily mark all activities. Nevertheless, it should be noted that the share of activities being scored by the marker in Cambodia (57 per cent) is higher than the average across recipient countries in the CRS database (averaging 39 per cent). This is likely to reflect a greater presence of donors that use the marker within ODA in Cambodia than in other countries.

Table 6: Allocable ODA by Disability Marker Score, 2023

Indicator	Total	Blank	Scored				
			Any score	Score 0	Score 1	Score 2	Score 1 or 2
Number of activities	2,201	955	1,246	991	233	22	255
%	100%	43%	57%	45%	10.6%	1.0%	11.6%
US\$, millions	1,604	841	763	667	90	7	96
%	100%	52%	48%	42%	5.6%	0.4%	6.0%

Source: Authors’ calculations based on OECD CRS database

²⁹ The development assistance committee consists of a set of bilateral donors (mainly OECD countries), plus the European Union.

³⁰ Meeks, P., *Getting the Data: How Much Does Aid Money Support Inclusion of Persons with Disabilities?*, Centre for Inclusive Policy, 2020; Organisation for Economic Co-operation and Development, *The OECD-DAC Policy Marker on the Inclusion and Empowerment of Persons with Disabilities: Handbook for Data Reporters and Users*, 2020 <[https://one.oecd.org/document/DCD/DAC/STAT\(2020\)48/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)48/en/pdf)>, accessed 27 February 2025.

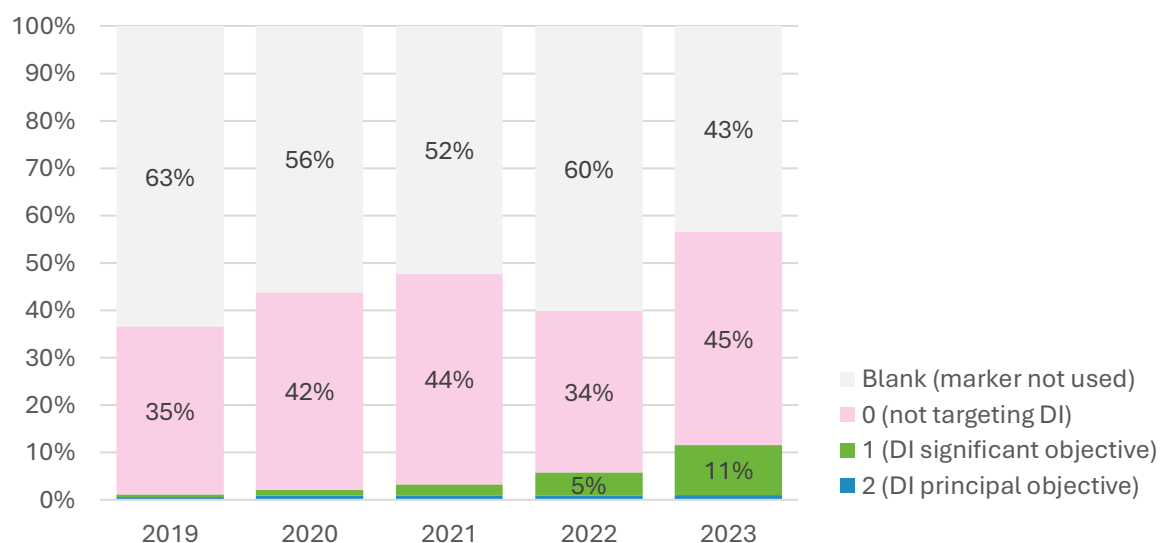
³¹ The focus on allocable ODA follows the OECD DAC preferred approach to analysis on marker data. See p.19 of the OECD DAC handbook on the disability marker. See Organisation for Economic Co-operation and Development, *The OECD-DAC Policy Marker on the Inclusion and Empowerment of Persons with Disabilities: Handbook for Data Reporters and Users*, 2020, <[https://one.oecd.org/document/DCD/DAC/STAT\(2020\)48/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)48/en/pdf)>, accessed 27 February 2025.

³² For the purpose of this analysis, an ODA activity is a single instance of an ODA commitment. ODA commitments may relate to a project, or a subcomponent of a project.

Depending on the measure used, between 6 and 12 per cent of ODA in Cambodia is scored as targeting disability inclusion. The higher value of 12 per cent relates to the share of ODA activities, while the 6 per cent relates to ODA values in USD. Notably, the share of ODA principally targeting disability inclusion is low, at 1 per cent of activities, or 0.4 per cent of ODA flows in USD. The share of projects scored 1 (with a significant objective on disability inclusion) is higher by both measures. However, greater caution is required in interpreting the extent to which score 1 projects meaningfully contribute to disability. International evidence indicates that the interpretation of this score varies. It should be noted that both these indicators likely underestimate the true share of ODA targeting disability inclusion given the significant share of projects which are unmarked.

There has been an increase in the use of the marker over time in Cambodia. As shows in Figure 6, the share of unmarked activities has reduced from 63 per cent in 2019 (shortly after the introduction of the marker) to 43 per cent in 2023. The share of activities scored 1 or 2 has also increased, from just 1 per cent in 2019 to 12 per cent in 2023. It is worth noting that this is not a situation reflected in all other countries. While use of the marker has increased globally from year to year, in some other countries analysed there is no clear trend of increased use of the marker, or an increasing share of activities scored 1 or 2. The significant differences from year to year in Cambodia suggest that the 2023 figures should not necessarily be assumed to reflect the direction of travel over time.

Figure 5: Allocable ODA Activities by Disability Marker Score, 2019-2023



Source: Authors' calculations based on OECD CRS database

The use of the marker across different donors varies substantially. There are a large number of donors providing ODA to Cambodia (69 in 2023), therefore Figure 7 analyses the donor use of the marker by focusing on the largest 20 donors in Cambodia.³³ Nine donors use the marker and seven use it for more than half of their ODA activities. Among these donors, the share of projects marked 1 or 2 ranges from 1.3 per cent in Korea, to 43 per cent among EU institutions. A further four OECD DAC donors score some of their projects. Most of the major donors not using the marker are multilateral donors, including the ADB and World Bank (International Development Association) which are two of the most significant donors in Cambodia. Meanwhile, two OECD DAC donors

³³ Measured according to the value of ODA flows in USD.

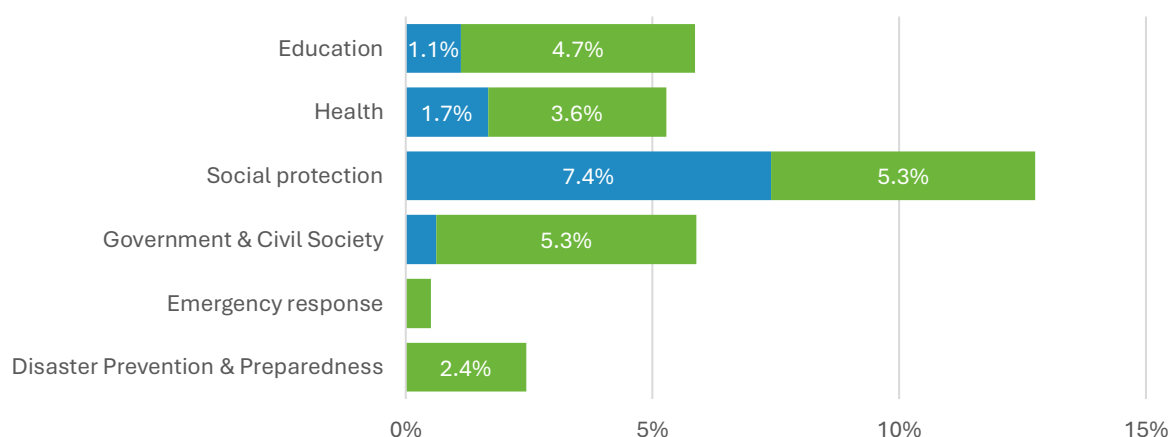
(United States and Germany) do not use the marker, although Germany began using the marker in 2024.

Figure 6: Allocable ODA activities by disability marker score, largest 20 donors (by portfolio value in USD), 2023

Donor name	Total value of portfolio (USD commitments, millions)	Endorsed GDS declaration?	% of activities scored with disability marker	% of activities targeting disability inclusion	% of activities scored but not targeting disability inclusion
Japan	336.76		45%	1.9%	42.9%
France	249.73	✓	74%	3.3%	71.1%
Korea	227.16	✓	43%	1.3%	41.9%
International Development Association	223.00		0%		
United States	123.07		0%		
Asian Development Bank	102.72		0%		
EU Institutions	87.59	✓	100%	42.9%	57.1%
Australia	58.55	✓	100%	41.2%	58.8%
Green Climate Fund	36.23		0%		
Switzerland	33.98		100%	5.2%	94.8%
Global Environment Facility	19.06		0%		
Global Alliance for Vaccines and Immunization	13.75		0%		
Germany	13.10	✓	0%		
New Zealand	11.91	✓	100%	26.7%	73.3%
Norway	10.11	✓	100%		100.0%
Asian Infrastructure Investment Bank	10.00		0%		
Global Fund	7.19		0%		
Adaptation Fund	5.00		0%		
World Health Organisation	4.07	✓	0%		
Belgium	3.68		64%	18.2%	45.5%

The share of activities marked as targeting disability inclusion varies by sector. Figure 8 shows the proportion of ODA activities scored 1 or 2 with the disability marker for six sectors that are of particular relevance for persons with disabilities, for the period 2019-20. These make up 72 per cent of total ODA activities marked 1 or 2. Social protection is the sector with the largest share of activities marked as targeting disability inclusion, with 13 per cent marked 1 or 2, and 7.4 per cent marked 2. The share of health and education ODA activities targeting disability inclusion is closer to 5 per cent, while emergency and disaster-related ODA is much less likely to be scored as targeting disability inclusion.

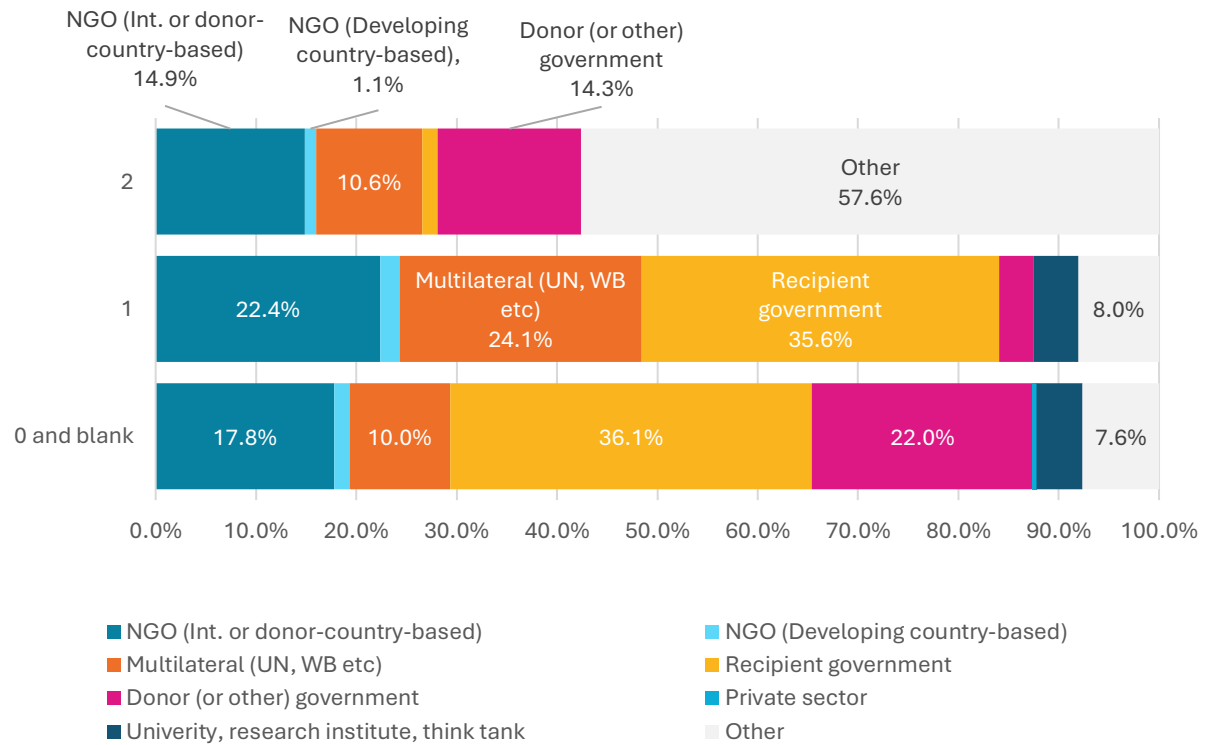
Figure 7: Allocable ODA activities by disability marker score, selected sectors, 2019-2023



The channels for ODA marked as principally targeting disability inclusion are distinct from other ODA flows. **Error! Reference source not found.** shows the share of ODA flows (in USD) by channel according to how they are scored with the disability marker, for the period 2019-2023. For ODA scored 2 (principal objective) over half of ODA flows had the channel “other”. This relates primarily to the Australia-funded ACCESS and ACCESS 2 projects focused on disability, which has been one of

the largest components of score 2 ODA in the country in recent years. The remaining score 2 ODA is primarily channelled via international or donor-country-based NGOs and multilaterals, something which has been reflected in analysis in other countries. Score 2 ODA is also much less likely to be channelled via the national government than with score 1 or score 0 ODA, or unmarked ODA. This is also a trend which has been observed in other countries.

Figure 8: Allocable ODA (USD) by disability marker score and channel, 2019-2023



5 Analysis of Financing Gap to Accelerate Disability Inclusion

This section presents an analysis of the financing gap required to advance disability inclusion in Cambodia. The gap is defined as the difference between the estimated financial resources needed to implement disability-inclusive interventions and the current government funding allocated under existing provisions.

The analysis utilizes a mixed-methods approach, including a review of key national policies—such as the **National Disability Strategic Plan (2024–2028)** and relevant sectoral plans - and data on persons with disabilities to identify the challenges they face. Furthermore, interviews with key stakeholders, including government officials, development partners and representatives from Organizations for Persons with Disabilities (OPDs) were conducted to inform the analysis.

To quantify the financing gap, a costing model was developed to estimate the resources required for addressing identified gaps. The gap was calculated in absolute terms, as a percentage of GDP, and as a proportion of actual government expenditure.

It is important to note that this analysis focuses on a set of **selected interventions** necessary to accelerate disability inclusion by 2030. The interventions were selected based both on the potential scale of their contribution to addressing disability inclusion (drawing on consultations and review of key literature) and the feasibility to undertake costings based on available data. Nevertheless, the analysis does not cover all possible interventions as addressing every gap by 2030 would be unrealistic given resource constraints.

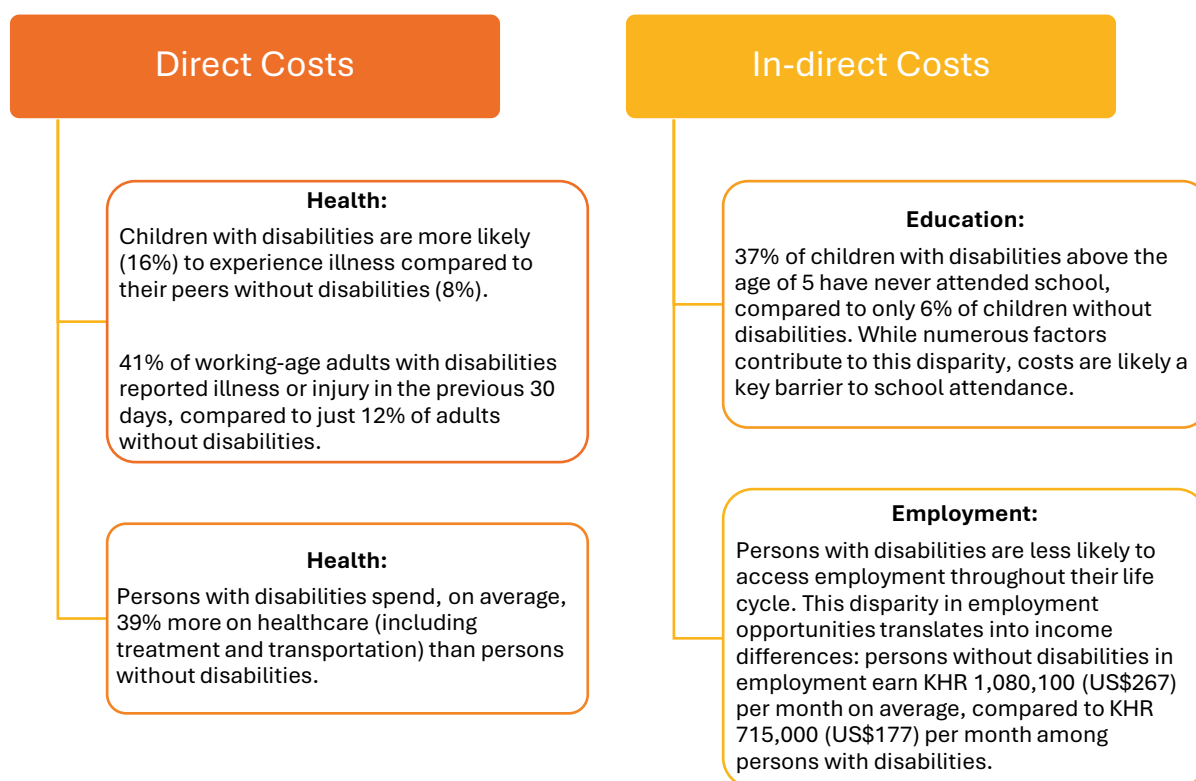
5.1 Identification of Selected Interventions and Rationales

To accelerate disability inclusion, a combined approach that incorporates both disability mainstreaming³⁴ and disability-specific interventions³⁵ is essential. A crucial element of identifying meaningful interventions is recognizing the **additional costs associated with disabilities**. A study by ACCESS, using data from the 2019 Census, provides valuable insights into these costs in Cambodia, forming the foundation for understanding current gaps.

³⁴ Is the process of removing barriers to facilitate the participation of persons with disabilities in all programs, activities and opportunities, on an equal basis as people without disability.

³⁵ The provision of services and activities to address specific requirements, such as physical rehabilitation, assistive technology, mobility aids, communication support, sign language interpretation, and the empowerment of persons with disabilities to participate on an equal basis with all members of their community. The provision of appropriate assistive technology can contribute to reducing the barriers to effective inclusion.

Figure 9: Summary of Additional Costs Associated with Disabilities in Cambodia



Source: (ACCESS, 2022)

Drawing upon a comprehensive review of these challenges and consultations with key stakeholders, a set of selected interventions has been identified. These options, grounded under the strategic directions of the NDSP 2024-2028 are:

- **Health:** Expanding access to health care services including rehabilitation and assistive devices through the Health Equity Fund (HEF).
- **Social Protection:** Expanding social protection by establishing a cash benefit for persons with severe disabilities to help offset some disability-related costs such as transportation and caregiving.
- **Education:** Enhancing access to education for children with disabilities in mainstream schools.

Table 7 outlines the parameters of these selected interventions.

Table 7: Selected Interventions to Accelerate Disability Inclusion in Cambodia by 2030

NDSP3 Strategic Direction	Intervention	New or existing provision	Option to accelerate disability inclusion	Benefit level	Coverage
Health and Rehabilitation					
	1. Health Equity Fund (HEF)	Existing provision. Persons with disabilities living in poor and at-risk families have access to free health care services under the HEF.	Expand eligibility to all persons with disabilities, regardless of household poverty status.	Cost per capita: KHR 107,993 (2024) ³⁶	2024: 132,523 (estimated) 2025: 387,139 (projected)
Social Protection					
	2. Cash benefits for persons with severe disabilities	New Provision. Currently only persons with disabilities with a disability card, living in poor families with an ID poor card is entitled to the disability allowance at KHR 28000 per person per month under the Family Package.	Establish a new, non-means-tested cash benefit for all persons with severe disabilities. This would be an addition to the KHR 28,000 for persons with severe disabilities.	KHR 87,000 per month ³⁷	2025: 101,840 (projected)
Education					
	3. Inclusive Education in Mainstream Schools	Existing provision. Policies and programs support the enrolment of children with disabilities in mainstream schools, but coverage and resources are limited.	Scale up support for inclusive education, focusing on teacher training, accessible materials, and classroom support to improve access and learning outcomes.	To be defined.	2023: N/A

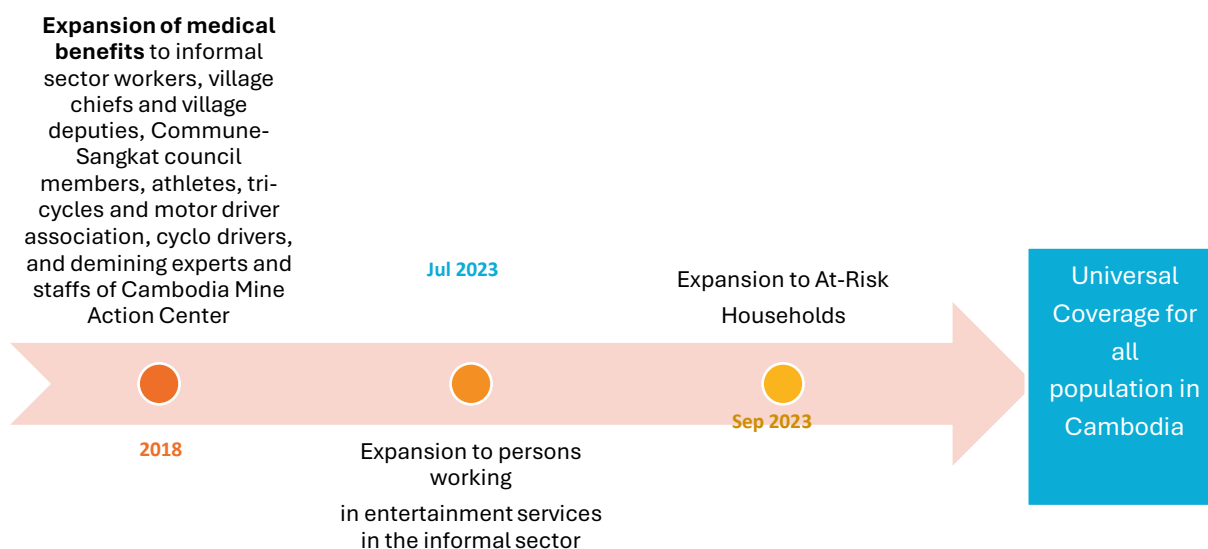
³⁶ Received from the National Payment Certification Agency (NPCA). This per capita cost is based on a small subset of persons with disabilities, currently enrolled in the scheme, and may overestimate the actual per capita cost incurred.

³⁷ Adjusted from the proposed benefit amount for persons with severe disabilities by the 2022 ACCESS Study on Additional Costs of Disability in Cambodia: Implications for the Design of Social Protection Schemes, available at <https://access2cambodia.org/wp-content/uploads/2024/02/Additional-costs-of-disability-in-Cambodia-ENG-AC-English-compressed.pdf>

5.1.1 Priority Area1: Health, Rehabilitation and Well Being

1.1 Expansion of Health Care Services to All Persons with Disabilities through the Health Equity Fund (HEF)

The Health Equity Fund (HEF) is a non-contributory scheme³⁸ that provides subsidized healthcare for households identified as poor and at-risk through the IDPoor targeting system. In addition, other groups, such as informal sector workers are also entitled to certain subsidized health care services. Over the years, the HEF has gradually expanded to cover more individuals, as illustrated in the flow chart below.



Source: (Cambodia, 2024)

For persons with disabilities, the HEF is the main social health protection program, though its coverage is limited to individuals in households identified as poor and at-risk. While the Health Management Information System (HMIS) lacks data on this coverage, an analysis combining the Disability Identification Management System (DMIS) and the ID Poor database provide a reliable estimate. Based on this method, approximately 132,523 persons with disabilities (or 38% of the total DMIS population) were likely covered by the HEF in 2024.³⁹

Rationale for Expansion

The need to expand health coverage is especially critical in Cambodia, where out-of-pocket expenditures remain high, accounting for **61% of current health expenditure in 2022**. This places a disproportionate burden on persons with disabilities, who spend 39% more on health care than persons without disabilities⁴⁰. This financial strain is compounded by a higher prevalence of illness, further entrenching poverty and inequality. This financial strain is compounded by a higher

³⁸ The HEF is financed by a mix of development partner resources and the government budget.

³⁹ The estimate is the sum of two groups: of persons with disabilities covered by the HEF in 2024 was done by estimating the number of persons with disabilities living in poor and at-risk households. For the former, the number of persons with disabilities in poor households was taken from the DMIS which was 83,000 persons or 23.8% of the DMIS in 2024. The estimation of persons with disabilities living in at-risk households was estimated at 14.18% of the DMIS population or 49,523 in 2024, assuming the same proportion of at-risk and poor households in the IDPoor database.

⁴⁰ (WHO, 2022)

prevalence of illness, further entrenching poverty and inequality. This financial strain is compounded by a higher prevalence of illness, further entrenching poverty and inequality.⁴¹

Proposed option

It is proposed to expand the HEF to ensure that all persons with disabilities, regardless of poverty status, have access to subsidized healthcare services. This approach aligns with the government's commitment as outlined in the Roadmap Towards Universal Health Coverage (UHC) for 2024-2035 which explicitly aims to improve healthcare access for persons with disabilities by reducing their out-of-pocket expenses and expanding services such as rehabilitative, palliative, and long-term care into community and home-based settings.⁴²

1.2 Expansion of Rehabilitation Services and Assistive Devices

Rehabilitation and assistive devices are crucial for promoting disability inclusion, yet current coverage remains fragmented. Rehabilitation addresses specific needs through tailored interventions such as physical therapy, the use of assistive devices, and skills training. These interventions empower individuals to participate more actively in society, access education and employment opportunities, and contribute to their families and communities. Similarly, assistive devices support or improve an individual functioning in areas such as cognition, communication, hearing, mobility, self-care, and vision.⁴³ Together, rehabilitation services and assistive devices promote better health, promote well-being, and foster inclusion and participation in all aspects of life.

Rationale for Expansion and Institutional Alignment

Recent policy developments have clarified the institutional responsibilities for rehabilitation in Cambodia. **Government Decision No. 1218 (August 2024)** establishes a clear separation of functions:

- **Medical Rehabilitation:** The **Ministry of Health (MoH)** is mandated to manage and expand medical rehabilitation services within health facilities (hospitals and health centers).
- **Physical Rehabilitation & Devices:** The **Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY)** retains responsibility for the "social model" of physical rehabilitation, including the management of Physical Rehabilitation Centres (PRCs) and the training and provision of prosthetics and orthotics.

While this separation provides strategic clarity, financing gaps persist. Currently, the **Health Equity Fund (HEF)**—the primary social health protection mechanism—does not comprehensively cover the *medical* rehabilitation services now under MoH's mandate, nor does it cover assistive technologies (AT) that fall outside MoSVY's physical rehabilitation scope (e.g., hearing and visual aids).⁴⁴

Furthermore, while MoSVY is mandated to provide prosthetics and devices free of charge through PRCs, geographical barriers and resource constraints limit access. The 2024 decision explicitly calls

⁴¹ (ACCESS, 2022)

⁴² (Cambodia, 2024)

⁴³ (WHO, 2024)

⁴⁴ (Knox-Vydmanov & Goursat, 2025)

for transforming these PRCs into "centers of excellence" and modernizing equipment, acknowledging the need to upgrade the current system.

Proposed options

To accelerate disability inclusion and align with the new government mandate, two complementary pathways are proposed:

1. Inclusion of Medical Rehabilitation Services and Non-Physical AT in HEF Benefit Packages:

- **Medical Rehabilitation:** Expand HEF to cover the costs of *medical* rehabilitation services (e.g., physiotherapy, early intervention) provided at MoH health facilities, ensuring patients referred from PRCs or communities can access clinical care without financial hardship.
- **Non-Physical Assistive Devices:** Broaden HEF benefits to include assistive devices *not* covered by MoSVY's mandate, specifically devices for sensory and communication impairments such as **hearing aids, visual aids, and communication tools**.

2. Strengthening MoSVY's PRCs:

- **Centers of Excellence:** Aligning with Decision No. 1218, invest in modernizing technical equipment and staff capacity to transform existing PRCs into regional centres of excellence.
- **Expand Reach:** Strengthen the scope and efficiency of PRCs to ensure quality provision of **prosthetics, orthotics, and mobility devices** (wheelchairs, tricycles) that should be free and accessible to all persons with disabilities.

Despite the important of these initiatives, a detailed costing and financing gap analysis cannot be conducted at this stage due to lack of essential data. Specially information on the cost of rehabilitation services and assistive devices to be included in the HEF or added to the PRCs is currently unavailable. Further discussions and potential additional studies are required to father this crucial information.

5.1.2 Priority Area 2: Social protection and Adequate Standard of Living

Currently, the disability allowance under the Family Package scheme serves as the main social protection measure for persons with disabilities in Cambodia. The eligibility criteria for the scheme requires individuals to be living in a poor household with an IDPoor card and to possess a Disability ID card.

Rationale

Despite its importance, the current coverage remains limited in its reach and impact. As of 2024, the program covered only 35,937 individuals, representing just or 0.21% of the total population or 10.3% of persons with disabilities registered in the DMIS.

In addition to **low coverage**, the current **benefit level is also insufficient to meet the needs of beneficiaries**. The current monthly allowance of KHR 28,000 is equivalent to 7.5 % of the adjusted national poverty line in 2024⁴⁵, failing to adequately address the additional disability-related costs

⁴⁵ The daily national poverty line of KHR 10951 in 2020 was adjusted for inflation and multiplied by 30 days to calculate the adjusted monthly national poverty line for 2024.

faced by persons with disabilities and their families. This inadequate benefit leaves many individuals unable to meet essential needs or access to services and further entrenches their economic vulnerability.

Proposed option

To accelerate disability inclusion and address these limitations, it is proposed to introduce **a new cash benefit scheme targeted at persons with severe disabilities**, as assessed by the national disability assessment and determination system. This group is recognized as the most vulnerable subgroup within the population of persons with disabilities.

The proposed new cash benefit will be set at KHR 87,000 per month.⁴⁶ This would aim to help families address some of the additional costs associated with severe disabilities, such as caregiving, transportation and other specific needs. This will enable persons with severe disabilities to better access to necessary service and improve their overall well-being.

This proposal also acknowledges the current fiscal constraints faced by the government. To ensure feasibility, a phased implementation approach is recommended, starting with the most vulnerable individuals first and progressively expanding the program to encompass broader groups within the disability population over time.

5.1.3 Priority Area 3: Education and Lifelong Learning

The Government has made progress in improving access to education for students with disabilities, primarily through initiatives promoting inclusive education, integrated education and special education. However, despite these efforts, significant disparities persist.

Rationale

While enrolment rates for students without disabilities have been on the rise, this has not been the case for students with disabilities.⁴⁷ According to the 2019 Census, 30 % of children with disabilities do not have access to education, compared to just 9 % of their peers without disabilities.⁴⁸ This disparity highlights the urgent needs for strengthened educational provisions for students with disabilities.

While one potential approach is to increase the number of special schools tailored to various disabilities, this is not a preferred option. Special schools have limited reach and segregate students with disabilities from their peers, which does not foster full inclusion. Instead, strengthening inclusive education provisions in mainstream schools is a critical step for accelerating disability inclusion in education sector in Cambodia.

Proposed options

To promote inclusive education in mainstream schools, several actional options have been identified for consideration.

⁴⁶ This benefit level is derived from the monthly benefit amount proposed in the 2022 ACCESS study: KHR81,000 per month for persons with severe disability, adjusted for inflation. The full study is available at <https://www.developmentpathways.co.uk/wp-content/uploads/2023/05/The-additional-cost-of-disability-in-Cambodia-English85-compressed.pdf>

⁴⁷ (UNICEF Innocenti, 2024),, 2021 CDHS

⁴⁸ 2019 Census

- **Teacher Training on Inclusive Education.** Currently, only 1 in 10 teachers reported having received training on inclusive education, with many feeling unprepared to address the needs of children with disabilities.⁴⁹ Strengthening the capacity of teachers to support students with diverse learning needs is a critical step. This effort requires pre-service and in-service training programs that focus on inclusive education principles and practices. Importantly, these trainings are distinct from those offered by the NISE, which is primarily focused on preparing teachers for special schools.
- **Improving Learning Materials, Curriculum and Infrastructure.** Developing accessible learning materials, adapting curricula to be more inclusive, and improving school infrastructure are essential for creating an enabling environment for students with disabilities. Accessibility upgrades could include constructing ramps, installing accessible bathrooms, handrails on staircases and adapting classrooms to ensure children with disabilities can comfortably learn alongside their peers. These changes will help reduce physical and systemic barriers within schools.
- **Provisions of cash benefits.** Parents of children with disabilities frequently report the need for additional financial assistance to support their children's education.⁵⁰ Providing allowances or scholarships to students with disabilities can help address the disability-related costs associated with school attendance, including transportation, school supplies, specialized learning equipment and devices. This financial support would reduce the burden on families and improve access to education for children with disabilities, thereby fostering greater inclusivity.

However, at the time of analysis, detailed information and data on the current provisions, associated costs and number of beneficiaries at mainstream schools remains unavailable. This limits the ability to explore a financial gap analysis under this strategic area.

5.2 Financing Gap Estimates

This section presents the financing gap analysis for the selected interventions discussed in section 6.1. To estimate the financing gap, the analysis calculates the projected number of beneficiaries and the unit costs under both the status quo and the proposed reform options. The projections are based on the key demographic and economic indicators and assumptions detailed in Table 8 for the period of 2025-2030.

⁴⁹ (UNICEF Innocenti, 2024)

⁵⁰ *ibid*

Table 8: Key Demographic and Economic Indicators and Assumptions, 2025-2030

Item	2024(Base year)	2025	2026	2027	2028	2029	2030	Source
Demographic Indicators								
Population	17,091,464	17,577,760	17,816,143	18,051,625	18,283,710	18,512,733	18,735,977	National Institute of Statistics.
Population with disabilities (DMIS)	349,166	387,139	420,809	455,165	490,182	525,852	562,079	DMIS data as of 2024 and assume the rate to increase to 3% at the end of the projection. This assumption is based on international experience (e.g. Thailand registered 3.2% of persons with disabilities in the Disability MIS in 2024).
% of total population	2.04%	2.20%	2.36%	2.52%	2.68%	2.84%	3.00%	
Macro-Economic Indicators								
GDP at current prices (KHR, billion)	192,005	209,163	228,495	250,078	273,699.67	299,552.58	327,847.48	Medium-term Fiscal Framework 2025-2027. ⁵¹ After 2028, assuming the growth at 9.4%.
GDP growth (%)		8.9%	9.2%	9.4%	9.4%	9.4%	9.4%	
Government Expenditure	37,654.29	41,019.16	44,810.38	49,043.04	53,675.51	58,745.55	64,294.49	Budget Settlement Laws of respective years (2019-2022), assuming at 19.6% of GDP (average of the last four years)
Inflation (%)	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	Medium-term Fiscal Framework 2025-2027
National Poverty Line (KHR/ month)	373,263	382,595	392,159	401,963	412,013	422,313	432,871	National poverty line in 2020 ⁵² (10951 per day x 30 days), adjusted with inflation between 2021 and 2024. Moreover, the adjusted poverty gap per capita average for the poor is around 74,100 riels/person/month in 2025. ⁵³

⁵¹ (Ministry of Economic and Finance, 2024)

⁵² (World Bank, 2022)

⁵³ This information was received from the World Bank.

Item	2024(Base year)	2025	2026	2027	2028	2029	2030	Source
Additional cost of Disability (KHR / month)	477,188	489,117	501,345	513,879	526,726	539,894	553,391	An additional KHR14,000 per day in 2020, adjusted with inflation between 2021 and 2024. ⁵⁴

⁵⁴ A study by ACCESS reveals that a household with a member with disabilities requires an additional KHR14,000 per day to maintain the same standard of living as a household without a member with disabilities. To estimate the 2025 figure, this average daily cost was adjusted for inflation and multiplied by 30 days. Consequently, the estimated average additional cost per month in 2025 would be KHR 477188. The study is available at <https://www.developmentpathways.co.uk/wp-content/uploads/2023/05/The-additional-cost-of-disability-in-Cambodia-English85-compressed.pdf>

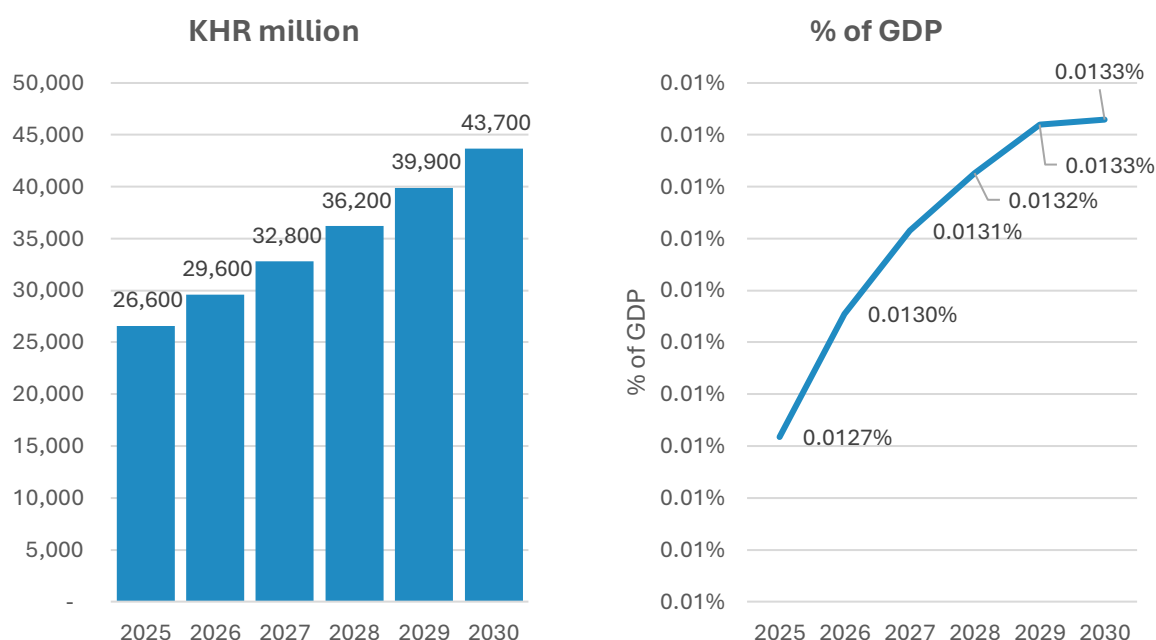
Intervention 1: Health, Rehabilitation and Well-being

Proposal: Expansion of the Health Equity Fund (HEF) to All Persons with Disabilities [No Revision of Benefit Packages]

Under this option, the total estimated cost of expanding the HEF to cover all 387,139 projected persons with disabilities in the DMIS is KHR 42,854 million (0.02% of GDP) in 2025. Because the HEF already provides partial coverage for persons with disabilities in poor households, the **additional investment required or the financial gap**, is estimated to be **KHR 26,600 million** in 2025 (0.0127% of GDP). By 2030, this financing gap is projected to rise to **KHR 43,700 million** in (0.013% of GDP), reflecting the expected growth in the number of beneficiaries.

It is important to highlight, however, that this costing is for the expansion of the current HEF benefit package. As noted, the package is not yet comprehensive, and future investments will be needed to include rehabilitation services and assistive devices.

Figure 10: Estimated Financing Gap, Health and Rehabilitation, 2025-2030



Intervention 2: Social protection and Adequate Standard of Living

Proposal: Establishment of a Cash Benefit Scheme for Persons with Severe Disabilities

This proposal recommends the establishment of a new cash benefit scheme for persons with severe disabilities, as identified and assessed by the Disability Assessment and Determination System. The scheme targets an estimated population of 91,851 individuals in 2025. This estimation is derived by applying the current prevalence of severe disabilities within the DMIS (26.3% in 2024), to the projected DMIS population for 2025 (387,139 individuals).

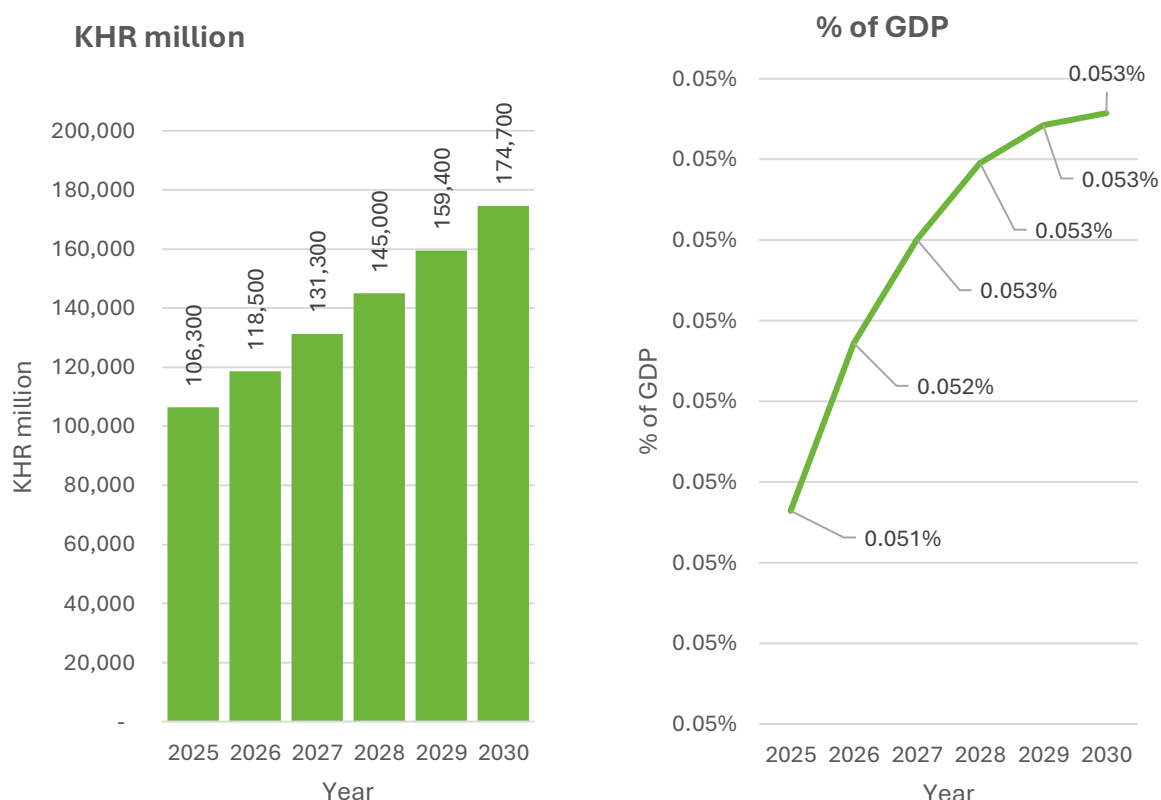
The proposed monthly benefit is set at **KHR 87,000 per person per month** (approximately 18% of the average additional cost related to disability) in 2025.⁵⁵ While the benefit level is modest, it is

⁵⁵ This benefit level is derived from the monthly benefit amount proposed in the 2022 ACCESS study: KHR81,000 per month for persons with severe disability, adjusted for inflation. The full study is available at

predicted on the assumption that healthcare and rehabilitation benefits will be improved in terms of both coverage and scope. With these services covering most health-related expenses, this cash benefit aims to specifically address income security and remaining daily living costs.

As this is a new scheme, the total cost represents the financing gap. Implementing this scheme would require an estimated **KHR 106,300 million**, which is equivalent to **0.05% of GDP** in 2025. Over time, the cost is expected to rise as registration in the DMIS increases. By 2030, the total cost of the scheme is projected to increase to **KHR 174,700 million** or **0.05% of GDP**. Detailed costing results can be found in Annex A.

Figure 11: Financing Gap, Social Protection, Cash Benefit for Persons with Severe Disabilities, 2025- 2030



In summary, the analysis demonstrates that bridging the financing gap to accelerate disability inclusion is fiscally feasible. The combined additional investment required for the two costed selected interventions—expanding the Health Equity Fund and establishing a cash benefit for persons with severe disabilities—is estimated at **KHR 132.9 billion** in 2025, representing approximately **0.058% of GDP**.

<https://www.developmentpathways.co.uk/wp-content/uploads/2023/05/The-additional-cost-of-disability-in-Cambodia-English85-compressed.pdf>. This amount is slightly higher than the average poverty gap estimates at 74,100 riels/month in 2025, using World Bank poverty gap estimate in 2022.

The estimated costs are expected to increase gradually to **KHR 218.4 billion** or **0.060% of GDP** in 2030.

While this figure provides a concrete baseline for immediate action, it must be viewed as a conservative estimate. The analysis could not fully quantify the costs for other critical interventions, particularly inclusive education in mainstream schools and the expansion of rehabilitation services, due to current data limitations. Nevertheless, these findings underscore that with a modest targeted increase in budgetary allocation, the Royal Government of Cambodia can significantly reduce the financial burden on persons with disabilities and make meaningful progress toward the 2030 goals outlined in the NDSP.

6 Conclusion and Way Forward

The Royal Government of Cambodia (RGC) has made strides in creating a policy and legal environment that promotes the rights and inclusion of persons with disabilities. However, the analysis within this report indicates that the current financial commitments, while growing, are not yet sufficient to translate these strong policy intentions into comprehensive and actionable outcomes that address complex challenges faced by persons with disabilities.

Government budget allocations for disability-specific interventions have shown a positive upward trend, reaching **KHR 46.1 billion (0.024% of GDP) in 2024**. This increase was primarily driven by a significant expansion of the disability allowance, which marked a strategic shift in priority towards social protection. The Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY) remains the primary channel for these funds.

However, budget growth alone does not guarantee impact. A significant discrepancy was observed between approved budgets and actual spending, particularly for the disability allowance, suggesting an "execution gap" that prevents support from reaching all intended beneficiaries. Furthermore, the findings are based on an analysis of disability-specific programmes, highlighting a critical data gap in tracking spending on disability mainstreaming across all sectors.

Donors are vital partners in financing disability inclusion, yet a substantial portion of Official Development Assistance (ODA) is not tracked for its impact on disability. In 2023, **only 6% of the total ODA value** was explicitly marked as targeting disability inclusion. While the use of the OECD disability marker is improving, the lack of comprehensive scoring across all donor activities obscures a complete understanding of the total resources dedicated to this area.

To accelerate progress, this report identified and costed two high-impact reform options: expanding the Health Equity Fund (HEF) to all persons with disabilities and establishing a new cash benefit for persons with severe disabilities. Implementing these two initiatives would require an additional investment of approximately **0.058% of GDP in 2025**, a significant but necessary commitment to address the additional costs associated with disability and reduce systemic barriers to inclusion.

To build on current momentum and ensure sustainable progress, the following actions are recommended for the way forward:

1. Bridge the Execution Gap by Streamlining Operational Systems

- **Action:** The **MoP** and MoSVY should accelerate the full digitalization and integration of the ID Poor systems and Disability Management Information System. This interoperability will reduce the administrative burden on applicants and ensure faster verification and disbursement of the disability allowance.
- **Action:** The **NSAF** should conduct a process review of the cash transfer disbursement mechanism to identify and remove specific bottlenecks that prevent persons with disabilities from receiving benefits provided by social assistance programmes

2. Operationalize Mainstreaming through Sector-Specific Budget Indicators

- **Action:** The MEF should encourage key line ministries (specifically MoEYS, MoH, and MoLVT) to include at least one disability-specific key performance indicator (KPI) in their annual Programme Budget proposals.

3. Strengthen Financial Monitoring and Data Integration

- **Action:** The **DAC** should lead the establishment of a regular mechanism to monitor and report on disability-specific spending, gradually expanding to track disability-inclusive spending across all relevant sectors in the NDSP.
 - **Action:** The **MOSVY** should prioritize the interoperability of the Disability Management Information System (DMIS) with other national administrative databases (e.g., EMIS for education, HMIS for health, TVET, National Employment Agency) to allow for real-time tracking of beneficiary coverage and service usage.
- 4. Enhance Donor Coordination and Transparency**
- **Action:** The **Council for the Development of Cambodia (CDC)** should introduce a mandatory "**Disability Inclusion Marker**" field in the national ODA database (Cambodia ODA Database). This would require all development partners to screen and score their projects for disability inclusion upon registration, aligning national tracking with global OECD standards.
- 5. Reprioritize and Increase Investment in High-Impact Interventions**
- **Action:** The government should strategically increase budget allocations for programs that have the greatest potential to improve the lives of persons with disabilities, specifically:
 - **Social Protection:** Closing the execution gap to ensure benefits reach all eligible individual. Crucially, the government should **establish a mechanism to periodically review and adjust benefit levels** to reflect the rising cost of living, while considering higher benefit tiers for persons with severe disabilities to account for the additional costs of disability.
 - **Inclusive Education:** Allocating dedicated resources for mainstream schools (e.g., teacher training, accessible facilities) rather than relying solely on special education.
 - **Health:** Provide comprehensive health care, including medical rehabilitation, and expand Universal Health Coverage (UHC) to include persons with disabilities. A phased approach could be adopted, prioritizing full coverage for persons with severe disabilities first.
 - **Assistive Devices: The MoSVY and MoH** must strengthen referral mechanisms between medical and physical rehabilitation centres. Financing should be secured to upgrade **MoSVY's** physical rehabilitation centres into 'Centres of Excellence' and to cover non-physical assistive devices (e.g., hearing aids) under the health system.

By implementing these strategic financial and monitoring measures, the Government of Cambodia can further its commitment to disability inclusion, ensuring that persons with disabilities have the resources and support needed to participate fully and equally in society.

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ANNEX A: Costing Results and Financing Gap Estimates

A.1 Social Protection, Cash Benefit for Persons with Severe Disabilities

	2024	2025	2026	2027	2028	2029	2030
POPULATION							
Total Population	17,091,464	17,577,760	17,816,143	18,051,625	18,283,710	18,512,733	18,735,977
DMIS Population	349,166	387,000	420,809	455,165	490,182	525,852	562,079
<i>% of total population</i>	2.04%	2.20%	2.36%	2.52%	2.68%	2.84%	3.00%
INTRODUCTION OF CASH ALLOWANCE FOR PERSONS WITH SEVERE DISABILITIES							
Persons with Severe Disabilities	91,851	101,804	110,697	119,735	128,946	138,330	147,860
<i>% of persons with severe disabilities in DMIS</i>	26.3%	26.3%	26.3%	26.3%	26.3%	26.3%	26.3%
Benefit Level (KHR per month)		87,000	89,175	91,404	93,689	96,032	98,433
<i>% of the average additional costs</i>			0.00%	0.00%	0.00%	0.00%	0.00%
<i>Average additional costs (KHR per month)</i>	477,188	489,117	501,345	513,879	526,726	539,894	553,391

Total Expenditure (KHR Million)		106,300	118,500	131,300	145,000	159,400	174,700
Total Expenditure (% of GDP)		0.051%	0.052%	0.053%	0.053%	0.053%	0.053%
FINANCING GAP (KHR Million)		106,300	118,500	131,300	145,000	159,400	174,700
FINANCING GAP (% of GDP)		0.05%	0.05%	0.05%	0.05%	0.05%	0.05%

A.2 Health, Rehabilitation and Well-being, Expansion of HEF to All Persons with Disabilities

	2024	2025	2026	2027	2028	2029	2030
POPULATION							
Total Population	17,091,464	17,577,760	17,816,143	18,051,625	18,283,710	18,512,733	18,735,977
Poor population	3,042,281	3,046,812	3,004,989	2,960,467	2,913,204	2,863,303	2,810,397
% of Population living below the estimated national poverty line	17.80%	17.33%	16.87%	16.40%	15.93%	15.47%	15.00%
DMIS Registered Population	349166	387,139	420,809	455,165	490,182	525,852	562,079
% of total population	2.04%	2.20%	2.36%	2.52%	2.68%	2.84%	3.00%
STATUS QUO							
HEF Coverage							

	2024	2025	2026	2027	2028	2029	2030
1. Persons with Disabilities living in Poor families (ID Poor 1 and 2)	83,002	92,029	100,033	108,200	116,524	125,003	133,615
% of total persons with disabilities in DMIS	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%
% of Poor individuals (from ID Poor database)	18.94%	26%					
2. Persons with Disabilities living in At Risk families	49,521	54,906	59,681	64,554	69,520	74,579	79,717
% of persons with disabilities living in at-risk families	14.18%	14.18%	14.18%	14.18%	14.18%	14.18%	14.18%
Total persons with disabilities covered by HEF	132,523	146,935	159,714	172,754	186,044	199,582	213,332
% of persons with disabilities in the DMIS	38.0%						
Cost per capita (persons with disabilities)	107,993	110,693	113,460	116,297	119,204	122,184	125,239
Total Expenditure (KHR million)		16,265	18,121	20,091	22,177	24,386	26,717
Total Expenditure (% of GDP)		0.008%	0.008%	0.008%	0.008%	0.008%	0.008%
EXPANSION TO ALL PERSONS WITH DISABILITIES							
HEF Coverage							
DMIS POPULATION		387,139	420,809	455,165	490,182	525,852	562,079
Cost per capita (KHR)	107,993	110,693	113,460	116,297	119,204	122,184	125,239

	2024	2025	2026	2027	2028	2029	2030
Total Expenditure (KHR million)		42,854	47,745	52,934	58,432	64,251	70,394
Total Expenditure (% of GDP)		0.020%	0.021%	0.021%	0.021%	0.021%	0.021%
FINANCING GAP (KHR million)		26,589	29,624	32,843	36,254	39,865	43,677
FINANCING GAP (% of GDP)		0.013%	0.013%	0.013%	0.013%	0.013%	0.013%