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A results framework and M&E strategy for the IP3

Prepared by Daniel Kobb

This IP3 results framework and M&E strategy describes what the IP3 expects to achieve and how achievement will be measured and assessed. It describes results, indicators, and processes used to collect data. It identifies the program logic in terms of five main types of results: (i) citizen level results, which include improvements in welfare, (ii) SNA service delivery results, (iii) improved local governance, (iv) improved internal operations of SNAs, and (v) program implementation results, which describe the capacities delivered to SNAs and central Ministries



Table of Contents

Table of Contents	ii
Tables	iii
Figures.....	iv
Abbreviations.....	v
Terminology.....	vi
Executive Summary	vii
Getting M&E to work better.....	viii
Chapter 1. Introduction	1
1.1. Introduction.....	1
1.2. The IP3 results chain.....	1
1.2.1 Democratic Development, Organic Law and the Program Narrative	3
1.3. M&E Principles	3
1.4. Quality Assurance.....	5
1.5. Layout: Remainder of this document.....	6
Chapter 2. Implementation Monitoring and reporting.....	9
2.1. Introduction.....	9
2.2. Internal Reporting: Sub-Programs.....	9
2.2.1 Planning and Reporting Processes.....	11
2.2.2 Monitoring Training	12
2.3. Outputs and deliverables in the IP3 document	13
2.4. Internal quality assurance mechanisms.....	13
2.5. Computerized Systems	14
2.6. SNA implementation Monitoring	16
2.7. Summary, Roles and Responsibilities	16
Chapter 3. Third Party Inspections	18
3.1. Introduction.....	18
3.1.1 Background.....	18
3.2. Measuring Compliance.....	19
3.2.1 Independent Validation of the Results Reporting	20
3.2.2 The indicators	20
3.3. Management Standards.....	21
3.3.1 The indicators	22
3.4. Competency Frameworks and Assessments.....	22
3.4.1 The indicators	22
3.5. Summary and Role of the M&E unit.....	22
Chapter 4. Policy Evaluation	23
4.1. Introduction.....	23
4.2. The Policy Dialogue Process	23
4.3. Impact	24
4.3.1 General Citizen Well-being and the CMDGs.....	25
4.3.2 The Economic Impact of Development Projects funded Centrally.....	25
4.4. Service Delivery	26
4.4.1 User Satisfaction.....	26

4.4.2 Results of the piloted functional re-assignments	27
4.5. Measuring Local Governance	27
4.5.1 Using the IP3 as a Governance Framework	27
4.6. Iterative Systems Design / Formative Evaluation.....	28
4.7. Summary and League Tables.....	29
Chapter 5. Sub-Programs	30
5.1. Introduction.....	30
5.2. Sub-Program 1	30
5.3. Sub-Program 2 and 3	32
5.4. Sub-Program 4	32
5.5. Sub-Program 5	34
5.6. Sub-Program 6.....	34
Chapter 6. M&E work plan.....	37
6.1. The Work Plan	37
Chapter 7. Annex	39
7.1. Introduction.....	39
7.2. Bibliography	39
7.3. Deliverables List.....	40
7.4. Concept Note: computerized planning systems.....	46
7.4.1 A Strategy.....	47
7.4.2 Planning Cycle and Performance Management Software	47
7.4.3 Summary.....	50
7.5. Concept Note: Compliance Inspection, Management Standards and Fiscal Formulas	51
7.5.1 Incentives.....	51
7.5.2 Institutions, Delegation and External Review	53
7.5.3 Developing the Instruments.....	53
7.6. Concept Note: Quarterly Policy Forums and report based M&E.....	54
7.6.1 Quarter 1: Fiscal Decentralization, Financial Management, and the devolution of functions	54
7.6.2 Quarter 2: Local Governance and Democracy	55
7.6.3 Quarter 3: SNA planning, HR management, administration, and capacity.....	56
7.6.4 Quarter 4: SNA Service delivery and citizen welfare	56
7.7. Notes on the CMDG and impact indicators.....	57
7.7.1 Meta-Analysis.....	57
7.7.2 A review of the CMDG indicators	58

Tables

Table 1: Abridged Results framework.....	vii
Table 2: Democratic Development	3
Table 3: Results Framework (Impact and Outcomes)	8
Table 4: Data Collection Instruments to Assess Goals and Purpose	23
Table 5: PSDD Goal Indicators	25
Table 6: Governance Definitions	27
Table 7: Sub-Program 1 Results Framework.....	31
Table 8: Sub-Programs 2 and 3 Results Framework	33

Table 9: Sub-Program 4 Results Framework.....	35
Table 10: Sub-Program 5 Results Framework.....	36
Table 11: Sub-Program 6 Results Framework.....	36
Table 12: M&E work plan	37
Table 13: Reporting Details for IP3 implementation.....	40
Table 14: Indicators in an inspection routine.....	52
Table 15: Possible Contents of a report on SNA finances	54
Table 16: Possible Contents of a report on Local Governance and Democracy	55
Table 17: Possible Contents of a report on SNA planning, HR management and administration	56
Table 18: Possible Contents of a report on SNA planning, HR management and administration	56
Table 19: CMDG Indicators	58

Figures

Figure 1: Program Logic.....	vii
Figure 2: Elements of a program approach.....	viii
Figure 3: Approach	1
Figure 4: Point of View and main results	2
Figure 5: Split results frameworks.....	4
Figure 6: Quality Assurance	5
Figure 7: Evaluative Questions.....	9
Figure 8: A Plan / Budget Matrix	9
Figure 9: Possible format of an AOPB	10
Figure 10: Matrix for reporting progress	10
Figure 11: Possible format for an Annual Report.....	11
Figure 12: Internal quality assurance.....	13
Figure 13: Possible format of a quality assurance report.....	13
Figure 14: An integrated system.....	15
Figure 15: Inspection Indicators	18
Figure 16: The Deal	18
Figure 17: Systems / Areas of Compliance and Standards	19
Figure 18: Compliance Scoring	19
Figure 19: Some common assessment framework and their areas or domains	21
Figure 20: Evaluative Questions concerning SNA Performance.....	22
Figure 21: Policy Questions.....	24
Figure 22: Service Delivery in the Results Chain.....	26
Figure 23: Governance Framework	28
Figure 24: Governance Framework and Results.....	28
Figure 25: An Integrated System	47
Figure 26: Integrated Software	48
Figure 27: CMDG overall progress	57

Abbreviations

AOPB	Annual Operational Plan and Budget
AWPB	Annual Work Plan and Budget
CD	Capacity development
C/S	Commune/Sangkat
CMDG	Cambodian Millennium Development Goals
D&D	Deconcentration and Devolution
D/M	District/Municipality
DP	Development partner
EUD	European Union Delegation
EU-SPACE	EU program to Support Participation and Civic Engagement
FMS	Financial Management System
GTZ	German Technical Assistance Agency
HR	Human resources
HRMIS	Human Resource Management Information System
IFMS	Integrated Financial Management System
IP3	First three-year Implementation Plan of National program
ISO	International Standards Organization
LED	Local Economic Development
M&E	Monitoring and Evaluation
MEF	Ministry of Economics and Finance
MIS	Management Information System
MOI	Ministry of Interior
MOP	Ministry of Planning
NCDD	National Committee for Democratic Development
NCDD-S	Secretariat of NCDD
NGO	Non-governmental Organisation
NLC/S	National League of Commune/Sangkat Councils
NP	National Program for Sub-national Democratic Development
NRM	Natural Resource Management
OD	Organizational Development
OL	Organic Law
PBA	Program Based Approach
POC	Priority Operating Costs (scheme)
PSDD	Program support to D&D
RGC	Royal Government of Cambodia
SIDA	Swedish International Development Agency
SNA	Sub-national Administrations
SNDD	Sub-national Democratic development
SNIF	Sub-national Investment Facility
SMART	Specific, Measurable, Achievable, Relevant, Time-bound
SP	Sub Program
SSCS	State secretariat for Civil Service
TA	Technical Assistance
TWG	Technical Working Group
UN family	United Nations agencies
WB	World Bank

Terminology

Accountability, obligation to demonstrate that work has been conducted in compliance with agreed rules and standards or to report fairly and accurately on performance results vis a vis mandated roles and/or plans. This may require a careful, even legally defensible, demonstration that the work is consistent with the contract terms (OECD Definition)

Input, the financial, human, and material resources used for the development intervention (OECD Definition)

Activity, actions taken or work performed through which inputs, such as funds, technical assistance and other types of resources are mobilized to produce specific outputs(OECD Definition)

Outputs, the products, capital goods and services which result from a development intervention; may also include changes resulting from the intervention which are relevant to the achievement of outcomes.(OECD Definition)

Outcome, the likely or achieved short-term and medium-term effects of an intervention's outputs.(OECD Definition)

Impacts, positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended. (OECD Definition)

Indicator, quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance of a development actor.(OECD Definition)

Executive Summary

This IP3 results framework and M&E strategy describes what the IP3 expects to achieve and how achievement will be measured and assessed. It describes results, indicators, and data collection processes. The program logic identifies five main types of results: (i) citizen level results, which include

improvements in welfare, (ii) SNA service delivery results, (iii) improved local governance, (iv) improved internal operations of SNAs, and (v) program implementation results, which

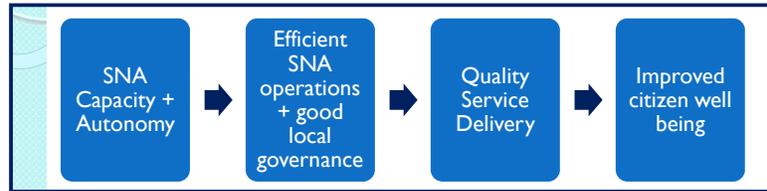


Figure 1: Program Logic

describe the capacities delivered to SNAs and central Ministries. The high level indicators used to measure these results are summarized below.

Table 1: Abridged Results framework

Program Narrative	Sub-Results	Indicators and data sources (in brackets)
Goal (Impact): To improve the welfare and quality of life of the local residents of SNAs; to locally empower citizens through the political process to ensure equality, fairness and the protection of basic rights.	Improved citizen welfare and well-being	1. CDB-CMDG1 Poverty Score [1] 2. CDB-CMDG3 Gender equality and women's empowerment Score [1] 3. CDB-CMDG2 Education Score [1] 4. CDB-CMDG4-6 Health Score [1] 5. CDB-CMDG7 Environmental Sustainability Score [1] 6. Average Economic Internal Rate of Return (EIRR) of sampled SNA investments [2] 7. Average EIRR for investments delivered through government systems as a % of the IRR delivered through other mechanisms [2]
Purpose (Outcome): "To improve the operations, governance, and service delivery of SNAs, to ensure they meet their democratic development mandate."	Quality SNA services	8. % of citizens satisfied with SNA service delivery [3] 9. % of pilot obligatory functions delivered by SNAs which were done so at least as efficiently as the control group (i.e. Line Ministry delivery)[4]
	Good local Governance	10. Overall Local Governance Index [5] 11. SNA Civic Engagement/Participation Index [5] 12. SNA Local Transparency Index [5] 13. SNA Local Accountability Index [5] 14. SNA Local Policy Alignment Index [5] 15. SNA Efficiency Index [5] 16. SNA Minority Rights Protection Index [5] 17. Ratio: % of investment funds allocated to poor villages / the % of villages which are poor [6]
	Efficient SNA internal operations	18. Financial Management Compliance Score [7] 19. Administration and HR Compliance Score [7] 20. Number of civil servants disciplined based on compliance inspection routines [7] 21. % of DMs whose financial statements were categorized as "without reservation" by NAA [8] 22. SNA management standards score [9] 23. % of SNA staff meeting competency standards [10]
Program implemented to enhance SNA capacity and autonomy	Program deliverables realized	Various, these are described in Chapter 5 and are derived from internal administrative data

Note: Data sources are: [1] the CDB-CMDG indicator database of the MOP, [2] a cost benefit analysis of typical investment projects, [3] a meta-analysis of service delivery surveys and citizens' report cards, [4] results of the pilot functional reassignment, [5] a Governance perception survey, [6] the CDB, [7] compliance inspections, [8] National Audit Authority results, [9] management standards assessments, [10] competency assessments



Getting M&E to work better

This strategy describes how indicators will be generated as by-products of important supervisory and quality assurance processes. These processes include compliance inspection, assessment of management standards, allocation of funds through formulas that are indicator and performance based, and the testing of pilots. Studies such as Governance Perception Surveys and the measurement of Rates of Return to investments made through decentralized funding are also identified. The practice of M&E, during the PSDD, registered significant accomplishments, yet there is room to improve performance, to make M&E a more effective management tool. Doing so will require fundamental changes in the way the program operates, including:

Figure 2: Elements of a program approach

Elements of a program approach include: Technical Assistance (TA) is recruited, hired, appraised, contracted to and paid by the RGC; TA aims to become redundant by building capacity, often in a learning-by-doing environment; TA is assessed according to the performance of counterparts (i.e. their capacity) and the systems introduced (i.e. its sustainability); Development Partners coordinate their actions to “buy into” a plan prepared by, promoted by, and owned by the RGC which has unified implementation and reporting processes; government systems are used; where systems are weak they are strengthened; clear mechanisms for policy debate, agreement on directions forward and reviews of implementation are implemented

1. **A strong program based approach is needed to ensure M&E efforts are not fragmented.** Evaluations and studies need to be clearly led by Government, with M&E TA following the approach outlined in Figure 2.
2. In the past there was an over-emphasis on econometric analysis and detailed surveys and questionnaires. The resources spent was not always commensurate with their contribution to the aims of M&E, which is to promote learning, inform decision making, and assure quality. This strategy describes how reviews will be integrated into quantitative analysis with the aim of not only documenting trends but identifying possible causes and directions forward for improved future performance. **More resources, time, and effort will be channeled to discussing and communicating results, options, and recommendations in a forum of policy dialogue.**
3. The IP3 M&E Units will not be able to undertake all M&E initiatives by themselves. That is not their job. Instead IP3-M&E units need to encourage others to undertake and promote M&E practice which is compatible with the IP3. The M&E approach will be **facilitative, decentralized, and reliant upon an open exchange of information.** This needs to include legal requirements for SNAs to provide performance information to the public, in an accessible way, so that citizens and civil society organizations can monitor the **accuracy** of all self-reported results.
4. In order to learn from pilots, **“experiments” will have to be carefully designed** by collecting information before and after the pilot in both control groups (non-pilot areas) and treatment groups (pilot areas).
5. **Getting planning, financial management, and monitoring systems in place will be essential to track implementation.** For IP3 sub-programs this should start **immediately** with the procurement of an MIS/monitoring system. For SNAs a more holistic approach is required, one having a long term vision for what kind of systems will be used across government. This is described in section 7.4.
6. Key supervisory and quality assurance processes require development; these need **regulations, guidelines and manuals be completed as soon as possible.** From an M&E perspective it will be very difficult to monitor and evaluate SNA performance without really knowing what SNAs are expected to do.

Chapter 1. Introduction

1.1. Introduction

This IP3 results framework and M&E strategy describes what the IP3 expects to achieve and how achievement will be measured and assessed. It describes results, indicators, and processes used to collect data. Because key elements are contained within the main IP3 document, this report provides additional information M&E practitioners may need to ensure M&E works effectively. To develop this document, a mixed or eclectic approach was taken and both the supply of, and demand for, information was considered. Four main methods were employed:

- Based on the IP3 a **results chain** was developed. As an exercise in logic, this established point of view and defined 5 broad types of results. The results chain is described in Section 1.2.
- **M&E principles** were derived. These establish a broad direction forward in terms of expected M&E practice. Where possible, these principles were used to narrow down long lists of potential indicators. M&E principles are explained in Section 1.3.
- A **quality assurance strategy**, based upon the policy development process and IP3 activities, was designed. This identifies seven broad processes to ensure IP3 value for money. It is outlined in Section 1.4.
- **The supply of existing information was reviewed**, including the PSDD log-frame, past studies and surveys, and computerized data sets such as the CDB.

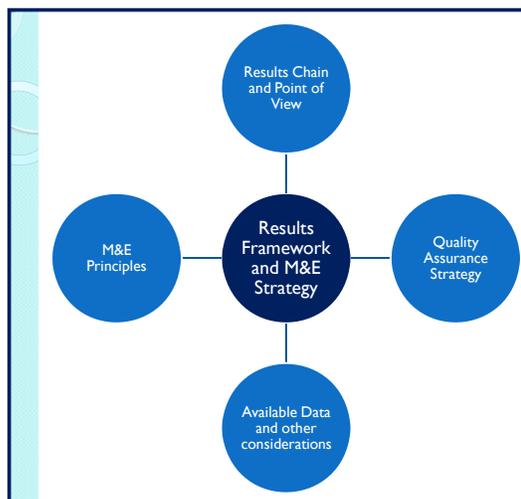


Figure 3: Approach

1.2. The IP3 results chain

Results chains summarize causal logic. They are hypotheses of the form “if we do A then B will occur; if B occurs then C will occur” (abbreviated $A \rightarrow B \rightarrow C$).¹ Once established, each level of the result chain (the A’s, B’s, and C’s) was disaggregated into a series of results statements and a strategy around their measurement was derived. The results chain aims to provide a short-hand description of what the IP3 is about.

Point of view is a technique for establishing accountability. A results framework is always from a particular point of view, since the terms “outputs,” “outcomes,” (etc.) are relative.² In the IP3 results are defined from the point of view of program managers/implementers, in particular: NCDD, MOI, MEF, SSCS, MOP, and the C/S-D/M League (Association).

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¹ “A” is said to cause B when all other factors that might cause B are held constant; these other factors are the program’s assumptions, presumed to be outside the program’s control.

² Definitions: outputs are deliverables, the products or services an organization can be held accountable for. Accountability is for quantity, quality, and timeliness (QQT), but also relevance (i.e. design). Outcomes are not part of the accountability because implementers cannot fully control them. Instead, organizations are responsible for learning what works and what doesn’t (for outcomes) and for adjusting outputs accordingly.

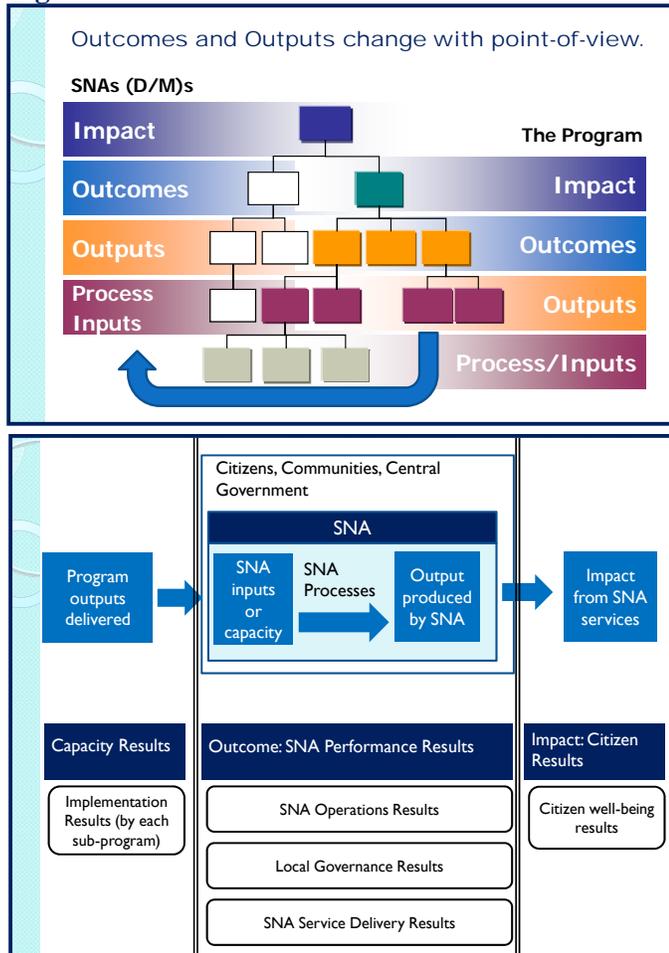


The main clients of the IP3 (who receive outputs and are expected to change or benefit from them) are D/Ms, and to a lesser degree C/Ss and Provinces. Citizens, community organizations (etc.) are more indirect beneficiaries and are better considered to be the clients of the program’s clients.³

The IP3 is characterized by an “interlocking” results chain (Figure 4, top panel), where the Program’s outputs are received by SNAs and used by SNAs as inputs (or capacity).⁴ As such **program outputs** (as opposed to SNA outputs) can be interpreted in several ways:

- Program outputs are the components and deliverables implemented by each of the 6 sub-programs
- Program outputs are the capacity delivered to SNAs: this capacity includes staff, financial resources, structures, training, systems or processes, and institutional arrangements (broadly, incentives).
- Program outputs are the means by which sub-national administrations will become more autonomous. Autonomy includes political autonomy (i.e. democratic elections), fiscal autonomy, decision-making autonomy, and administrative and HR autonomy. In return for power, SNAs are accountable to abide by a Central Government regulatory framework (i.e. autonomy is conditional).

Figure 4: Point of View and main results



The bottom panel of Figure 4 shows how sub-program deliverables, capacity, and autonomy are used by SNAs to provide “services” to citizens. These services include social and economic services, the development of a local policy or regulatory environments (typically local economic development incentives, tax systems, and natural resource management frameworks) and the provision of infrastructure development. SNAs use processes to convert their inputs or capacity into their outputs. These processes can be internal (“operations”) or external (“local governance,” or more broadly how the SNA relates to citizens, communities, and other levels of government). The interlocking results chain tells the following story:

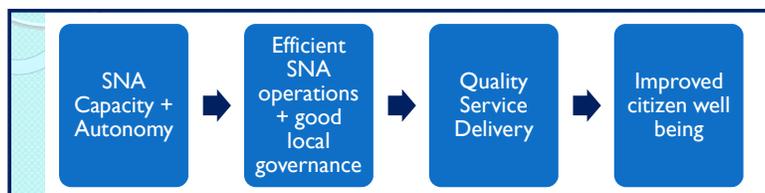
The IP3 implements the Organic Law. The law devolves power (within a regulatory environment) from central government to sub-national administrations and builds the

³ This separates outcomes (changes in the client) from impact (changes in the client’s client).

⁴ Technically inputs are consumed during the production process. Capacity is more like the assets of an organization. These assets may or may not be deployed.



capacity of SNAs to productively use this autonomy. The program believes building SNA capacity will lead to SNAs operating efficiently and promoting good local governance. The provision of resources and capacity, efficiency, and governance arrangements will contribute to the delivery of high quality services which will improve the well-being of Cambodian citizens



1.2.1 Democratic Development, Organic Law and the Program Narrative

The boxes and dividing lines depicted above are intended to identify different types of results in a causal model, rather than constitute some type of strict boundary. Different stakeholders may classify the 5 results (implementation results, SNA internal operations, Local Governance, SNA outputs/service delivery, and citizen results) differently but from an M&E perspective the purpose of the exercise was to define what needs to be measured and what the general causal logic was.⁵ The above results chain was used to clarify the program’s goals (impact) and purpose (outcomes). These are consistent with the concept of “democratic development” as found in the Organic Law. This mapping is documented below.

Table 2: Democratic Development

Program Narrative	Sub-Results	Elements of Democratic Development
Goal (Impact): To improve the welfare and quality of life of the local residents of SNAs; to locally empower citizens through the political process to ensure equality, fairness and the protection of basic rights.	Improved citizen welfare and well-being	<ul style="list-style-type: none"> ■ Promotion of equity ■ Promotion of quality of life of the local residents
Purpose (Outcome): “To improve the operations, governance, and service delivery of SNAs, to ensure they meet their democratic development mandate.”	Quality SNA services	
	Good local Governance	<ul style="list-style-type: none"> ■ Public Representation ■ Consultation and participation, ■ Responsiveness and accountability
	Efficient SNA internal operations	<ul style="list-style-type: none"> ■ Transparency and integrity ■ Measures to fight corruption and abuse of power
Program implemented to enhance SNA capacity and autonomy	Program deliverables realized	<ul style="list-style-type: none"> ■ Local Autonomy

1.3.M&E Principles

This M&E strategy describes three related M&E processes: (i) “policy evaluation,” which assesses program outcomes and impact, (ii) monitoring of program implementation, including the monitoring of SNA activities financed through decentralized funding arrangements, and

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⁵ There are 150 deliverables in the IP3 (Table 13) and outcomes can be identified inductively by tracing what is expected to take place once they have been produced. In most cases these lead to the outcomes and impact described above. “Local governance” is difficult to classify because it can be considered either an SNA level result or a citizen level result (it involves interaction between citizens and SNAs and may constitute improvements in welfare, like voice). Autonomy can be considered either a program outcome (a behavior of SNAs) or a program deliverable (i.e. something central government grants SNAs). Citizen satisfaction with services can be considered either an impact (citizen result) or a measure of the quality of service delivery.



A results framework and M&E strategy for the IP3 of NPSDD

(iii) support to monitoring and evaluation by SNAs (i.e. SNA M&E). These three types of M&E are linked through the program’s results framework and are consistent with IP3 institutional arrangements, in particular:

- Policy evaluation is led by the Research, Evaluation and Document Office under the Policy Unit
- Program monitoring is led by the National Program Monitoring, Reporting and IT Support Office under the Program Support unit
- Development of M&E systems and processes for SNAs is under sub-program 1 and 6

In undertaking M&E several principles will be adhered to:

1. Though M&E is about **quality assurance** it is also about **learning** and about enabling policy makers to make informed, evidence-based decisions. To facilitate learning the IP3 will hold quarterly policy forums to discuss M&E results.
2. M&E is a **basic management tool** that should be practiced by all implementers, both at sub-program level and at SNA level. Without building this capacity, and integrating M&E into routine practices, M&E will not be effective.
3. Where possible indicators should be **generated** as by-products of processes which have value or merit in and of itself; for example indicators can be derived from the independent audit of SNA’s financial statements, whose purpose is financial control, not M&E. M&E will be integrated into many key activities, especially the evaluation of whether pilot activities have been effective.
4. The IP3 commits to the **free exchange of information**. This will not only reduce costs (eliminate duplication), but will allow third-parties to validate data accuracy and to debate policy conclusions. The approach will be to decentralize M&E.
5. The **focus will be on implementation monitoring**. It is essential to know what outputs were produced and how much it cost to produce them. Getting good management systems in place to collect this information is often a major challenge. In Logframes, all outputs are assumed to be “necessary and sufficient” to produce higher level results; if deliverables are not being produced, there is technically no reason to measure higher level results. To reflect accountability relationships and to meet the needs of different users, M&E will be divided into two main parts, a higher level impact-outcome results framework (for policy makers) and a lower level implementation results framework (for sub-program managers: see Figure 5). Implementation results are more “actionable” and more susceptible to using “traffic lights” (green, yellow, red).
6. The indicators selected are, where possible, **disaggregated** by Province, DM or CS. Without doing this, indicators cannot be used to assess SNA

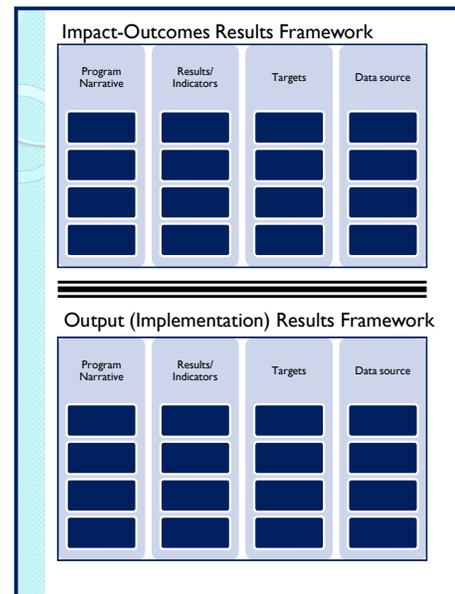


Figure 5: Split results frameworks

performance.⁶Disaggregation will lead to the preparation of an SNA “league table” with indexes created for each level of the results chain.

7. M&E is more about processes and practice than about computerization. Though computerization assists in the management of information, M&E can still be practiced with or without computers. “No computers” is not a valid excuse for “no M&E.” For M&E, and for M&E computerization to work, practices need to **start simple** and become embedded and expanded over time.
8. Like anything else the practice of M&E has costs and benefits. The benefits are the use of information for decision making, learning, and quality assurance. On the cost side there are obvious limits and in many cases it may not be worth it to collect some indicators. This is why the indicators selected have been drawn from processes having merit in their own right. In deciding amongst indicators, studies and surveys will be minimized and in selecting indicators the **feasibility** of collection was an important determinant (i.e. was there evidence the indicator was collected in the past).

1.4. Quality Assurance

M&E should play an important part in encouraging quality assurance. The processes for quality assurance were derived from a policy development, implementation and evaluation cycle where:

1. Policies, laws, rules and regulations are developed. These describe **what** the policy maker expects to happen
2. These are translated into manuals, guidelines and other instruments which describe **how** the “policy” should be implemented
3. The guidelines are translated into knowledge and messages which are disseminated to those who are expected to implement the policy. This communication and **knowledge-transfer** process often involves training.
4. Guidelines and manuals are translated into measurable standards of good practice. These describe what is expected of implementers.

The top panel of Figure 6 depicts the policy development process. For now, since it is limited to the general mandate of SNAs, regulations, manuals, training, and standards describe general management practice rather than the regulatory environment for delivering obligatory functions in a decentralized environment.

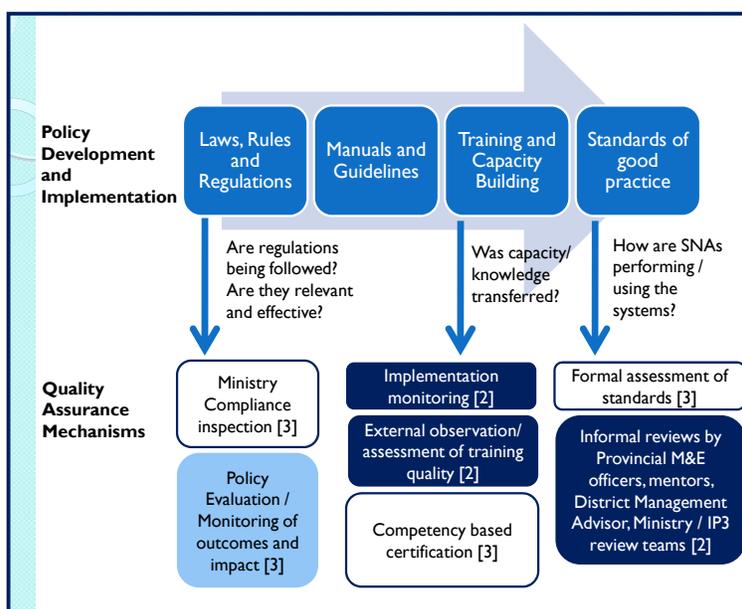


Figure 6: Quality Assurance

⁶ They could still be used to assess program performance though.

The lower panel summarizes quality assurance mechanisms that will be used during the IP3 and what questions they aim to answer. The chapters they are described in are placed in brackets. Key instruments include:

1. **Compliance inspections.** These will be implemented by Ministries (MEF, MOI, etc.) and resemble the external audit process currently practiced by the National Audit Agency. They inspect whether regulations are being adhered to and are often part of formulas to allocate decentralized funding.
2. **Policy Evaluation** aims to review whether policies are effective (meeting their objectives). It aims to ask the “big questions” whether the decentralization process is working and whether it is being done correctly. It is implemented by undertaking a wide range of studies and surveys and by arranging quarterly policy forums.
3. **Implementation monitoring** tracks whether the IP3 is progressing according to plan. In many cases this will track training (who was trained by whom, on which topics, and when) or contract completion. Implementation monitoring is self-reported but some process of independent verification of the truthfulness of reporting will be undertaken.
4. **Observation of training by the centre,** check that trainers are doing the job properly since training is “cascaded” from the developers of training materials to the Provinces. The idea is to ensure the right message gets to D/Ms and that participants have learned.
5. **Competency assessment and certification.** Undertaken by third parties, this assesses skills/knowledge of individual staff, in relation to their functions, job descriptions, etc.
6. **Assessment of standards** investigates whether organizations adhere to standards and best practice. Assessment will be evidence and indicator based and will be developed based on guidelines and manuals. Standards will be designed to stretch organizations—i.e. to establish ideal practices which are possible but not easily met. The process will be part of a larger advisory routine and will lead to the design of capacity development initiatives to close gaps between current practice and standards (i.e. ideal states).
7. **Informal performance reviews** are less structured and will be part of a quarterly internal reporting process. Assessments are expected to be subjective (though still scored or graded) and to capture the views of Provincial M&E Officers, Provincial Advisors, District Management Advisors, Mentors, and Central Staff making field visits.

1.5. Layout: Remainder of this document

These 7 quality assurance processes, together with a few external surveys, will generate the main indicators at the outcome and impact level. Table 3 depicts the program’s outcome-impact results framework, while remaining chapters describe M&E within this quality assurance framework. The remainder of this document is laid out as follows:

- Chapter 2: focuses on **program implementation monitoring** and internal reporting and review mechanisms.
- Chapter 3: describes compliance inspections, management standards assessments, and competency assessments. These are implemented as “external” **third party inspections**, though their purposes and modes of operations differ. After introducing processes, the chapter outlines the indicators to be collected and results to be assessed.
- Chapter 4: describes the **policy evaluation process**, in particular how impact, service delivery, and local governance are measured. It also describes how pilot activities will be monitored and evaluated and how a process of “iterative feedback” will be integrated into systems development procedures
- Chapter 5: describes M&E arrangements (indicators) for each **Sub-Program** (1 to 6)
- Chapter 6 outlines the steps required to operationalize this document (i.e. it provides a brief **action plan** for collecting indicator baselines and targets)

A results framework and M&E strategy for the IP3 of NPSDD

- An **annex** provides supporting data and information, including some brief concept notes.

A results framework and M&E strategy for the IP3 of NPSDD

Table 3: Results Framework (Impact and Outcomes)

Program Narrative	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)	
Goal: To improve the welfare and quality of life of the local residents of SNAs; to locally empower citizens through the political process to ensure equality, fairness and the protection of basic rights.	Poverty reduced and citizens empowered	1. CDB-CMDG1 Poverty Score	47				The MoP links indicators from the Commune Development Database (CDB) to the 9 Cambodia Millennium Development Goals (CMDGs). These are then converted to an index on a 0-100 scale. The index will be disaggregated by Province and DM. Baselines are from 2010.	
		2. CDB-CMDG3 Gender equality and women's empowerment Score	60					
	IP3 contributes towards meeting other CMDGs	3. CDB-CMDG2 Education Score	51					
		4. CDB-CMDG4-6 Health Score	60.67					
		5. CDB-CMDG7 Environmental Sustainability Score	38					
	Financial resources provided to SNAs are used effectively	6. Average EIRR of sampled SNA investments	49% ('08)	>= 15%	>= 15%	>= 15%		Based on a sampling of investments as undertaken in Abrams (2009). EIRRs (Economic Internal Rates of Return) will be disaggregated by type of SNA (Province, DM, or CS) and type of investment.
		7. Average EIRR for investments delivered through government systems as a % of the IRR delivered through other mechanisms	N/A	>=90%	>=90%	>=90%		
Purpose: To improve the operations, local governance, and service delivery of SNAs, to ensure they meet their democratic development mandate	SNA service delivery improves	8. % of citizens satisfied with SNA service delivery	N/A	↑	↑	↑	Undertaken as a pilot citizens' report cards. Disaggregated by service and type of SNA (Province, DM, or CS) Derived from pilot functional re-assignments comparing service delivery between decentralized processes (SNAs) and current Line Ministry arrangements. Results will be disaggregated by type of service (function re-assigned).	
		9. % of pilot obligatory functions delivered by SNAs which were done so at least as efficiently as the control group (i.e. Line Ministry delivery)	N/A	>=50%	>=50%	>=50%		
	Local Governance improves	10. Overall Local Governance Index	TBC	↑	↑	↑	Based on data collected in the Annual Local Governance Survey, the baseline of which was developed by EU SPACE. Indexes will be disaggregated by type of SNA (CS or DM) and geographical areas (Province XX).	
		11. SNA Civic Engagement/Participation Index	TBC	↑	↑	↑		
		12. SNA Local Transparency Index	TBC	↑	↑	↑		
		13. SNA Local Accountability Index	TBC	↑	↑	↑		
		14. SNA Local Policy Alignment Index	TBC	↑	↑	↑		
		15. SNA Efficiency Index	TBC	↑	↑	↑		
		16. SNA Minority Rights Protection Index	TBC	↑	↑	↑		
	SNAs comply with the regulatory framework	17. Ratio: % of investment funds allocated to poor villages / the % of villages which are poor	TBC	>=1	>=1	>=1	CDB data measuring whether investments are being channeled to poor areas. Disaggregated by Province, DM Results from compliance inspections developed under SP1. To be disaggregated by compliance domain (area) and DM.	
		18. Financial Management Compliance Score	N/A	↑	↑	↑		
		19. Administration and HR Compliance Score	N/A	↑	↑	↑		
	SNAs use systems and capacities as intended; they are well managed	20. Number of civil servants disciplined based on compliance inspection routines	0	>=5	>=5	>=5	Annual data from the NAA financial audits. Targets are based on averages for central government Results from management standards assessments developed under SP1. To be disaggregated by domain (area) and DM, and separating capacity from operations Results from the competency assessments of SNA staff. Disaggregated by DM and areas of competence	
		21. % of DMs whose financial statements were categorized as "without reservation" by NAA	0					
		22. SNA management standards score	N/A					
		23. % of SNA staff meeting competency standards	N/A					
	IP3 implemented according to plan	Sub-Program implementation	24. Actual expenditure as a % of budget	TBC	90%	90%	90%	Data from internal monitoring systems and to be disaggregated by sub-program and component Data from SNA performance management systems. Disaggregated by SNA
SNA implementation		25. % of SNA outputs completed on time	N/A	85%	85%	85%		

Note: ↑ = expected to rise, where the increase is statistically shown to be unlikely due to random fluctuations. TBC = To Be Collected but will be available. N/A = Not available

Chapter 2. Implementation Monitoring and reporting

2.1. Introduction

This chapter describes processes for monitoring IP3 implementation by SNAs and by sub-program managers. Monitoring aims to answer the evaluative questions depicted in Figure 7.

Though planning, approval and reporting processes may differ between IP3 sub-programs and SNAs, formats, information content, and instruments should be similar. Processes for organizations to monitor progress revolve around using a planning hierarchy, designing quantifiable outputs, and tracking whether (and how) outputs are being produced. Section 2.2 describes internal planning and reporting processes; Section 2.3 reviews the outputs and deliverables in the IP3 document; Section 2.4 describes internal quality assurance mechanisms; Section 2.5 describes computerization; and Section 2.6 describes SNA reporting and monitoring

Figure 7: Evaluative Questions

- Is the IP3 on track? Is it doing what it said it would do?
- Were all its outputs (deliverables) on budget and produced according to plan, in terms of quantity, quality and timeliness?
- Who was trained in what? When? By whom? Were participants satisfied with training? Did they learn? Was training provided as planned, of the quality expected?
- What did SNAs do with the funds transferred to them through the D/M fund, the C/S fund and the SNIF?
- Were IP3 financial and procurement procedures adhered to?

2.2. Internal Reporting: Sub-Programs

IP3 monitoring will be “self-reported;” implementers will report what they did within the framework of an Annual Operational Plan and Budget (AOPB). From an M&E perspective the AOPB is a hierarchical arrangement of planning entities (objectives, outputs, etc.). Each entity in the hierarchy will have a quantity (be SMART), a cost (budget), responsibilities, and have expected start and completion dates. The format of a planning matrix is depicted below.

Figure 8: A Plan / Budget Matrix

Plan / Result	Physical Target (Units)	Responsible Officer	Budget (\$US)	Funding	Budget Calculation	Start and finish month																
						J	F	M	A	M	J	J	A	S	O	N	D					
1. Sub-Program 1			\$68,200																			
1.1 Developing the Regulatory Framework of the D&D Reforms			\$68,200			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1 All regulations required by the Organic Law are issued			\$18,200	Basket		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.1 Anukrat XXX completed	1 Anukrat		\$0			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.2 Anukrat ZZZ completed	1 Anukrat		\$0						■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.3 Prakas XXX completed	1 Prakas		\$0								■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.4 External Review of 7 past Prakas completed	7 Prakas		\$18,200						■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.4.1 External Consultant completes the review			\$12,000		1.5 Man months X \$8,000 per month				■	■	■	■	■	■	■	■	■	■	■	■	■	■
1.1.1.4.2 Workshop held with 5 representative provinces to discuss changes			\$6,200		20 participants X \$50 per participant + \$3,500						■	■	■	■	■	■	■	■	■	■	■	■
1.1.2 Existing Legislation is aligned with Organic Law			\$50,000												■	■	■	■	■	■	■	■
1.1.2.1 Map Identifying Priority legislation and regulations to be aligned with the OL			\$50,000	Project X											■	■	■	■	■	■	■	■



In this format: the first column is the program’s hierarchical planning elements while the second describes the targeted quantities to be produced. Others columns include: (i) the assignment of individual responsibilities and accountabilities for deliverables or activities, (ii) the cost of producing or completing each planning entity (these are summed upward), (iii) the funding source, for example whether the activity or output is under a specific project, (iv) a description of the budget calculation (quantities and unit costs) and (v) a monthly Gantt Chart describing when each activity and deliverable will start and be completed. As is the case with all plans, the idea is to describe what, how, when, who, and how much.

The matrix in Figure 8 is not an Annual Operational Plan and Budget (AOPB); the AOPB is a written document. Possible contents of the AOPB are depicted adjacently and this emphasizes the need to link the AOPB, which covers one year to the IP3. As implementation proceeds, the AOPB will drift from the IP3.

The AOPB is divided into two volumes, the first documenting sub-program plans, the second SNAs planned usage of decentralized funds (C/S, SNIF, etc). Concerning sub-program implementation, the AOPB will have several sections and will include a cash flow plan and procurement plan. Both are based on the matrix and schedule of outputs and activities depicted above.

Having a realistic and well-documented AOPB is important because it provides the foundation for monitoring. Implementation reporting will describe progress in producing outputs (quantities and schedules) linked with expenditures; this means physical and financial monitoring need to be integrated. The format of a matrix summarizing progress reporting this can be found below

Figure 9: Possible format of an AOPB

- VOLUME I: Sub-Program Implementation
- Introduction
 - Summary of major changes in direction or challenges addressed during the year
 - Budget summary (by Component, type of expenditure, etc
 - Description of the annual milestones (to be approved by the steering committee)
 - Planning and Budgeting Matrix, as depicted in Figure 8
 - Annex 1: Changes in the AOPB with respect to IP3 deliverables (i.e. additions, deletions, revisions, etc. to be approved by the steering committee)
 - Cash flow plan
 - Procurement plan
- VOLUME II: SNA plans to use decentralized funds
- Introduction
 - Summary of budget allocations by funding arrangements, provinces, districts, sources of funds, etc
 - Planning and Budgeting Matrix, as depicted in Figure 8: the C/S fund
 - Planning and Budgeting Matrix, as depicted in Figure 8: the D/M fund
 - Planning and Budgeting Matrix, as depicted in Figure 8: the SNIF

Figure 10: Matrix for reporting progress

Plan	Physical Target (Units)	Level Delivered	Budget (\$US)	Actual Expenditure (%)	Implementation Status	Description / Note
1. Sub-Program 1			\$68,200			
1.1 Developing the Regulatory Framework of the D&D Reforms			\$68,200			
1.1.1 All regulations required by the Organic Law are issued			\$18,200			
1.1.1.1 Anukrat XXX completed	1 Anukrat	1	\$0	\$0	Complete	
1.1.1.2 Anukrat ZZZ completed	1 Anukrat	0	\$0	\$0	In progress (on time)	
1.1.1.3 Prakas XXX completed	1 Prakas	0	\$0	\$0	In progress (behind schedule)	
1.1.1.4 External Review of 7 past Prakas completed	7 Prakas	2	\$18,200	\$2,000 (11%)	In progress (on time)	
1.1.2 Existing Legislation is aligned with Organic Law			\$50,000	0	Not started (late)	
1.1.2.1 Map Identifying Priority legislation and regulations to be aligned with the OL			\$50,000			



The matrix in Figure 10 is not a quarterly or annual report, but instead an element or supporting annex within the annual report. The possible contents of an annual report are depicted adjacently. As was the case with the plan, the document is divided into two volumes, the first documenting sub-program implementation, the second SNAs implementation. Semi-annual (quarter 2) and annual (quarter 4) reports should be more detailed (i.e. text and tables), while the quarter 1 and quarter 3 reports will be summary (i.e. contain only the matrix above). It is assumed that these matrices will be generated automatically, through computerized systems described in Section 2.5.

Many activities are likely to have high overhead costs, such as staffing. In this arrangement overhead costs are not allocated to outputs (i.e. as is done with step down or cost centre accounting) but are described under their own outputs (such as “build capacity of the policy unit) and activities (such as “hire a policy advisor”).

Figure 11: Possible format for an Annual Report

<p>VOLUME I: Sub-Program Implementation</p> <p>Chapter 1</p> <ul style="list-style-type: none"> ■ Introduction ■ Highlights in terms of implementation: issues, challenges and actions taken ■ Progress towards key milestones and a summary of progress against the deliverables (for example, the % of deliverables completed, or completed on time, or on target ■ Expenditure summary (by Component, type of expenditure, etc.) ■ Progress on outcomes-impacts (reporting on Table 3). <p>Chapter 2: Sub-Program 1</p> <ul style="list-style-type: none"> ■ Introduction ■ Component 1: description of implementation on a deliverable by deliverable basis. ■ Component 2...etc ■ Summary of implementation indicators (see Chapter 5). <p>Chapters 3-7: as above</p> <p>Annex 1: League table of SNA performance</p> <p>Annex 2: Implementation Reporting Matrix, as depicted in Figure 10</p> <p>Annex 3: A summary of all training (who was trained in what, when, where, and at what cost)</p> <p>Annex 4: Procurement report</p> <p>VOLUME II: SNA implementation</p> <ul style="list-style-type: none"> ■ Introduction ■ Summary of actual expenditures by funding arrangements, provinces, districts, sources of funds, etc ■ Implementation Reporting Matrix, as depicted in Figure 10: the C/S fund ■ Implementation Reporting Matrix, as depicted in Figure 10: the D/M fund ■ Implementation Reporting Matrix, as depicted in Figure 10: the SNIF

2.2.1 Planning and Reporting Processes

The discussion above specified what the AOPB and quarterly or annual reports might look like but not how they would be produced. In both planning and reporting **NCDD-S will take a coordination and facilitation role**. In doing so, plans and reports should be prepared in a participatory fashion, with sub-program managers taking the lead and making key decisions. They are the “owners.”

Because implementers need to coordinate the IP3 with their other activities, planning will take place within the Government’s planning calendar. The main steps are likely to be:

1. NCDD issues planning instructions to sub-program managers to prepare AOPBs. This will outline budget constraints and summarize any changes of direction that may have agreed upon during Steering Committee meetings. It will summarize the format and tools for presenting AOPBs and list the deliverables found in the IP3.
2. Sub-Program managers will prepare draft AOPBs based on the directions provided and a review of progress and key issues. The sub-program manager will submit a signed draft AOPB to NCDD-S.

3. Each Sub-Program manager will present their draft AOPB to NCDD-S in a meeting or a workshop designed to scrutinize and approve the presentation. During this meeting NCDD-S will ensure submissions are of acceptable quality, have met the directions found in the instructions, is consistent with the IP3 vision and deliverables, and is coordinated with other sub-programs. This is likely to result in adjustments in budgets, timing, etc.
4. NCDD-S will consolidate sub-program submissions into a unified (program-wide) AOPB and will present it to the Steering Committee. Based on agreement by the Committee, the AOPB will be finalized.

Once the AOPB is approved, program deliverables will be converted into a series of contracts or MoUs. In doing so, the principle is that deliverables (outputs) are SMART (Specific, Measurable, Achievable, Relevant, Time-bound). These define reporting arrangements between implementing agencies and the NCDDD-S. Reporting responsibilities will rest with each sub-program manager, assisted by an M&E officer in each Sub-program management unit. Reporting is from the supply side, (i.e. program implementers who delivery capacity to SNAs), rather than from SNAs.

2.2.2 Monitoring Training

During the initial phases of the IP3 a good deal of training will take place. To track training, special monitoring arrangements and systems will be developed. In essence, there are four points at which training can be measured: (1) prior to training, (2) during training, (3) after training but before re-entry into the workplace, and (4) at the workplace. The evaluation process looks at four levels or issues:⁷

1. **Reaction (level 1)**, describes the trainee's initial perceptions; in particular how well he or she liked the training program. Reactions are typically measured at the end of training. Though there are limitations concerning the validity of these questionnaires, they tend to be cheap, easy to undertake, etc.
2. **Learning (level 2)**. What principles, facts, and techniques were understood and absorbed by attendees? What trainees know can be measured during and at the end of training but, in order to say that this knowledge or skill resulted from the training, the trainees' entering knowledge or skills levels must also be known or measured. Evaluating learning, therefore, requires measurement on a pre and post test basis.
3. **Behavior/job performance (level 3)**. Any evaluation of changes in on-the-job behavior must occur in the workplace itself. It is at this point that the institutional behavior of the employer sets in: it is entirely possible that a trainee learns a great deal but cannot apply or transfer this learning to the work place. Evaluating the effect of training on job performance may be tricky, but often involves investigating the employee's output pre and post training or through interviews with his or her superior.
4. **Organizational Results (level 4)** justify the rationale for training. Ultimately training aims to improve the performance of organizations, through the improved job performance of individual employees. Sometimes cost-benefit analysis is used, comparing the cost of training (i.e. the investment) with the financial value of the organizational benefits caused by training. In practice this is often difficult to do.

⁷This follows Donald Kirkpatrick approach to the evaluation of training as set out in the *Journal of the American Society of Training Directors* in the late 1950s.

To facilitate the monitoring of training, the following instruments will need to be designed: (i) an MIS system tracking who was trained in what, when, and by whom (generally this is measured by “person days,” the number of people trained times the length of training), (ii) end-of-training questionnaires to gauge trainee’s satisfaction with the training (as well as their recommendations for improvement), and (iii) where appropriate pre and post tests.

2.3. Outputs and deliverables in the IP3 document

During the first year of implementation (2011) the AOPB is expected to be virtually identical to the IP3, but in subsequent years, and based on implementation results AOPBs are expected to deviate somewhat. Section 7.3 (in the annex) reviews the deliverables in the IP3 and how they are expected to be monitored.

2.4. Internal quality assurance mechanisms

Figure 6 identified two internal quality assurance mechanisms: (i) external observation/ assessment of training and other capacity development activities and (ii) reviews and reports by Provincial Advisors and M&E officers, Mentors, District Management Advisors, and Ministry/IP3 review teams. The former concerns how well deliverables are being provided, the latter whether these deliverables are being properly and effectively used by DMs.

Quality assurance is an important function of the SNA Advisory Services Unit and will be implemented through regular field visits, periodic meetings, and internal quarterly reports. With training taking place across 6 sub-programs, 193 D/Ms and covering numerous areas (like asset management, HR management), it is essential to ensure a consistent, high quality message is delivered. To ensure equality, a sample of training (and other) events will be attended by staff centrally located at the SNA Advisory Services Unit as well as advisors at Provincial level. The job descriptions of these staff will emphasize their role in quality assurance as well as their obligation to report to the SNA Advisory Services

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Figure 12: Internal quality assurance

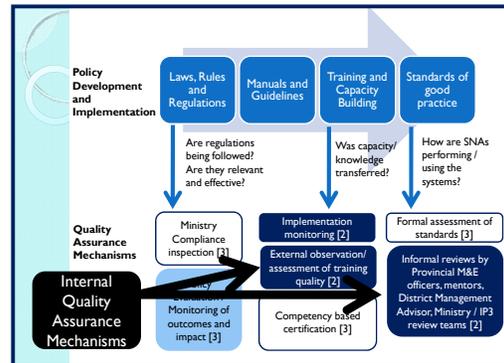


Figure 13: Possible format of a quality assurance report

- Background: (i) Name of the officer reporting and his or her post, (ii) Province / DMs covered and (iii) Period covered
- Capacity Building Event Observed (each event is listed)
- Name of the event, who supplied it, what its content was and when it took place
 - Observations on its quality, including any feedback from DM recipients
 - Recommendations for improvement
 - Assessment of the quality of the service provided (on a scale of 1-5)
- DM Performance Observations (for each DM in an officer’s “portfolio”)
- Policy Issues (sub-program 1)
 - a. Observations concerning the policy environment
 - b. Recommendations for how the IP3 can address these
 - HR (sub-program 2) and HR management
 - c. Observed Issues with HR; how well is HR being managed?
 - d. Recommendations for how the IP3 can improve HR management
 - e. Overall assessment of HR management (on a scale of 1-5)
 - Administration (sub-program 2) (as above a-c)
 - Finances and Financial Management (sub-program 4) (as above a-c)
 - Planning, Budgeting, M&E and reporting (sub-program 5) (as above a-c)
 - Councilors: civic engagement, administrators advice, etc (sub-program 6) (as above a-c)

Unit cases where deliverables are not being provided according to plan or at the level of quality required.

The reporting framework (between the SNA Advisory Services Unit and staff at Provincial and D/M level) will describe both an assessment of the deliverables observed as well as a description of how well DMs are performing, in particular, how well they are applying the knowledge and systems transferred to them. Short reports, prepared by the officers identified above and submitted to NCDD-S are likely to follow a format resembling that of Figure 13. As described above, quarterly meetings of all of these “quality assurance officers” needs to be budgeted and arranged.

2.5. Computerized Systems

Planning, budgeting, monitoring, evaluation, financial management (accounting), contracting, and reporting are inter-related processes. As processes they can be facilitated by having **an integrated computerized management system**. The centerpiece of these systems would be the Annual Operational Plan and Budget described above. Ideally:

1. The system should (i) be designed as an organizational management tool, (ii) be a national system, be used government-wide, based on **government planning hierarchies and definitions**, and (iii) have as its basic building blocks the AOPB and chart of accounts. The chart of accounts should be developed to include performance management codes (i.e. objective, outputs, activities, inputs, etc); this is because accounting, procurement, etc., are “subsidiary” to the plan and budget. The definition of the planning hierarchy would cover codes for all levels of government and would describe all types of services: infrastructure development, policy development, recurrent services, and internal capacity building and administration. At a later date the definition of planning entities would include preparation of guidelines on typical outputs and activities on a sector-by-sector basis. The same system would be used, with some modifications and simplifications, for all levels of government.
2. The development of the system is “**output-driven**” in the sense that the system must produce a standard set of “reports.” These reports, such as the *Planning and Budgeting Matrix* in Figure 8 and the *Progress Report Matrix* in Figure 10 define the data requirements and the data models of the system.
3. The systems would be **process driven**, i.e. take the organization through the steps in the national planning, budgeting, monitoring, and reporting processes. These would track approvals, edits, scrutinization, etc., as well as who was responsible for each step in the process. Therefore processes are developed before software.
4. The outputs (reports) and processes described earlier, together with the scope of the systems in terms of users, planning language, etc., would result in the creation of **user requirements**. User requirements would cover which elements of the system are transactional and web-enabled (i.e. which information would be entered remotely).
5. The system would be capable of data warehousing, rolling over plans and information across years (i.e. be **dynamically consistent**), have an adequate support process (including training), be well documented, be customizable and so forth.
6. An integrated software package would be employed and procured on a competitive basis. Where multiple systems are used, the systems would be linked based on open (transparent, well-documented) **data exchange processes** and common coding arrangements. The system(s) selected would meet all user requirements and the assessment of which system or software package to use would compare costs, system support, quality of the system, flexibility, etc.

7. There would be a comprehensive rollout plan, typically in phases starting where capacity and resources are highest, usually central government. The rollout would include training, preparation of manuals, backstopping and support processes (a help-desk), independent reviews, etc.

Customizable, off-the-shelf software which meets all of these requirements is readily available since these are basic requirements of most public sectors and large decentralized organizations. Strategically:

Getting a single integrated planning, financial management and reporting system in place should be considered a priority of the transition phase of the IP3. Though there is no reason why the same system could not be used in Provinces and perhaps DMs, the strategy should be to get the system up and running at central level first.

Taking the Annual Operational Plan and Budget as the centerpiece, there are three core systems, depicted in the centre box of the adjacent diagram:

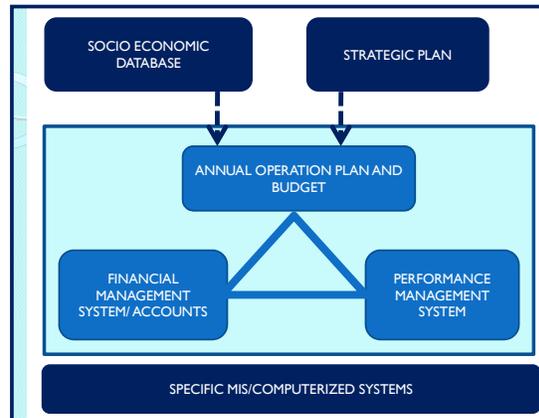


Figure 14: An integrated system

1. An **Annual Operational Plan and Budget**, which tracks both the process (issuing budget constraints, drafts, scrutinization and approval) and results in the structural hierarchy of outputs, activities, inputs, planned dates, planned physical quantities, and responsibilities. If computerized systems are effective, Figure 8 will be generated automatically.
2. **Financial Management Systems (FMS)** which are linked to the Annual Operational Plan and Budget through the chart of accounts; all expenditures would debit a line item in the budget. When aggregated, individual transactions will allow the costing of activities or outputs. Since the computerized FMS is a full accounting system, some transactions also involve the purchase of assets and the payment of contracts; contracts and projects are modeled as outputs (deliverables) or groups of outputs. For this reason the transactional FMS includes modules of contract management (procurement) and asset management.
3. The **performance monitoring system** is used to track physical quantities and dates of completion. Data is entered periodically. Costs are derived through FMS modules.

Figure 14 also identifies other systems. Though useful, these are of secondary importance from an implementation monitoring perspective:

- **Socio economic data** describes the “state of the world” rather than something an organization does. In some systems indicators used in the integrated planning, financial management and performance management systems are derived from these.
- **Strategic Planning Software** may link long-term and annual plans; generally, however, the link is not done through computerized systems
- **Supporting MIS systems**, especially HR Management Information Systems (HRMIS). Usually they: (i) are national, (ii) allow position management, and (iii) are linked to Financial Management Systems in order to implement the electronic

payment of employees. Other systems might include records management systems, tax and other registers, roads maintenance systems, land use planning systems, etc.

Section 7.4 provides a concept note for the development of computerized systems and their strategies.

2.6. SNA implementation Monitoring

M&E and reporting processes and systems used by SNAs need to be designed to benefit SNAs, as part of their internal management processes. The current practice is for systems to be designed to meet the information needs of central government. The IP3 describes the revision of:

- Information in the **Commune Data Base**. The CDB needs to be reviewed and expanded to cover D/Ms since some socioeconomic data (for example forestry, national roads) may cover D/Ms not C/Ss. The possibility of using the CDB to collect organizational indicators (such as revenue collected or number of staff) needs to be considered. The data structure is flexible and the “indicators” collected are not pre-determined. In general: (i) the amount of data collected is probably too large and is of questionable planning utility, (ii) indicators need to be aligned to the CMDGs, and (iii) there are gaps from a planning perspective (for example data does not cover area planning issues such as what other actors in the area plan to do). Currently, information is collected on paper at village and CS level and then inputted at the Province; this allows the preparation of reports at all levels though the aggregation of data. At national level data is converted into a format allowing access via a web-enabled interface. Since data will also cover DMs, the database should be renamed “*the SNA socio-economic database*” (*SED*). Geographical references and other classifications need to be made consistent and linked with other systems.
- Currently, SNA annual operational plans and budgets are derived using the CDBD (**Commune Development Planning Database**). This, however, is incomplete as a fully-fledged Annual Operational Planning and Budgeting tool since: (i) it applies to only one planning process (that of CSs), (ii) does not effectively monitor implementation, and (iii) poorly maps agreed plans and budgets with proposals. As was described above a more generic computerized “planning” system, which can be used by DMs, CSs and other levels of government, needs to be developed; this system is expected to be integrated with financial management systems and performance management systems, as depicted in Figure 14. The testing, development and adaptation of the system first developed and used by IP3 managers should take place during the iterative design process described in Section 4.6.

2.7. Summary, Roles and Responsibilities

Getting implementation monitoring right is challenging because it involves many players, requires an attention to detail, and may rely upon the use of computerized systems to reduce workloads and organize reports. Implementation monitoring is, however, an important fiduciary responsibility, is intimately related to quality assurance, and provides information at the level of the results chain where accountability lies. Key responsibilities include:

- NCDD-S should facilitate decentralized planning processes and coordinate preparation of Annual Operational Plans and Budgets and quarterly implementation reports covering sub-programs as well as SNAs use of decentralized funding arrangements

A results framework and M&E strategy for the IP3 of NPSDD

- NCDD-S should ensure an integrated Planning, Budgeting, Financial Management and Performance Management System, which is web-enabled, is designed / purchased, and is used to prepare the matrices outlined above.
- Provincial Advisors and M&E officers should be responsible for quality assurance, providing M&E, Planning, Computerization and other capacity support, and ensuring the collection of implementation data. They are not, however, data entry clerks—they are coordinators and facilitators.
- The SNA Advisory Services Unit should ensure regular meetings and reporting of officers involved in quality assurance. They need to ensure the quality of deliverables as well as the proper and effective use of the deliverables by DMs
- The M&E and IT Unit should backstop computerized systems and reporting
- As described in section 3.2.1, self-reporting mechanisms need to be independently validated and verified. This is part of the compliance regime.

Chapter 3. Third Party Inspections

3.1. Introduction

Several indicators are derived through compliance inspections, management standards assessments, and competency assessments. These measure SNA performance, in particular the adherence to rules and regulations, the quality of management, the use of systems and processes, and individual skill and knowledge levels. Assessments are undertaken by independent third parties and thus separate policy development, regulation and measurement from implementation.

Result	Indicator	Baseline	Target
SNAs comply with the regulatory framework	Financial Management Compliance Score	Not Available	Improving
	Administration and HR Compliance Score	Not Available	Improving
	Number of civil servants disciplined based on compliance inspection routines	Not Available	Improving
	% of DMs whose financial statements were categorized as "without reservation" by NAA		
SNAs use systems and capacities as intended; they are well managed	SNA management standards score	Not Available	Improving
	% of SNA staff meeting competency standards	Not Available	Improving

Figure 15: Inspection Indicators

Figure 15 summarizes the indicators described in this chapter. Following a brief introduction, section 2.2 covers compliance, section 2.3 standards, and section 2.4 competencies.

3.1.1 Background

Compliance is part of the “deal” by which central government grants SNA authority (power), but in return accepts certain accountabilities. The creation of this regulatory framework consists of:

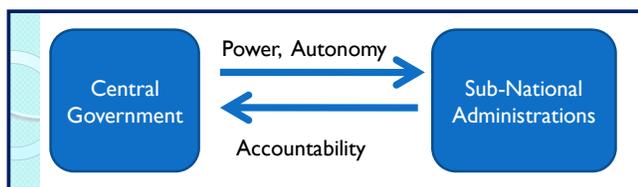


Figure 16: The Deal

1. Developing legal instruments (laws, regulations) and an accountability framework defining consequences for not meeting specified conditions or terms
2. Translation of legal instruments into compliance inspection routines which check whether processes are being complied with
3. Translation of legal instruments into guidelines, manuals, and ultimately management and other standards.
4. Translation of standards into management and capacity assessment, inspection, and advisory processes
5. The development of review and appeals processes
6. The development of institutional arrangements and the building of organizational capacity to undertake inspection and assessment routines

The IP3 terms this system “legality control.” While compliance inspections tend to focus whether required processes were adhered to, management standards and competency assessments aim to provide benchmarks for good practice. Their assessment routines involve a good deal of advice and discussion about how performance can be improved. In both cases assessments will result in the development of recommendations for action as well as monitoring whether such recommendations were implemented.

3.2.Measuring Compliance

Currently several compliance inspection processes are in place across government,⁸ most prominently scrutinization of budgets, the audit of financial statements, and various expenditure and payment controls. It is expected that a more complete inspection regime will be developed under Sub-Program 1 and will cover some of the domains or areas of inspection depicted adjacently.

Generally, under each domain, rules and regulations are converted into steps and processes; a series of indicators are designed to assure that these procedures were adhered to (see Figure 18 for a sketch). Adherence is based on evidence with clear means of verification. For example, procurement inspections might look at advertisements for tenders, or recruitment inspections might look at the scoring of a recruitment committee or assess whether the right candidate was selected. By summarizing indicators upwards, and assigning weights, each domain receives a compliance score. Scores can be compared across SNAs as a performance measure.

Figure 17: Systems / Areas of Compliance and Standards

PLANNING, BUDGETING, AND REPORTING

- (i) Undertaking a situation analysis, (ii) Strategic (long-term) planning, (iii) Annual Operational Planning and Budgeting (including outputs, activity schedules, costing, cash flows, procurement planning, M&E planning), (iv) M&E, (v) Quarterly/Annual Performance and Financial Reporting within Government, (vi) Reporting of results to citizens, (vii) Computerized systems to support the above

FINANCIAL MANAGEMENT

- (i) MTEF, Budget Formulation, (ii) Accounting, (iii) Procurement, Contract Management, Project Management, (iv) Internal Controls (internal audit), (v) Financial Statements (income statements, balance sheets, etc), (vi) Performance and activity reporting (listed above also), (vii) Asset Management, (viii) Computerization of financial transactions and procurement

HR MANAGEMENT

- (i) Recruitment, (ii) Performance Appraisal/Contracting, (iii) Training (planning, monitoring, etc), (iv) Disciplinary Action, (v) HR Planning, (vi) HR MIS, etc

ADMINISTRATION

- (i) Administrative procedures, meetings, etc, (ii) Records management and MIS, (iii) Complaints handling, (iv) Advisory Processes; relationship management with councilors (v) Functions vis a vis other levels of government

VALIDITY OF REPORTS / VALUE FOR MONEY

- (i) Audit of outputs and report accuracy (was an output produced as reported?), (ii) value for money

COUNCILORS

- (i) By Laws and policy making; meeting procedures, (ii) Consultative processes (including planning), (iii) Planning and budgeting, (iv) Accountability processes (what is signed off, when, etc), (v) External evaluations, surveys, etc, (vi) Relationships with other levels of government

Domain	Indicator	Evidence/ Means of Verification	Score
Planning, Reporting M&E			
Budgeting and Financial Management			
HR Management			83
Recruitment	At least 3 candidates identified for a sample of recruitments		100
	Scoring of candidates qualifications was accurate for a sample of recruitments		68
ETC.			

Figure 18: Compliance Scoring

⁸ Inspections can be undertaken before an event (i.e. as an approval, permit or license) or after an event (as a sampled audit). The former (pre-inspection) aims to prevent (block) an event, while the latter aims to create incentives for deterrence. As a general rule of thumb, post inspections tend to be cheaper and tend to include an element of making results available to the public (in order to foster accountability).

The development of these processes is an essential capacity development area of the IP3. As part of this activity: (i) a checklist, indicators, and means of verification will be derived, (ii) a scoring and weighting system will be designed, (iii) an inspection process and sampling routine will be created, (iv) SNAs will be informed of the process, (v) a reporting process will be developed, including the dissemination of results to the public (vi) a manual describing the process will be prepared, (vii) training materials will be developed and inspectors will be trained, (viii) a computerized system will be designed and documented, (ix) the process will be piloted, tested, and adapted, (x) other capacities will be strengthened, including staffing levels, equipment, etc. This process will be led by the Central Ministries (MOI, MOP, and MEF) and will be undertaken holistically, as a team, and on an annual basis. It will be supported by shorter spot checks based on financial and other queries or complaints received.

3.2.1 Independent Validation of the Results Reporting

Performance monitoring always depends (partially) on the self-reported results of implementers. The domain “Planning, M&E and reporting” looks at whether reports have been completed according to standards, rules and regulations. This is a different issue than whether what was reported was an accurate reflection of what really occurred. For example, was an irrigation system actually built as reported or were 25 Women’s groups actually trained in handicrafts? As part of a quality assurance mechanism, there are two main ways to promote accurate reporting:

1. Requiring reporting to the public (who would complain and pressure councilors if reports are blatantly inaccurate)
2. Independent verification of a sub-set of outputs, contracts or activities, to ensure they took place as reported. This would have a deterrent effect (i.e. ensure the accuracy of reporting) to the degree administrators would be held accountable for their report’s content

3.2.2 The indicators

A wide range of compliance indicators are possible, measuring the different elements outlined in Figure 15. The results framework includes the following compliance indicators:⁹

- **Financial Management Compliance Score:** this would summarize, into a single score, a wide range of financial management issues. Scores would exist for each SNA inspected (and can be averaged across SNAs to arrive at a national SNA score). It is expected that at first scores may not be entirely accurate as new domains are expanded and SNAs begin to better understand what is expected of them.
- **Administration and HR Compliance Score** would be similar to the above.
- **Number of civil servants disciplined based on compliance inspection routines.** This connects the process (and reporting on compliance) with an action being undertaken. It is not possible to predict, without the system having been used, what levels or types of disciplinary action are likely to arise. If no disciplinary action results (at least at first) then this is an indicator that the inspection process is not an effective deterrence of unwanted behavior.
- **% of DMs whose financial statements were categorized as “without reservation” by NAA.** The NAA classifies accounts into three categories, with this being the category of best performance. It is calculate as: $100 \times \text{Number of DMs categorized as “without reservation” by NAA} \div \text{of DMs audited by NAA}$.

⁹ Many options are possible. A single compliance score can be used, scores for each domain can be reported, or domains can be grouped. The accuracy of reporting (% of outputs verified to be reported accurately) is another good indicator.

It is not possible or desirable to generate baselines in the case of compliance inspections as the development of systems and processes should be done carefully. Once systems are designed, the exact wording or breakdown of the indicators into groups of domains can be finalized. Satisfaction with these and other processes is assessed as part of the governance survey outlined in Chapter 4.

3.3. Management Standards

Management standards describe good practice across the areas outlined in Figure 17. They differ from compliance in the sense that they do not constitute minimum conditions for performance and therefore are not often linked to disciplinary actions.¹⁰ Generally, standards are designed to stretch an organization and can be measured along a wide continuum as the organization develops. Two main assessment processes are used: self assessment, where the organization assesses itself, and third party external assessment. In the private sector, third party assessments are often undertaken voluntarily (as a form of certification, for example by ISO and other organizations) while in the public sector, especially where obligatory functions are delegated, standards tend to be developed and inspected centrally. This is a core function of central and line Ministries in a unified system of government.

When applied to management, assessment of standards is essentially the same as an assessment of capacity (are people, systems, processes in place; are they used; are they effective?). The results of the assessment (whether in the form of advice of external assessors or facilitated as a self assessment) tend to be used during planning, to design ways to improve performance. When done externally: (i) the organization is often responsible for collecting data prior to the assessment, (ii) the assessment is done based on evidence, rather than as an interview or perception based exercise, (iii) the assessment results in a report with recommendations (advice) based on an identification of gaps between current practice and the standards, and (iv) assessments review whether previous recommendations were implemented, though implementation is not obligatory. Strategically, the development of management standards routines involves two key design questions:

- **Is it a self-assessment or third party / external assessment (or both)?¹¹**
- **What areas are assessed?** There are many different models describing the content of the assessment (see the adjacent diagram) and the areas outlined in Figure 17 are, at this point, a guess. Strategically, the design of management assessments can either wait for the completion of a regulatory framework, manuals or guidelines, or can proceed from a point of common sense, general knowledge of what good management means, and the experience of other assessments processes and procedures.

Figure 19: Some common assessment framework and their areas or domains

- **EFQM:** People, Processes, Policy, Strategy, Partnerships, Resources, Innovation and Learning
- **CIDA:** Strategic Leadership, Human Resources, Financial Management, Infrastructure, Programme Management, Organizational Processes, Institutional Linkages
- **UNDP (POET):** HR Management, Financial Resources Management, Equitable participation, Sustainability of benefits, Organizational learning, Partnering, Strategic Management and Governance
- **Treasury Board Canada:** Governance and Strategic Direction, Public Service Values, Policy and Programme, People, Citizen Focused Services, Risk Management, Stewardship, Accountability, Learning, Innovation and Change Management, Results and Performance

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¹⁰ The division between compliance and standards tends to be worked out as systems are developed.

¹¹ Developing capacities to facilitate a self-assessment or assess management standards are both challenging; one is not necessarily easier than the other.

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The M&E strategy assumes (i) the assessment is external (because once obligatory functions are decentralized a joint and coherent standards assessment process will need to be developed anyway) and (ii) assessment should be based on Cambodia's regulatory framework.

3.3.1 The indicators

A single indicator is selected, but this indicator can be disaggregated according to the domain or area of assessment (similar to compliance inspections, as depicted in Figure 18) and according to the SNA inspected. The following indicator of good management is tracked:¹²

- **Management Standards Score**, which would summarize a wide range of management areas or domains. It is expected that scores can also be separated according to whether they measure capacity, actual management practice, or the effectiveness of management

3.4. Competency Frameworks and Assessments

Compliance and standards assess organizational performance, while competency assessments or certification apply to individuals. This would:

- Assess individual skills, knowledge or qualifications, within a framework of competency requirements. These would be derived from functions, schemes of service, job descriptions, etc.
- Would be undertaken on a third party basis, most likely using a training institution. This tends to be practiced in some sectors, such as teaching, forestry, accounting, etc. The challenge is to broaden this to other areas like planning, HR management, etc.

3.4.1 The indicators

Although the exact format of the competency assessment is not known, the indicator is expected to be:

- **% of SNA staff meeting competency standards.** This can be disaggregated by SNA, by SNA type, and by cadre of staff

3.5. Summary and Role of the M&E unit

The adjacent figure reviews the evaluative questions the M&E arrangements of this chapter aim to answer. Answering these questions requires the development of three main instruments: compliance inspection, management standards assessment and competency assessments. These are essential processes to get right as they form the foundation of the accountability systems supporting decentralization. Although not taking the lead, the Research, Evaluation and Document Office should play an active role in ensuring processes are evidence based and indicators are SMART.

Figure 20: Evaluative Questions concerning SNA Performance

- Are SNAs undertaking their functions as described in the Organic Law? Are they complying with rules and regulations?
- How good is SNA performance in terms of operations? Are they efficient? Are they well managed?
- How good are SNAs at planning, budgeting, M&E, reporting, administration, HR management, financial management and council-relations?
- A wide range of tools, instruments and systems were provided to SNAs: are they used? Are they used as intended? Are they meeting their objectives? If not why?
- How good is SNA capacity? It is in place?
- How good are individual capacities and skills?
- What can be done to improve the operations of SNAs, to make them more efficient?

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¹² Many options were (and still are) possible. A single compliance score can be used, scores for each domain can be reported, or domains can be grouped (the latter was selected). The issue of accuracy of reporting (% of outputs verified to be reported accurately) is another good indicator.

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Chapter 4. Policy Evaluation

4.1. Introduction

This chapter describes policy evaluation processes. In the context of the IP3, “policy evaluation” translates into whether D&D is meeting its objectives; from a results perspective, whether outcomes and impact are being realized. To review, Chapter one (Table 2) mapped democratic development (as defined in the Organic Law) into the IP3 results chain. A strategy to measure these results, within a framework of quality assurance, was designed. This divided M&E processes into three main categories: implementation monitoring (Chapter 2), third party assessment (Chapter 3), and policy evaluation (Chapter 4). The measurement instruments used within this strategy are summarized below.

Table 4: Data Collection Instruments to Assess Goals and Purpose

Program Narrative	Expected Result	Measurement Strategy and instrument
Goal (impact): to enable SNAs to promote welfare (livelihoods, social development outcomes and rights), to improve equality between citizens and communities, and to ensure fairness	Citizen well-being improves	1. Secondary data based on the Cambodian Millennium Development Goals (Chapter 4)
	Central resources provided to SNAs have favorable returns	2. Sample-based model cost-benefit analyses (Chapter 4)
Purpose (outcomes): to develop the functioning and capacity of SNAs, in particular Districts and Municipalities, to ensure their efficient operations, good local governance, and the delivery of quality services that meet their democratic development mandate.	SNA service delivery	3. User satisfaction surveys /citizens’ report card (Chapter 4) 4. Results of piloted functional re-assignments (Chapter 4)
	Local Governance	5. Governance Perception Survey supported by some secondary data (Chapter 4)
	SNA Operations	6. Compliance inspection /audit results (Chapter 3) 7. Management Standards Assessments (Chapter 3) 8. Competency assessments/certification (Chapter 3) 9. Results of the Iterative Systems Design and formative evaluation processes (Chapter 4)

This led to the 25 outcome-impact indicators defined on page 8. The remainder of this chapter describes different elements of the policy evaluation process. Section 4.2 describes policy dialogue processes and the use of reports as communication instruments (M&E under SP1 of policy processes); Section 4.3 describes impact; Section 4.4 describes service delivery measures; Section 4.5 describes local governance; section 4.6 describes iterative feedback; Section 4.7 summarizes and describes “league tables”

4.2. The Policy Dialogue Process

M&E is not just about collecting information; it is about ensuring information spurs policy dialogue. Though indicators and log-frames are useful, by themselves they are not sufficient. For this reason, policy discussion will take place around **reports**, which are seen as the main M&E communication tool.

Issues will be debated in a series of quarterly policy forum. These will be designed to focus on “big issues” and “new ideas,” in the form of presentations and sessions. They will aim to answer the broad evaluative questions found in Figure 21. Presentations will not only describe findings from the field, but will pose options and make recommendations. Policy

forum will be attended by government decision makers, interested civil society representatives, and other stakeholders.

Guided by the program's results framework, the Evaluation, Research and Document Unit will make regular presentations at these forum. Presenters will also come from NGOs, universities, and development projects. Forums will provide an opportunity for policy makers to hear differing perspectives and to debate options in an evidence based framework. The responsibility for organizing forum—to make logistical arrangements, issue calls for papers (in advance, through newspapers and other media), ensure quality through a peer review process, and disseminate findings or information—will be led by a Policy Forum Committee under the Policy Division. The Committee will consist of Government, Development Partners and Non-State Actors.

It will demand time and planning to prepare presentations, especially where surveys are commissioned and large data sets require analysis. To promote predictability and allow participants to organize their research, the themes of the quarterly policy forum will be pre-determined:

- *Quarter 1:* Fiscal Decentralization, Financial Management, and the devolution of functions
- *Quarter 2:* Local Governance and Democracy
- *Quarter 3:* SNA planning, HR management, administration, and capacity
- *Quarter 4:* SNA Service delivery and citizen welfare

When studies are commissioned through the IP3, they are expected to provide an objective (quantitative) assessment of key trends as well as an explanation of the causes of these trends as well as possible options and recommendations to improve performance. The latter is more subjective, more qualitative, more interpretative and more subject to debate. Strategically the objective measurement will be undertaken first, while the subjective review (including interviews of key stakeholders) will aim to interpret and explain observations. While these two elements (measurement and review) could be done separately, hiring the same service provider (consultant) to prepare a unified input will promote a more consistent approach.

In a thematic, reports based approach, IP3 Terms of Reference for consultancy assignments would outline the questions each study aims to answer (what people want to know, i.e. the objectives of the report). This would lead to a table of contents, based on the results framework. Section 7.5 (in the annex) provides examples of what each of the quarterly policy reports prepared by the Evaluation, Research and Document Unit might look like.

4.3. Impact

Program impact (equivalent to the goal level of the logical framework) describes improvements in the welfare of citizens resulting from improved SNA service delivery. Technically, an "evaluation" would need to compare observed welfare under autonomous SNAs with the counterfactual, which would measure welfare under alternative institutional

Figure 21: Policy Questions

- Is the D&D effective? Is the IP3 moving in the right direction? Is the IP3 doing the right things?
- What impact has D&D had for citizens? Is their welfare improving?
- Do decentralized service delivery mechanisms perform better?
- What is the status of Local Governance? Are SNAs aligned to citizens' priorities? If so, does this lead to improved service delivery? Are rights being effectively protected?
- Are citizens satisfied with SNA services? Are they satisfied with the performance of their Councilors? Are they satisfied with local policies? Do they feel SNAs are responsive?
- How are important decisions made? Are administrators accountable to councilors? Do they provide credible advice?
- Is the council transparent? Is it participatory? Does it use resources wisely? Is corruption a problem?

arrangements. Without having a suitable control group, incremental impact is not measurable. In light of this, the IP3 tracks a few key welfare or poverty indicators in order to tell a consistent story about D&D. These indicators (see the top of page 8) are kept to a minimum, rely upon secondary sources of data to minimize costs, are collected on an annual basis, and are consistent with Cambodia’s Millennium Development Goals (CMDGs). Two broad classes of “impact” are measured: (i) general citizen well-being and (ii) the economic impact of the program’s decentralized funding arrangements on its direct beneficiaries.

4.3.1 General Citizen Well-being and the CMDGs

Several options were considered for selecting the most appropriate citizen welfare indicators:

1. Track all CMDGs (Cambodia Millennium Development Goals) by aggregating them in a meta-analysis; for example, use an indicator like “% of CMDGs on track.” This option is notfeasible because most indicators are collected sporadically. The annex (section 7.7) describes this and other options more fully.
2. Track a sub-set of CMDG indicators that are most relevant for SNAs or local government. In this case, there were two possibilities for identifying the subset: (i) use common sense, (ii) select CMDGs that are collected through the CDB (Commune Data Base), since these are likely to reflect socio-economic conditions at “local” level.
3. Use the CDB and other data sources (i.e. non CMDG indicators) to select a set of relevant IP3 measures. The advantage of this approach is that it would include certain sectors (like roads) which are not well represented in the CMDGs. This was the approach of the Program Support to D&D Logframe: see Table 5).

Table 5: PSDD Goal Indicators

Indicator	Data Source
% of rural people with incomes below the “National Poverty Level”	CDB-based poverty estimation model, NCDD PST M&E Unit.
% of settlements (>100 people) reached by rural roads	CDB (MoP) and Project Information Database (NCDD).
% of children under one year of age are immunized against 7 vaccine-preventable diseases	Estimate based on DPH-MOH EPI data to June.
% of children aged six to eleven years enrolled in primary school	The Commune Database, MoP and NCDD/PST
% of rural households with access to safe drinking water	The CDB (2008/2009), MoP and NCDD/PST
200,000 ha of additional community access and use rights secured to land, forest and aquatic resources by 2009	Not collected

To link the IP3 to national programs, the option of using annual CMDG indicators collected through the CDB was selected. Beginning in 2010 the MOP began calculating these indicators (called “CDB-CMDG scorecards”). Indexes (aggregates) of the CMDGs are available for poverty (CMDG 1), gender equality (CMDG 3), Education (CMDG 2), Health (CMDGs 4 to 6) and Environmental Sustainability (CMDG 7). Since underlying indicators are collected at the lowest level of local government, the indicators are generally reflective of citizens’ welfare or well-being.

4.3.2 The Economic Impact of Development Projects funded Centrally

Though general welfare changes cannot be attributed to the IP3, it is possible to trace the economic impact of the program’s decentralized funding arrangements on its direct beneficiaries. Since the benefits accrue to citizens (for example profits from a business, more sustainable forestry, or decreased transportation times) they describe an impact which is clearly linked to a program output. This impact will be measured by undertaking representative, random, sample-based, model cost-benefit analyses to calculate EIRRs (Economic Internal Rates of Return) and compare them to a control group of returns where

similar activities were implemented outside decentralized funding arrangements. If returns are similar through C/S, D/M and SNIF funding, as they are in projects, then these results offer convincing evidence for donors and NGOs to use government systems. Results are also useful in informing SNA planners about which activities seem to provide the best value for money. A similar study was completed in 2009 by Julian Abrams.

4.4. Service Delivery

Measurement of service delivery at SNA level plays an important part in tracing performance through the IP3 results chain. From an evaluative and policy standpoint, the issue is not so much one of describing overall service delivery (i.e. using general service delivery indicators) but one of attributing improvements in service delivery to D&D.

To measure overall service delivery, two main options were considered:

1. Using service delivery indicators from the CDB (Commune Database) or other sector sources, such as health or education (i.e. relying on secondary data)
2. Using service delivery surveys or citizen report cards to gauge satisfaction

Since the CMDGs described in Section 4.3.1 above already cover access to services and because implementation monitoring arrangements will describe the delivery of new infrastructure (a type of service), the emphasis will be in filling gaps, in particular in describing citizens satisfaction with services delivered. In this context, “services” include regulatory environments for Local Economic Development and natural resource management and satisfaction is considered a measure of quality (i.e. an attribute of the service).

4.4.1 User Satisfaction

Service delivery surveys and citizens’ report cards are important instruments for gauging service delivery. In carrying out these surveys:

- The service being assessed must be clearly specified (i.e. a general question like “are you satisfied with the services you receive” is not very useful)
- The deliverer of the service must be specified (it must be clear who the respondent is assessing, a C/S, a D/M, etc.)
- There is an issue of whether non-service users should respond. Surveys can either be implemented at the service delivery point (for example a health centre), in which case the service just received is traced (for example, how long it took, how many visits were required, whether inducements were paid, was the user satisfied?) or from amongst the general population of citizens (as opposed to service users). The latter may capture reasons for non-use of services, but may also be far less concrete. For assessing policy (like economic incentives) the general population should be polled.
- There are issues of who undertakes the survey and why. In the famous Bangalore Citizens’ Report Card¹³ the survey is undertaken by an NGO, whose aim is to improve responsiveness and accountability of the service provider. The alternative is for the organization supplying the service to undertake (or commission) the survey as



Figure 22: Service Delivery in the Results Chain

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¹³ See: http://siteresources.worldbank.org/INTEMPowerment/Resources/14832_Bangalore-web.pdf

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part of its planning process. In the former case the survey results are made public while in the latter the survey should be interpreted as an internal instrument.

Whether simple citizen-report cards will be part of the revised planning process has not yet been determined, but a good number of non-state actors currently undertake similar surveys. The Evaluation Unit will undertake annual meta-analyses of these surveys to track whether citizen satisfaction seems to be increasing. Data will be disaggregated by SNA and type of service assessed. This review will cover issues of policy satisfaction as well.

4.4.2 Results of the piloted functional re-assignments

Sub-Program 1 pilots functional assignments where Line Ministries delegate service delivery responsibilities to SNAs. To assess whether these pilots are successful an evaluation strategy will be developed which compares service delivery indicators between pilot (i.e. treatment) and non-pilot (i.e. control) groups on a “before” and “after” basis. This is a standard element of experimental design.¹⁴ Indicators found in the results framework summarize the effectiveness of these pilots.

4.5. Measuring Local Governance

Assessing whether local governance is improving is an essential IP3 M&E task. To do so three options were considered:

1. Relying on existing national surveys of governance, for example the World Bank’s “*Governance Matters*”
2. Developing third party governance assessments
3. Undertaking governance perception surveys based on a framework for local governance implied by or contained in the IP3 document.

Concerning national governance surveys, these tend to be built from many indicators that are not relevant for sub-national administration (for example “rule of law,” “political stability,” etc.) and therefore their movement may only partially correspond to changes at SNA level. Third party assessments (the second option) usually involve experts gauging governance against some standards or indicators.

4.5.1 Using the IP3 as a Governance Framework

The IP3 establishes a Local Governance Framework, based on Sections 4 and 5 of this document. Using the framework depicted adjacently, a series of indexes and sub-indicators will be collected using a survey instrument or questionnaire.

Table 6: Governance Definitions

Source	Definition of Governance
UNDP Strategy Note on Governance for Human development, 2004	Governance is the system of values, policies and institutions by which a society manages its economic, political and social affairs through interactions within and among the state, civil society and private sector. It is the way a society organizes itself to make and implement decisions— achieving mutual understanding, agreement and action. It comprises the mechanisms and processes for citizens and groups to articulate their interests, mediate their differences and exercise their legal rights and obligations. It is the rules, institutions and practices that set limits and provide incentives for individuals, organizations and firms. Governance, including its social, political and economic dimensions, operates at every level of human enterprise, be it the household, village, municipality, nation, region or globe.
EC Communication on Governance and Development, October 2003, COM (03) 615	Governance concerns the state's ability to serve the citizens. It refers to the rules, processes, and behaviours by which interests are articulated, resources are managed, and power is exercised in society. The way public functions are carried out, public resources are managed and public regulatory powers are exercised is the major issue to be addressed in this context.... It can be described as a basic measure of stability and performance of a society.
World Bank Institute website 2004: http://www.worldbank.org/wbi/governance/	Governance: The set of traditions and institutions by which authority in a country is exercised. This includes (1) the process by which governments are selected, monitored and replaced, (2) the capacity of the government to effectively formulate and implement sound policies, and (3) the respect of citizens and the state for the institutions that govern economic and social interactions among them

¹⁴ See Duflo, et. al. 2006, which is available at <http://www.povertyactionlab.org/methodology>.

A results framework and M&E strategy for the IP3 of NPSDD

In this framework the rows describe four governance relations (social [civil society], political, administrative, and inter-governmental). In each of these areas (relationships) the means by which governance is listed as a column: engagement (participation, voice, and representation), transparency, and accountability / autonomy. The statements in each box provide examples of how each means of governance is exerted in each relationship.

These Governance arrangements ensure the principal (SNA) acts in a fashion that is aligned with the interests of the agent (citizens). The aim is for SNAs to be responsive to citizens. Responsiveness or local policy alignment occur at two levels: (i) SNAs make decisions and local policies that are aligned with citizens (and citizens are satisfied with them) and (ii) SNAs

operate as citizens expect: they are efficient, are not wasteful, etc. These two types of responsiveness concern a “majority-rules” behavior but an extra dimension of governance is that it aims to ensure the effective protection of minority rights. These higher level local governance results are depicted Figure 24.

The analysis of governance survey data will measure each box in the local governance matrix plus the three results (local alignment, efficiency, and minority rights). The matrix leads to 7 indexes (one for each row and one for each column) and the higher level results lead to 3 indexes. Within each of these 10 indexes (plus an overall “local governance index”) measurement would take place for DMs and CSs; in total there would be 22 indexes or measures which would be derived by tagging the underlying indicators according to these classifications or domains for each level of government. This division of indexes and sub-indicators is reflected in the results framework.

4.6. Iterative Systems Design / Formative Evaluation

The IP3 focuses on developing the operational systems D/Ms require to implement their mandates. Though the first design steps will be done centrally (based on regulations and guidelines), initial prototypes will be further developed under the actual conditions D/Ms operate. This process of working with D/Ms to design systems in the field will be referred to

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Figure 23: Governance Framework

AREA	Voice, Representation and Civic Engagement	Transparency and Reporting	Accountability and Autonomy
SOCIAL (SNA-Civil Society)	Citizens form advocacy groups to reflect their interests and lobby government (especially disadvantaged groups)	Civil society (including the press) inform citizens	
POLITICAL (Citizen-Council)	Citizens engaged in planning processes and participate in elections. Citizens (especially disadvantaged groups) have a means to voice their interests/complaints	Councils report results regularly to the public	The political process holds decision makers accountable; complaints are addressed; councils listen and respond
ADMINISTRATIVE (Councillor-Administrator)		Administrators report regularly to councillors and provide them analysis to make informed decisions	Administrators are accountable to Councillors for their performance
Inter-Governmental RELATIONS	Lower level elected officials participate in planning and other processes at higher levels which affect their communities	Councils report regularly to other levels of government, especially when resources are transferred	SNAs provided freedom to operate in return for accountability; disciplinary action taken when rules and regulations are not adhered to

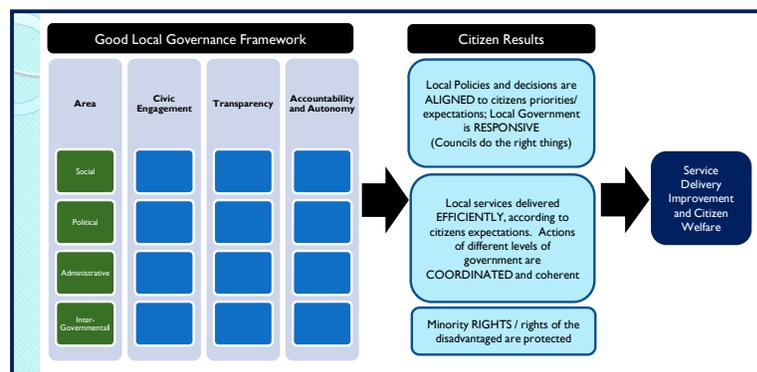


Figure 24: Governance Framework and Results



as *iterative systems design*. It aims to ensure systems are relevant and practical, meet the needs of their users, and demonstrate success. Since iterative design is flexible, focuses on getting user feedback on a continuous basis, involves a high degree of testing, feedback loops, assessment, and continuous re-design, it will create a good deal of relevant M&E information. In this sense it is a formative evaluation technique.

The results of the iterative design process will be documented through internal reports, and since the format of their results is not known, iterative design indicators are not part of the IP3 results framework. It is, however, an essential M&E process.

4.7. Summary and League Tables

Virtually all indicators found in the IP3 results framework (both at the outcome-impact level and the sub-program level) measure performance of D/Ms or Provinces. This design will allow the creation of “league tables,” which will lead to a ranking of SNAs based on the areas of performance found in the results chain. It will be the responsibility of the Research, Evaluation and Document Office to generate the league table and append it to the annual report.

Chapter 5. Sub-Programs

5.1. Introduction

This chapter reviews M&E arrangements for the six IP3 sub-programs (SPs). Indicators are at the level of “*output plus*” meaning they (generally) don’t monitor individual deliverables but instead track immediate results that are anticipated to take place upon the completion of multiple deliverables. For example, indicators in SP4 look at resource allocation between SNAs and central government (% of the national budget allocated to SNAs); these are consequences of the establishment of decentralized funding arrangements, policies concerning non-tax revenues and many other factors. The responsibility for collecting these “*output plus*” indicators (including their baselines) is with Sub-Program Managers but the National Program Monitoring, Reporting and IT Support Office will validate their accuracy, and ensure they have convincing means of verification.

5.2. Sub-Program 1

Component 1.1 describes the development of the regulatory framework. The idea is to compare the plan (which regulations were to be developed and when) with actual progress. Since delays in developing regulatory frameworks will have an impact on all capacity development initiatives, the SP1 results-framework will track this potentially debilitating effect. Whether the regulatory environment is effective (i.e. whether it meets its objectives) is assessed by measuring outcomes and impact at the goal and purpose level. This concerns how well SNAs are performing (their internal operations and service delivery), how strong local governance is, and what the impact of decentralization is on citizens.

Component 1.2 concerns the building of NCDD policy development and program management capacity. In terms of monitoring, the first strategy is to focus on the policy forum process as a means of revising policies, laws and regulations. How many people have attended the forums, are attendees satisfied with it, and is the forum leading to revisions to improve the regulatory environment? Second, program management capacity is measured by looking at implementation progress, in particular whether planned outputs and expenditures are being implemented; this is done both for central IP3 implementation as well as SNA implementation through decentralized funding arrangements. Finally, special attention is paid to the reporting of progress and the degree to which M&E systems have been effective in capturing this data. Indicators assess the completeness of reporting by looking at the percentage of planned outputs (deliverables) which are reported in all four quarters.

Component 1.3 describes the process of functional reassignment, through a process of contracting. This is planned to take place at the DM level. From an M&E perspective, the implementation of the reassignment is monitored by tracking the number of functions analyzed (considered) for reassignment, the number tested for reassignment, and the number gauged as feasible through the piloting process. The latter is assessed through a *cost-benefit framework* comparing performance in the pilot (where functions are reassigned) to performance in a control group (where functions are not reassigned). The approach will measure baseline indicators in both the control and treatment (SNAs with pilot reassignments) groups and compare improvements made in each group following the pilot. Indicators can be found on the next page.

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A results framework and M&E strategy for the IP3 of NPSDD

Table 7: Sub-Program 1 Results Framework

Component	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)	
1.1 Developing the Regulatory Framework of D&D reforms	Regulatory instruments developed on time	1. % of regulations which were completed on time		100%			Internal NCDD progress monitoring	
		2. Number of deliverables under other sub-programs which were delayed due to delays in developing the regulatory environment					As above	
1.2 Strengthening capacity for Policy development and program management	Policy capacity in place and policies routinely monitored and evaluated	3. Number of people attending quarterly policy forum					Disaggregate by type of attendee: IP3 implementers, other government staff, development partners and non-state actors	
		4. Satisfaction of attendees with policy forum		90%	90%	90%	Measured as an informal written survey	
		5. Number of regulations changed or amended as a result of the quarterly policy forum					Results from the minutes or documentation of policy forum	
	Program management capacity in place and program administered efficiently	6. % of planned IP3 outputs/deliverables reported in the M&E system which have complete quarterly monitoring data		95%	95%	95%	Complete monitoring data is defined as having data for all quarters which includes: the planned and actual physical quantities for all outputs/deliverables, the planned and actual costs of producing each output/deliverable, and the planned and actual completion dates for producing each output/deliverable.	
		7. % of planned SNA outputs/deliverables reported in SNA M&E system which have complete quarterly monitoring data		50%	60%	70%		
		8. Actual IP3 expenditure as a % of budgeted expenditures (*)		90%	90%	90%		Data from the IP3 program monitoring database and disaggregated by sub-program and component
		9. Actual SNA expenditure as a % of budgeted expenditures (*)		80%	80%	80%		Data from the SNA M&E system and disaggregated by SNA
		10. % of IP3 outputs/deliverables completed on time and within budget		90%	90%	90%		Data from the IP3 program monitoring database and disaggregated by sub-program and component
		11. % of IP3 outputs/deliverables completed on time and within budget		70%	70%	70%		Data from the SNA M&E system and disaggregated by SNA
	SNA's Autonomous as local policy makers	12. Percentage of local government by-laws overturned by central government						
	1.3 Advancing Sector Decentralization Reforms and Functional Re-assignment	Functional re-assignment analyzed and tested for DMs	13. Number of functions analyzed for reassignment (as part of the sector studies)	0				Internal NCDD data
14. Number of functions tested for reassignment in the pilot reassignments			0				Internal NCDD data	
15. Total value of contractual arrangements signed with SNAs during the pilot functional reassignments			0				Internal NCDD data	
16. % of pilot obligatory functions delivered by SNAs which were done so at least as efficiently as the control group (i.e. Line Ministry delivery)(*)			N/A	>=50%	>=50%	>=50%	Derived from the assessment of the pilot functional re-assignments comparing service delivery between decentralized processes (SNAs) and current Line Ministry arrangements. Results will be disaggregated by type of service (function re-assigned).	
Functional re-assignment of C/S permissive functions analyzed and tested		17. Number of permissive functions transferred to CSs	0				Internal NCDD data	
		18. Total value of purpose specific transfers of funds to CSs (through conditional grant purposes)	0				Internal NCDD data	

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5.3.Sub-Program 2 and 3

Components 2.1 and 2.2 concern arrangements for ensuring SNAs have the staff they require to undertake their functions. It involves first a temporary transfer and later a more permanent arrangement under the civil service codes. In order to assess the posting of staff, annual data will be collected which describes: (i) the number of staff posted (by gender), in relationship to the establishment and (ii) the qualification of key staff, and whether staff postings (numbers or qualifications) have been successful in attracting and retaining staff in more remote or challenging areas. These components also concern the development of a regulatory framework (regulations, guidelines, etc.) that will shape capacity building at D/M level. The data should come from national payroll databases.

Component 2.3 concerns the development of SNA capacity; it describes how HR management and administration will be improved in SNAs, primarily D/Ms. From an M&E perspective the objective is to find out whether capacities to undertake improved HR management and administration are in place, whether the systems are used (as intended) and whether these systems are effective—i.e. whether the goals of the systems have been met. For example, is recruitment meritocratic? Are meetings well managed? Is there an effective system of complaints handling? While the approach and assessment standards in respect of the audit of SNA accounts and financial statements are well defined, there is a need to develop proper measures for procurement and other aspects of financial management (i.e. comprehensive compliance inspections and assessments of management standards).

Component 2.4 describes the development of facilities and the provision of equipment to DMs. Monitoring focuses on how many facilities were constructed or upgraded.

Since both sub-program 2 and 3 are concerned with staffing, they share indicators. These are outlined on the next page.

5.4.Sub-Program 4

Sub-Program 4 aims to improve the financial autonomy of SNAs (by making financial resources accessible in a predictable, rational, and consistent way); it also aims to ensure SNAs manage these resources efficiently and according to national regulations and standards.

Component 4.1 provides the institutional framework for making financial resources available to SNAs; it creates regulations and tools; it designs the three funding mechanisms which will channel resources to SNAs. In order to know whether these institutional arrangements have been effective, annual data will be collected which describes: (i) levels of resources transferred to SNAs through each funding mechanism and (ii) the composition of financial resources available to SNAs, in particular the degree to which SNAs have autonomy over their usage.¹⁵

¹⁵ An important M&E issue related to Component 4.1 concerns the effectiveness of SNA funding mechanisms and whether new contractual arrangements work. This evaluation is under Sub-program 1; Sub-program 4 is concerned with how financial resources might flow from Line Ministries to SNAs and how resources will be accounted for, reported, etc.

Table 8: Sub-Programs 2 and 3 Results Framework

Component	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)
2.1 Set up and staff SNAs and 2.2 Improve SNA system operating conditions	Staff in place according to organizational structures and establishment	1. Vacancy rate	100%				Data to be collected from Payroll data and HR MIS systems (HRMIS). Calculated as the number of staff in post divided by the number of posts. Disaggregated by each SNA and comparing Provinces, DMs, and CSs; should also compare broad classifications of positions (upper level management, mid-level management, etc)
		2. Comparative vacancy rate for “hard to reach” areas as a % of more accessible ones	N/A				Calculated as the occupancy rate in remote (“hard to reach areas”) as a % of the occupancy rate in more accessible areas.
		3. % of SNA staff having at least a university degree					Data from national HRMIS. Disaggregated by each SNA and comparing Provinces, DMs, and CSs
		4. % of staff who are female					Data from national HRMIS. Disaggregated by each SNA and comparing Provinces, DMs, and CSs; should also compare broad classifications of positions (upper level management, mid-level management, etc)
	National organizations have the capacity to exert effective legality control vis a vis SNAs	5. Number of SNAs inspected for compliance with HR management and administrative rules and regulations	0				Results from compliance inspections developed under SP1. To be disaggregated by type or classification of DM
		6. Number of SNAs whose HR management and administrative standards were assessed	0				Results from management standards assessment s developed under SP1. To be disaggregated by DM
2.3 Capacity Development	SNAs have the capacity to manage their HR and administrations and are the tools and systems as expected	7. Total number of person days of training provided to DMs					Disaggregated by recipient of training, type of training and training provider
		8. % of staff working at SNAs who were recruited by SNAs					Disaggregated by each SNA and comparing Provinces, DMs, and CSs;
		9. % of DMs receiving at least 5 complaints from citizens					This indicator aims to monitor whether complaints handling systems are functional and have some level of confidence of citizens.
		10. Number of administrative staff disciplined through council order					
		11. Average competency assessment score (*)	N/A	↑	↑	↑	Results from the competency assessments of SNA staff. Disaggregated by DM and areas of competence
		12. Average compliance inspection score (*) (for HR and administration)	N/A	↑	↑	↑	Results from compliance inspections developed under SP1. Disaggregated by compliance domain (area) and type or classification of DM
		13. Average management standards assessment score (*) (for HR and administration)	N/A	↑	↑	↑	Results from management standards assessment s developed under SP1. To be disaggregated by domain (area) and DM, and separating capacity from operations
2.4 Improve SNA facilities	Facilities constructed and equipment provided according to plan	14. Cumulative Number of DMK offices refurbished	0	20	86	193	Data from sub-program 2 administrative records
		15. Cumulative Number of Provincial offices refurbished	0	4	14	24	As above

Components 4.2 and 4.3 describe how financial management will be improved in SNAs. From an M&E perspective the objective is to find out whether capacities to undertake improved financial management are in place, whether financial management systems are used (as intended) and whether these systems are effective—i.e. whether the goals of the systems have been met. For example, are accounts maintained to a suitable standard? Are assets efficiently managed? Is procurement fair and cost efficient; does it result in the selection of the most suitable contractor? While the approach and assessment standards in respect of the audit of SNA accounts and financial statements are well defined, there is a need to develop proper measures for procurement and other aspects of financial management (i.e. comprehensive compliance inspections and assessments of management standards).

Indicators can be found on the next page.

5.5.Sub-Program 5

Sub-Program 5 aims to improve the strategic planning, special planning, and investment programming of SNAs. Activities involve developing new systems, process and tools and then piloting them at SNA level. Component 5.1 describes the development of new or revised planning tools and instruments while component 5.2 describes the rollout and capacity development of SNAs in terms of planning. Concerning the monitoring of these activities the key questions are: (i) which tools were developed and when (ii) are the tools effective and are SNAs plans improving? Indicators are listed in Table 10.

5.6.Sub-Program 6

Sub-Program 6 aims to build a strong, effective and financially viable (sustainable) Association (or Associations). These Associations are intended to represent the interests of its members by advocating on their behalf regarding the development of the system, in some cases building their capacity, and providing legal and other services.

Component 6.1 describes the capacity of the organization. In terms of monitoring or assessing this capacity, the focus is on staffing, financial capacity and the delivery of legal services to SNAs. The table below summarizes the indicators which will be used to monitor SP achievements, over and above the deliverables described above. Indicators are listed in Table 11.

A results framework and M&E strategy for the IP3 of NPSDD

Table 9: Sub-Program 4 Results Framework

Component	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)
4.1 - Policy and legal framework for SNA Financing Mechanisms	SNAs have improved access to financial resources through a transparent transfer system	1. Total Per Capita disbursement (in \$US) into all government SNA fiscal transfer systems					MEF statistics. Disaggregated by funding mechanism (DM, CS, SNIFF, etc). Per capita US dollar measures are used to capture the “real level” of transfers
		2. Total sub-national expenditure as a % of total government expenditure					
		3. % of Provincial budgets which are formula based	0%				
	SNAs are more financially autonomous	4. % of fiscal transfers to SNAs that are unconditional					Data will be disaggregated by type of SNA (D, M, C, S)
		5. SNA own-source revenues as a % of total SNA revenues					Data will be disaggregated by type or classification of DM (D, M, Urban, Rural, etc.)
	Financial resources provided to SNAs are used effectively including those piloted in the functional re-assignments	6. Average EIRR of sampled SNA investments (*)	49% ('08)	>= 15%	>= 15%	>= 15%	Based on a sampling of investments as undertaken in Abrams (2009). EIRRs (Economic Internal Rates of Return) will be disaggregated by type of SNA (Province, DM, or CS) and type of investment.
		7. Average EIRR for investments delivered through government systems as a % of the IRR delivered through other mechanisms (*)	N/A	>=90%	>=90%	>=90%	
		8. % of SNAs evaluated as managing and reporting on finances according to rules, regulations and standards of the pilot	N/A	>=90%	>=90%	>=90%	
4.2 - SNA financial management and financial accountability systems and procedures, and 4.3 - SNA capacity for (a) financial management and (b) financial accountability	SNAs have the capacity to manage their financial resources, are using financial management tools and systems as expected, and financial management is effective	9. Total number of person days of training provided					Disaggregated by recipient of training, type of training, provider
		10. % of DMs with an internal auditor meeting all necessary qualifications					Disaggregated by type or classification of DM
		11. Average competency assessment score (*)	N/A	↑	↑	↑	Results from the competency assessments of SNA staff. Disaggregated by DM and areas of competence
		12. % of DMs whose financial statements were categorized as “without reservation” in independent audits by the NAA (*)					Disaggregated by type or classification of DM (D, M, Urban, Rural, etc)
		13. Average value of expenditures queried (questioned) by the NAA as a % of total DM expenditures					Compares the size of questionable expenditures to the overall level of expenditures. Disaggregated by SNA
		14. Average financial management compliance inspection score (*)	N/A	↑	↑	↑	Results from compliance inspections developed under SPI. To be disaggregated by compliance domain (area) and type or classification of DM
4.4 - Central institutions capacity for support and supervision	National organizations have the capacity to exert effective legality control vis a vis SNAs	15. Average financial management standards assessment score (*)	N/A	↑	↑	↑	Results from management standards assessment s developed under SPI. To be disaggregated by domain (area) and DM, and separating capacity from operations
		16. Number of SNAs whose accounts were audited and results made available to the public	24				From the National Audit Agency, disaggregated by type of SNA. Figure covers Provinces (24) and DMs
		17. Number of SNAs inspected for compliance with financial management rules and regulations	0				Results from compliance inspections developed under SPI. To be disaggregated by type or classification of DM
		18. Number of SNAs whose financial management standards were assessed	0				Results from management standards assessment s developed under SPI. To be disaggregated by DM
		19. Average delay (in days) for disbursement of funds through decentralized funding arrangements					From treasury records

A results framework and M&E strategy for the IP3 of NPSDD

Table 10: Sub-Program 5 Results Framework

Component	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)
5.1 Developing the Planning Systems of SNAs	Computerized planning tools designed and used. Tools will take an integrated perspective on planning	1. % of planned SNA outputs/deliverables reported in SNA M&E system which have complete quarterly monitoring data		50%	60%	70%	Complete monitoring data is defined as having data for all quarters including: the planned and actual physical quantities for all outputs/deliverables, the planned and actual costs of producing each output/deliverable, and the planned and actual completion dates for producing each output/deliverable. This indicator is also used for Sub-program 1
		2. % of required CDB indicators which were collected					Calculated as the number of non-zero data entries divided by total number of required entries (number of indicators × number of CSs)
		3. Number of downloads of the full CDB indicator set			100	100	These indicators assume the data sets are available on the internet and their downloads can be tracked. The downloading of data indicates a demand for the information
		4. Number of downloads of the full SNA planning dataset			100	100	
5.2 Building SNA planning capacity	SNAs have the capacity to plan and the tools and systems designed for planning are used as expected and are effective	5. Total number of person days of training provided to SNAs					Disaggregated by recipient of training, type of training and training provider
		6. Total number of citizens participating in SNA planning activities					Disaggregated by each SNA and comparing Provinces, DMs, and CSs. It is assumed this data will be placed in the revised CDB.
		7. % of proposed CS projects that could be fully tracked for approval during DIW workshops			100%	100%	Currently CS projects or outputs cannot be fully tracked during the DIW workshop process because Line Ministries and other organizations may implement similar projects but these projects are not linked back to CS proposals since the wording of the project are different.
		8. % of % of identified Commune priorities (Temporary Agreements) that are implemented	24% ('09)	50%	50%	50%	Data from the CPDB. The indicator was used by the PSSD and tracked successfully for the last 3 years.
		9. Average competency assessment score (*) for planning	N/A	↑	↑	↑	Results from the competency assessments of SNA staff. Disaggregated by DM and areas of competence
		10. Average compliance inspection score (*) for planning	N/A	↑	↑	↑	Results from compliance inspections developed under SPI. Disaggregated by compliance domain (area) and type or classification of DM
		11. Average management standards assessment score (*) for planning	N/A	↑	↑	↑	From the management standards assessment s developed under SPI. To be disaggregated by domain and DM, and separating capacity from operations

Table 11: Sub-Program 6 Results Framework

Component	Results	Indicators	Baseline	Target 2011	Target 2012	Target 2013	Data Source, Note., Disaggregation (all data is annual)
6.1 Development of an 'Association' of District, Municipal and Khan Councils	Association is operational, sustainable and providing quality services to its members	1. Staffing vacancy rate		25%	0%	0%	Measures whether desired staff are in place, according to the strategic plan and organizational structure and list of established posts
		2. % of operating costs covered by DMK contributions and payment for services	0%				This aims to measure the sustainability of the association by looking at the revenues it collects from its clients. This is assumed to be in the form of membership dues and payment for services.
		3. Percentage of DMKs provided direct services through contracts signed between DMKs and the Association	0%				This looks at the coverage of services, where direct services are assumed to be arranged through contracts (the Association's lobbying efforts are considered "indirect" services and to be paid for through contributions
		4. % of DMKs satisfied with the Associations operations and services	N/A	70%	80%	90%	As part of the strategic planning process it is assumed some form of service delivery survey is implemented

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Chapter 6.M&E work plan

6.1.The Work Plan

This brief chapter develops an initial work plan for the two M&E units. It is contained below.

Table 12: M&E work plan

Activity	Time Frame	Section Reference
Research Evaluation and Document Office under the Policy Unit		
1. Influence the EU Space Governance Perception Survey to ensure it fits with the IP3 framework	Start immediately	4.5
2. Make institutional arrangements for holding policy forum	Second half of 2011	4.2, 7.6
3. Prepare Policy Forum Inputs for Quarter 1 (report on Fiscal Decentralization, Financial Management, and the devolution of functions)	Ongoing, but probably to start in 2012	As above
4. Prepare Policy Forum Inputs for Quarter 2: Local Governance and Democracy	Ongoing, but probably to start in 2012	As above
5. Prepare Policy Forum Inputs for Quarter 3: SNA planning, HR management, administration, and capacity	Ongoing, but probably to start in 2012	As above
6. Prepare Policy Forum Inputs for Quarter 4: SNA Service delivery and citizen welfare	Ongoing, but probably to start in 2011 (this may be the first one implemented)	As above
7. Procure and oversee annual studies on EIRRs (*)	Annual, beginning date depends on when policy forum begin	4.3.2
8. Undertake a meta analysis of service delivery surveys (collect and compare results and trends)	Annual, beginning in 2011	4.4.1
9. Procure and oversee local governance surveys (*)	End of 2010 (EU Space) and annually repeated in the last quarter of each year	4.5
10. Provide data for the Outcome-Impact results framework for annual reports prepared by the Program Monitoring Reporting and IT Support Office under the Program Support unit	Last quarter of each year, as part of the annual report	Table 3
11. Assist Sub-Program 1 with the design of pilot functional reassignments using a control and treatment group approach (build their capacity to do so) (*)	2012	4.4.2
12. Assist the iterative design process to ensure indicators are collected upon its completion (*)	2011, across several sub-programs	4.6
13. Assist with the design of compliance inspection routines, to ensure indicators are well designed (*)	2011	3.2, 7.5
14. Assist with the design of management standards assessments, to ensure indicators are well designed (*)	2011-12	3.3, 7.5
15. Prepare a league tables using a database	Ongoing beginning 2011	
National Program Monitoring Reporting and IT Support Office under the Program Support unit		

A results framework and M&E strategy for the IP3 of NPSDD

Activity	Time Frame	Section Reference
1. Collect baseline and target values for indicators in this document. Revise according to final availability	Start immediately and complete by Dec 2010	Table 3, Table 7 to Table 11
2. Support program management to prepare AOPBs	Start immediately and complete 2011 AOPB by Dec 2010	2.2.1
3. Prepare quarterly and annual implementation reports which cover both sub-program implementation and reporting on use of C/S, D/M and SNIF funding arrangements		2.2, 2.3
4. Support the development of an MIS system to monitor sub-program implementation (Financial Management and Performance Monitoring) (*)	Start immediately and complete by April 2011	2.5, 7.4
5. Develop processes and tools to monitor training		2.2.2
6. Support the development of an MIS system to monitor SNA implementation (Financial Management and Performance Monitoring) (*)	2011	
7. Support the SNA Advisory Unit to develop a process of field visits and internal reporting		2.4
8. Support Provincial M&E Officers to undertake their tasks; train them on all systems used to ensure quarterly reporting		

Note: * with the assistance of consultants

Chapter 7. Annex

7.1. Introduction

This annex contains supplementary information referred to in the main text. Section 7.2 is a bibliography. Section 7.3 provides tips on how to provide details on deliverables during the process of creating an Annual Operational Plan and Budget. It describes how each deliverable could be made more specific, measurable, etc. Section 7.4 describes tips on writing Terms of Reference for computerized systems in the IP3.

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7.3. Deliverables List

During the process of creating Annual Operational Plans and Budgets the deliverables will have to be made more SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) and activities or tasks may need to be designed. The table below provides some tips on what additional information may be required to do so.

Table 13: Reporting Details for IP3 implementation

Deliverable	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
1.1.1.1 Anukrets (see list in Annex)	AOPB/Monitoring to describe how many Anukrets will be created. Reporting will list each Anukret created and the date (month) it was created
1.1.1.2 Prakas (see list in Annex.....)	As above
1.1.1.3 Map identifying priority legislation and regulations to be aligned with the OL	Reporting will list all legislation and regulations identified and what the nature of the expected changes are.
1.1.1.4 Key legislation aligned	As above, but reporting will describe when each legislation or regulation was changed and what the major changes were
1.2.1.1 NCDD resolution setting policy development process and institutions adopted	
1.2.1.2 Organizational Chart of NCDD-S revised and adopted	
1.2.1.3 All staff of the Policy (PU) and InterMinisterial (IMU) Units of NCDD-S recruited	AWPB and to describe the total number of staff to be recruited. Reporting to describe when each cadre of staff was recruited.
1.2.1.4 NCDD-S Staff/Advisors incorporated to all WG of the NCDD Sub-Committees	
1.2.1.5 All staff of the Program Support Unit (PSU) of NCDD-S recruited	AWPB and to describe the total number of staff to be recruited. Reporting to describe when each cadre of staff was recruited.
1.2.1.6 Signed Implementation agreements between NCDD and MOI, MOP, MEF	Reporting to describe when each agreement was signed
1.2.1.7 NP/IP3 AWPB (both National and Provincial) approved by NCDD	Reporting to be “by exception,” i.e. to list which AWPBs were not approved on time and why
1.2.1.8 Sub-national network of NCDD-S managed National Program Advisers (NPA) trained and deployed	AWPB to describe how many staff will be trained and deployed. Reporting to describe when and how many various cadres were trained, what they were trained in and when they were deployed.
1.2.1.9 NP/IP3 Monitoring and Evaluation System set up and operating	Reporting to describe the general functions of the system and how it is operating (i.e. who is entering data and which kind of data is being entered)
1.2.1.10 A regional study tour to observe existing SN authorities’ performance monitoring systems is realized by NCDD-S, MOI, MOP, MEF staff.	AWPB to describe how many staff will go on the study tour, where the study tour will go, and how long the study tour is expected to be.
1.2.1.11 A SNA performance monitoring system is developed and managed by NCDD-S (Research and Documentation Office)	Reporting will describe the general system development process and then what stage of operationalization it is at: how many people were trained in its use, which SNAs are using it, etc. The wording of the deliverable in the AWPB should be “SNA performance monitoring system ..rolled out to X SNAs by ..date.”
1.2.1.12 SNA-PMSTraining materials developed	See the above
1.2.1.13 NCDD-S and SNA staff trained in operating the SNA-PMS	Should specify how many SNAs and how many staff
1.2.1.14 A policy options paper is produced on	Reporting should describe what the result of the policy options paper

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
the establishment of a semi-autonomous SNA Observatory	was. What was agreed and by whom?
1.2.1.15 Policy and Technical Options paper on establishment of the NTC-SNA	As above.
1.3.1.1 Policy paper outlining the scope, modalities, resources and timeframe for a “whole-of-government” Functional Review (FR) process, developed by the NCDD-Secretariat and cleared by the NCDD	Reporting should describe the general content of the policy paper. Which sectors were identified as being feasible, what the work plan is and so forth.
1.3.1.2 Sector Studies carried out for priority sectors	If it is know which sector studies will be undertaken the AWPB should specify them. Reporting will list which studies were carried out (i.e. which sectors were completed), by whom, and when.
1.3.1.3 Sector-specific Functional Reassignment Implementation Plans (FRIP) adopted by NCDD	As above specifying which sectors will re-assign, in which SNAs and when
1.3.1.4 Studies and contract documentation for delegation of functions to D/M	Reporting to summarize the results of the studies
1.3.1.5 Pilot “contractual delegation” arrangements for services delivery by D/M SNA implemented and evaluated	Reporting to describe which services were delegated, using which type of contracting and in which SNAs. Also it should outline the results of the pilot, what was concluded and make reference to the availability of the report. The results framework uses these findings as a key performance indicator.
1.3.1.6 Study on “permissible functions” immediately transferable to Communes/Sangkats	Report to list which functions were transferable and when they were transferred.
1.3.1.7 Pilot conditional transfers mechanisms to support “permissive functions” implemented in selected C/S	See the reporting arrangement for deliverable 1.3.1.5 above
2.1.1.1 D/M/Ks fully staffed as set out in Anukret	The AWPB should specify how many staff are expected to be at D/M/Ks, for example “XXX staff transferred to DMKs and in post.” Reporting should describe how many staff are in post, by major cadre against the targets (and when). Data is used in the SP2 results framework.
2.1.1.2 New Salakhet fully staffed as set out in Anukhret	As above
2.1.1.3 AWG staff are located in the Salakhet structure	As above
2.1.1.4 SNA staff reporting to Governors and subject to formal (temporary) code	As above
2.1.1.5 Personnel Division have procedures for management of staff within the new Salakhet	Reporting should describe which procedures are in place and, broadly, what the procedures specify.
2.1.1.6 Deconcentrate HR management to provinces and D/M	Reporting should describe which HR functions were deconcentrated and when.
2.1.1.7 NP-IP3 related posts defined and POC system in place	The AWPB should specify how many posts are to be defined and how many staff are to receive POC (or how many staff-months of POC will be paid). Reporting will describe which staff members were in posts and how many staff-months of POC were paid.
2.2.1.1. National HR strategy for SNA Staff developed	Reporting should describe the general contents of the strategy, when it was completed and what its main implications are expected to be
2.2.1.2 Draft Civil service code prepared	As above (describe contents, dates, implications)
2.3.1.1 OD Manual for Facilitators to deliver OD interventions developed with consultation of relevant stakeholders.	As above
2.3.1.2 OD strategy for District and Municipality Administrations developed.	As above
2.3.2.1 OD concepts and strategy and its relevance to reform of SNAs will be understood at national and provincial levels.	As above
2.3.2.2 OD Capacity of a National Team to support and coordinate OD interventions at provincial levels is built and strengthened	As Above
2.3.2.3 OD interventions delivery at Provincial level supported by National Team	AOPB and reports to describe how many provincial officers were trained or capacitated, in what, when and for how long
2.3.2.4 OD Capacity of selected Provincial OD Facilitators to directly deliver OD interventions and support to Districts and Municipalities built	As above

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable and strengthened	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
2.3.3.1 OD Interventions to District and Municipality Administrations delivered by Provincial OD Teams	Description of all training and capacity building provided. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
2.3.3.2 Organizational Capacity of District and Municipality Administration is enhanced through improved organizational capacity over time	As above
2.3.3.3 Specific OD interventions to specific District/Municipality based on identified needs found in OD Assessment of each District and Municipality	As above
2.3.3.4 Specific OD interventions provided by Provincial OD Facilitator Teams creating on-going learning relationships and OD support	As above
2.3.4.1 Undertake a scoping study to investigate the desirability and feasibility of establishing a National Institute of Local Government	Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
2.4.1.1 Construct/refurbish 193 D/M/K offices	Reporting will describe which offices were refurbished, where, when and at what cost
2.4.1.2 Construct/refurbish 24 Provincial offices	As above
3.1.2.1 Accountability framework for SNAs	Reporting should describe the general contents of the framework, when it was completed and what its main implications are expected to be
3.1.2.2 Policies for Human Resources Management, Development, Employment and Compensation, which are gender-sensitive and promote gender equity	As above (content, date, implications)
3.1.2.3 Management Framework for Developing Capacity of the SNA personnel	As above
3.1.2.4 Law on Sub-National Personnel	As above
3.1.2.5 Sub-Decree on	As above
3.1.2.6 Scheme of Service for	As above
4.1.1.1 A policy paper outlining the principles, strategy and options for the design of adequate mechanisms for financing SNA operation and development expenditures.	As above
4.1.2.1 General purpose funding mechanism design (D/M Fund)	AOPB and Reporting should describe when the fund is expected (was actually) operational and what its level of funding was, such as “D/M fund operational with contributions of XXX per capita”
4.1.2.2 Enabling legal instrument (Sub-Decree and implementing regulations)	AOPB to be more specific on which sub-decree and regulations. Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
4.1.2.3 Periodic monitoring of the DM Fund operation	
4.1.3.1 A project-financing mechanism design	AOPB and Reporting should describe when the fund is expected (was actually) operational and what its level of funding was, such as “SNIF operational with contributions of XXX per capita”
4.1.3.2 Enabling legal instrument (Sub-Decree and implementing regulations)	AOPB to be more specific on which sub-decree and regulations. Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
4.1.3.3 Periodic monitoring of the financing mechanism operation	
4.1.4.1 Purpose-specific grant mechanism design	AOPB and Reporting should describe when the fund is expected (was actually) operational and what its level of funding was, such as “Purpose Specific Fund operational with contributions of XXX per capita”
4.1.4.2 Enabling legal instrument (Sub-Decree and implementing regulations) – if needed	AOPB to be more specific on which sub-decree and regulations. Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
4.1.4.3 A pilot design	AOPB to be more specific on what the pilot is; reporting to describe the results and conclusions of the pilot and to reference its availability on the internet
4.1.4.4 Periodic monitoring of the pilot implementation	As above

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
4.1.5.1 Policy paper outlining the rationale and modalities for the financing of tasks delegated by national agencies to SNA	Reporting should describe the general contents of the policy paper, when it was completed and what its main implications are expected to be
4.1.5.2 Draft regulation on contractual financing	As above
4.1.5.3 A pilot design	AOPB to be more specific on what the pilot is; reporting to describe the results and conclusions of the pilot and to reference its availability on the internet
4.1.5.4 Periodic monitoring of the pilot implementation	
4.1.6.1 Policy paper (rationale, general principles and options for establishing own-source revenues for SNA)	Reporting should describe the general contents of the policy paper, when it was completed and what its main implications are expected to be
4.1.6.2 Draft regulation(s) on non-tax revenue sources	Reporting should describe the general contents of the regulations, when it was completed and what its main implications are expected to be
4.1.6.3 Study on the relevance and feasibility of tax-revenue sources for SNA	As above (content, date, implications, purpose)
4.1.7.1 Study (Review) of the CSF operation	As above
4.1.7.2 Draft revised CSF Sub-Decree and rules	As above
4.1.8.1 Study (Review) of current modalities of the provincial budget financing	As above
4.1.8.2 An improved (formula-based) modalities for financing the provincial budget	AOPB to describe when the modality will be operational and what level of funding has been agreed.
4.1.9.1 Domestic and external resources are mobilized to establish and sustain funding mechanisms for SNAs.	AOPB to describe the target level of funding.
4.2.1.1 - Law on SNA Financial Regime and Property Management is enacted	Reporting should describe the general contents of the law, when it was completed and what its main implications are expected to be
4.2.2.1 - Regulations and guidelines to implement the SNA Finance Regime Law are developed, enacted and applied	As above (content, date, implications, purpose)
4.2.3.1 A general framework for the SNA accountability structure: principles, institutional arrangements and implementation rules and guidelines	As above
4.2.3.2 Internal audit function established in each SNA	
4.2.4.1 Gender mainstreaming (budgeting) policy	
4.2.4.2 Procedures for gender and vulnerable groups mainstreaming in SNA budgetary process	Reporting should describe the general contents of the procedures, when it was completed and what its main implications are expected to be
4.2.4.3 Assessment of the impact of SNA budgeting policies and practices from a gender perspective (annual).	
4.3.1.1 217 Finance Officers trained	AOPB and reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
4.3.1.2 Training manuals covering key components of the SNA financial management system	AOPB to describe what components of the financial management systems will be covered.
4.3.1.3 Training of SNA structures (Council, Board of Governors, administration)	AOPB and reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
4.3.1.4 1 Finance Adviser assigned to assist the provincial administration.	AOPB and reporting to describe how many, where they were assigned and when the activity was completed (expected, actual)
4.3.2.1 Additional staff assigned and trained (5 per province)	As above
4.3.2.2 Office facilities and equipment for new staff	AOPB to describe which facilities and equipment
4.3.2.3 Study on the establishment of District-level treasury branches	Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
4.3.2.4 District-level treasury system pilot design	

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable (5 districts)	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
4.3.2.5 Monitoring implementation of the pilot	AOPB to be more specific on what the pilot is; reporting to describe the results and conclusions of the pilot and to reference its availability on the internet
4.3.2.6 Study to assess the relevance and feasibility of testing the use of bank account by SNA	Reporting should describe the general contents of the study, when it was completed and what its main implications are expected to be
4.4.1.1 Mission and structure of the Local Finance Department revised	
4.4.1.2 Additional staff assigned and trained	AOPB and reporting to describe how many, where they were assigned and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
4.4.1.3 Mission and structure of the provincial departments of MEF revised	
4.4.1.4 Support provided to SNA Finance Officers	AOPB and reporting to describe the nature of the support provided.
4.4.1.5 Compliance control over SNA financial transactions performed	AOPB and reporting to describe how many organizations were inspected, how often they were inspected, what they were inspected in, etc.
4.4.1.6 Data base on SNA finances designed and operated	AOPB and reporting to describe the scope of the Database and how many SNAs it was rolled out to.
4.4.1.7 Annual review of SNA finances issued	Reporting should describe the general contents of the review, when it was completed and what its main implications are expected to be
4.4.1.8 Additional staff of the Department of Inspectorate trained (if any)	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
4.4.1.9 Inspection policy and tools and procedures	Reporting should describe the general contents of the policy/tools, when it was completed and what its main implications are expected to be
4.4.1.10 Periodic (and on the spot) inspection of SNA	AOPB and reporting to describe how many organizations were inspected, how often they were inspected, what they were inspected in, etc.
4.4.2.1 Additional auditors trained	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
4.4.2.2 SNA-specific audit tools and procedures	Reporting should describe the general contents of the audit tools, when it was completed and what its main implications are expected to be
4.4.2.3 All SNA audited on annual basis	AOPB and reporting to describe how many organizations were audited, how often they were inspected, what they were inspected in, etc
4.4.2.4 Annual report on key audit findings and recommendations	AOPB and reporting to describe how many reports are available and where they can be accessed
5.1.1.1 Revised Guidelines for provincial planning	Reporting should describe the general contents of the guidelines, when it was completed and what its main implications are expected to be
5.1.1.2 Revised Guidelines for District (and constitutive C./S.) planning	As above
5.1.1.3 Revised Guidelines for Municipalities (and constitutive S.) planning	As above
5.1.1.4 Revised Guidelines for C/K/S (Metropolitan) planning	As above
5.1.1.5 Revised national regulations on sub-national development planning	As above
5.1.1.6 Selected (25) national professionals certified as strategic planning facilitators	
5.1.1.7 SNA officers capable to organize and manage strategic planning processes	

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
5.1.1.8 Tested methodologies and guidelines for SN-level strategic planning	Reporting should describe the general contents of the methodologies, when it was completed and what its main implications are expected to be
5.1.1.9 SNA officers capable to manage the preparation of SNA Investment Programs	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
5.1.1.10 Tested methodologies and guidelines for SN-level Investment Programming	Reporting should describe the general contents of the methodologies, when it was completed and what its main implications are expected to be
5.1.1.11 Policy paper on integration of Development and Spatial Planning in Cambodia	Reporting should describe the general contents of the policy paper, when it was completed and what its main implications are expected to be
5.1.1.12 Pilot “Spatial Development Frameworks” developed for selected Districts and Municipalities	AOPB to be more specific on what the pilot is; reporting to describe the results and conclusions of the pilot and to reference its availability on the internet
5.1.1.13 Revised CDB to serve all SNA and central-level information needs	AOPB and reporting to describe how many SNAs use the tool and what the main changes are
5.1.1.14 Revised CPDB to serve all SNA and central-level information needs	As above
5.1.1.15 Manual for the MIS components supporting planning	Reporting should describe the general contents of the manual, when it was completed and what its main implications are expected to be
5.1.1.16 SNA officers capable of maintaining CDB and CPDB and generating relevant reports	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
5.2.1.1 Provincial Planning Manual	Reporting should describe the general contents of the manual, when it was completed and what its main implications are expected to be
5.2.1.2 Provincial Planning Training Manual	As above
5.2.1.3 Provincial Administration Officers managing all aspects of Planning process	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
5.2.1.1 District Planning Manual	Reporting should describe the general contents of the manual, when it was completed and what its main implications are expected to be
5.2.1.2 District Planning Training Manual	As above
5.2.1.3 Municipal Planning Manual	As above
5.2.1.4 Municipal Planning Training Manual	As above
5.2.1.5 District Planning Officers managing all aspects of Planning process	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
5.2.1.6 Municipal Planning Officers managing all aspects of Planning process	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
5.2.1.4 SN system Planning Evaluation report (2012)	Reporting should describe the general contents of the report, when it was completed and what its main implications are expected to be
5.2.1.5 SN system Planning Evaluation report (2013)	As above (content, dates, purpose, implications)
6.1.1.1 Prototype of council system defined	As above
6.1.1.2 Formative evaluation sites, leading to a revised system and guidelines	As above
6.1.1.3 Capacity-building materials and guidelines prepared	As above
6.1.2.1 Coaches/mentors supporting D/M/K Councils through direct contact with Councillors, moving from a “push approach” at the start of IP3 to an “on-demand” approach by the end of	AOPB and reporting to describe how many were mentored and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were mentored in, etc. See section 2.2.2 above. It should describe the person days of mentoring

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A results framework and M&E strategy for the IP3 of NPSDD

Deliverable	Improvements in the AOPB (to make the deliverable SMART) plus its monitoring and reporting arrangements
IP3	provided, by topic, by recipient, by gender, and by provider
6.1.2.2 Staff at Provincial level, supervising and backstopping front line coaches/mentors, and liaising with other Capacity building activities based at the Provincial level.	As above
6.1.3.1.Coaches/mentors supporting C/S Councils through direct contact with C/S Councils.	As above
6.2.1.1 Revised/new constitution and strategic plan	AOPB and reporting to describe in how many SNAs and how the revised plans are different
6.2.1.2 Revised structure, and personnel and HR plan	
6.2.2.1 Increased contribution from members	AOPB and reporting to describe the level of contributions expected and realized
6.2.3.1 Increased number of staff	AOPB and reporting to describe the level of increased staff expected and realized, on a disaggregated basis (by cadre, function, gender, etc)
6.2.3.2 Improved capacity of staff (via training, etc)	AOPB and reporting to describe how many were trained and when the activity was completed (expected, actual). Reporting to describe how many officers, what they were trained in, etc. See section 2.2.2 above. It should describe the person days of training provided, by topic, by recipient, by gender, and by provider
6.2.3.3 Management capacity to provide coaching or mentoring service (OR to contract/commission and supervise/monitor a management agent)	
6.2.4.1 Represent the voice of SNA Councils in system design	
6.2.4.2 Legal services	AOPB and reporting to describe how many SNAs were targeted and how many actually received
6.2.4.3 D/M/K And C/S Council on-going support services	As above, but for support services rather than legal services

7.4. Concept Note: computerized planning systems

Currently the IP3 strategy in terms of computerized planning, budgeting, monitoring and reporting systems has not been fully elucidated. Section 2.5 spelled out an “ideal” monitoring system, which was framed by an organization’s Annual Work Plan and Budget but included an integrated Financial Management System and Performance Monitoring System. The following terminology will be used in this section:

- The “planning cycle” includes planning (describing what will be done in the future and why), budgeting, implementation, financial management (procurement, asset management, accounting, etc.), and performance monitoring (indicators, reporting on physical implementation, etc.).
- An SNA (organization) will be assumed to develop a series of outputs or activities covering all areas of its work: infrastructure development, service delivery (including developing a policy environment, regulation, oversight of other government bodies, etc.) administration, and capacity building. These activities will be costed in a Costed-Annual Work Plan. This describes what the organization plans to do and how much it estimates it will cost to do it.
- The total cost of the Costed Annual Work Plan is the budget. Once the budget is externally approved (by MEF or an agency delegated powers by the MEF) the document becomes the organization’s Annual Work Plan and Budget (AWPB)
- Once funded and implemented, the AWPB is monitored and reported upon, both internally and externally. Expenditures are monitored through the accounting systems where ideally the chart of accounts is linked both to outputs/activities and inputs.

7.4.1A Strategy

The first step is to agree on a common long-term vision and then build temporary solutions (short and medium term) around that. Currently, systems development is taking place by (i) patching together systems developed as part of projects, but upgrading and revising them, and (ii) developing systems for SNAs, in the absence of a clear national strategy. Systems development is taking place in house, by developing bespoke (custom designed) systems rather than looking for off-the-shelf solutions. In developing these systems it should be noted that several central ministries (MEF, MOP, MOI, Prime Minister’s Office, etc.) have an interest in planning, budgeting, monitoring and performance reporting, and that the longer term solution is to have these Ministries work together to develop national standards and national systems. In many countries the harmonization or coordination of the planning cycle is done through Committees, Task Forces, Working Groups (etc.) of central and sector Ministries, often facilitated through cross cutting reform programs in public administration, financial management, etc. This “concept note” attempts to identify actions that should take place in the development of a more coherent and transparent long term approach to computerized systems. It is not clear “how long” the long term is and the degree to which a national program on D&D can help facilitate a common approach, as the lead in harmonization is often assumed through Public Service or Financial Management Reform programs.

7.4.2 Planning Cycle and Performance Management Software

Any discussion of performance monitoring is based on the concept that receive funds and are accountable to use those funds as was agreed in a plan or budget. Without an agreed upon plan that is output or activity based there will be no practical means to monitor performance; looking only at inputs cannot explain whether an organization did the things it said it was going to do.

Six elements concerning the design of **ideals** systems were described earlier; they were:

1. The system should (i) be designed as an organizational management tool, (ii) be a national system, be used government-wide, based on **government planning hierarchies and definitions**, and (iii) have as its basic building blocks the AWPB and chart of accounts. The chart of accounts should be developed to include performance management codes (i.e. objective, outputs, activities, inputs, etc); this is because accounting, procurement, etc., are “subsidiary” to the plan and budget. The definition of the planning hierarchy would ideally cover codes for all levels of government and would describe all types of services: infrastructure development, policy development, recurrent services, and internal capacity building and administration. At a later date the definition of planning entities would include preparation of guidelines on typical outputs and activities on a sector-by-sector basis. The same system would be used, with some modifications and simplifications, for all levels of government.
2. The development of the system is “**output-driven**” in the sense that the system must produce a standard set of “reports.” These reports, such as the *Planning and*

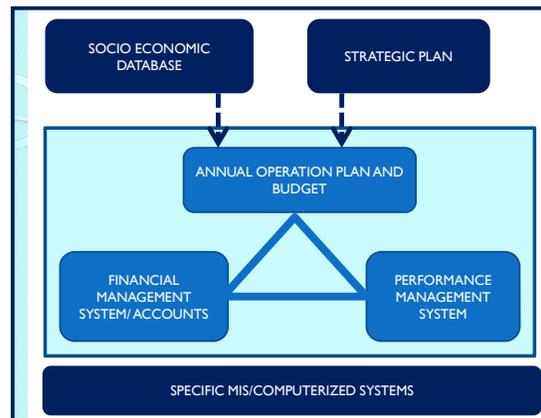


Figure 25: An Integrated System

Budgeting Matrix in Figure 8 and the *Progress Report Matrix* in Figure 10 define the data requirements and the data models of the system.

3. The systems would be **process driven**, i.e. take the organization through the steps in the national planning, budgeting, monitoring, and reporting processes. These would track approvals, edits, scrutinization, etc., as well as who was responsible for each step in the process. Therefore processes are developed before software.
4. The outputs (reports) and processes described earlier, together with the scope of the systems in terms of users, planning language, etc., would result in the creation of **user requirements**. User requirements would cover which elements of the system are transactional and web-enabled (i.e. which information would be entered remotely).
5. The system would be capable of data warehousing, rolling over plans and information across years (i.e. be **dynamically consistent**), have an adequate support process (including training), be well documented, be customizable and so forth.
6. An integrated software package would be employed and procured on a competitive basis. Where multiple systems are used, the systems would be linked based on open (transparent, well-documented) **data exchange processes** and common coding arrangements. The system(s) selected would meet all user requirements and the assessment of which system or software package to use would compare costs, system support, quality of the system, flexibility, etc.
7. There would be a comprehensive rollout plan, typically in phases starting where capacity and resources are highest, usually central government. The rollout would include training, preparation of manuals, backstopping and support processes (a help-desk), independent reviews, etc.

The MIS strategy for planning, budgeting, monitoring and reporting needs to establish the data exchange mechanisms and types of systems used for annual work plans and budgets, transactional financial management systems and performance management systems. This has been reproduced adjacently.

7.4.2.1 PREPARING AWPBS

Systems for preparing **Annual Work Plans and Budgets** (AWPB) has been drawn “small;” in this diagram the amount of information required is in relationship to its size. Some MIS options for deriving AWPBs would be:

1. Paper
2. Excel
3. Microsoft Project
4. Custom designed (“bespoke”) systems, usually in Microsoft Access or some other database.
5. Integration with FMS (Financial Management Systems), many of which have planning modules

Different levels of Government are likely to use different types of systems.

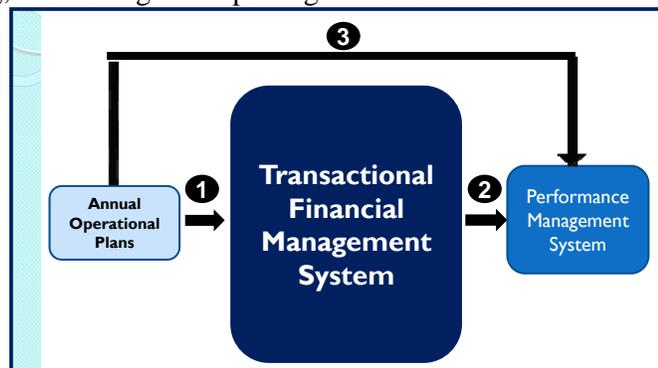


Figure 26: Integrated Software

7.4.2.2 MONITORING EXPENDITURES

Once Costed-AWPs are approved during the budget process, during the implementation phase it would be necessary to track expenditures. Again different levels of Government could use different systems.

Where computerization is at an advanced stage, data would be imported into the **Financial Management System** (or Integrated FMS).¹⁶ This assumes the Chart of Accounts has a “performance” or planning component which lists the organization (vote, sub-vote, etc) as well as the planning entities (objectives, outputs, etc: both their codes and text would be arranged in some hierarchical and consistent form). Some IFMS can prepare AOPBs. Though most have planning modules, as was mentioned above, a good deal of planning is done using other systems (including paper) which are more flexible. Many IFMS systems include performance management modules which allow reporting against indicators, targets, balanced scorecards and so forth. Getting IFMS systems operational, and making sure they cover performance monitoring can take a very long time (see for example USAID, 2008). Some systems in use in the public sector include:

- Oracle: <http://www.oracle.com/us/corporate/press/066184>
- Free Balance: <http://www.freebalance.com/products/>
- SAS (various)
- ACCPAC (various)
- EPICOR (this is widespread in Africa, but the system is not very good and many countries are reconsidering their choices)

7.4.2.3 PERFORMANCE MONITORING SYSTEMS

Where **performance management or monitoring systems**(PMS) are not part of the IFMS, the exchange of information is crucial. The PMS requires expenditure data based on the rows of the planning model (objectives, outputs, activities, etc) but other data is inputted by users (start dates, completion dates, physical outputs produced or indicators, and various notes, comments and explanations concerning implementation). **In robust systems the PMS is used to report at management meetings**, and this is a good indicator of its effectiveness. In some systems data is exchanged (imported) from the Costed-AWP but this is very dangerous because during the budget approval process plans may have been further adjusted and coding of planning entities in the Costed-AWP and IFMS system may not be in synch. For this reason some steps in the planning process are done using the PMS, in particular the development of performance targets and planned start and completion dates, though technically these are part of the AWPB. PMS are almost always web-enabled to facilitate decentralized data entry into a unified central database. Where the IFMS is weak, or where financial control is done centrally, expenditure results may be exported back into the PMS. In other cases expenditure data is entered manually into PMSs; this is currently the case in Cambodia.

Within the IP3 document, computerization is described in several contexts:

1. Under SP1, a monitoring system for the “centre” is envisioned: “*NP/IP3 M&E system set up and operating*”

Comment: The first step is to assess whether an off-the-shelf solution is possible. If so, procurement processes to purchase a single integrated financial management system, which includes planning, budgeting, and performance monitoring needs to

¹⁶ I have considered “Enterprise Resource Planning” systems part of the IFMS.

begin immediately. The use of such a system should be seen as a pilot of the type of systems which might be applied more broadly for ministries, provinces and D/Ms. The first step in doing so is the development of simple user requirements based on outputs and processes, as outlined above.

2. Within SP1 (objective 1.2.3) an *SNA performance monitoring system* is envisioned.
3. In SP4 the issue of rolling out a computerized Financial Management System is not described. It does mention a (very briefly under 4.4.1) “*a database on SNA finances.*”
4. SP5 distinguishes between long (strategic) and short term planning and between “community wide planning” (i.e. area planning) and corporate (organizational plans). It has activities for the revision of the *CDB and CDPD* under 5.1.5 (“Develop MIS and supporting SN planning systems). This repeats a lot of what is found under SP1 (objective 1.2.3) but the CDPD is not envisioned to be related to the SNA monitoring system, and this is a significant flaw in the way computerized systems have been conceived. The CDPD is used to track priorities during the planning process but is not used to monitor implementation.

Comment: *These three items cannot be considered separately, only the CDB can.¹⁷ Because financial management is not done at the organizational level, a single system for planning, budgeting and performance monitoring should be developed which meets some of the requirements outlined above. The system is likely to be a customized bespoke system but its design should be considered a temporary solution only; data exchange arrangements with treasury’s FMS need to be worked out. The single system should be called an “SNA Planning, Budgeting and Performance Monitoring System.” It should be used by C/Ss and D/Ms; it is assumed provinces would use the IFMS described above.*

7.4.3 Summary

A longer term solution is necessary which consists of less patching together of disparate systems designed as part of projects and a move towards more comprehensive government wide systems, which are harmonized and coordinated and which link planning, budgeting, financial management, and performance monitoring at the level of individual organizations. These systems can be different for different levels of government.

Such a move is consistent with a program wide approach. It is essential that NCDD and other stakeholders in the planning cycle step back a bit and think about what the long term solution should be and how an approach of “fixing things” leads to a more comprehensive long term strategy. An exit strategy for patching up disparate systems needs to be developed. The following should be done:

1. Write a longer term MIS strategy describing computerization of the planning cycle.
2. Push for national mechanisms (like Task Forces) to coordinate these efforts and move towards a government wide approach
3. If feasible, immediately purchase off the shelf software for IP3 sub-program monitoring. This system should cover planning, budgeting, financial management (accounting, procurement, contracting, asset management, etc) and should be envisioned as a trial for national systems usage. The system should be web-enabled and allow decentralized entry of data. The system should be used for internal monthly meetings to discuss IP3 progress.

¹⁷ This is discussed below

4. In the short term create a single planning, budgeting, and performance monitoring software system to be used by C/Ss and D/Ms. The system development process would be based on clear outputs (reports to be produced), an identification of a revised planning process, and well-defined user requirements. User requirements should be developed independently of the systems development, which would take place in house. Financial data would be either imported (electronically) from treasury or inputted by hand. Such a system would be useful as a management tool for SNAs and for reporting back to Councilors.
5. Update the CDB and other software to create a single “socio-economic database” that would also include organizational descriptors, such as revenue collection data.

7.5. Concept Note: Compliance Inspection, Management Standards and Fiscal Formulas

Chapter 3 outlined a series of third-party inspection processes, most notably compliance inspections and management standards inspections. Some key elements included:

- Compliance inspection checks whether rules and regulations are being adhered to. Often times the consequence for not meeting compliance standards are disciplinary in nature. Inspection routines and indicators would be derived from legal instruments.
- It is not expected that all management standards are met and standards are designed to outline a series of longer term expectations. The inspection compares current practice with standards and identifies a series of steps to be taken to improve performance. Where standards don't exist a self-assessment process can be developed as part of the OD process.
- The line between compliance inspection and management standards largely concerns consequence (failure to comply has stricter consequences, while failure to manage according to standards generally results in advice, recommendations, and capacity building). The dividing line is expected to be worked out as systems are developed.

This concept note focuses on the issue of incentives and incentive compatibility and the process for developing these instruments.

7.5.1 Incentives

The purpose of any compliance regime is not to catch and punish unwanted behavior but to deter unwanted behavior. To do so, the inspection routine needs to be credible through the design of a system of incentives. First, an accountability framework needs to link inspection results with disciplinary action. This is the “stick.” Second, the distribution of resources through central funding arrangements (C/S, D/M, and SNIF) needs to be linked to compliance results. Organizations receiving scores below a certain threshold would see their funding reduced; this makes intuitive sense since an organization not adhering to rules and regulations is unlikely to use funds wisely. Third, accountability is promoted through the electoral process, where compliance results or documents used as evidence in the compliance inspection are made available to the public. To provide a prominent example, the availability of annual performance reports (to the public) are often part of compliance requirements; in this case, regulations would specify which reports need to be provided (by whom) and what the content (or format) of the reports are. To illustrate some of these concepts, an inspection of SNAs as part of the funding formula is reproduced below.

Table 14: Indicators in an inspection routine

Indicator		Verification
Planning		
1	Medium-term development plan formulated within established time frame	
2	Medium-term plan reviewed annually	
3	Local citizens participate in the formulation of medium term plan.	
Budgeting		
4	Draft budget is formulated in accordance with established format, classification, and process	Legality Control (Art. 36 of Draft Law on SNA Finance Regime)
5	Draft budget is prepared and approved within established time frame	Legality Control
6	Draft budget takes into consideration any conditions attached to the use of conditional transfers.	Legality Control (Art. 36 of Draft Law on SNA Finance Regime)
7	Budgeted development spending is consistent with medium term plan vision, priorities and objectives (when such plan exists)	
8	Draft budget is balanced	Legality Control (Art. 36 of Draft Law on SNA Finance Regime)
9	Consultation with local population and stakeholders during budget formulation process	Legality Control (Art. 36 of Draft Law on SNA Finance Regime)
10	Council has properly deliberated and approved the draft budget	Legality Control (Art. 36 of Draft Law on SNA Finance Regime)
Budget Execution		
11	Procurement of works, goods and services is done according to established standards and regulations	Monitoring by provincial authorities
12	Periodic reporting to higher level authority on budget execution in the prescribed format and time frame	Monitoring by provincial authorities
Accountability and Transparency		
13	Draft plan and draft budget are disclosed to the public ahead of the Council's deliberations	
14	Final budget (after legality control) is made public	
15	Financial information (reports, statements) and procurement decisions are posted on publicly accessible notice boards and on other communication media (where feasible)	Monitoring by provincial authorities
16	Council and procurement committee meetings are open to the public (except in cases when deliberations require due confidentiality).	Monitoring by provincial authorities
17	Accounts are subject to annual audit by an independent auditor (National Audit Authority)	Monitoring by provincial authorities
18	Audit recommendations are monitored for implementation	Monitoring by provincial authorities

The requirement to report was described in the main body (Section 3.2.1), but public reporting is likely to take place via NCDD. In particular:

1. SNAs would supply their reports (in electronic format to NCDD)
2. NCDD would post the reports on its web-site
3. NCDD would announce in the newspaper the availability of the report and request citizens and civil society organizations to complain about any inaccuracies in the report to NCDD and to SNAs directly

4. NCDD would announce in the newspaper (and its website) the results of the compliance inspection and their consequences in terms of disciplinary action, reduction in allocations of funding, etc.

7.5.2 Institutions, Delegation and External Review

It is expected that some inspection responsibilities would be delegated. For example, provinces might inspect D/Ms and D/Ms might inspect C/Ss. This is especially important at C/S level due to the large number of C/Ss and the costs that would be involved in using central, external assessors.

However: the process of delegation presents several challenges. First, the mixing of capacity development / advisory functions with regulatory functions is always problematic.¹⁸

Generally inspectorate roles undermine advisory roles as the inspected party has an incentive to withhold information. Second, the inspector may have incentives to inflate assessments or scores. For example, it is easier for a D/M to encourage continued funding of a C/S than to stop the flow of external funds to the C/S.

There are several solutions to the problem of inaccurate assessments by decentralized organizations. Incentives for the assessor (D/M) are created by either allocating funds to the assessor (in the form of the D/Ms general budget) based either on the performance of the assessed party (C/S) or the accuracy of the assessment. Since the former may involve many factors beyond the control of the assessor, and because an external review of the assessed party's performance would still be costly, it is better to link the receipt of funds of the assessor on the accuracy of its assessments. In other words, if D/Ms are assessing C/Ss, D/Ms budgets are based on how well it assesses C/Ss. To gauge this, a random sample of the assessments completed by D/Ms would be independently redone by an external assessor (for example an accounting firm) and the results compared. Knowing that a sample of assessments will be independently verified provides an incentive to D/Ms to undertake their inspections according to inspection processes and standards.

7.5.3 Developing the Instruments

The development of regulations, manuals, guidelines and funding mechanisms cannot be expected to take place "in a straight line." Though the process is likely to develop on a continual basis, over time, the need to inspect (compliance, management standards, or indicators for decentralized funding) will exist from the beginning. In terms of developing inspection tools and indicators:

1. The process should be considered "continuous" and to involve a good degree of learning through experience. Revisions should be expected as regulatory instruments (regulations, guidelines, etc) are developed. However, by the end of the IP3, inspection mechanisms should be fairly stable.
2. The likely starting point is the inspection of "minimum conditions" for calculations of formulas to allocate central funds. There are several reasons for this: (i) funds need to be disbursed based on some criteria, (ii) the number of indicators used is likely to small and manageable, and (iii) though indicators may not be based on regulations or guidelines, these can be used to develop regulations and guidelines and the experiences gained can be invaluable in creating relevant and robust compliance inspection routines. In the long run, allocation formulas should be expected to be based on compliance inspection results.

¹⁸ For example, Provinces may be both advising D/Ms and inspecting them.

3. Compliance inspection is expected to take place before the development of management standards since regulations tend to precede guidelines and manuals, and compliance is a more urgent need.

7.6. Concept Note: Quarterly Policy Forums and report based M&E

Most people will find it easier to digest their M&E in the form of a report, though the results framework (and program document) can be used to logically formulate the questions each report needs to answer and the instruments that are required to collect data. To review, the themes of the quarterly policy forum are expected to be:

- *Quarter 1:* Fiscal Decentralization, Financial Management, and the devolution of functions
- *Quarter 2:* Local Governance and Democracy
- *Quarter 3:* SNA planning, HR management, administration, and capacity
- *Quarter 4:* SNA Service delivery and citizen welfare

When studies are commissioned through the IP3, they are expected to provide an objective (quantitative) assessment of key trends as well as an explanation of the causes of these trends and possible options and recommendations to improve performance. The Evaluation, Research and Documentation Unit are expected to prepare NCDD inputs into these forums by summarizing the results of studies and surveys. The content of the IP3 presentations and reports (as well as its data collection methods) will evolve over time based on experiences in the policy forums. It is expected that in preparing these reports (synthesizing analysis from underlying studies), the Evaluation, Research and Documentation unit will work with implementers and in doing so will take a results-approach and will transfer of knowledge to sub-program managers.

At this point (based on the results framework and the evaluative questions found in Chapters 2-4) the broad contents of quarterly policy reports can be fairly well anticipated. From the IP3 side, working groups (the M&E units, SP managers, etc) would be responsible for managing ToR and for organizing the data into coherent reports and presentations that (i) would be disseminated to stakeholders a few weeks before the holding of the forums and (ii) would be made available on the internet. The remainder of this section outlines some possible reporting contents for the quarterly policy forums.

7.6.1 Quarter 1: Fiscal Decentralization, Financial Management, and the devolution of functions

The report aims to provide a full description of the financial situation of SNAs. It will describe the availability of resources, patterns about the usage of resources and whether investments had positive rates of return. The report will describe how well finances are being managed at SNA level. Very roughly, possible contents of this report would be:

Table 15: Possible Contents of a report on SNA finances

Report Content	Instrument: How data will be collected
Chapter 1: <i>Introduction.</i> Describes the purpose of the report and how it was designed and researched. Quickly reviews key issues of program implementation (so the reader knows what the IP3 did in the area of fiscal decentralization). Reviews progress on key indicators in the outcome-impact results chain. Generally, the introduction would provide the context in terms of the expected results.	

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A results framework and M&E strategy for the IP3 of NPSDD

Report Content	Instrument: How data will be collected
Chapter 2: <i>Use of fiscal decentralization funds.</i> Who received funds and at what level. Comparison of funds received by SNAs to funds received by central government. Breakdown of the use of funds (what kind of activities or projects were implemented). Trends in revenue collection. All topics will be described as trends, over time.	Data from SNA planning and performance monitoring databases
Chapter 3: <i>Economic Rates of Return:</i> how effective were investments at C/S and D/M level? What were their rates of return? How do these compare with projects in similar circumstances?	Study on economic rates of return
<i>Chapter 4: Financial Management:</i> How good is financial management? How good are accounts? Procurement? Asset Management and other areas of financial management. Are rules and regulations being adhered to? Are tools being used as expected?	Compliance inspection, management standards
<i>Chapter 5: How can the program improve?</i> What suggestions do citizens, councilors, administrators, CSs, and provinces have to improve financial management and the allocation of resources to SNAs?	

7.6.2 Quarter 2: Local Governance and Democracy

This is perhaps the most challenging of the quarterly policy forum reports. The outline of the report will follow the framework described in Figure 24. Chapters in the report may correspond to rows (i.e. relationships between councilors-administrators, councilors-citizens, and different levels of government) or they may correspond to columns (Civic engagement and participation, transparency and availability of information, and accountability). An additional chapter concerning the effectiveness of local governance relations has also been included. Very roughly, possible contents of this report would be:

Table 16: Possible Contents of a report on Local Governance and Democracy

Report Content	Instrument: How data will be collected
Chapter 1: <i>Introduction.</i> Describes the purpose of the report and how it was designed and researched. Quickly reviews key issues of program implementation (so the reader knows what the IP3 did in the area of Local Governance. Describes a framework for local governance and how the framework fits in with the chapters of the report. Reviews progress on key indicators in the outcome-impact results chain. Generally, the introduction would provide the context in terms of the expected results.	
Chapter 2: <i>A portrait of counselors</i> (who are they, how many are female, how old are they, how were they elected, etc)	Standard data will be provided by each SNA through SNA MIS/M&E systems, the CDB, etc
Chapter 3: <i>Civic Engagement, Deliberation and Participation:</i> how are policies and decisions actually made? Are councils, in practice deliberating, and engaging civic society? What is the quality of this engagement and participation? What are councils deliberating about? How are they deliberating? Are they engaging civic society? Is evidence being used for decision making? Are counselors satisfied with the deliberative process? To what degree are Councils complying with rules and regulations (concerning deliberation). How is the relationship between councils and provinces and C/Ss in terms of participation? What are the trends?	Local governance surveys, a review of a sample of decisions made, etc
<i>Chapter 4: Transparency and Information:</i> Is information available internally and to citizens? Do citizens know what their councils are doing? How is information reaching citizens? How is information managed centrally: as above, are administrators creating information that can be used by councilors to make informed decisions?	
<i>Chapter 5: Accountability.</i> What are the perceptions of provinces and C/Ss concerning governance and accountability? Are councilors really in charge? Are administrators accountable? How do councilors interact with administrators? Are councilors satisfied with the relationship? What do administrators think of counselor's performance? Are people disciplined for poor performance or breaking rules and	

Report Content	Instrument: How data will be collected
regulations? What are the trends?	
<i>Chapter 6: Overall results.</i> Are citizens satisfied (with various aspects related to governance)? What are the results of the LGI (Local Governance Indicator)? Are local policies aligned? Are citizens satisfied with policies and the direction of their councils? Are minorities being protected? Are council efficient: is there waste, corruption, etc? Are councils responsive? What are the trends?	
<i>Chapter 7: How can the program improve?</i> What suggestions do citizens, councilors, administrators, CSs, and provinces have to improve local governance	

7.6.3 Quarter 3: SNA planning, HR management, administration, and capacity

The report aims to provide a full description of the planning, monitoring, and reporting, HR and administrative situation at SNAs. It will describe the availability of human resources, patterns about the allocation of HR and skills and the competency of staff (where possible). The report will describe how well SNAs plan, monitor, report, manage HR, and undertaken their administrative tasks. Very roughly, possible contents of this report would be:

Table 17: Possible Contents of a report on SNA planning, HR management and administration

Report Content	Instrument: How data will be collected
Chapter 1: <i>Introduction.</i> Describes the purpose of the report and how it was designed and researched. Quickly reviews key issues of program implementation (so the reader knows what the IP3 did in the area of fiscal decentralization). Reviews progress on key indicators in the outcome-impact results chain. Generally, provides the context in terms of the expected results.	
Chapter 2: <i>Current state of HR at SNAs.</i> Describes who is working at SNAs, how many staff there are, what positions they are filling, what their gender and skills are. Reviews vacancies and salary levels and compares this with Central Government. Describes the results of the competency assessments	Data from the HR MIS system used to implement the payroll.
Chapter 3: <i>Planning, Budgeting, M&E and Performance Reporting:</i> describes what systems and processes are used, how well each is performed, the availability of reports to the public and the effectiveness of each of the key processes. Describes the degree to which SNAs are complying with rules and regulations. What are capacities in terms of planning, budgeting, M&E and reporting? All will be discussed as trends, where historical data is available.	Management assessments, formative evaluation results, compliance inspection.
<i>Chapter 4: HR Management:</i> As above but covering HR management issues like recruitment, disciplinary action, training (HR development), etc.	
<i>Chapter 5: Administration and General Management.</i> As above but covering administrative systems, including complaints handling, the holding of meetings, etc.	
<i>Chapter 6: How can the program improve?</i> What suggestions do citizens, councilors, administrators, CSs, and provinces have to improve planning, HR management and overall administration of SNAs?	

7.6.4 Quarter 4: SNA Service delivery and citizen welfare

The report describes progress in improving service delivery and the welfare or well-being of citizens through SNA services. Very roughly, possible contents of this report would be:

Table 18: Possible Contents of a report on SNA planning, HR management and administration

Report Content	Instrument: How data will be collected
Chapter 1: <i>Introduction.</i> Describes the purpose of the report and how it was designed and researched. Reviews progress on key indicators in the outcome-	

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Report Content	Instrument: How data will be collected
impact results chain. Generally, provides the context in terms of the expected results.	
Chapter 2: <i>General Welfare at SNA level.</i> Describes citizens welfare at SNA level, including poverty, social service outcomes (health, education, etc), and issues of fairness, basic rights, etc. Trends are described within the context of the CMDGs.	Data from MOP and other sources including the CDB
Chapter 3: <i>General Service Delivery and Satisfaction with Services:</i> describes trends in service delivery, with a focus on issues of Local Economic Development and Natural Resource Management. Reviews trends in satisfaction with service delivery	Service Delivery surveys or citizen report cards (meta analysis of others' work)
Chapter 4: <i>Functional Reassignment:</i> describes the successes and failures of functional reassignment; does providing services at lower levels improve the efficiency and quality of service delivery?	Results of functional reassignment pilots
Chapter 5: <i>How can the program improve?</i> What suggestions do citizens, councilors, administrators, CSs, and provinces have to improve service delivery and make SNAs more effective as service delivery organizations.	

7.7. Notes on the CMDG and impact indicators

In the PSDD logframe indicators at the higher end of the results chain were not tied to the CMDGs. There are 106 specific targets in the Cambodian Millennium Development Goals, organized into 9 goals and 25 targets. In the development of the IP3 results framework, two broad options were considered: (i) track the CMDGs as an aggregate by doing a meta-analysis (through the CDB or covering all indicators) and/or (ii) select a few key indicators that seem most relevant for local government. The latter approach was employed in the PSDD LFA. The section below describes why tracking all CMDG indicators is not feasible.

7.7.1 Meta-Analysis

Using the UNDP's "Current Status of Cambodian Millennium Development Goals (CMDG)" (September 2010) it is possible to get an overall measure of whether Cambodia is on track. Of the 106 specific targets there is data for 52 indicators; however some measures were slightly revised so data exists for 56 indicators (see the table at the end of this section). Data collection is not very timely; for example, 29 of the 56 indicators were last measured during 2008 or earlier.¹⁹ The report classifies an indicator as being:

- On track, if its deviation is less than - 5% or positive (from its target)
- Slow, if its deviation is between - 25% and -5% of its target
- Off-track, if its deviation is more than - 25% from its target

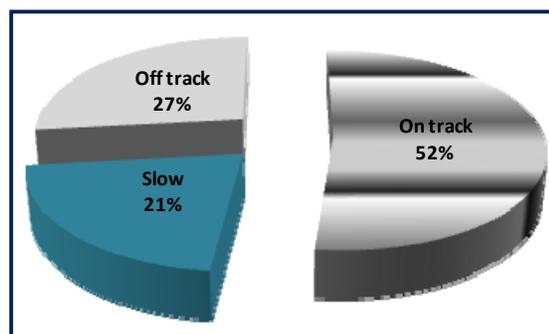


Figure 27: CMDG overall progress

Looking at the 56 indicators, the following meta-indicators can be derived:

1. % of CMDGs on track: 52%
2. Average CMDG Score (On track = 1, slow = 0, Off-track = -1): 0.25²⁰

¹⁹ Data from 2008/09 was considered to be after this breakoff point.

²⁰ = % on track - % off track



These meta-indicators give a good indication of where Cambodia is in terms of its CMDGs, but they have several limitations:

1. They will move quite slowly, since data is only updated periodically
2. The data set may change over time, so unless a standard “basket” of indicators are used, the movement of the meta-indicators may reflect differences in data collection
3. All indicators are weighted equally, so, the “% of women in commune councils” is counted the same as “maternal mortality rates”

7.7.2A review of the CMDG indicators

CMDG indicators are summarized below (where 1 = Yes, 0 = No).

Table 19: CMDG Indicators

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A results framework and M&E strategy for the IP3 of NPSDD

CMDG / Target	Score	Latest Data Period	Most Recent Value	On Track	Slow	Off Track	Un-known
CMDG 1: Eradicate extreme poverty and hunger							
Target 1.1: Decreasing the proportion of people whose income is less than the national poverty line from 39% in 1993 to 19.5% in 2015	1	2007	29.50%	1	0	0	0
Target 1.2: Increasing the share of poorest quintile in national consumption from 7.4% in 1993 to 11% in 2015	-1	2007	6.60%	0	0	1	0
Target 1.3: Decreasing the proportion of working children aged between 5-17 years old from 16.5% in 1999 to 8% in 2015				0	0	0	1
Target 1.5: Decreasing the proportion of population below the food poverty line from 20% in 1993 to 10% in 2015	0	2007	18%	0	1	0	0
Target 1.6: Decreasing the prevalence of stunted (height for age <2 SD) children under five years of age from 44.6% in 2000 to 22% in 2015	1	2008	39.50%	1	0	0	0
Target 1.7: Decreasing the prevalence of wasted (weight for height <2 SD) children under five years of age from 15% in 2000 to 9% in 2015	0	2008	8.90%	0	1	0	0
New 1.7.1: % Underweight	1	2008	28.80%	1	0	0	0
Target 1.8: Increasing the proportion of households using iodised salt from 14% in 2000 to 90% in 2015				0	0	0	1
CMDG 2: Achieve universal nine year basic education							
Target 2.1: Improving net admission rate from 81% in 2001 to 100% in 2010				0	0	0	1
Target 2.2: Improving net enrolment ratio in primary education from 87% in 2001 to 100% in 2010	1	2009/10	94.80%	1	0	0	0
New 2.2.1: Primary School Repetition Rate	0	2008/09	8.90%	0	1	0	0
New 2.2.3: Primary School Drop Out Rate	0	2008/10	8.30%	0	1	0	0
Target 2.3: Improving net enrolment ratio in lower-secondary education from 19% in 2001 to 100% in 2015	-1	2009/10	31.90%	0	0	1	0
New 2.3.1: Completion Rate for Lower Secondary	-1	2008/09	48.70%	0	0	1	0
Target 2.4: Reducing the proportion of 6-14 years old out of school from 35% in 1999 to 0% 2015	-1	2008	19.81%	0	0	1	0
Target 2.5: Increasing the survival rate from grade 1 to 5 from 58% in 2001 to 100% in 2010				0	0	0	1
Target 2.6: Increasing the survival rate from grade 1 to 6 (last grade of primary cycle) from 51% in 2001 to 100% in 2010				0	0	0	1
Target 2.7: Increasing the survival rate from grade 1 to 9 (last grade of basic cycle) from 33% in 2001 to 100% in 2015				0	0	0	1
Target 2.8: Increasing the literacy rate of 15-24 years old from 82% in 1999 to 100% in 2015	0	2008	87.47%	0	1	0	0
Target 2.9: Improving the ratio of girls to boys in primary education from 87% in 2001 to 100% in 2010	1	2009/10	99.60%	1	0	0	0
Target 2.10: Improving the ratio of girls to boys in lower-secondary education from 63% in 2001 to 100% in 2010	1	2009/10	112%	1	0	0	0
CMDG 3: Promote gender equality and women's empowerment							
Target 3.1: Improving the ratio of girls to boys in upper secondary education from 48% in 2001 to 100% in 2015	1	2008/09	72.90%	1	0	0	0
Target 3.2: Improving the ratio of girls to boys in tertiary education from 38% in 2001 to 85% in 2015	0	2008/10	57.50%	0	1	0	0
Target 3.3: Improving the ratio of literate females to males 15-24 years old from 87% in 1998 to 100% in 2010	1	2008	96%	1	0	0	0
Target 3.4: Improving the ratio of literate females to males 25-44 years old from 78% in 1998 to 100% in 2010	0	2008	86%	0	1	0	0
Target 3.5: Increasing the female share in wage employment in agriculture (primary sector) from 35% in 1998 to 50% in 2005	1	2008	56%	1	0	0	0
Target 3.6: Increasing female share in wage employment in industry (secondary sector) from 44% in 1998 to 50% in 2005	1	2008	44%	1	0	0	0
Target 3.7: Increasing the female share in wage employment in services (tertiary sector) from 21% in 1998 to 50% in 2015	0	2008	30%	0	1	0	0
Target 3.8: Increasing the proportion of seats held by women in the National Assembly from 12% in 2003 to 30% by 2015	1	Current		1	0	0	0
Target 3.9: Increasing the proportion of seats held by women in the Senate from 13% in 2003 to 30% by 2015	-1	Current		0	0	1	0
Target 3.10: Increasing the proportion of female ministers from 8% in 2003 to 15% by 2015	1	Current		1	0	0	0
Target 3.11: Increasing the proportion of female secretaries of state from 6% in 2003 to 18% by 2015	-1	Current		0	0	1	0

A results framework and M&E strategy for the IP3 of NPSDD

CMDG / Target	Score	Latest Data Period	Most Recent Value	On Track	Slow	Off Track	Un-known
Target 3.12: Increasing the proportion of female under secretaries of state from 5% in 2003 to 20% by 2015	-1	Current		0	0	1	0
Target 3.13: Increasing the proportion of female provincial governors from 0% in 2003 to 10% by 2015	0	Current		0	1	0	0
Target 3.14: Increasing the proportion of female deputy provincial governors from 1% in 2003 to 15% by 2015	1	Current		1	0	0	0
Target 3.15: <i>Increasing the proportion of seats held by women in commune councils from 8% in 2003 to 25% by 2015</i>	0	Current		0	1	0	0
Target 3.16: Increasing the proportion of cases of domestic violence counselled by qualified personal to 100 by 2015				0	0	0	1
Target 3.17: Increasing the population percentage aware that violence against women is wrongful behaviour and a criminal act to 100 by 2015	1	2009	67%	1	0	0	0
Target 3.18: Developing and implementing laws against all forms of violence against women and children according to international requirements and standards by 2005				0	0	0	1
Target 3.19: Collecting annual statistics to monitor violence against women by 2005				0	0	0	1
Target 3.20: Developing and Implementing a Prevention Plan by 2005				0	0	0	1
CMDG 4: Reduce child mortality							
Target 4.1: Reducing the under-five mortality rate from 124 in 1998 to 65 per 1,000 live births by 2015	1	2008	60	1	0	0	0
Target 4.2: Reducing infant mortality rate from 95 in 1998 to 50 per 1,000 live births by 2015	1	2005	83	1	0	0	0
Target 4.3: Increasing the proportion of children under 1 year immunized against measles from 41.4% in 2000 to 90% by 2015				0	0	0	1
Target 4.4: Increasing the proportion of children aged 6-59 months receiving Vitamin A capsules from 28% in 2000 to 90% by 2015				0	0	0	1
Target 4.5: Increasing the proportion of children under 1 year immunized against DPT3 from 43% in 2000 to 90% by 2015				0	0	0	1
Target 4.6: Increasing the proportion of infants exclusively breastfed up to 6 months of age from 11.4% in 2000 to 49% in 2015				0	0	0	1
Target 4.7: Increasing the proportion of mothers who start breast-feeding newborn child within 1 hour of birth from 11% in 2000 to 62% in 2015				0	0	0	1
CMDG 5: Improve maternal health							
Target 5.1: Reducing the maternal mortality ratio from 437 in 1997 to 140 per 100,000 live births in 2015	-1	2008	461	0	0	1	0
Target 5.2: Reducing the total fertility rate from 4 in 1998 to 3 in 2015	1	2008	3.1	1	0	0	0
Target 5.3: Increasing the proportion of births attended by skilled health personnel from 32% in 2000 to 80% in 2015				0	0	0	1
Target 5.4: Increasing the proportion of married women using modern birth spacing methods from 18.5% in 2000 to 60% by 2015				0	0	0	1
Target 5.5: Increasing the percentage of pregnant women with 2 or more ANC consultations from skilled health personnel from 30.5% in 2000 to 90% in 2015				0	0	0	1
Target 5.6: Reducing the proportion of pregnant women with Iron Deficiency Anaemia from 66% in 2000 to 33% in 2015				0	0	0	1
Target 5.7: Decreasing the proportion of women aged 15-49 with BMI<18.5Kg/Sq. meter from 21% in 2000 to 8% in 2015				0	0	0	1
Target 5.8: Decreasing the proportion of women aged 15-49 with Iron Deficiency Anaemia from 58% in 2000 to 19% in 2015				0	0	0	1
Target 5.9: Increasing the proportion of pregnant women who delivered by Caesarean Section from 0.8% in 2000 to 4% in 2015				0	0	0	1
CMDG 6: Combat HIV/AIDS, malaria and other diseases							
Target 6.1: Reducing HIV prevalence rate among adults aged 15-49 from 2.6% in 2002 to 1.8% in 2015	1	2008	0.90%	1	0	0	0
Target 6.2: Reducing the HIV prevalence rate among pregnant women aged 15-24 visiting ANC from 2.7% in 2002 to 1.5% in 2015				0	0	0	1
Target 6.3: Increasing the condom use rate among commercial sex workers during last commercial sexual intercourse from 91% in 2002 to 98% in 2005				0	0	0	1
Target 6.4: Increasing the percentage of young people aged 15-24 reporting the use of a condom during sexual intercourse with a non-regular sexual partner from 82% in 2002 to 95% in 2015				0	0	0	1

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A results framework and M&E strategy for the IP3 of NPSDD

CMDG / Target	Score	Latest Data Period	Most Recent Value	On Track	Slow	Off Track	Un-known
Target 6.5: Increasing the proportion of condom use reported by married women who identified themselves at risk from 1% in 2000 to 10% in 2015				0	0	0	1
Target 6.6: Increasing the percentage of HIV infected pregnant women attending ANC receiving a complete course of antiretroviral prophylaxis to reduce the risk of MTCT from 2.7% in 2002 to 50% in 2015				0	0	0	1
Target 6.7: Increasing the percentage of people with advanced HIV infection receiving antiretroviral combination therapy from 3% in 2002 to 75% in 2015				0	0	0	1
Target 6.8: Decreasing the malaria case fatality rate reported by public health sector from 0.4% in 2000 to 0.1% in 2015	1	2008	0.35%	1	0	0	0
Target 6.9: Increasing the proportion of population at high risk who slept under insecticide-treated bed nets during the previous night from 57% in 2002 to 98% in 2015				0	0	0	1
Target 6.10: Decreasing the number of malaria cases treated in the public health sector per 1 000 population from 11.4 in 2000 to 4.0 in 2015	1	2008	4.4	1	0	0	0
Target 6.11: Increasing the proportion of public health facilities able to confirm malaria diagnosis according to national guidelines with 95% accuracy from 60% in 2002 to 95% in 2015				0	0	0	1
Target 6.12: Decreasing the number of dengue cases treated in the public health sector per 1000 population from 1 in 2001 to 0.4 in 2015	0	2008	0.8	0	1	0	0
Target 6.13: Decreasing the dengue case fatality rate reported by public health facilities from 1.5% in 2003 to 0.3% in 2015	1	2008	0.30%	1	0	0	0
Target 6.14: Decreasing the prevalence of smear-positive TB per 100 000 population from 428 in 1997 to 135 in 2015	1	2007	670	1	0	0	0
Target 6.15: Decreasing the TB deaths rate per 100 000 population from 90 in 1997 to 32 in 2015	-1	2007	75	0	0	1	0
Target 6.16: Increasing the proportion of all estimated new smear-positive TB cases detected under DOTS from 57% in 2002 to more than 70% in 2010 and 2015				0	0	0	1
Target 6.17: Maintaining the proportion of registered smear-positive TB cases successfully treated under DOTS above 85% through 2005				0	0	0	1
CMDG 7: Ensure environmental sustainability							
Target 7.1: Maintaining forest coverage at the 2000 level of 60 % of total land area through 2015	-1	2009		0	0	1	0
Target 7.2: Maintaining the surface of 23 protected areas at the 1993 level of 3.3 million ha through 2015				0	0	0	1
Target 7.3: Maintaining the surface of 6 new forest-protected area at the present level of 1.35 million ha through 2015	1	2009		1	0	0	0
Target 7.4: Increasing the number of rangers in protected areas from 600 in 2001 to 1,200 by 2015	-1	2009		0	0	1	0
Target 7.5: Maintaining the number of rangers in forest protected areas at the level of 500 through 2015	-1	2009		0	0	1	0
Target 7.6: Increasing the proportion of fishing lots released to local communities from 56% in 1998 to 60% in 2015				0	0	0	1
Target 7.7: Increasing the number of community-based fisheries from 264 in 2000 to 589 in 2015	-1	2010	469	0	0	1	0
Target 7.8: Increasing the surface of fish sanctuaries from 264500 ha in 2000 to 580800 ha in 2015	1	2010	46618	1	0	0	0
Target 7.9: Reducing the fuel wood dependency from 92% of households in 1993 to 52% in 2015	-1	2008	84%	0	0	1	0
Target 7.10: Increasing the proportion of rural population with access to safe water source from 24% in 1998 to 50% in 2015	1	2008	41%	1	0	0	0
Target 7.11: Increasing the proportion of urban population with access to safe water source from 60% in 1998 to 80% in 2015	1	2008	54%	1	0	0	0
Target 7.12: Increasing the proportion of rural population with access to improved sanitation from 8.6% in 1996 to 30% in 2015	1	2008	23%	1	0	0	0
Target 7.13: Increasing the proportion of urban population with access to improved sanitation from 49% in 1998 to 74% in 2015	1	2008	82%	1	0	0	0
Target 7.14: Increase the percentage of land parcels having titles in both urban and rural areas from 15% in 2000 to 65% in 2015	-1	2009	24%	0	0	1	0
CMDG 8: Forge a global partnership for development							
Indicator 8.1: Net ODA as percentage of DAC donors' GNI [targets of 0.7% in total and 0.15% for LDCs]				0	0	0	1

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A results framework and M&E strategy for the IP3 of NPSDD

CMDG / Target	Score	Latest Data Period	Most Recent Value	On Track	Slow	Off Track	Un-known
Indicator 8.2: Proportion of ODA to basic social services (basic education, primary health care, nutrition, safe water and sanitation)				0	0	0	1
Indicator 8.3: Proportion of ODA that is untied				0	0	0	1
Indicator 8.4: Proportion of ODA for environment in small island developing states				0	0	0	1
Indicator 8.5: Proportion of ODA for transport sector in land-locked countries				0	0	0	1
Indicator 8.6: Proportion of exports (by value and excluding arms) admitted free of duties and quotas				0	0	0	1
Indicator 8.7: Average tariffs and quotas on agricultural products and textiles and clothing				0	0	0	1
Indicator 8.8: Domestic and export agricultural subsidies in OECD countries				0	0	0	1
Indicator 8.9: Proportion of ODA provided to help build trade capacity				0	0	0	1
Indicator 8.10: Proportion of official bilateral HIPC debt cancelled				0	0	0	1
Indicator 8.11: Debt service as a percentage of exports of goods and services				0	0	0	1
Indicator 8.12: Proportion of ODA provided as debt relief				0	0	0	1
Indicator 8.13: Number of countries reaching HIPC decision and completion points				0	0	0	1
Indicator 8.14: Unemployment rate of 15-24 year old				0	0	0	1
Indicator 8.15: Proportion of population with access to affordable essential drugs on a sustainable basis				0	0	0	1
Indicator 8.16: Telephone lines per 1000 people				0	0	0	1
Indicator 8.17: Personal computers per 1000 people				0	0	0	1
Cambodia MDG9: De-mining, UXO and Victim Assistance³				0	0	0	1
Target 9.1: Reduce the annual number of civilian casualties recorded to 0 by 2012	1	2009	243	1	0	0	0
Target 9.2: Clear completely all high/medium/low suspected contaminated areas by 2012	0	2009		0	1	0	0
Target 9.3: Develop a comprehensive victim assistance framework by 2005 and fully implement it.				0	0	0	1
Target 9.4: Increase the numbers of landmine/UXO victims receiving an assistance package and integrated into the society (to be set).				0	0	0	1
TOTALS	0.25			29	12	15	54
%				52%	21%	27%	