



Kingdom of Cambodia

Nation, Religion, King



National Committee for Sub-National Democratic Development

SEMI ANNUAL REPORT 2017 (FOR THE SECOND IP3)

29 September 2017

MANAGEMENT STATEMENT

This semi-annual report covers the period from January to June 2017. It describes the progress, achievements, and challenges in implementing the 2017 AWPB of the National Program on Sub-National Democratic Development. This year marks the final year of the IP3-II, the second phase of our program.

During the first half of 2017, a great deal was achieved in furthering our decentralization objectives.

In terms of reform management, the addendum to the National Program was approved in early January. We are on schedule in terms of our drafting of the third IP3. With the EU we completed documentation for a budget support program, including performance indicators and a financial agreement (signed in May). We are implementing a more strategic communications approach, including the design of commune level social service messages, together with UNICEF. We continue to promote ownership of our reforms across government and to develop the capacity of the Association of SNA Councils.

In terms of social accountability, communes, primary schools and health centers have inputted over 87% of their Information for Citizen (I4C) data. 173 scorecards were completed, and over 123,000 citizens participated in social accountability activities. A sub-decree establishing Ombudsman at Provincial and District level was approved; this will provide a mechanism to address citizen complaints and potential disagreements between levels of sub-national administration.

In terms of HR management and development, significant progress was realized in completing guidelines and manuals for decentralized SNA personnel management. The Deputy Prime Minister signed a *Strategy to Promote Women in SNA Management Positions*. This describes how we will use quotas and succession planning to meet our National Strategy Development Plan targets. In March 2017, the Prime Minister announced his intention to ensure at least 1-2 Provincial Governor Positions are held by women. In June a woman was appointed Provincial Governor in Koh Kong. Provincial Resource Centers continue to provide CD services. Over 15,000 participants received training, 70% of which was demand-driven, 38% of which was delivered to female participants.

In January the NCDD approved a list of 28 key functions to transfer to SNAs. This list was agreed by the Prime Minister and Ministries were directed to make arrangements to arrange the transfers. A Sub-Decree on the Establishment of OWS Mechanisms for SNA Administrative Service Delivery was approved on the 8th of February 2017. This describes how each level of SNA will provide different administrative services and what possible options in terms of structures are possible.

In terms of fiscal decentralization, regulations for the SNIF are being completed and analytical work to study DM expenditure choices and constraints to timely budget execution are underway. A sub-decree allowing conditional grants following the transfer of functions was approved in January. Revised SNA technical planning guidelines were approved by the NCDD on 4 January 2017 and most related capacity development has been completed.

Phnom Penh, Oct 18 2017



Sak Setha

Secretary of State of the Ministry of Interior
Head of the NCDD Secretariat



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ABBREVIATIONS

ABBREVIATION	DESCRIPTION
ADB	Asian Development Bank
AWPB	Annual Work Plan and Budget
BOG	Board of Governors
CD	Capacity development
CDB	Commune Database
CMDG	Cambodian Millennium Development Goals
CPDB	Commune Planning Database
CS	Commune/Sangkat
CSO	Civil Society Organization
DMK	District/Municipality/Khan (DM = District / Municipality)
DP	Development partner
EU	European Union
GiZ	Deutsche Gesellschaft fuer Internationale Zusammenarbeit GmbH (German implementation agency for international cooperation)
HR	Human resources
IP3	First three-year Implementation Plan of National program
IT	Information Technology
MCS	Ministry of Civil Service
M&E	Monitoring and Evaluation
MEF	Ministry of Economics and Finance
MIS	Management Information System
MOI	Ministry of Interior
MOP	Ministry of Planning
MOWA	Ministry of Women's Affairs
NAD	National AWPB Database
NCDD	National Committee for Democratic Development
NCDDS	Secretariat of NCDD
NGO	Non-governmental Organization

ABBREVIATION	DESCRIPTION
NP	National Program for Sub-national Democratic Development
OD	Organizational Development
OL	Organic Law
OWS	One Window Service
PAF	Performance assessment framework (indicators for EU budget support)
PC	Provincial/Capital
RGC	Royal Government of Cambodia
Sida	Swedish International Development Agency
SNA	Sub-national Administration(s)
SNDD	Sub-national Democratic development
SNIF	Sub-national Investment Facility
TA	Technical Assistance
TWG	Technical Working Group
UN	United Nations
UNCDF	UN Capital Development Fund
UNDP	United Nations Development Program
UNDP-EU/ACES	UNDP and EU Association of Councils Enhanced Services Project
UNFPA	United Nations Population Fund
UN WOMEN	United Nations Women
WB	World Bank
WB/LASED	WB Land Allocation for Socio-Economic Development

TERMINOLOGY / DEFINITIONS

TERM	DEFINITION
Accountability	The obligation of power-holders to answer for their actions, to an authority that may impose a penalty for failure
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
Capacity Development	A process leading to either: (i) skill upgrading, (both general and specific), (ii) procedural improvements and/or (iii) organizational strengthening. Capacity development refers to investment in people, institutions, and practices
Civic Engagement	A community-based process, where citizens organize themselves around their goals at the grassroots level and work individually or together through non-governmental community organizations to influence the decision-making process
Community Organization / Civil Society Organization	Non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations
Deconcentration	When central government redistributes decision making authority and financial and management responsibilities to lower levels of the central government bureaucracy or hierarchy.
Delegation	When central government transfers responsibility for decision-making and administration of public functions to local governments (or other independent agencies or organizations) not wholly controlled by the central government, but ultimately accountable to it. Control is exerted through a "contractual" (or principal-agent) relation.
Devolution	When central government transfers responsibility for decision-making and administration of public functions to local governments who are primarily accountable to their electorate, and who operate at arms-length and largely outside the direct control of central government.
Evaluation	To judge the value, merit or worth of something; a periodic assessment of efficiency, effectiveness, impact, sustainability and relevance in the context of stated objectives
Governance	The traditions and institutions by which authority in a country is exercised; the way in which power and authority influence public life, especially economic and social development

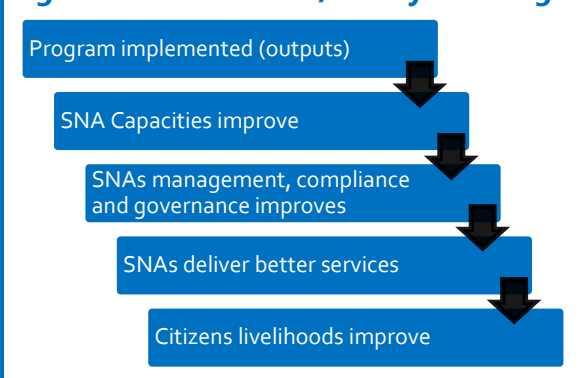
TERM	DEFINITION
Impact	Positive and negative, primary and secondary long-term effects produced by (caused by) a development intervention, directly or indirectly, intended or unintended; or, in a log-frame: significant long-term developmental change induced in the user of a service or product
Indicator	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
Input	The financial, human, and material resources used for the development intervention
Institutions	An established law, practice, or custom
Milestone	An important or key activity tagged or singled out for special monitoring in terms of progress or completion.
Monitoring	The systematic and continuous collecting, analyzing and using of information for the purpose of management control and decision-making
Outcome	A direct, but intermediary change or improvement in the welfare of the customer or beneficiary as a result of the use of a service (or output).
Output	The final 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. Organizations are accountable to produce outputs on time, of the desired quantity and quality (QQT)
Policy (a public policy)	A purposeful, consistent course of action, principles, or set of decisions: (i) produced as a response to a perceived problem, (ii) formulated by a specific political process, and (iii) adopted, implemented, and enforced by a public agency.
Program/Program	A time-bound intervention that differs from a project in that it usually cuts across sectors, themes and/or geographic areas, uses a multi-disciplinary approach, involves more institutions than a project, and may be supported by different funding sources
Results Based Management	A life-cycle approach to management that integrates strategy, people, resources, processes, and measurements to improve decision making, transparency, and accountability. The approach focuses on achieving outcomes, implementing performance measurement, learning, and adapting, as well as reporting performance.
Transparency	Provision of timely, relevant and reliable information, accessible to all relevant stakeholders

OVERVIEW

The second IP3 describes how Cambodia's decentralization will be implemented during the 2015 to 2017 period. It executes the Organic Law¹ and is implemented by 7 key central agencies,² 14 line Ministries involved in the transfer of functions, 25 Provinces and the Capital (PCs) and 197 Districts, Municipalities, and Khan (DMKs). The focus is on service delivery improvement, especially at the District and Municipal level, though the program works with all tiers of local government. Building from the successes of the first phase, the IP3-II aims:

- To provide SNAs greater decision making powers, independence, and autonomy
- To provide SNAs increased responsibilities in the delivery of local services, for example primary education. This will happen both by transferring service delivery responsibilities from central to local government and by enabling SNAs to provide a wider range of services, based on their local right of initiative
- To provide SNAs greater powers to manage their resources, including money and staff
- To promote SNA good governance, responsiveness and accountability to all citizens living in SNA jurisdictions—to men, to women, to the poor, to indigenous groups, and to youth; and to promote increased civil society participation in mobilizing citizens
- To improve SNA management and develop the skills and knowledge SNA staff need to undertake their functions
- To better manage and coordinate these changes

Figure 1: Results chain/theory of change



This report describes program implementation from January to June 2017 against the backdrop of our Annual Work Plan and Budget (AWPB). This chapter provides an overview while the next 5 describe progress under each outcome area (reform management; democratic accountability; HR management and development; SNA service delivery and functions; and fiscal decentralization). In each chapter we review progress against our 22 AWPB priorities for 2017. We also describe progress against our PAF indicators (the conditions related to Budget Support provided by the EU) and briefly touch on each planned output. Where appropriate we provide a brief analysis of key issues and remedial actions. Annex #1 provides a summary financial report.

KEY ACHIEVEMENTS

Significant progress has been made during the first half of 2017.

In terms of reform management, an addendum to the NP was approved. In consultation with DPs and civil society, we are on schedule in terms of our drafting of the third IP3. With the EU we completed documentation for a budget support program, including performance indicators and a financial agreement (signed in May). We have completed all preparations for the NCDDs to become a budget

¹ Law on Administrative Management of the Capital, Province, Municipality, District and Khan 2008. The IP3-II is the 2nd phase of the National Program for Sub-National Democratic Development (NP-SNDD). Democratic Development is: public representation; local autonomy; consultation and participation; responsiveness and accountability; promotion of quality of life of local residents; promotion of equity; transparency and integrity; and measures to fight corruption and abuse of power

² Key central agencies are the: (i) the NCDDs, (ii) Ministry of Interior (iii) Ministry of Public Functions, (iv) Ministry of Economy and Finance, (v) Ministry of Planning, (vi) National League of Sub-National Councils and (vii) Ministry of Women's Affairs.

entity under MOI. We implemented evaluations of capacity development and 5 key governance processes; we completed draft reports of our quantitative governance survey and gender audit (carried out in 2016). Quarterly reform coordination meetings have been regularly held to better integrate D&D, public administration, and financial management reforms. We are implementing a more strategic communications approach, including the design of commune level social service messages, together with UNICEF. We continue to promote ownership of our reforms across government and to develop the capacity of the Association of SNA Councils.

In terms of social accountability, communes, primary schools and health centers have inputted over 87% of their Information for Citizen (I4C) data. 173 scorecards were completed, and over 123,000 citizens participated in social accountability activities. A sub-decree establishing Ombudsman at Provincial and District level was approved; this will provide a mechanism to address citizen complaints and potential disagreements between levels of sub-national administration. 104 Districts are now using a computerized management information system which can provide reports for Council debate and discussion.

In terms of human resource management and development, significant progress was realized in completing guidelines and manuals for decentralized SNA HR management. The Deputy Prime Minister signed a *Strategy to Promote Women in SNA Management Positions*. This describes how we will use quotas and succession planning, as well improving the workplace environment, to meet the National Strategy Development Plan (NSDP) targets of having 20% women in Provincial and Capital management positions and 25% women in District, Municipality and Khan management positions by 2018. In March 2017, the Prime Minister announced his intention to ensure at least 1-2 Provincial Governor Positions are held by women. In June a woman was appointed Provincial Governor in Koh Kong. Our Provincial Resource Centers continue to provide capacity development services: over 15,000 participants received training, 70% of which was demand-driven, 38% of which was delivered to female participants.

In terms of service delivery, in January the NCDD approved a list of 28 key functions to transfer to SNAs. This list was agreed by the Prime Minister and Ministries were directed to make arrangements to transfer these functions. The Ministry of Environment delegated protected areas management to 64 Districts, community environmental management to 74 Communes in 2017 and environmental education to all PCs. A sub-decree was approved in March to assign state orphanage management (to all PCs), oversight of NGO managed child care centers (to all DMs) and the management of child victims and vulnerable children (to all CSs). A Sub-Decree on the Establishment of OWS Mechanisms for SNA Administrative Service Delivery was approved on the 8th of February 2017. This describes how each level of SNA will provide different administrative services and what possible options in terms of structures are possible. Six new OWS Offices are being constructed.

In terms of fiscal decentralization, regulations for the SNIF are being completed and analytical work to study DM expenditure choices and constraints to timely budget execution are underway. A sub-decree allowing conditional grants following the transfer of functions was approved in January. Revised SNA technical planning guidelines were approved by the NCDD on 4 January 2017 and most related capacity development has been completed.

During mid-June 2017, Commune-Sangkat local elections were completed. This did not substantially affect the implementation of our activities and was taken into account in our planning processes.³

KEY ISSUES

Despite these achievements, several key constraints have affected our reform effort. These have been highlighted in our past reports, and during the second quarter of 2017 a very extensive analysis of

³ Since this report covers January-June 2017, the impact or consequences of the elections are not known during this reporting period.

challenges was completed as part of the initial drafting of the IP3-III. The IP3-III (in roughly 80 pages) develops a full program of activities to address these challenges.⁴ Some key issues include:

- The reforms are under-funded, both from government as well as external financing. External projects are not well harmonized
- The vision of decentralization is contested in terms of how much and what type of autonomy should be provided to SNAs and which functions should be transferred. While better communicating the reforms is essential, policy differences remain amongst key implementers
- The IP3-II has struggled to move from systems, policies and legislation into actual SNA implementation that citizens can see. This is most evident with the general mandate, where there are few specific activities to actively promote the general mandate in the 2017 budget.
- CD has focused on internal operations rather than service delivery; it has not been adequately directed into the performance of specific job tasks
- Genuine decentralization will require SNAs have access to local funding
- SNA discretionary financing remains significantly less than what was envisioned in the IP3-II. SNAs require space to direct funds both within a sector (conditional grants) and between sectors (the DM fund and own source revenues) to the areas most needed.
- We have focused on gender, rather than the broader concept of social equity and inclusiveness. Addressing the needs of youth, ethnic minorities, the poor, and disabled will require either significant additional resources or the partnership and cooperation of civil society
- The true potential of government-CSOs partnership has not been realized.

The IP3-III will focus on addressing these challenges over the 2018 to 2020 period.

EXPENDITURE AGAINST BUDGET

Financial data is provided in Annex 1. The annual budget is financed through national budget allocations, program contributions to the IP3 and direct expenditures by development partners. By June 2017, of the basket funded budget of \$12.1 Million, \$3.6 Million has been spent (29%). Expenditure data is summarized adjacently.

As described in greater detail in Annex Section 6.1 (page 28)

expenditure to budget ratios of about 30% have been typical throughout the IP3-III and arise for two main reasons: (i) it requires 2-3 months to complete Joint Decisions with all 46 implementing agencies so planned and actual expenditure during the first quarter is low, and; (ii) of the budget of \$US 12.1 Million some (about \$1.5 Million) is required to be rolled over into 2018, because new disbursements will not be received until March or April. These carry overs fund Q1 expenditures in the following year.

No revisions to the AWPB are planned for 2017; our reforms will be implemented according to the plan.

Table 1: Budget and expenditure by outcome (2017)

OUTCOME AREA	BUDGET	EXPENSE	%
DIRECT ACTIVITIES	\$5,244,316	\$834,371	15.9%
1. Reform Management	\$1,203,352	\$132,897	11.0%
2. Democratic Accountability	\$993,740	\$207,050	20.8%
3. HR management	\$1,351,943	\$184,217	13.6%
4. Service delivery/ functions	\$1,209,435	\$154,471	12.8%
5. Fiscal Decentralization	\$485,846	\$155,736	32.1%
OPERATIONS	\$2,405,940	\$767,548	31.9%
SALARY	\$4,497,768	\$1,969,736	43.8%
TOTAL	\$12,148,024	\$3,571,655	29.4%
NOTE: All values are in \$US. % = actual expense ÷ budget			

⁴ The main content of the draft IP3-III is not reproduced or summarized in this report.

CHAPTER 1. REFORM MANAGEMENT

1.1 INTRODUCTION

The success of the second IP3 depends on how well we manage the process of change. This outcome takes steps to: (i) address the political nature of the reforms; (ii) strengthen ownership; (iii) improve communication and transparency; (iv) effectively manage change and results; (v) learn better; and (vi) improve policy processes. The overall outcome is:

Improved management of the NP-SNDD reform process geared towards management of change

Figure 2: Expected changes in outcome #1

- Improved reform management processes developed and implemented (outputs)
- Improved awareness of the reforms
- Improved program ownership
- Improved implementation efficiency

NOTE: IP3-II, page 12

1.2 PRIORITIES DURING 2017 (OUTCOME #1)

During 2017 priorities focused on the NCDD, formulation of IP3-III (including a sustainability strategy), and communications. Progress is as follows:

Priority #1: At least 2 NCDD meetings held to lead and coordinate SNDD reforms

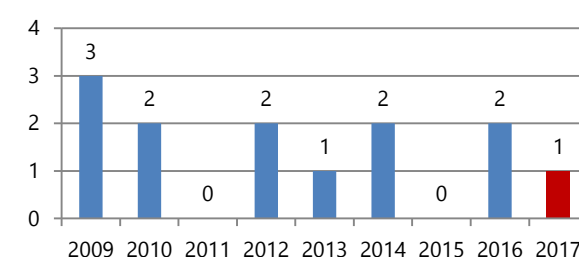
PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q2	At least 1 meeting has been held	✓	✓	✓
Q4	At least 2 meetings have been held, and performance against priorities has been reviewed ⁵			

STATUS

The first NCDD meeting of 2017 was held on the 4th of January 2017. This meeting: (i) approved the 2017 AWPB; (ii) approved the sub-decree on new one window service mechanisms; (iii) approved the sub-decree on Organizational Development (OD); (iv) reviewed the draft guideline on SNA personnel management (approving some areas); (v) approved SNA planning guidelines; (vi) approved the list of 28 functions to transfer to SNAs; and (vii) approved the addendum to the National Program.

NCDD projects this to be ON TARGET

Figure 3: Number of NCDD meetings held



Note: 2017 is from January to June

Priority #2: IP3-III 2018-2020 of NP-SNDD formulated and approved

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q1	National program addendum approved and recruitment of consultants to support the IP3-III formulation completed	✓	✓	
Q2	Analytical work, including reviews of CD and governance have been completed and the formulation process has begun	✓	✓	✓
Q4	IP3-III approved			

STATUS

NCDD projects this to be ON TARGET

⁵ The PAF indicator is also to hold 2 NCDD meetings during 2017.

The addendum to the National Program was approved by the NCDD in early January. Formulation of the IP3-III is underway and is proceeding according to schedule. Key analytical work was been completed, including the 2016 gender audit, the 2016 quantitative governance survey, a qualitative governance survey, and a review of the approach, quality and effectiveness of capacity development. The NCDDS developed a first draft IP3-III document which was disseminated in May. Comments (generally favorable) were received from development partners and civil society. Four of the five⁶ intended members of the independent appraisal (formulation) team have begun their work and have made significant progress in identifying ways to improve the first draft. Three of the four team members are female. The goal is to complete the IP3-III by 1 October.

Priority #3: A strategy to improve NCDDS sustainability developed and implemented

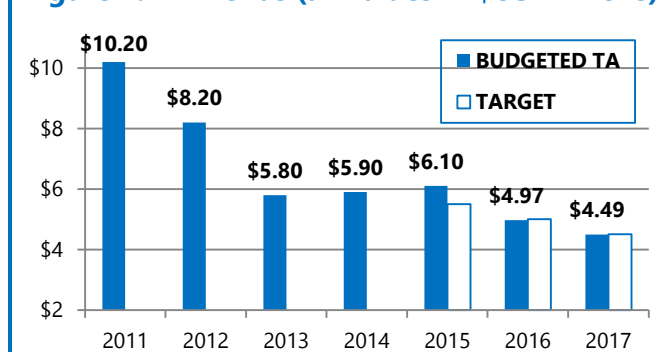
PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q2	Develop a long-term plan and exit strategy for TA and to reduce IP3 operational costs	✓		
Q4	NCDDS organizes joint visits with DPs to monitor and learn from program implementation at SNAs			

STATUS

NCDDS projects this to be ON TARGET

The issue of sustainability is being analyzed and addressed in the formulation of the IP3-III. The sustainability strategy will be completed jointly by the formulation team and the NCDDS.⁷ Over the years, the NCDDS has been rationalizing levels of support through technical advisors and contract staff. The aim is to operate more efficiently and sustainably, to avoid capacity substitution, and to free-up resources to implement priority activities. During 2017, the PAF indicator was to reduce the TA budget to \$4.5 Million (this was reached). This year, our budget included 104 National-level advisors and contract staff, 187 PC level staff and 370 DMK level staff. As is documented adjacently, TA has steadily declined and in 2017 was budgeted at 38% of the core reform costs. Because of vacancies in recruitment actual expenditure on TA is always less than budget.

Figure 4: TA Trends (all values in \$US Millions)



Priority #4: Communications strategy implemented

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q2	2 brochures on SNDD developed and disseminated			

⁶ The team leader, national consultant, social equity and inclusiveness consultant and CD consultant were successfully recruited. We could not find a suitable consultant who was available during the formulation period and who had expertise in functional transfer and the general mandate. Some consultants were recruited after the first quarter.

⁷ The strategy will look at: (i) how reforms will be increasingly taken over and financed by government, in a systematic, gradual fashion which does not undermine implementation; (ii) how to rationalize CD, TA provision, TA costs, and operational costs with a clear path to sustainability; (iii) how the costs of implementing functional reassignment will be financed through government funds or sector support programs; (iv) what are the roles and responsibilities of the NCDDS in the future and how NCDDS and MOI responsibilities will be shared, handed over; (v) how DP projects and governance arrangements will be rationalized, to make projects more efficient, to reduce transaction costs, and to ensure DP initiatives are responsive to the government's vision and priorities; describes how DP initiatives are increasingly accountable to government; (vi) what is "in the reform" and what is not so that these standards can guide the development of AWPBs; and (vii) how the National School for Sub-National Administration (NASLA) will assume some of the capacity development responsibilities of the IP3. It is expected to be approved 1 October.

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q3	A set of high quality photographs and info-graphic developed and disseminated	✓		
Q4	Campaign to disseminate information about the transferred function of primary education conducted in target DMs			

STATUS**NCDD projects this to be ON TARGET**

We continue to implement our communications strategy.⁸ During 2017, we recruited a communications volunteer with the assistance of DFAT (the Australian Government's Department of Foreign Affairs and Trade). In the first half of the year, staff turnover continued to be an issue and our Communications Advisor is expected to begin work in Mid-July. This affected implementation.

We developed communications materials (stories, videos, newsletter articles) to support the *Strategy to Promote Women in SNA Management Positions* and are working on materials related to climate change. We are drafting a leaflet about functional transfer. With UNICEF we are developing messages to promote social services, civic registration, and complaints handling at Commune level. During the first half of 2017, we continually revised our Facebook page and began the process of updating the NCDD website. We have almost completed the procurement of consultants to develop photographs and info-graphics, to develop a more complete social media agenda, and to design 3 traditional media campaigns (television, radio, and newsprint). We are working with three Provinces to facilitate them to design D&D related communications campaigns using local radio. We intended to shift information dissemination and provision to the library, but our server crashed and documents are now being recovered.

Table 2: Some Key Activities

KEY ACTIVITY	STATUS
Communications campaign is implemented in Battambang to promote citizens' participation in education decentralization	Dropped
Quarterly newsletters disseminated on the NCDD Facebook page	In progress
Five core communications materials developed and tested (factsheets, calendars, FAQs, brochures, etc.)	2 done; others being procured
2 brochures or other communications materials are presented to at least 2000 different SNA officials during training events	Not started
5 articles or advertisements are prepared and carried by newspapers	Started
1 television show aired using social marketing techniques to affect citizens' behavior;	Not started
3 Provinces supported to air local radio programs	In progress
Social media strategy implemented	Being procured
Library implements a help hotline via telephone, email and the web-site;	Not started
Collaborate with UNICEF to implement a communications campaign in 45 Communes about the provision of social services	In progress

1.3 ADDITIONAL OUTPUTS AND ACTIVITIES

In addition to the priorities outlined above, 2 other outputs are being implemented.

Output #1.2.1.2: IP3 Governance, planning and M&E processes strengthened and implemented

STATUS

This year we:

- Improved our planning process, resulting in more timely development of implementation agreements

⁸ The NCDD Communication Strategy was drafted in 2015 and approved by the Deputy Prime Minister on 1 December 2016. It takes a modern, strategic approach, using communications to achieve clear and realistic goals (typically concerning how people or organizations behave or work). It aims to develop messages from the audience's perspective, delivered through a variety of channels, in an imaginative way that motivates change. It has 5 components (a communications toolkit, capacity building, social media, communicating a core vision, and citizen engagement) and 13 outputs.

- Held a Trust Fund Review Committee meeting on 7 January, 2017
- Drafted both quantitative and qualitative governance surveys; drafted the M&E (results framework) annex to the IP3-III; and wrote the 2016 gender audit
- With the EU developed a budget support program, resulting in the signing of a Finance Agreement on 24 May 2017. The support to Sub-National Democratic Development, Phase II (SNDD II) is set at 40 Million Euro from 2017 to 2020.

Output #1.2.1.3: NCDD administration and financial management procedures strengthened and implemented

STATUS

In 2016, an assessment of NCDD management procedures was undertaken with the support of the Global Climate Fund (GCF), leading to an action plan to improve our finance, administration and internal audit procedures and manuals. A consultant has been hired and we are in the process of revising our *IP3 Finance and Administration Manual*. Finally, the external audit of our 2016 accounts is being procured with work expected to start in August and be completed by end of year.

Output #1.4.1.1: Coordination and dialogue on SNDD reforms regularly held between NCDD, cross-cutting reform programs, and IP3 implementers

STATUS

During the first half of 2017, the NCDD conducted 20 meetings with D&D working groups of Ministries. These meetings explained the D&D regulatory environment and assisted them with their formulation of the 2017 AWPB. A joint working group (consisting of NCDD, MOI, MEF and the MCS) conducted studies on integration of DM sector line offices into the DM administration.

Output #1.5.1.1: SNA structures and responsibilities reviewed and revised to implement transferred functions

STATUS

This year, the NCDD with the Ministries of Environment and Education have been conducting studies and discussions in order to prepare the action plan and budget detailing steps for the implementation of functional transfer.

1.4 CHALLENGES IDENTIFIED IN THE FIRST DRAFT IP3-III

Because of the Commune election, many activities were planned for the second half of the year. As described in the IP3-III, several key challenges remain in terms of reform management and coordination, including:

1. Addressing policy differences and strengthening ownership
2. Developing policy which is more evidence based and which is more clearly derived from testing and piloting
3. Strengthening communications
4. Better integrating reforms into government processes
5. Better harmonizing cross cutting reforms and DP initiatives
6. Creating incentives and strengthening the NCDD so that implementers are increasingly accountable for their performance, particularly the quality and timeliness of their work
7. Moving from policy and regulation to actual implementation of SNA service delivery on the ground
8. Strengthening government and SNA partnerships with civil society and the private sector, for capacity development, policy and advocacy, and the joint co-production of SNA level services⁹

⁹ There are many possible reasons for the insufficient level of partnership including: (i) a lack of clear guidelines; (ii) insufficient staffing or capacity at NCDD/MOI to promote partnerships; (iii) insufficient understanding of partnerships at SNA levels; (iv)

CHAPTER 2. DEMOCRATIC ACCOUNTABILITY

2.1 INTRODUCTION

The second IP3 aims to develop democratic institutions of local government which represent and respond to the needs of citizens. Under this outcome, the accountability relationship between the BOG (boards of governors) and councilors will be better defined, social accountability and citizen engagement activities will be implemented, compliance inspection and legality control measures will be strengthened, and operational systems, such as computerized Management Information Systems (MIS) will be in place to facilitate Council decision making. The overall outcome is:

SNAs function as local democratic and accountable institutions, including accountability of the BOG to the Council, accountability of Councilors to citizens and accountabilities of SNAs to comply with national laws and standards

Figure 5: Expected changes in outcome #2

- The BOG is increasingly accountable to implement council decisions and by laws
- Councilors have increased powers to determine the direction of the SNA
- Councils increasingly use information in decision-making
- Citizens more actively engage SNAs
- Citizens more frequently complain when they are dissatisfied
- SNAs are more responsive to citizen demands
- Compliance inspections serve as an effective deterrent, reducing misuse of resources and ensuring good governance

NOTE: IP3-II, pages 18-19

2.2 PRIORITIES DURING 2017 (OUTCOME #2)

Progress is as follows:

Priority #5 Social Accountability action plan implemented in 90 target districts

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q2 GDSNAF and GDNT reach an agreement with NCDD / MOI on exchanging budget information for ISAF Districts			
Q2 At least 80% of all targeted organizations enter I4C computerized data	✓	✓	✓
Q4 At least 80% of all targeted organizations produce JAAPs			
Q4 Study on ISAF sustainability completed and presented to key stakeholders (done through the learning component)			

STATUS

NCDD projects this to be ON TARGET

During 2017, it was agreed with civil society (in Steering Committee Meetings) to fully implement social accountability in 98 Districts and 756 communes (Table 6). Where only supply side initiatives are implemented, information-for-citizens (I4Cs) will be produced, but awareness creation activities, scorecards and joint accountability action plans (JAAPs) will not be completed. In 2016 we designed a web-enabled computerized system to collect data and automatically generate performance and budget

unclear funding mechanisms for co-provision of services; and (v) civil society lacks funding, and therefore can work as a service provider (paid by government) rather than as a partner (contributing its own resources).

information for each participating commune, school and health center. As of 30 June 2017, 87% of all supply side targeted organizations had entered their required information (Table 3: this is a PAF requirement). According to data self-reported by communes, schools and health centers, 13% of all required I4Cs have been fully posted and 1.7% has been partially posted.

An agreement between MOI and MEF on the exchange of budget data, for use in I4Cs has not yet been reached (this will mean data does not need to be inputted to generate I4Cs).

In terms of the learning, and with the assistance of the ADB, an independent process review (audit) was drafted in May 2017. A more detailed follow up expected to begin in the end of July. The first audit finds “implementation to be broadly as per I-SAF guidelines (with a few notable deviations)” and for the process to have “led to an increase in positive engagement between citizens and service providers.” Baseline data collection for the impact evaluation has been completed and consultations on initial results are expected on 10 August.

On the demand side, training of Community Accountability Facilitators (CAFs, who are volunteers located at commune level and are responsible for citizen engagement) was completed and a wide range of awareness creation exercises were carried out. Citizen scorecards were completed for 173 of the targeted 5,620 organizations (see Table 5).

Our Social Accountability Advisor is expected to begin work in Mid-July.

Table 3: Number of organizations collecting I4C data

ORGANIZATION	TARGET	ACTUAL	%
Communes	827	786	95%
Primary Schools	4,137	3551	86%
Health Centers	656	536	82%
Total	5,620	4873	87%

NOTE: data was considered collected if over 90% of all data was entered into the database.

Table 4: Self-reported posting of I4C data (%)

TYPE	FULLY POSTED	PARTIALLY POSTED	NOT POSTED
Communes	6.8%	8.9%	84.4%
Primary Schools	14.8%	0.3%	85.0%
Health Centers	10.8%	0.0%	89.2%
Total	13.0%	1.7%	85.4%

Source for Table 3 and Table 4: <http://mis.ncdd.gov.kh/isaf/en/>

Table 5: Demand side ISAF data

INDICATOR	TOTAL	% F
# of new CAFs	2,522	61%
# of Training Participants	5,100	59%
# of I4C awareness participants	108,622	74%
# of Citizen Scorecards completed	173	74%
# provider self-assessments completed	163	57%
# JAAP Monitoring Committees	124	39%

Data excludes Star Kampuchea and information is impartial. # = Number. % F = % female. For scorecards, self-assessments and monitoring committees %F concerns numbers of participants

Table 6: Targeted number of social accountability implementers

ORGANIZATION	SUPPLY	DEMAND
Communes	827	756
Primary Schools	4,137	1,577
Health Centers	656	621
Total	5,620	2,954

Priority #6 SNA complaints handling mechanisms finalized and implemented

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q2 Sub-decree and guideline on the establishment and functioning of SNA Ombudsmen approved	✓	✓	✓
Q3 Approve a manual on the procedure of investigation and complaint handling	✓		
Q4 Revised complaints handling system in operation			
STATUS	NCDD projects this to be ON TARGET		

This year, a Sub-Decree *on the Establishment of Ombudsman mechanisms in SNAs* was completed, endorsed by the NCDD on the 4th of January, 2017 and approved on 8 Feb 2017. It describes: objectives; the structure, responsibilities and powers of SNA Ombudsmen; qualifications of SNA Ombudsman Chiefs and Deputy Chiefs; Committees; work procedures; principles of complaints investigations and resolutions; finances; and M&E. The Ombudsman is an independent body, established to resolve local conflicts and

problems between different levels of government or between government and citizens, for example when rules or procedures are not adhere to. To support the sub-decree, MOI has been drafting 5 subsidiary guidelines, covering procedures for: (i) the election of Provincial Ombudsman Chiefs (2) the election of district municipal Ombudsman Chiefs (3) Provincial Ombudsman's' operations (4) District/Municipal Ombudsman's operations and (5) an investigation manual. These subsidiary documents describe the roles and responsibilities of Ombudsman. All guidelines are currently being prepared, except for the guideline on the election of Provincial Ombudsman Chiefs, which has been drafted but awaits approval. Following the dissemination of the sub-decree, new Ombudsman offices will be established in PCs and DMs.¹⁰

Priority #7 Policy paper/ concept note on compliance inspection system and processes at PC and MDK levels reviewed and approved

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q2	Review and analysis of options completed	✓	✓
Q4	Policy paper / concept note approved	✓	✓
STATUS	NCDDS projects this to be ON TARGET		

During 2015, a draft MOI inspection strategy (policy) and manual was completed. The manual described the processes, checklist, scoring system and indicators. These documents were discussed throughout 2016, focusing on institutional arrangements, in particular the role of the Ministry of Inspections, the scope of MOI inspections, the coordination of management oriented inspections (planning, HR management, financial management, governance) as well as the coordination of sector-related inspections (education, health, etc.). This year, options were again reviewed and a *Draft Strategic Plan on SNA Inspection* was developed and submitted to the head of NCDDS for guidance. The issue of inspection is being reviewed by the IP3-III appraisal team. Completing the policy paper is a PAF requirement.

2.3 ADDITIONAL OUTPUTS AND ACTIVITIES

In addition to the priorities outlined above, three other outputs are being implemented.

Output 2.1.2.1 Governance systems and procedures reviewed and revised to improve SNA lines of accountability

STATUS
Under this output we completed PPMA (Provincial Program Management Advisors) training on coaching skills to SNA councilors (March 2017) and undertook routine follow up and monitoring of governance systems (done by NCDD's Policy Analysis and Development Division). Working with two independent national consultants, we drafted a qualitative governance evaluation assessing DM charters, DM forums, DM council meetings, the relationship between CSs and DMs, and OWSOs. The evaluation report is expected to be disseminated during the end of July or early August.

Output 2.4.2.1 SNA administrative and operational systems, especially at DMK level reviewed and revised

STATUS
In terms of reviewing operational systems, this year, MOI issues a series of guidelines relating to the election of new councilors. This included guidelines on reporting on the third (previous) commune councilor mandate, on holding the first CS council meeting (validating CSs councilors and the chair), on preparing CS council internal rules, and in transferring the old to new mandates. In addition MOI reviewed the CS Project Implementation Manual (revisions are expected to be completed in July) and issued a Prakas on the delegation of power to PC Governors to arrange and facilitate the first CS council meetings of the new mandate.

¹⁰ Currently Ombudsmen are only in operation where there are OWSOs. Rollout in DMs will be phased.

Output 2.4.2.2 SNA Management Information Systems (MIS) simplified, integrated, and decentralized to DMK level

STATUS

Software development for a DMK M&E system was completed in early 2016 following a pilot rollout to 10 DMKs during 2015 (the system can be viewed at <http://mis.ncdd.gov.kh/dmk/>).¹¹ The software is web-enabled and allows DMKs to track the implementation of by-laws, decisions and budget-plans. It records staffing and computerizes correspondences. This year the system was rolled out to 57 new DMKs. This involved training system administrators (how to collect and input data and how to print reports) and end users (governors and councilors) on how to use reports. All key actors have been supported through on site coaching and field monitoring. In total the system is now in use in 104 DMKs. While rollout has generally proceeded well, at the national level, we need to address unreliability of our server and the need for continuous updates of the system. In addition to the DMK M&E system, this year we continued simplifying and integrating our many computerized monitoring systems, to make them more user friendly, and to decentralize data collection from provincial and national level to DMK level. We have developed and are now rolling out an SNA planning database which allows all SNAs to enter data describing their investment programs (plans and implementation) and to monitor technical agreements made in District Integration Workshops. The database monitors annual outputs, expenditures and procurement through the CS and DM funds. SNAs are currently entering data for 2015 and 2016, with data entry complete for Commune Investment Programs (CIPs) and Temporary Agreements. We expect 2017 CIP data to be completed by August. This system replaces the old PID (Project Implementation Database).

2.4 CHALLENGES IDENTIFIED IN THE FIRST DRAFT IP3-III

The IP3-III will aim to address several key challenges in terms of democratic accountability, including:

1. SNA accountability remains weak; organizations are not accountable for meeting service delivery standards and adhering to rules and regulations and staff are inadequately accountable for their performance
2. Very few citizens complain. According to the 2016 governance survey, a majority of citizens feeling the need to complain (70%) never do. Either processes are inconvenient or citizens lack faith their complaints will be adequately addressed.
3. Councilors are not sufficiently undertaking their representational roles, solving local problems as they emerge. Their capacity still requires strengthening, contributing to the potential of the general mandate is not being realized.
4. Significant gender imbalances remain. Despite our commitment to social equity and inclusiveness there remains a shortage of “new ideas” on what to do, on a set of activities that will genuinely promote change. To date the focus has been almost exclusively on gender, with more attention needed in terms of youth, the poor and ethnic minorities; shifting in this direction will require considerable resources or joint funding and implementation with civil society partners
5. Social accountability only covers a few sectors and is limited to commune level. Demand side costs are high and this threatens future sustainability. Social accountability is weakly integrated into the government’s planning and budgeting processes

¹¹ All M&E and MIS systems are accessible at <http://db.ncdd.gov.kh/>

CHAPTER 3. HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

3.1 INTRODUCTION

The number of staff an SNA has, their composition, skills and competencies, their attitudes, and the degree to which they can be flexibly managed by an SNA, are key factors in how well SNAs function. Under this outcome, SNAs will be provided increased autonomy in terms of HR management (recruiting, appointing, and disciplining staff) and Provincial Resource Facilities will develop individual capacities of all cadres. CD will be increasingly demand driven and will include: coaching; provision of information; quick responses to questions; workshops and forums; specific training on request; training designed by the center on new legislation or systems; learning activities; and exchanges of experience. The overall outcome is:

SNAs autonomously and effectively manage and develop their staff in order to meet their service delivery mandates and priorities

Figure 6: Expected changes in outcome #3

- SNAs recruit and promote the most qualified staff and proactively manage diversity
- SNA staff are accountable for their performance
- The knowledge, skills and attitudes of SNA staff improves
- Councilors increasingly implement their legislative, representational and oversight functions
- Improved job performance leads to improved service delivery

NOTE: See the IP3-II pages 25-26

3.2 PRIORITIES DURING 2017 (OUTCOME #3)

Progress towards 2017 priorities is as follows:

Priority #8 Regulations, guidelines and manuals for SNA personnel management completed and implemented

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q3 Regulations, guidelines and manuals approved	✓		
Q4 Rollout guidelines through training and capacity development			
STATUS	NCDDS projects this to be ON TARGET		

The IP3 aims to ensure SNAs can flexibly manage their staff, including those transferred through functional reassignment. Staff members are intended to be "employed by" and accountable to SNA managers with SNAs provided powers to recruit, appoint, develop and discipline their staff. These powers, and the principles behind them, are described in Sub-decree 497 (*"on Delegation of Power to SNAs to appoint, move and terminate civil servants working at Sub-National level"*) and later in the *"Royal Decree on Particular Statute for Sub-National Administration Civil Servants."* The Royal Decree was approved by the King in April 2016. Following this, awareness creation activities were implemented, with the participation of 388 stakeholders nationally (12% female) and 163 stakeholders from SNAs. During 2016/7 the Ministry of Civil Service has been preparing an extensive *Guideline on Procedures for SNA Personnel Management*. This covers: annual staffing plans, recruitment, appointment, promotion, retirement, transfer, disciplinary action, leave management, personnel conflict resolution and the promotion of gender in management positions. The guideline is expected to be completed during the third quarter of 2017 and is expected to be on time.

Priority #9 Gender, social equity and inclusiveness promoted and mainstreamed in SNAs

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q1 Strategy to promote women in SNA management positions and gender audit completed and approved	✓	✓	
Q3 Mandatory awareness creation of SNA leaders completed	✓		
Q4 Succession planning implemented to promote women in SNA management positions			
Q4 Social equity and inclusiveness mainstreamed into the IP3-III and addendum to the NP	✓		

STATUS**NCDD projects this to be ON TARGET**

A wide range of activities are being implemented to promote social equity and inclusiveness at SNAs. The *Strategy to Promote Women in SNA Management Positions* was approved on the 20th of April 2017. This strategy describes how we will use quotas and succession planning, as well improving the workplace environment, to meet the National Strategy Development Plan (NSDP) targets of having 20% women in Provincial and Capital management positions and 25% women in District, Municipality and Khan management posts by 2018. In March 2017, the Prime Minister announced his intention to ensure at least 1-2 Provincial Governor positions are held by women. During the second quarter, as promised, a woman Provincial Governor was appointed in Koh Kong (16 June). The 2016 gender audit (English version) was drafted in March 2017; it is still being translated into Khmer and will soon be disseminated.¹² Internally, the NCDD drafted the IP3-III Annex Strategy to Promote Social Equity and Inclusiveness. This work is being appraised by an independent consultant as part of the IP3-III formulation. Two national consultants were hired to develop training materials for SNA leaders. These materials will focus on attitudinal change, will be dynamic and experiential and aim to get leaders, who are mostly men, to become genuinely interested in gender, social equity and inclusiveness, and to design a simple action to promote equality in their organization or jurisdiction. A regulation, as part of the strategy to promote women in management positions was mainstreamed into the draft *Guidelines on SNA Personnel Management*. This is a PAF condition. As is the case each year, funds are being provided to SNA Women's and Children's Committees to support their operations.

Priority #10 SNA CD arrangements streamlined and facilitated between government, private sector and civil society organizations

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q3 Implement a management course for DMK leaders			
Q4 Guidelines / regulations and facilitation materials on cooperation between government CD providers, the private sector and civil society completed			

STATUS**NCDD projects this to be ON TARGET**

As an input into the IP3-III formulation, consultants were hired to independently assess the approach, institutional arrangements, quality, and effectiveness of SNA capacity development. The report was completed in April 2017. Since then, the team has begun work in developing a CD strategy for the IP3-III.

This output also covers all CD activities of the Provincial Resource Facility (PRF), including both supply driven and demand driven activities, such as coaching, mentoring, training, help desks, etc. During the first half of 2017, all PRFs developed comprehensive CD plans. These demand driven plans are based

Table 7: % of SNAs completing their CD Plans

STEP	DMKs	PCs
1. OD Complete	100%	100%
2. CD plan drafted	100%	100%
3. CD plan signed	94%	80%

¹² As discussed in earlier reports the international consultant did not complete her work and the NCDD had to process the data and write the report internally, with the assistance of the national consultant working on the assignment.

on the Organizational Development (OD) process and the identification of CD needs by individual SNAs; all MDKs and PCs completed their OD processes. Progress on developing CD plans can be found in Table 7. All CD activities mainstream gender and take into account the different CD needs of women and other traditionally disadvantaged groups. Aggregate training data figures for 2017 are produced below. So far, 19,772 participants attended training sessions; this is equivalent to 66 participants per Province per month. Of these participants, 30% were women and 87% of all training courses were demand driven.

Table 8: Number of participants at training events (2017)

Category	# OF COURSES	COUNCILORS		NUMBER OF PARTICIPANTS					
		TOT	FEM	BOG		ADMIN STAFF		TOT	% FEM
Supply driven courses *	7	2,195	712	982	588	6,749	2,225	9,926	36%
Demand driven PC	18	172	23	29	6	1,721	482	1,922	27%
Demand driven DMK	24	1,302	182	362	94	3,922	1,189	5,586	26%
Demand driven CS	5	438	49	79	12	1,942	384	2,288	18%
TOTAL	54	4,107	966	1,452	700	14,334	4,280	19,722	30%

NOTE: * includes national training of trainers. Data excludes training by DP projects. Demand driven PC and DMK training is derived from OD (Organizational Development) plans. TOT = Total; FEM = Female

Priority #11 Capacity of Associations of Sub-National Administration Councils (ASAC) in promoting SNDD reforms strengthened

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q3 Update and implement capacity development plan of the Associations of Sub-National Administration Councils for governing bodies, leaders and staff	✓		
Q4 Design and implement advocacy strategy of the Associations of Sub-National Administration Councils			

STATUS NCDD projects this to be ON TARGET

We continue to develop the capacity of the Associations of Sub-National Administration Councils (ASACs), especially in terms of advocacy and the provision of services to its members. Some highlights of the first half of the year included:

- Stakeholder meetings were held to discuss how to implement a 2% membership contribution of for DMK and CS Councilors
- The ASAC Secretariat (partnering with the ACES project and MOI) prepared training materials on: (i) good governance and social accountability; (ii) development through D&D; (iii) planning, M&E and results based management; (iv) advocacy; (v) gender mainstreaming and (vi) an introduction, for newly elected councilors. Materials are almost finished. An exchange visit between Pursat and a city in Iceland was also implemented
- Through ACES 12 target provinces were each allocated \$US 10,000 for CD and coaching
- ASAC has coordinated the implementation of the Partnership for Urban Innovation Project (supported by the Canadian government) to be implemented in 4 DMs

Because of the Commune election, implementation was slower than intended.

Priority #12 An action plan for the establishment of the National School of Local Administration (NASLA) adopted

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q3 With the assistance of the ADB, complete all analytical work as an input into the feasibility study, strategic plan and action plan of NASLA	✓		
Q4 Approve the action plan to establish the NASLA			

STATUS NCDD projects this to be ON TARGET

With the assistance of the ADB a consultant has been hired to develop an interim Training Strategy to guide the development of training programs for delivery by NASLA. This will cover the initial development phase from 2017 to 2019. He is working closely with the CD advisor on the IP3-III formulation team, with the MOI training department, and with JICA. He is developing recommendations for a suite of core training programs, a work plan for the phased development and roll out of the initial training programs, and a strategic framework for NASLA. He has made initial presentations to key stakeholders and his draft curriculum will be used to develop staffing needs and costing, as part of the upcoming feasibility study. Recruitment of the firm for the feasibility study was initiated, the feasibility study is expected to begin in October 2017 and to be completed in the first quarter of 2018.

3.3 CHALLENGES IDENTIFIED IN THE FIRST DRAFT IP3-III

The IP3-III will aim to address several key challenges in terms of HR management and development, including:

1. The regulatory framework for decentralized HR management is still not completed
2. Each year we invest almost \$US 5 Million into SNA capacity development. Despite this large investment, and although many positive results have been realized, the quality of CD and its value for money remains a concern. There is significant scope for improvement in terms of methods and results. CD has focused mostly on internal operations (management systems) rather than the delivery of services
3. CD is inadequately coordinated (centrally) and there are insufficient guidance and standards to assure quality
4. Because of how technical assistance is set up, there is still significant capacity substitution, even for administrative and support functions; some positions do not explicitly focus on capacity development
5. Leadership capacity still requires strengthening; there has not been a coherent approach to leadership development, though it is expected this will take place through the NASLA
6. An insufficient number of management positions are occupied by women. The problem worsens at the top of the SNA hierarchy. Similar problems may exist with ethnic minorities and disabled people, but those areas have not yet been analyzed
7. Sustainability of Provincial Resource Facilities (PRF) needs to be addressed

CHAPTER 4. SNA SERVICE DELIVERY AND FUNCTIONS

4.1 INTRODUCTION

Our goal is for SNAs to provide significant and meaningful services in their jurisdictions. To achieve this we will transfer functions from Central government to SNAs and from Provinces to Municipalities. We will promote SNA initiative, innovation and service delivery partnerships, and will strengthen the delivery of administrative services. The overall outcome is:

SNAs are enabled to meet citizens' service delivery expectations and to provide meaningful services at the level of government closest to citizens

Figure 7: Expected changes in outcome #4

- Significant functions are transferred to SNAs, are implemented by SNAs and result in improved service delivery and citizen satisfaction
- The general mandate results in a wider range of services delivered by SNAs; SNAs are increasingly innovative and learn about service delivery successes from one another
- Access to administrative services improves; a wider range of administrative services are provided and value for money in service delivery improves

NOTE: IP3-II, page 33

4.2 PRIORITIES DURING 2017 (OUTCOME #4)

Progress is as follows:

Priority #13 Early childhood, primary and non-formal education functions transferred and implemented in all DMs in at least 1 province

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q2	CD of all relevant staff from DMs, CSs, and transferred education line offices completed		
Q4	All staff and assets officially transferred		
Q4	Conditional grants for early childhood, primary and non-formal education provided to DMs in the 2018 budget		

STATUS **NCDDDS projects this to be AT RISK**

On 14 September 2016, a sub-decree was approved transferring the management of early childhood education, primary education and non-formal education to Districts and Municipalities. As well as identifying functions the sub-decree describes the principle that DMs will also be responsible for managing staff and resources. The MOEYS planned to transfer functions to all DMs in Battambang from 2016, to cover an additional 4 Provinces in 2017, 10 more Provinces in 2018, and then to rollout to the remainder of the country in 2019 (though the sub-decree does not describe the timing of the reassignment). The sub-decree was announced by the Minister in Battambang, at a large meeting during September 2016, with coverage by the national media. With the assistance of UNICEF, and based on a comprehensive training needs assessment, a detailed CD program to support functional transfer was developed and some awareness exercises were provided in both 2016 and 2017. During early 2017 the MOI, the NCDDDS and the Ministry made trips to Battambang to discuss the transfer with Provincial authorities and school directors.

Since then, the Ministry has revised its rollout strategy, agreeing to take a more gradual and rational approach to the decentralization of educational services. The commitment to transfer these functions remains, but the time line to do so will be considerably slower than expected. This is because:

1. The Ministry is simultaneously undertaking an already ambitious set of education reforms in terms of school based management, examination reform, etc.
2. The transfer of this function involves the transfer of a significant number of staff. Even though the *Royal Decree on the Particular Statute for Sub-National Administration Civil Servants* was issued and effective from 2016, detailed guidelines on Sub-National Administration personnel management have not yet been fully finalized and put in place. Without these guidelines, the transfer of staff cannot be made.
3. The capacity of Districts and Municipalities to manage and oversee these functions, including the Ministerial staff transferred from the Ministry's District Department of Education, is considered low. To undertake their new roles, significant capacity development support is needed for transferred Ministerial District staff, Provincial Departments of Education, and local government governors, councilors and administrators. The development of and financing of a capacity development plan to support the transfer of functions is taking longer than expected.

The budget support PAF indicator (linked to the 2018 disbursement of funds) cannot be met.

Priority #14 A total of 52 OWS Offices and mechanisms established and operating in PCs and DMKs

PLAN	STARTED ?	DONE ?	DONE ON-TIME?
Q1 Put in place regulations to establish one window mechanisms	✓	✓	✓
Q4 54 offices and mechanisms in operation	✓		
STATUS	NCDD projects this to be ON TARGET		

There are currently 40 One Window Service Offices in operation. They provide over 230 different administrative services. This year, a *Sub-Decree on the Establishment of OWS Mechanisms for SNA Administrative Service Delivery* was approved on the 8th of February 2017. In this sub-decree, each level of SNA will provide different administrative services. It also outlines options in terms of structures to be selected by each level (for example a front office at the Provincial SNA office, with back offices at the line departments, or both front and back offices at the SNA). Six new full OWS offices were included in 2017 Provincial Budget Plans; their procurement is completed.¹³ A draft Prakas on the establishment and functioning of One Window Service Units (OWSU) at Provincial level was submitted to MOI for review and approval. The target of 54 operational OWS offices and mechanisms is a PAF indicator. Work on establishing an online, computerized system in Phnom Penh is continuing.

4.3 ADDITIONAL OUTPUTS AND ACTIVITIES

Several other outputs were planned during 2017. These included:

Output 4.1.4.1 Social service delivery and climate change adaptation strengthened through DM Fund and CS Fund implementation

STATUS
Several projects, implemented at sub-national level, make conditional grants through the DM and CS funds to implement specific development activities.¹⁴ These are proceeding as planned. This year, NCDD

¹³ Construction of the OWSO building in Cheung Prey District is 90% finished while the office in Saang District is 30% finished.

¹⁴ As described in the annual work plan these include: (i) UNICEF (Seth Koma) which: promoting community resilience and the survival, protection and development of infants and children, as well as children with disabilities. The total budget is \$US 1,924,252 of which \$US 45,570 has been allocated for fiscal transfer; (ii) SDC which promotes, through the basket fund social service delivery. \$500,000 will be allocated for fiscal transfers; (iii) the World Bank (CTPMCH and WSP), which includes cash

continued the process of being approved as a national implementing entity (NIE), under the Green Climate Fund (GCF). Based on a capacity (gap) assessment completed during 2016 the NCDD is revising its finance and administration manual, its M&E policy, its gender policy, and its planning procedures. A grants manual has been drafted.

Output 4.2.1.2: Functions from at least two other Ministries prepared for transfer from at least two other Ministries

Output 4.2.1.3 Reports and regulations on functional reassignment and functional transfer of 10 other ministries completed.

STATUS

On 4 January, the NCDD approved a list of functions to be transferred across 8 Ministries. This list was approved by the Prime Minister as an official decision at the end of the second quarter of 2017.

Table 9: Functions to decentralize

HEALTH	(1) Management of Provincial Health Department and its health services; (2) management of District operational health services;
PUBLIC WORKS & TRANSPORT	(3) Management of national roads and provincial road sides located in provincial towns (4) construction, repairing and maintenance of provincial, municipal and rural roads (5) management of vehicle cleaning garages (6) vehicle registration; (7) vehicle driving license test; (8) management of vehicle repair garages; (9) vehicle technical checking; (10) boat registration
ENVIRONMENT & AGRICULTURE	(11) Management of national resource protected areas and natural resource communities; (12) protection of the environment; (13) sustainable environmental development; (14) environmental awareness raising; (15) management of forests; (16) management of fisheries; (17) management of agronomy, soil and cultivation; (18) management of agro-industrial cultivation; (19) management of animal health and production
RURAL DEVELOPMENT	(20) Rural sanitation services; (21) rural clean water supply; (22) rural road development
SOCIAL AFFAIRS	(23) Management of state orphan centers; (24) monitoring of NGO orphan centers; (25) management of community orphan centers
TOURISM	(26) Management of the tourist industry (hotel guesthouse, clubs, etc.); (27) development of tourist sites
WATER	(28) Management of irrigation systems

Progress on a Ministry-by-Ministry basis is provided below. Where functions have been assigned a sub-decree is required; where they are delegated a Prakas is sufficient.

The Ministry of the Environment (MOE)

- Solid waste management functions were assigned to all urban areas (in both Districts and Municipalities) nationwide, via a Sub-decree in 2015. Early this year inter-ministerial technical guidelines were completed which describe how solid waste management will be implemented as well as its fee structure. These guidelines are expected to be disseminated in July 2017. Municipalities have been collecting solid waste since 2015. This year each Municipality was provided 8 Million Riel. A joint Prakas is being prepared to revise fee structures (existing rates are currently being used).
- In 2017, protected areas management was delegated to 64 Districts (each received 2 Million Riel). The Protected Areas Management Law is still being amended.

transfers and bonuses for social protection and water supply. The total budget is \$313,773; (iv) UNFPA which focuses on sexual and reproductive health and rights. The total budget is \$150,141; (v) the ADB (TS-PRSDP Project: Tonle Sap development). The total budget is \$6,200,000; (vi) the GiZ RED III (Regional Economic Development) will make grants for local and private sector development. The total budget is \$416,876; (vii) the IFAD (ASPIRE Project): climate change adaptation. The total budget is \$577,000; (viii) the LGCC II (Sida and UNCDF): climate change adaptation. \$151,820 is available in support and technical assistance. Each project has its own reporting procedures.

- In 2017, community environmental management was delegated to 74 Communes in 2017; each commune received 1 Million Riel.
- In 2017, climate change resilience was delegated to all DMs; however, no funding was provided to implement this.
- In 2017, environmental education was delegated to all PCs. Each PC received 2 Million Riel.
- To ensure the current decentralization is consistent with the regulatory framework, MOE is drafting an environmental code covering its full mandate.

The Ministry of Health (MOH)

- The list of 28 functions includes: (i) the transfer of the management of Provincial Health Departments and its health services to SNA Provinces and; (ii) the transfer of the management of District operational health services to Districts (in Districts where there is overlap between ODs and administrative boundaries). The Ministry prepared an official letter to the Deputy Prime Minister agreeing to assign these functions in 3 PCs (Battambang, Kampong Cham and Phnom Penh).
- The Ministry will begin preparing a sub-decree to implement the government's decision. The sub-decree will cover the 3 Provinces and Capital during 2018 and 2019, and then will be expanded nationwide in 2020

The Ministry of Social Affairs, Veterans and Youth Rehabilitation (MOSAVYR)

- During 2016 the Ministry issued and implemented a Prakas to delegate state orphanage management (PCs), oversight of NGO managed child care centers (DMs) and the management of child victims and vulnerable children (CSs) in Battambang
- During May 2017, a sub-decree was approved to assign these functions nationwide. Dissemination of the sub-decree is expected in late July. An action plan to develop capacity to implement the sub-decree has been drafted and training materials are being prepared.

The Ministry of Rural Development (MRD)

- In 2017, the MRD has been arranging the implementation of pilots on rural sanitation (15 target DMs) and the repair and maintenance of rural water supply systems (11 target DMs). Budgets have still not been transferred by the MEF.
- A Prakas was prepared by MRD to transfer (delegate) rural road maintenance in 4 Districts. Funds have not yet been transferred.
- The Ministry has not yet begun developing a sub-decree based on its 3 functions from the list of 28 (rural sanitation services; rural clean water supply; rural road development) as it has not yet completed its functional mapping and analysis of staffing and budget implications.

The Ministry of Agriculture, Forestry and Fisheries (MAFF)

- The Ministry continued amending the Forestry and Fisheries laws
- From the list of 28 functions, work on sub-decrees to assign the management of agronomy, soil and cultivation, the management of agro-industrial cultivation and the management of animal health and production has not yet begun.

Other Ministries (Tourism, Public Works and Transport, Mines and Energy):

- The Ministries of Tourism and Public Works and Transport will begin preparing sub-decrees to transfer non-regulatory functions.

- The Ministry of Industry and Handicraft submitted its functional review report to the NCDDS at the end of the second quarter.
- All three Ministries (via Prakas) are delegating regulatory functions to One Window Service Offices and Mechanisms. These functions are identified in the Annex of the *Sub-Decree on the Establishment of OWS Mechanisms for SNA Administrative Service Delivery* of 8/2/17.¹⁵

Output 4.2.2.1 Target SNAs effectively implement the transferred functions in close cooperation and coordination with concerned ministries/ institutions and units

STATUS

The NCDDS in cooperation with Ministry of Education, Youth and Sports conducted a “baseline” study assessing the current situation in terms of primary education. The following was collected: a list of inventory, assets and personnel for transferring to target SNAs. With MOI the Ministry of Environment identified the main challenges in terms of the implementation of urban solid waste management.

Output 4.3.1.1 Targeted urban services transferred from Provinces to Municipalities

STATUS

Most urban (municipal) services are under Ministries, typically the Ministry of Environment (for example, parks) and the Ministry of Public Works (street-lights, roads, etc.). Laws regulating roads appear to have already transferred urban road development and maintenance functions to SNAs, though this is not currently being implemented. The NCDDS has continued its dialogue with these key Ministries to move the process forward. The NCDDS and the MOI (last year) drafted a sub-decree on the management of markets by DMs, but this has not been agreed upon.

4.4 CHALLENGES IDENTIFIED IN THE FIRST DRAFT IP3-III

The IP3-III addresses several key challenges in terms of service delivery and functional transfer, including:

1. Understanding of the functional transfer, amongst decision makers’ (politicians and high level technical staff) is inadequate
2. Sector Ministries have not developed plans and programs to implement their functional transfer covering capacity development needs, regulatory changes, restructuring, staff transfer, conditional grants, and safeguards and risk mitigation actions to ensure service delivery is not disrupted.
3. Decentralization is not integrated into sector reform programs or budgets.
4. There are no processes in place to ensure SNAs are accountable to Ministries for service delivery; Ministry policies, standards and inspection processes are not currently consistent with decentralized service delivery
5. SNA understanding of the general mandate remains weak; there is not a clear plan or strategy to promote the general mandate, to take it forward
6. Capacity and resources (staff and budgets) are focused at Provincial level, which will have a supportive role, rather than at District level, which will have an executive, service delivery role
7. Some CS administrative services are being provided at Provincial rather than District level

¹⁵ This includes, for the Ministry of Industry and Handicraft: enterprise and craft registration having investments lower than US\$ 50,000; the regulation of non-automatic scales lower than 500 Kg weight, and factory licensing for investments less than US\$ 2M, business authorization functions and the regulation of masterpiece management and art pottery product and art craft businesses, production management, art masterpiece and scenery businesses. For the Ministry of Tourism: the regulation of adult tourism entertainment centers. For the Ministry of Mines and Energy: regulation of earth excavation for local use with maximum of 300 square meters in surface and minimum of 3 meters in depth (targeted CSs). For the Ministry of Public Works and Transport: the regulation of vehicle cleaning and repair garages, vehicle registration, driving license tests, and vehicle technical checking and boat registration

CHAPTER 5. FISCAL DECENTRALIZATION

5.1 INTRODUCTION

We aim to increase SNAs' access to financial resources for development. In doing so, we will provide SNAs flexibility to address their community's most pressing needs. We intend to provide discretionary resources through the DM Fund and own source revenues. We will finance transferred functions through conditional grants and fund larger investment projects through the SNIF. Under this outcome, financial management and planning systems will be revised to improve performance. These systems will promote SNA autonomy, reduce delays in the disbursement of funds, and facilitate SNAs to develop and implement plans which are comprehensive, clearly state strategic goals, and are led and overseen by Councilors. The overall outcome is:

Financial resources are adequate, well planned and well managed, enabling DMs to meet their service delivery mandates

Figure 8: Expected changes in outcome #5

- Increased resource availability, especially for development; SNIF and own source revenues in use
- SNAs allocate resources to citizens' priority development needs;
- SNAs have increased discretion in expenditure choice
- SNA planning and financial management systems are re-designed so that SNAs are autonomous in planning and managing finances and plans outline a clear strategic goal, are comprehensive, and are led and overseen by councilors

NOTE: IP3-II, page 41

5.2 PRIORITIES DURING 2017 (OUTCOME #5)

Progress is as follows:

Priority #15 Development component of DM fund increased to ensure DMs have appropriate funding for their general mandate

STATUS

The second IP3 aimed to increase allocations to the DM Fund (from 0.8% to 1% of the national budget) and to ring-fence DM development finances equivalent to 0.5% of the previous year's recurrent national budget. The goal is to ensure DMs can function as viable service delivery providers and that they can implement their poverty-reduction mandates using unconditional grants. Current DM Fund projections are depicted adjacently. The main reason development funding did not reach its target has been the increase in salaries. In light of this there has been a regular review process and the MEF and the NCDDs have been working

Table 10: DM Fund Projections

ITEM	2016	2017	2018	2019
1. Domestic Current Revenue	\$3,310	\$3,807	\$4,378	\$5,035
2. RGC (2.1+2.2+2.3)	0.90%	1.00%	1.00%	1.34%
2.1. Total DM Fund	\$24.48	\$33.10	\$38.07	\$58.67
2.2. Administration	\$18.23	\$23.65	\$27.98	\$36.69
2.2.1. Personnel	\$15.04	\$20.66	\$24.79	\$29.75
2.2.2. Operations	\$3.19	\$2.99	\$3.19	\$6.94
2.3. Development	\$6.25	\$9.45	\$10.09	\$21.98
As a % of Revenues	0.20%	0.26%	0.27%	0.50%
3. EU Development	\$0.00	\$2.00	\$4.00	\$0.00
4. Total Development (2.3+3)	\$6.25	\$11.45	\$14.09	\$21.98
As a % of Revenues	0.23%	0.35%	0.37%	0.50%
Per DM (\$US)	\$33,767	\$61,915	\$76,169	\$118,788
5. DM Fund Composition				
5.1. Personnel	61.45%	58.85%	58.93%	50.71%
5.2. Operations	13.03%	8.52%	7.57%	11.83%
5.3. Total Development	25.52%	32.63%	33.49%	37.46%

NOTE: All values in \$US Millions except average development funds per DM.

together on ways to increase funding for development.

The PAF indicator was for an additional \$US 2 Million to be topped up to the development component of the DM Fund for 2017 (from budget support). Arrangements are currently being made for this transfer.

Priority #16 Joint MOI, NCDD, MEF review and report completed analyzing DM Development Component expenditure choices

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q3	Report completed and discussed amongst relevant stakeholders	✓		
Q4	If relevant, actions agreed by MEF to adjust the regulatory environment for the DM Fund development component			
STATUS		NCDD projects this to be ON TARGET		

The terms of reference for this analysis were completed during the second quarter. The analysis will look at: (i) why some funds allocated to the DM Development Component have been used to upgrade and equip offices rather than provide services or public infrastructure to citizens; and (ii) what are the real administrative (running) costs of a DM (since after allocating resources to salaries, 24% of the remainder goes to administration and 76% to development and this will lead to administrative costs automatically rising indefinitely whenever domestic revenues increase). This work is expected to lead to a clearer definition of "development" and possible revisions to the allocation between administration and development. This is a PAF indicator.

Priority #17 Mechanisms on SNA conditional grants transfers in place

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q1	Sub-decree on SNA conditional grant mechanisms approved	✓	✓	✓
Q4	Conditional grants allocated to all SNAs receiving transferred functions in 2018			
STATUS		NCDD projects this to be ON TARGET		

A Sub-decree on SNA Conditional Grants was prepared during 2016, and approved by the Prime Minister on 5 January 2017. It is expected to be used for the 2018 budget. It provides overall guidance and describes financial management procedures for transferred funds, arising from functional reassignment. As offices and functions are transferred to DM SNAs, existing transfer mechanisms will be reviewed and revised, including the efficiency and transparency of current formulas. The idea is to provide DMs expenditure discretion within a sector or a sub-sector. Several Joint Prakas (MOI, MEF and functional transfer ministries) have been drafted, describing formats for fund transfers, conditions of the transfer, procedures, and implementation periods.

Priority #18 SNA own source revenues finalized and put in place including draft sub-decree on own sources of revenue for SNAs

PLAN		STARTED ?	DONE ?	DONE ON-TIME?
Q2	Policy paper on own-source revenues completed			
Q2	Training of SNAs on own-source revenue completed			
STATUS		NCDD projects this to be AT RISK though the approach is changing		

By the end of 2017, the IP3 target is for DM's own source revenues to reach 10% of their overall budget. Throughout the NP, the MEF has completed detailed analysis of own source revenues, which include both tax and non-tax revenues. Non-tax revenues are comprised of community contributions as well as user fees, for the payment of services (such as administrative services at OWSOs, water fees, or the rental of market stalls at public markets); in general user fees cover the cost of services and therefore will not expand an SNA's development funding. So far the emphasis has been on tax sharing arrangements where Provincial level tax revenues (collected by the MEF) are shared with lower level SNAs. This mostly concerns

property tax, property transfer taxes, accommodation taxes and road taxes. For the 2017 budget, Provincially collected property taxes will be shared with Municipality Sangkat (with Sangkat receiving 35% and the Province = 70%) and between the Capital, Khan, and Sangkat (with Phnom Penh receiving 70%, Khan 10% and Sangkat 20%).

A strategy to reallocate the collection of other non-tax revenues from provincial to lower levels is related to functional transfer, since non-tax revenues are collected in response to the delivery of services.

While tax sharing will increase the resource envelope, and thus expand the possible decisions made by DMs on the expenditure side, it will not allow SNAs to mobilize additional community resources or to strengthen citizen-DM accountability.

Priority #19 Regulations and guidelines on the SNIF finalized and in place

PLAN	STARTED	DONE	DONE ON-TIME?
Q1 All guidelines and manuals approved	?	?	?
STATUS	NCDD projects this to be ON TARGET		

The SNIF will provide additional project funding to SNAs for local infrastructure investment. Funding is expected to reach \$20 Million from 2017 to 2019. The SNIF aims to relieve pressure on unconditional transfers, making them available for social service and governance activities. A Sub-Decree was approved in 2016 establishing the SNIF, its board and its secretariat. The board and its Secretariat are both functioning. In terms of manuals to operationalize the SNIF, the manual describing annual performance assessments has been finalized. This year it was approved by the SNIF board. The manual on project preparation (submission, appraisal, etc.) has been drafted but has not yet been approved. The ADB project, which will finance the SNIF, was approved in October 2016. In moving forward, the first step in implementing the SNIF will be to complete an annual performance assessment, to determine eligibility for SNIF funding. The manual describing annual performance assessments was finalized and approved by the SNIF Board during May 2017.¹⁶

Priority #20 SNIF proposals developed, appraised and implemented in an effective and transparent manner

PLAN	STARTED	DONE	DONE ON-TIME?
Q1 Regulatory environment and manuals for the SNIF completed	?	?	?
Q3 SNIF project appraisal completed			
Q4 Resources transferred			
STATUS	NCDD projects this to be ON TARGET		

2017 is being treated as a pilot phase, where SNAs meeting their minimum conditions as part of their annual performance appraisals will receive a government SNIF contribution. In 2017, the total RGC contribution to SNIF was KHR 7,566 million (about \$US 1.9 Million) distributed in two components:

- SNIF Secretariat operational costs of KHR 2,566 million (about \$US 633,000)
- District investment costs in 19 eligible Districts (KHR 5,000 million or \$US 1.2 Million, equivalent to about \$US 65,000 per District). Since no project appraisals will be completed, this will function as a top up to unconditional grants.

¹⁶ Allocation depends on the overall SNIF budget for each year but also takes into account population and poverty. The minimum size of an individual project is \$25,000 and each district may submit up to 4 projects per year. There is a "positive" (allowed) and "negative" (disallowed) list of projects

Priority #21 SNA financial management system implemented in an effective and transparent manner

PLAN		STARTED ?	DONE ?	DONE ON- TIME?
Q2	Study to identify constraints on disbursement and availability of funds to SNAs			
Q4	Complete adjustments to financial management systems			

STATUS **NCDDS projects this to be ON TARGET**

Priority #16 focuses on expenditure choice, and how guidelines, procedures and directions influence expenditure choices. This output concerns the execution of budgets and reasons for delays in disbursing, approving, and processing transactions. NCDDS, MOI and the MEF have formed a working group to undertake this analysis. The group is expected to begin work in July 2017.

Priority #22 Six Revised SNA planning systems in use

PLAN		STARTED ?	DONE ?	DONE ON- TIME?
Q1	All guidelines completed	✓		
Q4	All systems rolled out to SNAs			

STATUS **NCDDS projects this to be ON TARGET**

A planning policy was completed in 2014 and during 2015 and 2016 we drafted planning guidelines, based on this policy. Both IP3s identified a vision and broad requirements in terms of revised planning processes (see Figure 9). This year, 13 different guidelines were finalized and all were discussed and approved in the 4 January 2017 NCDD meeting. Guidelines cover:

- Three year investment programs (7 guidelines covering, Communes, Sangkat, Districts, Municipalities, Khan, Provinces, and the Capital)
- 5 year development plans: (6 guidelines covering, Communes and Sangkat, Districts, Municipalities, Khan, Provinces, and the Capital)

All guidelines document and integrate social equity and inclusiveness as well as climate change and have been completed in time to meet the mandate of newly elected CS councils, as required in the Organic Law. This year, following NCDD approval, and under the lead of the Ministry of Planning, training has been almost completed for all seven investment program guidelines and most of the CS development planning guidelines (following the election of new councilors). Later this year all SNAs will apply these new guidelines as they revise their 3 year rolling investment programs. The remaining development planning guidelines will be rolled out following the election of DMK and PC councilors in the upcoming year.

Figure 9: Some planning principles envisioned in the IP3s

- Plans should distinguish between jurisdictional and corporate plans;
- The process should be evidence based, and developed through a simple, clear and useful situation analysis;
- The process should be participatory;
- Plans should be comprehensive (cover infrastructure, recurrent service delivery, regulatory and administrative activities);
- Plans should be monitorable (with SMART indicators covering all areas and services);
- Plans should be output-based;
- There should be a clear link between plans and budgets;
- Plans should address social equity and inclusiveness;
- Plans should integrate climate change, social service delivery, social accountability and other recent initiatives;
- Plans should have a clear process involving meaningful decisions made by elected councilors.

5.3 ADDITIONAL OUTPUTS AND ACTIVITIES

Three other outputs were planned during 2017. These included:

Output 5.5.6.1 Regulations and guidelines on PC budget establishment and functioning reviewed and revised

STATUS

This output has not been implemented and will be revised in the future.

Output 5.8.4.1 Dissemination and use of SNA planning databases including data on social services and climate change strengthened

STATUS

As described in under Output 2.4.2.2 (DMK M&E systems) the SPD (SNA Project Database) is a web-enabled software system which aims to unify previous computerized planning and monitoring systems (the PID and others). It was developed in 2015/6 and aims to allow the comprehensive recording and monitoring of plans. Previous systems only monitored infrastructure projects and recorded technical agreements from District Integration Workshops (DIW). The SPD was designed to monitor all SNA outputs and can monitor the implementation of DIW technical agreements. The system is being slowly rolled out to SNAs. Until the SPD is fully functional we have developed a temporary web-based survey to track DM Fund development expenditures. To date 35 DMs have reported.

5.4 CHALLENGES IDENTIFIED IN THE FIRST DRAFT IP3-III

The IP3-III will aim to address several key challenges in terms of democratic accountability, including:

1. DMs and CSs remain underfunded and cannot fully address their general mandates. Citizens' demand for services and infrastructure projects exceeds available resources
2. Some resources intended to promote the general mandate, under the DM Fund Development Component, are being used for capacity development, the construction of offices or the purchase of office equipment. The term "development," as practiced, does not distinguish whether a DM or CS makes an expenditure on itself or on citizens in the form of services and public infrastructure
3. DM Fund allocation formulas do limit administration. Funding is used first to pay salaries, after which 24% is allocated for operations. This leads to a steady and potentially endless increase in administrative expenses.
4. Tax sharing channels resources unevenly, mostly to Municipalities with larger tax bases. The effect of tax sharing is not taken into account in DM Fund allocations
5. Conditional grants need to provide increased discretion to DMs to address local priorities within a sector.
6. Development partner (DP) funding to SNAs, through government systems needs to be expanded and requires specific procedures. Currently DPs fund *conditional* expenditures, such as social services, local economic development, and climate change using *unconditional* grants, such as the CS Fund

CHAPTER 6.ANNEX OF FINANCIAL DATA

Table 11: Expenditures by Implementer and Source (January to December) vs. Budget (Values in \$US)

ORGANIZATION	SIDA		SDC		UNICEF		UNCDF		EU		WFP		TOTAL		%
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
1. NATIONAL	\$3,787,723	\$584,426	\$1,294,808	\$576,332	\$194,002	\$99,615	\$12,000	\$908	\$0	\$0	\$36,145	\$14,075	\$5,324,678	\$1,275,356	24.0%
1.1. NCDDDS	\$2,035,679	\$294,079	\$1,007,924	\$430,398	\$46,569	\$31,305	\$12,000	\$908	\$0	\$0	\$26,145	\$9,075	\$3,128,317	\$765,765	24.5%
1.2. MOI	\$656,770	\$89,945	\$193,104	\$98,825	\$111,439	\$38,310	\$0	\$0	\$0	\$0	\$5,000	\$0	\$966,313	\$227,079	23.5%
1.3. MCS	\$111,135	\$17,603	\$37,260	\$18,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,395	\$36,487	24.6%
1.4. MEF	\$140,820	\$30,156	\$39,480	\$20,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,300	\$50,165	27.8%
1.5. MOP	\$112,782	\$79,834	\$0	\$0	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$147,782	\$114,834	77.7%
1.6. Association	\$71,475	\$2,984	\$17,040	\$8,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,515	\$11,201	12.7%
1.7. MoH	\$64,802	\$9,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,802	\$9,371	14.5%
1.8. MoWA	\$90,000	\$2,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$2,060	2.3%
1.9. MoSVY	\$65,316	\$1,659	\$0	\$0	\$5,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,310	\$1,659	2.3%
1.10. MoEYS	\$64,679	\$830	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,679	\$830	1.3%
1.11. MAFF	\$34,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,990	\$0	0.0%
1.12. MoWRAM	\$29,945	\$3,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,945	\$3,215	10.7%
1.13. MoC	\$24,280	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,280	\$3,485	14.4%
1.14. MoEn	\$64,750	\$16,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,750	\$16,669	25.7%
1.15. MCFA	\$25,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,003	\$0	0.0%
1.16. MIH	\$30,162	\$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,162	\$1,680	5.6%
1.17. MME	\$30,579	\$7,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,579	\$7,621	24.9%
1.18. MRD	\$40,596	\$3,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,596	\$3,740	9.2%
1.19. MLMUPC	\$24,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,010	\$0	0.0%
1.20. MoT	\$34,950	\$10,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,950	\$10,522	30.1%
1.21. MPWT	\$35,000	\$8,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000	\$8,974	25.6%
2. SUB NATIONAL	\$0	\$0	\$790,002	\$252,902	\$175,670	\$11,217	\$0	\$0	\$5,847,174	\$2,032,029	\$10,500	\$150	\$6,823,346	\$2,296,299	33.7%
2.1. BANTEAY MEAN.	\$0	\$0	\$32,483	\$8,594	\$0	\$0	\$0	\$0	\$279,974	\$91,522	\$0	\$0	\$312,457	\$100,117	32.0%
2.2. BATTAMBANG	\$0	\$0	\$39,659	\$9,932	\$12,900	\$172	\$0	\$0	\$380,498	\$137,039	\$0	\$0	\$433,057	\$147,143	34.0%
2.3. KAMPONG CHAM	\$0	\$0	\$37,000	\$13,995	\$0	\$0	\$0	\$0	\$272,365	\$100,518	\$0	\$0	\$309,365	\$114,513	37.0%
2.4. KAMPONG CHHN	\$0	\$0	\$32,008	\$13,093	\$0	\$0	\$0	\$0	\$252,369	\$92,343	\$0	\$0	\$284,377	\$105,436	37.1%
2.5. KAMPONG SPEU	\$0	\$0	\$33,523	\$14,407	\$0	\$0	\$0	\$0	\$232,708	\$81,181	\$0	\$0	\$266,231	\$95,588	35.9%
2.6. KAMPONG THOM	\$0	\$0	\$33,017	\$9,700	\$0	\$0	\$0	\$0	\$261,217	\$85,873	\$3,500	\$0	\$297,734	\$95,573	32.1%
2.7. KAMPOT	\$0	\$0	\$34,028	\$12,270	\$0	\$0	\$0	\$0	\$280,517	\$76,040	\$0	\$0	\$314,545	\$88,311	28.1%
2.8. KANDAL	\$0	\$0	\$39,328	\$12,365	\$31,000	\$1,592	\$0	\$0	\$277,505	\$105,059	\$0	\$0	\$347,833	\$119,015	34.2%
2.9. KEP	\$0	\$0	\$29,427	\$8,148	\$0	\$0	\$0	\$0	\$202,825	\$68,146	\$0	\$0	\$232,252	\$76,294	32.8%
2.10. KOH KONG	\$0	\$0	\$28,446	\$8,553	\$44,970	\$2,512	\$0	\$0	\$207,601	\$75,268	\$0	\$0	\$281,017	\$86,334	30.7%
2.11. KRATIE	\$0	\$0	\$27,129	\$9,395	\$12,220	\$608	\$0	\$0	\$182,700	\$71,946	\$0	\$0	\$222,049	\$81,949	36.9%
2.12. MONDULKIRI	\$0	\$0	\$31,129	\$7,460	\$20,950	\$2,462	\$0	\$0	\$194,185	\$66,961	\$0	\$0	\$246,264	\$76,883	31.2%
2.13. ODAR MEAN.	\$0	\$0	\$32,091	\$16,376	\$0	\$0	\$0	\$0	\$240,461	\$94,225	\$0	\$0	\$272,552	\$110,601	40.6%
2.14. PAILIN	\$0	\$0	\$40,026	\$8,952	\$0	\$0	\$0	\$0	\$378,270	\$122,674	\$0	\$0	\$418,296	\$131,626	31.5%
2.15. PHNOM PENH	\$0	\$0	\$28,700	\$6,030	\$0	\$0	\$0	\$0	\$201,654	\$66,438	\$3,500	\$0	\$233,854	\$72,468	31.0%

ORGANIZATION	SIDA		SDC		UNICEF		UNCDF		EU		WFP		TOTAL		%
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
2.16. PREAH VIHEAR	\$0	\$0	\$32,820	\$15,052	\$34,630	\$2,918	\$0	\$0	\$261,061	\$94,512	\$0	\$0	\$328,511	\$112,482	34.2%
2.17. PREY VENG	\$0	\$0	\$37,866	\$10,818	\$15,000	\$0	\$0	\$0	\$345,892	\$121,645	\$3,500	\$150	\$402,258	\$132,612	33.0%
2.18. PURSAT	\$0	\$0	\$25,222	\$2,313	\$4,000	\$954	\$0	\$0	\$155,046	\$58,652	\$0	\$0	\$184,268	\$61,919	33.6%
2.19. RATTANAKIRI	\$0	\$0	\$26,624	\$3,938	\$0	\$0	\$0	\$0	\$190,120	\$76,029	\$0	\$0	\$216,744	\$79,967	36.9%
2.20. SIEM REAP	\$0	\$0	\$32,934	\$10,435	\$0	\$0	\$0	\$0	\$229,856	\$78,554	\$0	\$0	\$262,790	\$88,989	33.9%
2.21. SIHANOUK	\$0	\$0	\$36,242	\$11,963	\$0	\$0	\$0	\$0	\$252,850	\$83,068	\$0	\$0	\$289,092	\$95,030	32.9%
2.22. STEUNG TRENG	\$0	\$0	\$25,782	\$8,292	\$0	\$0	\$0	\$0	\$156,014	\$45,195	\$0	\$0	\$181,796	\$53,487	29.4%
2.23. SVAY RIENG	\$0	\$0	\$21,746	\$6,688	\$0	\$0	\$0	\$0	\$90,430	\$39,680	\$0	\$0	\$112,176	\$46,368	41.3%
2.24. TAKEO	\$0	\$0	\$21,998	\$9,517	\$0	\$0	\$0	\$0	\$79,795	\$32,289	\$0	\$0	\$101,793	\$41,807	41.1%
2.25. TBAUNG KHMUM	\$0	\$0	\$30,774	\$14,615	\$0	\$0	\$0	\$0	\$241,261	\$67,172	\$0	\$0	\$272,035	\$81,787	30.1%
3. TOTAL	\$3,787,723	\$584,426	\$2,084,810	\$829,235	\$369,672	\$110,832	\$12,000	\$908	\$5,847,174	\$2,032,029	\$46,645	\$14,225	\$12,148,024	\$3,571,655	29.4%

6.1 BUDGET ANALYSIS AND BACKGROUND

In our semi-annual and annual reports, there have consistently been three issues concerning our budget and expenditure: (i) why are reported budgets slightly different than the budget approved in AWPBs; (ii) why is expenditure low in the first half of the year; and (iii) why, at the end of the year, have all funds not been spent?

The AWPB is a preliminary budget. Since it is developed in October it provides an estimate of available resources. This estimate depends on expenditure projections for October-December of the current year. These projections result in an estimate of balances brought forward and this estimate will differ from the actual balances brought forward. As can be seen in Table 12 below, the AWPB estimated EU, SDC and Sida resources to be \$US 11.4 Million while they were actually \$11.3 Million.

During the AWPB formulation process expenditures are also estimated. This includes estimated TA, operations, and activity costs (for hundreds of activities). The 2017 AWPB estimated expenditures for the EU, Sida and SDC to be \$11.9 Million. Once the AWPB is approved by the NCDD, the NCDD begins the process of engaging all 46 implementers to complete a Joint Decision (JD). JDs are official agreements between the NCDD and all implementing agencies. During the JD process, activities are finalized and costs are slightly adjusted. These adjustments are minor and as can be seen in Table 12 the final budgeted 2017 expenditures (Sida, SDC, and EU) are \$11.72 Million as compared to the AWPB figure of \$11.86 Million.

When JDs are completed all information is uploaded into the NAD (National AWPB Database) which is used to monitor implementation. The NAD also reads in information from our Peachtree accounting system. This NAD and Peachtree information is used in the annual and semi-annual reports. Therefore, financial data reflects official JDs, not the AWPB.

Similarly, during the course of a year, it is possible to re-budget or reallocate the budget. Since revisions to the budget require NCDD approval, this is only done in cases where major changes are required. No budget revisions took place during 2016 or 2017.

Table 12: Financial Projections, AWPB and Final Budgets (EU, Sida, SDC)

	SOURCES OF FUNDS (RECEIPTS)			EXPENDITURES		
	A. 2017 AWPB Estimate	B. Actual Balance 2016	C. 2017 New Funding	D. Total (B+C)	E. AWPB Expenditure	NAD Final Expenditure
Sida	\$3,837,156	\$1,068,661	\$2,754,264	\$3,822,925	\$6,215,741	\$3,787,723
SDC	\$1,873,509	\$463,590	\$1,666,700	\$2,130,290		\$2,084,810
EU	\$5,700,000	\$508	\$5,350,000	\$5,350,508	\$5,646,480	\$5,847,174
TOTAL	\$11,410,665	\$1,532,759	\$9,770,964	\$11,303,723	\$11,862,221	\$11,719,707

Note: the basket fund also includes contributions by the WFP, UNICEF, etc.

Why is expenditure "low" during the first half of the year (as reported in semi-annual reports)? As can be seen in Figure 10, first half expenditures are typically on the order of 30%. There are two main reasons for this. First, many activities require time, and are therefore "back-loaded" in the second half of the year. More importantly expenditure is not planning for quarter 1 because most expenditure (procurement, most activities) cannot take place until Joint Decisions are signed. Completing JDs typically take 2-3 months. Again: since the JD is the final budget, procurement of new staff, goods, and services (including advertisement) cannot take place until the final budget is approved.

While there is undoubtedly room for improvement in terms of implementation, using the indicator of annual expenditure / budget is very misleading. Typically, 80% of “available” funds are spent in a given year (Figure 10). However, as can be seen in Figure 11 disbursements are not made until March or April.¹⁷ Therefore, some funding from each current year is set aside to cover expenses in the first quarter of the following year. Typically, carry overs of about \$US 1.5 million are required. The carry over is not budgeted for (i.e. there is not a budget item “expected carry over”). Instead as implementation takes place some activities are cut back or delayed, based on emerging conditions. However, a major “funding source” of carry overs is the TA budget. This budget is derived based on TA needs (i.e. TA positions, assuming all positions are filled). However turnover is high and positions may remain vacant for extended periods as procurement can take 4-6 months. For example, of the TA budget of \$US 4.8 Million in 2016, actual TA expenditure was \$US 4.2 Million, resulting in a carry-over of about \$600,000.

Looking at 2016, the budget was \$US 12.2 Million and expenditures were \$9.3 Million (76%). Roughly \$0.2 Million was spent during 2017 on procurement activities that were not completed. If the targeted carry over was \$1.5 Million, the ratio of expenditure to budget is 89%, not the 76% reported ($[(9.3+0.2)/(12.2 - 1.5)]$). If the targeted carry over was \$2.0 million the adjusted ratio increases to 93%.

Figure 10: Expenditure/Budget Ratios over time in the annual and semi-annual reports

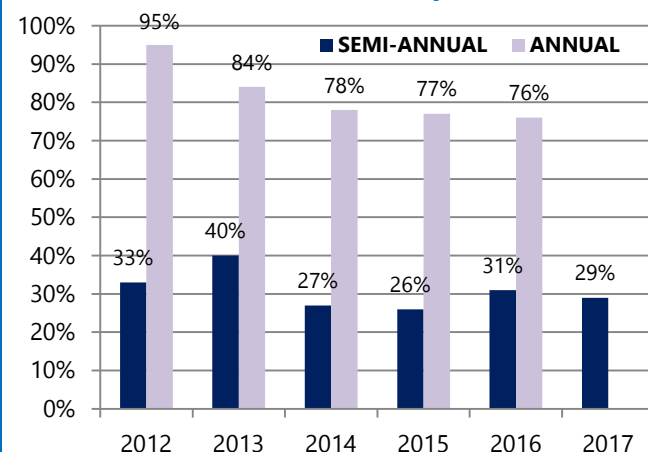


Figure 11: Disbursement from the Basket Fund

	2013	2014	2015	2016	2017
Jan					
Feb					
Mar		EU \$5.1			SDC \$0.7
April			EU \$4.1		Sida \$2.8
May					
June			Sida \$2.1	SDC \$1.5	
July			SDC \$2.0		
Aug					
Sept					
Oct	EU \$2.9			EU \$0.2; Sida \$2.8	
Nov				SDC \$1.3	
Dec				SDC \$1.3	

NOTE: values in \$US Millions

6.2 DETAILED BUDGET AND EXPENDITURE, BY OUTPUT AND ACTIVITY

CODE	DESCRIPTION	BUDGET	EXPENSE	%
1	Improved management of the NP-SNDD reform process geared towards management of change	\$1,203,352	\$132,897	11.0%
1.1.2.2	IP3-III 2018-2020 of NP-SNDD formulated and approved	\$224,000	\$17,401	7.8%
1.1.2.2.1	Review and approve the supplementary document to NP-SNDD	\$3,000	\$0	0.0%
1.1.2.2.2	Study and formulate IP3-III of NP-SNDD	\$166,000	\$17,181	10.4%
1.1.2.2.3	Conduct discussions and consultations on IP3-III draft with stakeholders	\$50,000	\$220	0.4%
1.1.2.2.4	Review and approve the IP3-III 2018-2020 of NP-SNDD	\$5,000	\$0	0.0%
1.2.1.1	A strategy to improve NCDDs sustainability developed and implemented	\$21,150	\$6,660	31.5%
1.2.1.1.4	Provide capacity development to NCDDs staff through formal and informal training, attending workshop, meeting, exposure visits and other related activities	\$21,150	\$6,660	31.5%
1.2.1.2	IP3 Governance, planning and M&E processes strengthened and implemented	\$612,769	\$72,756	11.9%
1.2.1.2.1	Formulate NCDD AWPB with participation and consultation with stakeholders	\$1,000	\$546	54.6%
1.2.1.2.4	Conduct refresher training on JDs formulation, amendment and closing	\$28,250	\$0	0.0%
1.2.1.2.5	Organize national workshop on NCDD AWPB formulation with participation of all stakeholders including civil society	\$87,550	\$0	0.0%
1.2.1.2.6	Conduct quarterly and annual meetings and workshops with ministries and SNAs on AWPB	\$35,000	\$2,469	7.1%

¹⁷ Disbursement is based on the approval of an annual report. The draft takes roughly 1 month to produce. This is then circulated (a period 10 days is required before discussion); a Trust Fund Meeting is then held. The report is adjusted and minutes are produced. Based on this requests for disbursement are made, and funds are eventually disbursed.

CODE	DESCRIPTION	BUDGET	EXPENSE	%
	implementation and capacity development			
1.2.1.2.7	Review, revise and disseminate the technical documents on CS fund and DM fund projects	\$12,436	\$920	7.4%
1.2.1.2.8	Review and develop policies and regulations and conduct studies, assessment and surveys etc. on SNDD reforms by short-term consultants reforms as required	\$196,000	\$48,398	24.7%
1.2.1.2.10	Strengthen NCDDs division meetings to improve daily program management as well as support to ministries and SNAs	\$1,099	\$61	5.5%
1.2.1.2.11	Convene NCDDs meetings with DPs such as TWG on SNDD meeting, Trust Fund meeting on a regular basis regarding AWPB formulation and management as well as monitoring of progress	\$950	\$0	0.0%
1.2.1.2.12	NCDDs organizes joint visits with DPs to monitor and learn from program implementation at SNAs	\$3,000	\$0	0.0%
1.2.1.2.14	Monitor and provide backstopping to implementing agencies as well as cooperation and coordination with stand-alone programs and projects on AWPB implementation and management	\$58,000	\$12,636	21.8%
1.2.1.2.15	Organize and support unplanned SNDD activities/ events and operations as required	\$189,484	\$7,726	4.1%
1.2.1.3	NCDD administration and financial management procedures strengthened and implemented	\$160,461	\$26,867	16.7%
1.2.1.3.1	Finalize and put in place ADMIN and FIN manuals of NCDD	\$42,350	\$908	2.1%
1.2.1.3.2	Conduct external audits on 2016 AWPB budget and procurement for 2017	\$43,000	\$4,264	9.9%
1.2.1.3.4	Conduct meeting with SNAs on 2017 AWPB budget implementation	\$10,500	\$0	0.0%
1.2.1.3.5	Monitor and backstop IAs on implementation of AWPB budget and audit activities	\$35,000	\$21,695	62.0%
1.2.1.3.7	Prepare and put in place guidelines on NCDD internal audit	\$15,500	\$0	0.0%
1.2.1.3.8	Implement capacity development of internal audit unit	\$5,084	\$0	0.0%
1.2.1.3.9	Conduct internal audits on AWPB implementation, programs and projects and results reported	\$9,027	\$0	0.0%
1.3.2.1	Communication strategy on SNDD reforms implemented	\$175,062	\$5,223	3.0%
1.3.2.1.1	Develop a set of high quality photographs and info-graphics and using traditional and new media as a tool to disseminate	\$40,000	\$611	1.5%
1.3.2.1.2	Upgrade NCDD website to be more user-friendly	\$4,000	\$1,015	25.4%
1.3.2.1.3	Organize a communications campaign about functional transfer to BAT on pre-school, primary school and informal education for promoting citizen's participation targeted to citizen and stakeholders	\$6,000	\$0	0.0%
1.3.2.1.4	Develop and produce core communication tools such as leaflet, factsheet, logo, slogan, calendar and other documents for using during training, workshop and capacity development events at SNA	\$30,650	\$2,370	7.7%
1.3.2.1.5	Develop articles for publishing via newspaper or magazine	\$2,000	\$0	0.0%
1.3.2.1.6	Produce and air video to improve knowledge and behavior change of citizen toward D&D	\$20,000	\$0	0.0%
1.3.2.1.7	Promote dissemination of D&D information through field visit	\$12,912	\$1,205	9.3%
1.3.2.1.8	Support provincial administration to broadcast D&D via local radio	\$9,000	\$0	0.0%
1.3.2.1.9	Strengthen functioning of NCDD library to promote information dissemination and responses to public regarding SNDD reforms	\$3,000	\$22	0.7%
1.3.2.1.10	Support and set up Network and Database system in NCDDs	\$47,500	\$0	0.0%
1.4.1.1	Coordination and dialogue on SNDD reforms regularly held between NCDDs, cross-cutting reform programs, and IP3 implementers	\$3,830	\$0	0.0%
1.4.1.1.2	NCDDs conducts meeting and provide support to ministries to ensure mutual understanding of the policies and goals of the SNDD reforms including functional reassignment, HR personnel management	\$600	\$0	0.0%
1.4.1.1.3	NCDDs organizes joint visits with ministries to monitor and support SNAs on functional reassignment, HR personnel and other relevant matters	\$3,230	\$0	0.0%
1.5.1.1	SNA structures and responsibilities reviewed and revised to implement transferred functions	\$6,080	\$3,991	65.6%
1.5.1.1.1	Develop regulations and guidelines for review and revision of SNA structures in accordance with the transferred functions	\$6,080	\$3,991	65.6%
2	SNAs function as local democratic and accountable institutions, including accountability of the BOG to the Council, accountability of Councilors to citizens and accountabilities of SNAs to comply with national laws and standards	\$993,740	\$207,050	20.8%
2.1.2.1	Governance systems and procedures reviewed and revised to improve SNA lines of accountability	\$68,040	\$28,241	41.5%
2.1.2.1.1	Conduct training on coaching skill for SNA councils	\$13,640	\$10,051	73.7%
2.1.2.1.2	Conduct reflection workshop on capacity development for SNA councils	\$14,200	\$0	0.0%
2.1.2.1.3	Develop and disseminate technical documents on CD for SNA councils	\$3,000	\$0	0.0%
2.1.2.1.4	Monitor and support SNAs on implementation of regulations	\$37,200	\$18,190	48.9%
2.2.1.1	Social accountability action plan implemented in 90 target Districts	\$647,571	\$151,683	23.4%
2.2.1.1.1	Conduct dissemination workshop with provincial and district management on I-SAF Implementation for 2017 and 2018 targets	\$9,690	\$0	0.0%
2.2.1.1.2	Conduct ToT training on social accountability operations manual/guideline (supply side) and online I-SAF monitoring database to target provinces for 2017 and 2018	\$77,320	\$0	0.0%
2.2.1.1.3	Conduct meetings of I-SAF partnership steering committee (PSC)	\$1,232	\$0	0.0%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
2.2.1.1.4	Conduct field visits of PSC on implementation of social accountability at SNAs	\$10,800	\$0	0.0%
2.2.1.1.5	Conduct meeting with CP and MDK management on implementation of I-SAF	\$15,080	\$0	0.0%
2.2.1.1.6	Monitor and support SNAs on implementation of social accountability, e.g. JAAP	\$9,880	\$294	3.0%
2.2.1.1.7	Conduct dissemination workshop on implementation of strategic plan on social accountability for SNDD	\$18,373	\$9,769	53.2%
2.2.1.1.8	Conduct training on implementation of workplan on social accountability (data collection and printing, I4C display) and I-SAF database for monitoring for communes, HCs, PSs and district officials	\$21,769	\$23,260	
2.2.1.1.9	Conduct quarterly and semester meeting on implementation of social accountability	\$22,633	\$1,528	6.8%
2.2.1.1.10	Monitoring and support MDKs on implementation of social accountability	\$20,026	\$2,655	13.3%
2.2.1.1.11	Conduct training on implementation of workplan on social accountability (data collection and printing, I4C display) and I-SAF database for monitoring for communes, HCs and PS	\$133,927	\$83,110	62.1%
2.2.1.1.12	Conduct data collection, data entry, printing and dissemination on social accountability	\$44,017	\$6,172	14.0%
2.2.1.1.13	Conduct quarterly and semester meeting on implementation of social accountability	\$130,561	\$6,864	5.3%
2.2.1.1.14	Conduct reflection workshop on implementation of social accountability (JAAP result and next step)	\$74,935	\$0	0.0%
2.2.1.1.15	Monitor I4C display at communes, health centers and primary schools	\$36,762	\$1,685	4.6%
2.2.1.1.17	Support NCDDs to develop database for social accountability framework results	\$10,569	\$7,352	69.6%
2.2.1.1.18	Support training of ISAF districts for implementation of Social Accountability Database	\$10,000	\$8,995	89.9%
2.2.3.1	SNA complaints handling mechanisms finalized and implemented	\$47,540	\$771	1.6%
2.2.3.1.2	Disseminate Sub-decree on the Establishment of SNA Ombudsmen to leaders of related Ministries/Institutions and CP (1day)	\$9,480	\$214	2.3%
2.2.3.1.3	Disseminate Guideline on the Establishment and Functioning of SNA Ombudsmen to Provincial Resource Center-PRC (2day)	\$9,940	\$0	0.0%
2.2.3.1.4	Develop and put in place manual on the procedure of the investigation and Complaint handling	\$6,520	\$0	0.0%
2.2.3.1.5	Conduct training on the procedure of the investigation and Complaint handling to PRC (3day)	\$12,720	\$0	0.0%
2.2.3.1.6	Provide technical support and follow up the establishment and functioning of SNA Ombudsman	\$8,880	\$557	6.3%
2.3.1.1	Policy paper/ concept note on compliance inspection system and processes at CP and MDK levels reviewed and approved	\$70,260	\$7,166	10.2%
2.3.1.1.1	Review and finalize policy paper/concept note on SNA Compliance Inspection	\$36,490	\$7,166	19.6%
2.3.1.1.3	Develop and test manual on SNA Compliance Inspection	\$33,770	\$0	0.0%
2.4.2.1	SNA administrative and operational systems, especially at DMK level reviewed and revised	\$113,224	\$13,900	12.3%
2.4.2.1.1	Review and revise CS fund protect implementation manual (CS-PIM)	\$13,940	\$0	0.0%
2.4.2.1.3	Develop and put in place Sub-decree and Guideline on procedure for issueing border pass	\$9,000	\$0	0.0%
2.4.2.1.4	Conduct training on procedure for issueing border pass (2day)	\$4,850	\$0	0.0%
2.4.2.1.5	Provide technical support and follow the SNA performance (working procedure, roles and duties implementation, planning, budgeting, project preparation and implementation and personnel)	\$26,400	\$7,212	27.3%
2.4.2.1.6	Update and expand implementation of MIS database systems	\$14,000	\$6,689	47.8%
2.4.2.1.8	Conduct an reflection workshop on implementation of the CCA and SI projects to document lessons learned and experiences for incorporating into revise PIM	\$5,764	\$0	0.0%
2.4.2.1.10	Contribution to Mol to conduct training on revised PIM to SNAs with a focus on CCA and SI project implementation	\$5,000	\$0	0.0%
2.4.2.1.2	Disseminate revised CS-PIM to PRC (2day)	\$34,270	\$0	0.0%
2.4.3.1	SNA Management Information Systems (MIS) simplified, integrated, and decentralized to DMK level	\$47,105	\$5,290	11.2%
2.4.3.1.1	Strengthen SNA capacities and systems of IT and MIS	\$30,885	\$0	0.0%
2.4.3.1.2	Monitor and support SNAs in implementing and managing information and databases on SNDD reforms	\$16,220	\$5,290	32.6%
3	SNAs autonomously and effectively manage and develop their staff in order to meet their service delivery mandates and priorities	\$1,351,943	\$184,217	13.6%
3.1.2.1	Guidelines on process and procedures for decentralized SNA staff recruitment, appointment, promotion and performance appraisal developed and put in place	\$90,010	\$8,744	9.7%
3.1.2.1.1	Disseminate royal decree on SNA personnel	\$7,430	\$7,430	100%
3.1.2.1.2	Conduct orientation to CPs and MDKs on regulations related to SNA personnel management	\$33,700	\$0	0.0%
3.1.2.1.3	Develop and put in place SNA HR management processes in phases	\$19,800	\$0	0.0%
3.1.2.1.4	Develop and put in place SNA personnel performance system	\$20,000	\$0	0.0%
3.1.2.1.5	Study and develop SNA personnel computerized databases	\$3,000	\$0	0.0%
3.1.2.1.6	Monitor and support SNAs in integration of staff and implementation of laws and regulations	\$6,080	\$1,314	21.6%
3.1.6.1	Gender, social equity and inclusiveness promoted and mainstreamed in SNAs	\$552,260	\$76,313	13.8%
3.1.6.1.1	Conduct meetings of MoWA D&D working group to review draft policies, laws and regulations of ministries	\$900	\$60	6.7%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
3.1.6.1.2	Conduct reflection workshop on the implementation of social inclusiveness and equity at SNAs	\$13,990	\$0	0.0%
3.1.6.1.3	Conduct case studies to document the implementation of gender mainstreaming and social inclusiveness and equity at SNAs	\$6,848	\$0	0.0%
3.1.6.1.4	Conduct an assessment regarding capacity and support required by CS-WCPFs after the CS general elections	\$7,936	\$0	0.0%
3.1.6.1.5	Organize a workshop with provinces to discuss strategies for supporting CS-WCPFs including capacity development for them	\$28,240	\$0	0.0%
3.1.6.1.6	Organize an annual reflection workshop on the implementation of the agreement and preparation of workplan for next year	\$19,126	\$0	0.0%
3.1.6.1.7	Monitor and support SNAs on mainstreaming of social inclusiveness and equity at SNAs	\$3,960	\$0	0.0%
3.1.6.1.8	Coordinate and support the implementation of 2017 AWPB	\$9,000	\$2,000	22.2%
3.1.6.1.9	Conduct obligatory training for CP and MDK governors and council chairpersons and gender analysis and leadership	\$31,100	\$0	0.0%
3.1.6.1.10	Implement the strategy on increase of women numbers in decision making positions and capacity development for women at SNAs	\$35,000	\$45	0.1%
3.1.6.1.11	Monitor and support SNAs on implementation of social inclusiveness and equity in developing regulations, service delivery and local developments	\$3,360	\$0	0.0%
3.1.6.1.12	Strengthen the functioning of CP WCCCs in mainstreaming social inclusiveness and equity in plans, programs and projects as well as lobbying the CP and relevant agencies to promote social service delivery	\$37,500	\$9,046	24.1%
3.1.6.1.13	Strengthen the functioning of MDK WCCCs in mainstreaming social inclusiveness and equity in plans, programs and projects as well as lobbying the MDK and relevant agencies to promote social service delivery	\$177,300	\$31,038	17.5%
3.1.6.1.14	Conduct meetings and workshops with line departments, offices, units, NGOs and other stakeholders to promote gender mainstreaming, women empowerment and social equity and inclusiveness at SNAs	\$34,458	\$4,185	12.1%
3.1.6.1.15	Conduct capacity development for relevant stakeholders on gender analysis and social equity and inclusiveness at SNAs	\$61,171	\$8,603	14.1%
3.1.6.1.16	Promote and support initiatives, development and dissemination of information and documents on gender equality, women empowerment; and social equity and inclusiveness at SNAs	\$23,724	\$5,172	21.8%
3.1.6.1.17	Monitor and support CD activities of CPs and MDKs related gender mainstreaming, women empowerment and social equity and inclusiveness at SNAs	\$30,647	\$7,213	23.5%
3.1.6.1.18	Review and finalize gender audit report on how IP3-II implementers have mainstreamed gender and empowered women	\$28,000	\$8,952	32.0%
3.2.1.1	SNA capacity development arrangements streamlined and facilitated between government agencies, private sector and civil society organizations	\$639,738	\$99,160	15.5%
3.2.1.1.1	Conduct training on CD skills module 1 for DoT staff (5day)	\$12,140	\$0	0.0%
3.2.1.1.2	Conduct training on CD skills for PRC (5day)	\$18,280	\$0	0.0%
3.2.1.1.3	Finalize and put in place the strategic framework on the Capacity Development for civil servants of MOI and SNA	\$9,935	\$4,405	44.3%
3.2.1.1.4	Conduct annual reflection workshop on PRC functioning and OD implementation in SNA (2day)	\$14,620	\$0	0.0%
3.2.1.1.5	Conduct training on CS Decentralization Management to PRC (3day)	\$23,860	\$0	0.0%
3.2.1.1.6	Develop training manual on DM budget preparation, adopting and implementation	\$11,035	\$0	0.0%
3.2.1.1.7	Develop training manual for the Management Course for DMK leaders	\$11,035	\$0	0.0%
3.2.1.1.8	Provide technical support and follow PRC functioning and OD implementation in SNA	\$15,000	\$150	1.0%
3.2.1.1.9	Develop and implement the CP annual intervention plan for OD at SNAs	\$424,994	\$87,708	20.6%
3.2.1.1.12	Identify and implement specific capacity development activities of MDKs	\$98,839	\$6,898	7.0%
3.2.4.1	Capacity of Associations of Sub-National Administration Councils (ASAC) in promoting SNDD reforms strengthened	\$60,000	\$0	0.0%
3.2.4.1.1	Convene meetings on a regular basis of National Association of CP Councils	\$10,000	\$0	0.0%
3.2.4.1.2	Convene meetings on a regular basis of National League of MDK-CS Councils	\$12,000	\$0	0.0%
3.2.4.1.3	Strengthen coordination and cooperation between the National Association of CP Councils and National League of MDK-CS Councils	\$9,000	\$0	0.0%
3.2.4.1.4	Build and strengthen capacity of ASAC Secretariat (ASAC-S) and staff	\$15,000	\$0	0.0%
3.2.4.1.5	Conduct dissemination workshops to ASAC and ASAC-S members	\$14,000	\$0	0.0%
3.4.3.1	An action plan for the establishment of the National School of Local Administration (NASLA) adopted	\$9,935	\$0	0.0%
3.4.3.1.2	Finalize and adopt action plan for the establishment of National School of Local Administration	\$9,935	\$0	0.0%
4	SNAs are enabled to meet citizens' service delivery expectations and to provide meaningful services at the level of government closest to citizens	\$1,209,435	\$154,471	12.8%
4.1.4.1	Social service delivery and climate change adaptation strengthened through DM Fund and CS Fund implementation	\$307,459	\$62,339	20.3%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
4.1.4.1.37	Finance Division to train communes on evidence based planning and new/revised guideline on commune budget expenditure on social services	\$10,000	\$0	0.0%
4.1.4.1.38	Admin Division to train CC/CCWC and village leaders in target province to use VRB to prioritize actions that promote increased birth registration in target provinces	\$7,600	\$2,148	28.3%
4.1.4.1.39	Planning Investment Division to train CC/CCWC and village leaders target province on packages promoting social services; and CPS quality strengthening.	\$14,500	\$0	0.0%
4.1.4.1.3	Identify and implement appropriate coordination and operationalization management mechanisms for budgeting and planning of ECCD activities at Provincial level	\$8,000	\$419	5.2%
4.1.4.1.4	Identify and implement appropriate coordination and operationalization management mechanisms for budgeting and planning of ECCD activities at district level	\$2,800	\$70	2.5%
4.1.4.1.7	Development and testing of an open source ICT birth certificate stock management system to support birth registration in target districts	\$10,000	\$0	0.0%
4.1.4.1.8	Conduct training on civil registration and village record book to SNA (3day), Conduct dissemination WS on correction procedure of civil registration and conduct annual meeting on the progress of civil registration implementation	\$28,830	\$10,366	36.0%
4.1.4.1.9	Monitor and technical support on civil registration to 7 trained Provinces	\$9,520	\$0	0.0%
4.1.4.1.10	NCDD-S national level team provides technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children	\$20,000	\$6,478	32.4%
4.1.4.1.11	Financial support to Mol/DDC to provide technical guidance and monitoring on the implementation of all UNICEF supported sub-national activities in target provinces and quarterly meeting	\$10,000	\$462	4.6%
4.1.4.1.12	Financial support to Mol/GDI to provide technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children in target provinces	\$10,000	\$3,330	33.3%
4.1.4.1.13	Planning and Investment Division provides technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children	\$10,000	\$2,146	21.5%
4.1.4.1.14	DM Planning and CS Support Office provides technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children	\$15,070	\$785	5.2%
4.1.4.1.15	Administration Division provides technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children	\$2,800	\$585	20.9%
4.1.4.1.16	DM Administration and Finance Office provides technical guidance and monitoring on the implementation of activities that promote inclusive community resilience and the survival, protection and development of infants and children	\$7,500	\$141	1.9%
4.1.4.1.17	Finalize and put in place training package on disability in cooperation with relevant stakeholders	\$6,000	\$6,000	100%
4.1.4.1.18	Train a master cohort of trainers to support roll out of training at the commune and district level	\$25,000	\$24,646	98.6%
4.1.4.1.19	Training at commune level rolled out progressively in selected target communes and districts in Kratie, Battambang, Ratanakiri and Siem Reap	\$76,400	\$2,764	3.6%
4.1.4.1.20	Joint monitoring of and support to capacity development on disability inclusion at district and commune levels	\$20,000	\$0	0.0%
4.1.4.1.36	Financial support to Mol/DDC lead consultation review/update guidelines and design packages promoting social services at national and subnational level	\$10,000	\$0	0.0%
4.1.4.1.40	Conduct baseline survey on CRVS for NSPI implementation and monitoring of progress under ESCAP framework (from 2016)	\$3,439	\$2,000	58.2%
4.2.1.1	Early childhood education, primary education and non-formal education functions transferred and implemented in all MDs in at least 1 province	\$64,679	\$830	1.3%
4.2.1.1.1	Develop and put in place regulations and guidelines for transferring and implementing the functions and resources	\$10,440	\$0	0.0%
4.2.1.1.2	Provide capacity development for SNAs on management and implementation of the transferred functions	\$27,175	\$0	0.0%
4.2.1.1.3	Provide capacity development for Capital and provincial departments to monitor and inspect DMs and to enforce standards for functions transferred	\$8,254	\$0	0.0%
4.2.1.1.4	Ministries conduct monitoring, inspection and provide technical support to SNAs on the implementation of transferred functions as well as to ensure compliance of decentralized services	\$8,480	\$0	0.0%
4.2.1.1.7	Operations support to facilitate the implementation of AWPB	\$9,130	\$830	9.1%
4.2.1.1.8	Support the implementation of functional and resource transfer to target SNAs	\$1,200	\$0	0.0%
4.2.1.2	Functions from other 2 ministries at least prepared and transferred to SNAs such as MoSAVY and MOH etc.	\$206,862	\$36,180	17.5%
4.2.1.2.3	Develop and put in place regulations and guidelines for transferring and implementing the functions and resources	\$4,438	\$1,215	27.4%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
4.2.1.2.4	Provide capacity development for SNAs on management and implementation of the transferred functions	\$53,099	\$0	0.0%
4.2.1.2.5	Provide capacity development for Capital and provincial departments to monitor and inspect DMKs and to enforce standards for functions transferred	\$66,499	\$18,267	27.5%
4.2.1.2.6	Ministries conduct monitoring, inspection and provide technical support to SNAs on the implementation of transferred functions as well as to ensure compliance of decentralized services	\$962	\$0	0.0%
4.2.1.2.7	Conduct assessment on of transferred functions implementation to review experience for permanent transfer and plan for expansion to SNAs	\$25,650	\$0	0.0%
4.2.1.2.8	Organize reflection and dissemination workshops on the implementation and lessons learnt	\$16,830	\$0	0.0%
4.2.1.2.9	Operations support to facilitate the implementation of AWPB	\$27,390	\$8,217	30.0%
4.2.1.2.11	Support NCDDs to study options for district structure to accommodate new functions including costing transfers in area of social welfare	\$6,000	\$8,481	100%
4.2.1.2.12	Provide support for development of material and delivery of training on legal instruments related with FT by MoSVY and NCDDs to Battambang provinces (HRDC and DoSVY) and to concerned district and commune administrations	\$2,997	\$0	0.0%
4.2.1.2.13	Support MoSVY to conduct field monitoring and coaching on new function implementation by SNA	\$2,997	\$0	0.0%
4.2.1.3	Reports and regulations on functional reassignment and functional transfer of other 10 ministries completed	\$309,515	\$39,237	12.7%
4.2.1.3.1	Review and prepare report on functional mapping	\$7,587	\$0	0.0%
4.2.1.3.2	Review and prepare report on functional review	\$33,647	\$5,902	17.5%
4.2.1.3.3	Develop and put in place regulations and guidelines for transferring and implementing the functions and resources	\$48,787	\$4,802	9.8%
4.2.1.3.4	Provide capacity development for SNAs on management and implementation of the transferred functions	\$54,772	\$5,492	10.0%
4.2.1.3.5	Provide capacity development for Capital and provincial departments to monitor and inspect DMKs and to enforce standards for functions transferred	\$17,176	\$0	0.0%
4.2.1.3.6	Ministries conduct monitoring, inspection and provide technical support to SNAs on the implementation of transferred functions as well as to ensure compliance of decentralized services	\$33,196	\$0	0.0%
4.2.1.3.7	Conduct assessment on of transferred functions implementation to review experience for permanent transfer and plan for expansion to SNAs	\$2,256	\$0	0.0%
4.2.1.3.8	Organize reflection and dissemination workshops on the implementation and lessons learnt	\$25,774	\$0	0.0%
4.2.1.3.9	Operations support to facilitate the implementation of AWPB	\$86,320	\$23,040	26.7%
4.2.2.1	Target SNAs effectively implement the transferred functions in close cooperation and coordination with concerned ministries/ institutions and units	\$179,185	\$3,602	2.0%
4.2.2.1.9	Develop and implement small projects to provide capacity development for target SNAs carry out the transferred functions	\$100,000	\$0	0.0%
4.2.2.1.1	Develop regulations for implementing function of Solid Waste Management in urbans	\$15,185	\$0	0.0%
4.2.2.1.2	Provide technical support the implementation of transferred functions to SNA s	\$9,000	\$882	9.8%
4.2.2.1.3	Develop and disseminate regulations for trasferring functions from ministries to SNAs	\$25,000	\$0	0.0%
4.2.2.1.4	Conduct consultative workshops with ministries and SNAs on regualtions and tasks related to transfer, receive and implementation of functions	\$15,000	\$2,720	18.1%
4.2.2.1.5	Conduct study to assess and identify possibilities for transferring functions and resources of DM line offices to DM administration	\$15,000	\$0	0.0%
4.3.1.1	Targeted urban services transferred from Provinces to Municipalities	\$32,720	\$792	2.4%
4.3.1.1.1	Develop and put in place the regulations on the transferring of urban service management function to targeted Municipal Administrations	\$9,935	\$792	8.0%
4.3.1.1.2	Disseminate regulations on the transferring of urban service management function to Municipal Administrations to the targeted Provinces and Municipal Administration	\$12,850	\$0	0.0%
4.3.1.1.3	Develop guideline on the implementation of transferred urban service management function to targeted Municipal Administrations	\$9,935	\$0	0.0%
4.4.2.1	A total of 52 OWS Offices and OWS Mechanisms established and operating in PCs and DMKs	\$109,015	\$11,492	10.5%
4.4.2.1.1	Develop and put in place regulations on the establishment and functioning of Once Widow Mechanism	\$6,620	\$3,310	50.0%
4.4.2.1.2	Disseminate regulations on the establishment and functioning of Once Widow Mechanism to PRC (2day)	\$10,240	\$552	5.4%
4.4.2.1.4	Conduct feasibility study for establishment of OWSO in new 23 Districts	\$7,080	\$126	1.8%
4.4.2.1.5	Disseminate procedure of OWSO establishment of OWSO and Staff recruitment in new 6 targeted Districts	\$2,790	\$0	0.0%
4.4.2.1.6	Conduct training on roles, duties and procedure of administration service delivery in new 6 targeted Districts	\$30,330	\$351	1.2%
4.4.2.1.7	Conduct technical training for front and back office staff in new 6 targeted Districts	\$16,830	\$0	0.0%
4.4.2.1.8	Develop and put in place manual on the procedure of administration service delivery in OWSO and One Widow mechanisms	\$9,935	\$794	8.0%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
4.4.2.1.9	Conduct a study on administrative service delivery through Online in Phnom Penh	\$14,100	\$2,115	15.0%
4.4.2.1.11	Provide technical support and follow up the establishment and functioning of OWSO and One Widow Mechanism (52)	\$11,090	\$4,243	38.3%
5	Financial resources are well planned, well managed, and adequate for DMs to meet their service delivery mandates	\$485,846	\$155,736	32.1%
5.1.3.1	Joint MOI, NCDD, MEF review and report completed analyzing DM Development Component expenditure choices	\$20,800	\$0	0.0%
5.1.3.1.2	Conduct joint MOI, MEF and NCDD studies on preparation and implementation of DM fund, development component, conditional grants etc at DMs and prepare report	\$10,000	\$0	0.0%
5.1.3.1.3	Conduct discussions and consultations on study report with relevant stakeholders	\$10,800	\$0	0.0%
5.7.1.1	SNA financial management system implemented in an effective and transparent manner	\$108,456	\$17,031	15.7%
5.7.1.1.1	Review CPs, MDs and CS financial management and accounting systems	\$11,740	\$0	0.0%
5.7.1.1.2	Study to identify constraints on disbursement and availability of funds to SNAs	\$20,510	\$0	0.0%
5.7.1.1.4	Train financial systems and procurement procedures to SNAs	\$19,400	\$16,275	83.9%
5.7.1.1.5	Conduct training on SNA accounting system	\$11,925	\$0	0.0%
5.7.1.1.6	Reflection workshop on DM procurement and budget implementation 2016	\$35,981	\$0	0.0%
5.7.1.1.7	Monitor and support the implementation of SNA financial management systems	\$8,900	\$756	8.5%
5.8.1.1	Technical guidelines on SNA development planning and 3-year rolling investment programming reflecting different types of SNAs put in place and disseminated	\$161,349	\$89,351	55.4%
5.8.1.1.1	Conduct TOT training on technical guidelines on SNA development planning and 3-year rolling investment programming (CP, MDK and CS)	\$11,990	\$11,990	100%
5.8.1.1.2	Conduct training for SNA decision makers on technical guidelines on SNA development planning and 3-year rolling investment programming	\$12,370	\$6,365	51.5%
5.8.1.1.3	Conduct refresher training with practical exercises on analysis of profiles for logical planning	\$21,990	\$18,568	84.4%
5.8.1.1.4	SNAs conduct training on technical guidelines for SNA planning and 3-year rolling investment programming	\$11,118	\$4,171	37.5%
5.8.1.1.7	Support to Capital /Provincial Planning working Groups to update women and children situation as part of overall capital/ provincial profiles	\$7,000	\$1,943	27.8%
5.8.1.1.8	Support to Capital and province administration to review progress of work plan implementation (mid-year and end-year review meetings)	\$7,000	\$0	0.0%
5.8.1.1.9	Technical support to capital and provincial Planning Working Groups to formulated child centered and equity focused investment programs	\$7,000	\$216	3.1%
5.8.1.1.11	Field visits by NCDD team to follow up and support the target provinces and districts regarding CCA and SI priorities mainstreaming in CIP and implementation	\$3,968	\$1,288	32.5%
5.8.1.1.20	Capital/Provincial Leader workshop on Social Investment	\$10,000	\$0	0.0%
5.8.1.1.12	Field visits by provincial team to follow up and support the target districts and communes regarding CCA and SI priorities mainstreaming in CIP and implementation	\$5,460	\$150	2.7%
5.8.1.1.21	Support for monitoring and ongoing support to CP administration in planning, budgeting and implementation	\$5,000	\$1,774	35.5%
5.8.1.1.13	Field visits by district team to follow up and support the target communes regarding CCA and SI priorities mainstreaming in CIP and implementation	\$5,040	\$0	0.0%
5.8.1.1.22	New SNA Planning guideline orientation workshop for C/P/K Affairs Department	\$2,000	\$99	5.0%
5.8.1.1.15	Review and endorse the Pocket-Guide Booklet by NCDD and printing for distribution to SNAs	\$8,750	\$1,200	13.7%
5.8.1.1.16	Conduct an orientation workshop on the Pocket-Guide Booklet to all capital and provinces	\$7,663	\$6,587	86.0%
5.8.1.1.18	Contribution to MoP to conduct technical guidelines on SNA development planning and 3-year rolling investment programming to all 25 provinces which includes the Pocket-Guide Booklet and other tools	\$5,000	\$5,000	100%
5.8.1.1.19	Provide technical support to NCDD Sub-Committee on SNA Planning for a) development of training material, b) delivery of TOT training on revised guidelines to target Capital/ Provincial human resource centers and c) for rolling out of training to planning working groups and committees in target provinces, districts and communes.	\$30,000	\$30,000	100%
5.8.4.1	Dissemination and use of SNA planning databases including data on social services and climate change strengthened	\$195,241	\$49,355	25.3%
5.8.4.1.1	Conduct refresher training on methods for data processing and producing profiles and sector scorecards	\$14,090	\$13,911	98.7%
5.8.4.1.2	Conduct refresher training on use of SDG and sector scorecards planning process	\$14,090	\$14,055	99.8%
5.8.4.1.3	Conduct refresher training on data collection and use of database of the village, commune/ Sangkat, district, municipality, Khan, Capital and province	\$14,090	\$0	0.0%
5.8.4.1.4	Conduct refresher training on use of Sub-National Project Database (SPD) for SNA planning process	\$14,090	\$13,918	98.8%
5.8.4.1.6	Collect, update and prepare data, databases and documents for planning	\$62,429	\$5,388	8.6%
5.8.4.1.7	Conduct capacity development and dissemination on data, databases, document, information and tools for planning process	\$37,166	\$931	2.5%
5.8.4.1.8	Disseminate & prepare for workshops & forums on SNA planning	\$39,287	\$1,152	2.9%
9	Effective program management	\$6,903,708	\$2,737,284	39.6%

CODE	DESCRIPTION	BUDGET	EXPENSE	%
9.1.1.1	Advisors and contract staff in place including gender equity in fulfillment of their duties	\$4,497,768	\$1,969,736	43.8%
9.1.1.1.1	Advisors and contract staff effectively recruited and managed at national level	\$1,238,208	\$570,330	46.1%
9.1.1.1.2	Advisors and contract staff effectively recruited and managed at CP level	\$1,905,360	\$845,581	44.4%
9.1.1.1.3	Advisors and contract staff effectively recruited and managed at MDK level	\$1,354,200	\$553,826	40.9%
9.1.1.2	Office equipment and facilities procured and renovated	\$74,100	\$15,008	20.3%
9.1.1.2.1	Procurement and maintenance of office equipment and facilities supported at national level	\$74,100	\$15,008	20.3%
9.1.1.3	Program operations and general administration supported	\$2,331,840	\$752,540	32.3%
9.1.1.3.1	Office stationeries and cleaning supplies supported at national level	\$504,856	\$173,560	34.4%
9.1.1.3.2	Office stationeries and cleaning supplies supported at CP level	\$709,123	\$276,717	39.0%
9.1.1.3.3	Office stationeries and cleaning supplies supported at MDK level	\$1,117,861	\$302,263	27.0%
	GRAND TOTAL	\$12,148,024	\$3,571,655	29.4%