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Royal Government of Cambodia



Cambodia ODA Database

User Manual

2024

Cambodian Development Cooperation Board
Council for the Development of Cambodia

Cambodia ODA Database

User Manual

<http://oda.cdc.gov.kh>

Cambodian Development Cooperation Board
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2024

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Introduction

The Cambodia ODA Database has been developed to provide a single data-entry point for all development cooperation in Cambodia. The ODA Database provides a practical tool to promote and monitor the alignment of ODA with the priorities of the National Strategic Development Plan (NSDP) and the development effectiveness principles included in the Development Cooperation and Partnerships Strategy. These objectives are consistent with global commitments articulated in the Busan development effectiveness Global Partnership (2011) and in line with the financing of the Sustainable Development Goals (SDGs).

The ODA Database objectives are to:

- record all development cooperation to Cambodia from all external sources
- promote effective planning, budgeting and management of external resources
- support empirical analysis and the provision of practical policy-relevant advice
- provide public access to information on development cooperation provided to Cambodia

At a strategic level, the ODA Database is a fully integrated part of the national system for managing development partnerships. This ensures that a more evidence-based approach can be taken to promoting development effectiveness and to monitoring the contribution of external cooperation to achieving the development results that are envisaged in the NSDP. At a sector or working group level, the ODA Database can therefore support routine reporting, information sharing and coordination functions that are intended to promote dialogue and the development of more effective cooperation practices.

Project details that can be extracted from the ODA Database include the following:

- Name of project, duration, start/end dates, status
- Financial details including total committed funding and disbursement profiles
- Partnership arrangements for co-financiers and implementing partners
- Sector details (including use of programme-based approaches)
- Location details of where the project is being implemented
- Use of technical cooperation (TC)
- Projected disbursements over the medium-term (to enhance predictability)
- Automated development effectiveness (Busan) indicator monitoring
- Information on TWGs and implementing partners
- Customised TWG reporting capability (especially for the education sector)
- Support to the CSDGs and to cross-cutting issues (gender, climate change, and private sector development)

In the ODA Database, the user is able to aggregate and format this project data to provide a range of reports that include:

- Total commitments and/or disbursements by development partner / sector

- Projected disbursements by development partner / sector
- Project activity by sector/sub-sector, location or Technical Working Group (TWG)
- Development effectiveness (Busan Declaration) monitoring by development partner/sector
- Disbursements by donor or sector to CSDGs, the Industrial Development Policy or markers such as gender

The purpose of this ODA Database Manual is to guide the user so that s/he is able to access the ODA Database, enter/view data and generate reports.

Part One: User Functions

Logging in to the ODA Database

To connect to the ODA Database, enter the URL <http://oda.cdc.gov.kh> into the web browser. The first screen of the ODA Database application is the *Log-in Screen*. To log-in as a guest user, select the "Visitors" icon on the log-in screen (Figure 1).

The opening screen provides public access to:

- ODA Database
- NGO-supported activity

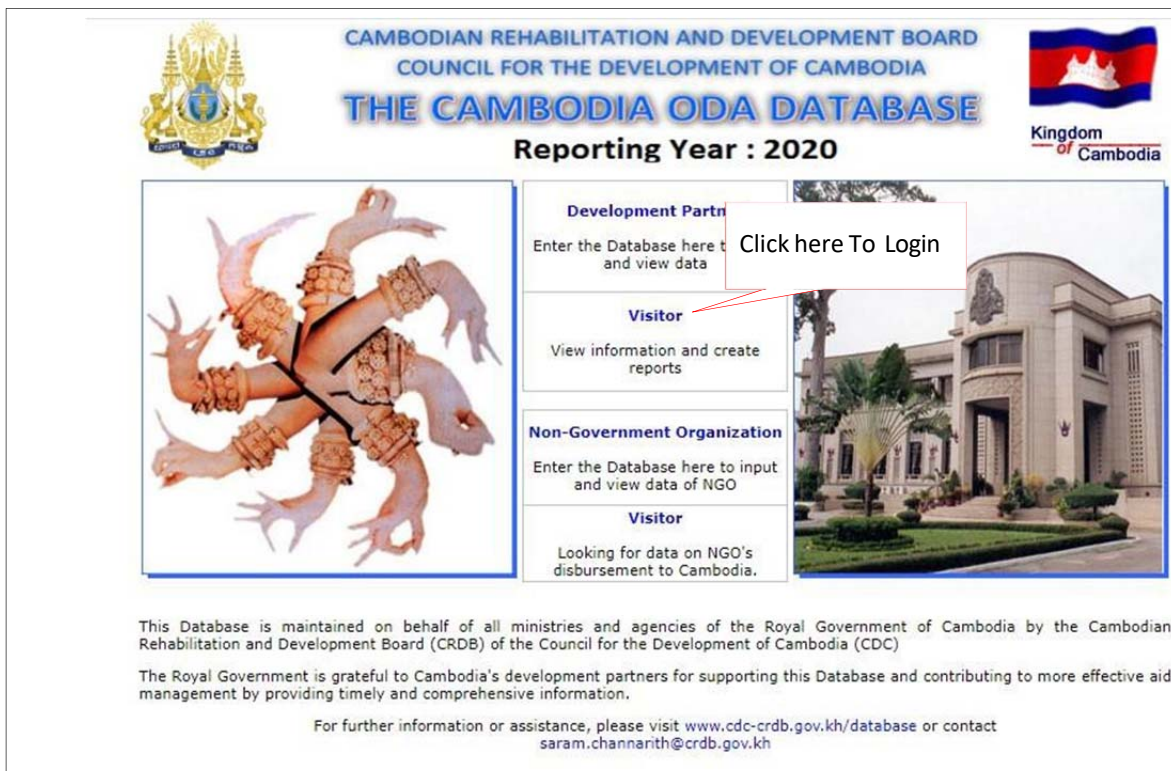


Figure 1. Logging in as a Guest/Visitor

A guest/visitor will be able to view all of the data (including for NGO support) by selecting the appropriate option, and will be able to sort the data and generate reports, but will not be permitted to edit any of the project records. Development partners who log-in with user name and password will also be able to access the full range of viewing and reporting functions (they will also be able to edit the details of their own project, see Part Two).

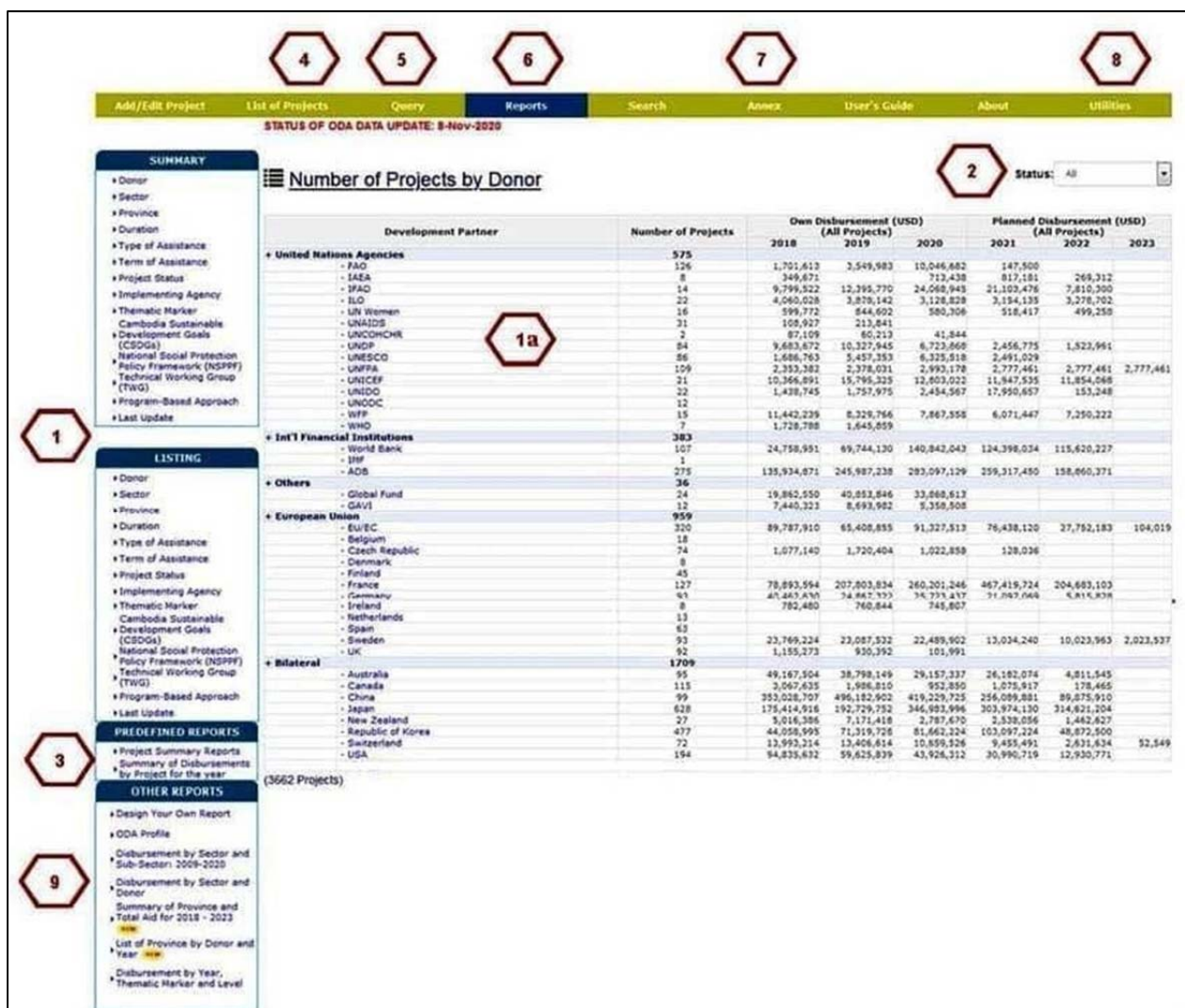


Figure 2. Opening Screen

The user then has several options (indicated in Figure 2, above):

- A. Search for and view a project or portfolio (by donor, sector, province, etc.)
- B. Limit the search by project status (all, on-going, completed, suspended, pipeline)
- C. View a pre-defined report (sector profiles, Busan indicators, disbursements)

By selecting from the menu bar, the user can:

- D. View a list of projects
- E. Run a query
- F. Design and generate a report
- G. Access this manual and an annex/glossary of terms (as per Annex Four)
- H. Provide feedback and suggestions regarding the ODA Database

Options A - F are described in the following sections (G - H are self-explanatory).

Searching for a Project or Portfolio

The following options are available in the "Search Project by" area of the main screen (area marked "1" in Figure 2):

- Donor
- Sector (see Annex Two for a listing of all sectors and sub-sectors)
- Province
- Duration (clusters projects into duration of less than one year; 1-3 years etc.)
- Type of Assistance (Project; Budget Support; Technical Cooperation etc.)
- Terms of Assistance (Grant / Loan)
- Project Status (On-going / Completed / Suspended / Pipeline)
- Implementing Agency
- Thematic Markers
- Cambodian Sustainable Development Goals (CSDGs)
- National Social Protection Policy Framework (NSPPF)
- Technical Working Groups ([20 TWGs](#) administered by RGC)
- Programme Based Approach
- Last Update (Latest update of the projects)

Clicking on each of the respective options will result in the data presentation (in the area marked "1a" in Figure 2) changing to present the required format.

Clicking on the desired category (in the area marked "1a" in Figure 2) will then direct the user to a list of projects in that category. By scrolling and clicking on the active part of the list, a project record can be viewed, providing more detailed information.

Limiting a Search by Project Status

The user can restrict a search by project status by clicking on the status bar (in the area marked "2" in Figure 2). This allows the user to view all projects, or some combination of those that are on- going, those that have been suspended or those that have been completed.

Viewing a Pre-Defined Report

The user can apply filters to some of the main searches that have been prepared as pre-defined reports so that data on a particular development partner can be extracted more easily.

In the area marked "3" in Figure 2, the user is invited to select from a number of pre-defined report formats:

- Project Summary Reports
- Summary of Disbursements by Project for the year



The user then selects the development partner that is required, together with the appropriate currency, status etc. (see Figure 3). Records completed after a defined date can be sorted if, for example, the user only wishes to view recent entries.

The screenshot shows a web browser window with the following content:

- Browser title: COUNCIL FOR THE DEVELOPMENT OF CAMBODIA (CDC) - ...
- Address bar: odacambodia.com/reports/select_donor_statusandcurr...
- Form fields:
 - Year: 2019 (dropdown)
 - Development Partner: All Donors (dropdown)
 - Project Status: All (dropdown)
 - Currency Mode: US Dollar Donor Currency
 - Date Questionnaire Completed: From: 9/11/2007 (calendar icon) To: 10/4/2019 (calendar icon)
- Buttons: Preview, Close
- Checkbox: Close this window after click Preview

Figure 3: Pre-Defined Report Criteria

The project records (by development partner and status) that are required should then be selected. They will be made available on a separate page. The user can scroll through the records using the "next / last" bars at the top and bottom of the page.

Project records can also be printed by selecting the print icon . Development partner disbursement reports can also be exported to Excel by clicking on the export icon .

To support dialogue at sector/theme and TWG level, pre-defined sector profiles have also been produced. By selecting the 'ODA profile' option (the area marked "9" in Figure 2), a choice of years (2017-21) is available before selecting from a list of sectors. Real-time tables and charts are then made available detailing sub-sector aid profiles, the largest projects, historical disbursements, projections and province-level support.

Viewing a List of Projects

The "List of Projects" in the menu bar (the area marked "4" in Figure 2) can be used to quickly select the whole list of projects (sorted by category of development partner). They can then be filtered by donor and by status so that data on a particular donor can be extracted more easily (see Figure 4).

No	Official Title	Project Status	Program Number	Start Date	Completion Date	Budget	Own Disbursement			Planned Disbursement		
							2018	2019	2020	2021	2022	2023
FAO(30 Projects)												
1.A	Multi-Country Study to improve the operationalization of the Minimum Dietary Diversity Women Indicator	On-going	GCP/GLO/701/GER	1-Oct-2017	30-Sep-2019	110,780 USD	110,780 USD					
2.	Addressing the 2030 Agenda on climate change and food security through Climate-	On-going	TCP/RAS/3604	1-Jan-2017	31-Jul-2018	30,000 USD	15,000 USD					

Figure 4: List of Projects Defined by Donor or Project Status

The user can then scroll through the records using the "next / last" bars at the top and bottom of the page. Project records can also be printed by selecting the print icon.

Running a Query

The query function allows the user to specify a search and filtering of the data. The query function is made available by selecting "Query" in the menu bar (the area marked "5" in Figure 2)

A query screen is provided, with options for selecting, filtering or defining all major categories of data. After selecting the appropriate criteria, the user should scroll to the bottom of the page and check/uncheck the columns to be displayed. After clicking "Search", located at both the top and bottom of the page, the desired report is presented.

The data can be viewed or printed. By using the standard copy/paste functions, the data can also be copied and pasted into an Excel worksheet for further manipulation and analysis, preparation of charts etc.

Further queries can be prepared by clicking the "Clear All" button, located at both the top and bottom of the page, before the user then proceeds to select new criteria for a new search.

Designing and Generating a Report

If at any point in time the user selects the "Reports" feature (area marked "6" in Figure 2) from the menu bar, they will be returned to the main screen where reports can be defined and viewed.

The ODA Database main screen provides three options for obtaining reports:

- a) The "Search Project by" feature of the main screen (area marked "1" in Figure 2), which is described in section II, above.

- b) The Pre-Defined Reports (area marked "3" in Figure 2), described in section IV, above.
- c) The "Design Your Own Report" feature (area marked "9" in Figure 2), which is the most versatile reporting tool (described below).

The "Design Your Own Report" feature permits the user to filter all data criteria according to their own preferences. This process is conducted by simply checking the relevant boxes in the "criteria" section of the report screen. This includes, for example, data on donors/provinces/sectors etc.

The type of information required according to the search criteria is then selected by checking the appropriate boxes in the "Display Columns" section of the report screen (see Figure 5, below). This includes financial information, project titles, start/end dates, type of assistance etc. as well as main criteria such as donor name, sector etc. Further filtering according to project status, viewing only on-going projects for example, can be defined by checking the relevant status boxes at the top of the page.

The screenshot shows a web interface for creating a report. At the top left is a 'Query' icon. Below it, the 'Project Status' section includes checkboxes for ALL, On-going, Completed, Suspended, and Pipeline, all of which are checked. There are also radio buttons for 'US Dollar' and 'Donor Currency'. To the right are 'Search' and 'Reset' buttons. The main section is titled 'Display Columns' and contains several expandable sections:



- Project Information:** Includes checkboxes for Donor, Official Title, PIP/RGC Number, IDP project number, Program Number, Project Objectives, Used Currency, Project Status, Completion Date, Approval Date, Start Date, Budget, Terms of Assistance, Type of Assistance, and Implementing Agency.
- Disbursement Information:** Divided into three columns for '2018 Actual Disbursements', '2019 Actual Disbursements', and '2020 Actual Disbursements'. Each column has checkboxes for 'Own Resources' and 'Total'. To the right are checkboxes for 'Plan (2021)', 'Plan (2022)', and 'Plan (2023)'.
- Other Information:** Includes checkboxes for Sector, Sub-Sector, Thematic Marker, TWG, and Province.

 At the top right of the 'Display Columns' section, there is a link for 'All Data in Excel' and a printer icon.

Figure 5: Selection of Report Criteria

Once the criteria have been selected, the user should click the "Search" button located at both the top and bottom of the page. The Report can then be viewed. If the report requires further tailoring, the report screen should be closed and further customisation made in the report design page.

Details of individual projects included in the report can be viewed by clicking on the project, which results in the Project Summary Sheet appearing.

Reports can be printed by clicking the icon  or, exported or copied to an Excel worksheet (click the  icon) for further analysis.

Part Two: Data Entry and Editing Project Records

Logging in to the Cambodia ODA Database as an Administrator

To connect to the ODA Database, enter the URL <http://oda.cdc.gov.kh> into your web browser. The first screen of the ODA Database application is the *Log-in Screen*. To log-in as a Development Partner or Administrator, select the "Development Partner" icon on the log-in screen (Figure 6).



Figure 6: Cambodia ODADatabase Application Login Screen

In addition to being able to use all of the functions described in Part One of this manual, a password-approved user will be able to enter new project details and to edit/update those project records for which he/she has editing rights.

Requesting Password Access

To obtain a user name and password, the prospective administrator should contact the Database Administrator: info@crdb.gov.kh. The prospective administrator should provide details of full name, partner organisation, telephone and email contact details. Following a verification process, the user name and password will then be issued.

Note: To retrieve forgotten passwords, the authorised user should contact the Database Administrator: info@crdb.gov.kh.


Who Should Edit and Maintain Project Records?

Project records are maintained by the development partners. Records should be maintained by whoever is most able to provide the information that is required regarding project details, financial data (budget and disbursements), and qualitative information. This may be an individual working in the donor organisation, or with the implementing partner. In some cases, different individuals and/or organisations may take responsibility for maintaining different parts of the project record. In the case of a co-funded project, the implementing partner may take responsibility for ensuring that details related to total commitments are recorded accurately and comprehensively.

Data Entry of a New Project

Once logged-in and having selected to update data online, the user can enter a new project by selecting the first option in the opening screen (Figure 7, above). The portfolio of projects is then made available and a new project can be entered by clicking on the "Enter New Project" option in the top left corner of the menu bar.

An unfilled questionnaire then becomes available for completion. The following support is available to facilitate the data-entry process:

- Technical guidance on completing the questionnaire is provided in Annex One of this Manual.
- Help buttons -  - can be selected, where available, to provide a more detailed clarification of the information that is required.
- In the last instance, support on completing the questionnaire can be obtained by email: info@crdb.gov.kh.

Annex Two (Sectors and sub-Sectors) and Annex Four (Glossary of Terms) may also be consulted during data entry. The IDP and recording of projects is detailed in Annex Three.

For additional guidance on completing the Development Effectiveness (Busan)

Indicators section of the data entry exercise, the user is referred to the [Global Partnership](#)'s monitoring section.

Note that the only mandatory field is the name of the project. Users should, however, attempt to complete all fields and should contact the Database Administrator for guidance and support if necessary.

Lock Project Records

Two categories of projects exist.

- The unlock project is color blue. Information about the project can be updated by users.
- The lock project is dark green in color.

70.(55134-001) LN 4244-CAM: Science and Technology Project in Upper Secondary Education (STeP Up)	On-going	55134-001	22-Mar-2023	30-Jun-2029	78,240,000 USD	700,000 USD	400,000 USD	500,000 USD	1,700,000 USD
71.(55360-001) LN 4331-CAM: Skills for Future Economy Sector Development Program (Subprogram 1)	On-going	55360-001	17-Nov-2023	28-Feb-2024	20,000,000 USD	20,000,000 USD			
72.(55360-001) LN 4331-CAM: Skills for Future Economy Sector Development Program (Subprogram 1)	On-going								
73.(55360-001) LN 4331-CAM: Skills for Future Economy Sector Development Program (Subprogram 1)	On-going								
74.(55360-001) LN 4332-CAM: Skills for Future Economy Sector Development Program (Subprogram 1)	On-going	55360-001	17-Nov-2023	31-Mar-2030	86,300,000 USD	2,500,000 USD	6,000,000 USD	13,350,000 USD	

Saving Project Records

Once project details have been entered, they can be saved by clicking the "Save" button at the bottom of each page. They will then be stored in the Database and can be viewed by selecting the "List of Projects" in the menu bar.

REMEMBER TO SAVE EACH SECTION BEFORE PROCEEDING OR EXITING AS NO WARNING IS GIVEN AND UN-MADE DATA MAY BE LOST

Editing a Project

Once logged in, the user can edit a project by selecting the data entry option in the opening screen (Figure 7, above). The portfolio of projects is then made available and an existing project can be edited by double-clicking on the respective project title. Users should remember to save changes before exiting.

When editing a record, the user can navigate between the three main data entry screens by clicking the respective page indicator at the top of the screen (Figure 8).

The screenshot shows a web form titled "Project Information & Budget" with a sub-header "Development effectiveness & additional information". The form is divided into sections: "Project/Program", "Disbursement", and "Implementation Arrangements". A red box highlights the "Project/Program" section, with three arrows pointing to specific fields: "1. Development Partner Project/Program Number", "2. Project/Program Official Title", and "3. Is this project/program co-funded?". Other visible fields include "Development Partner: Asian Development Bank", "Date questionnaire completed: 10/29/2019", "Co-Funding Number: AGRI/05/227/15", "IDP project number", "Program/Project Objectives: Improve management of water resources in Cambodia and more efficient and sustainable irrigation systems in the project area.", "Program/Project Approval Date: 9/23/2010", "Start Date: 6/3/2011", "Completion Date: 6/30/2019", "Program/Project Status: On-going", and "Was a Program/Project Document or an equivalent document signed with Government ministry(ies) and/or agency(ies): YES".

Figure 8. Navigation between Three Main Data Entry Screens

Archiving Closed/Completed Projects

It is possible to archive completed/closed projects once they no longer have any direct relevance to the development partner's current aid portfolio. CRDB/CDC recommends that where there has been no disbursement for 2 years and no further project activity is envisaged, then the project should be archived. This will simplify project management and analysis through the Cambodia ODA Database.

To archive a project, the user must log-in with the password and then go to the "List of Projects". Figure 9a shows where the user may then access the archive function.

No	Official Title	Program Number	PIP Number	Start Date	Completion Date	Budget	Own Disb. 2013	Own Disb. 2014	Own Disb. 2015	Project Status
1.	GR 0090 Enhancing Education Quality Project	0090-CAM(SF)	EDUC/3/043/15	15-Sep-2008	31-Oct-2014	33,380,000 USD	3,592,000 USD	8,082,000 USD	5,100,000 USD	On-going
2.	GR 0092 Tonle Sap Lowlands Rural Development Project	0092-CAM(SF)	RDEV/3/027/15	5-Nov-2008	30-Jun-2015	9,900,000 USD	1,817,000 USD	1,661,000 USD	1,500,000 USD	On-going
3.	GR 0096 GMS: Southern Coastal Corridor (financed by Australia)	0096-CAM	TPRT/2/029/15/L	12-Aug-2008	31-Dec-2014	8,000,000 USD			3,000,000 USD	On-going
4.	GR 0104 Road Asset Management (financed by Australia)	0104-CAM	TPRT/2/028/15/L	18-Dec-2008	30-Jun-2014	4,800,000 USD			590,000 USD	On-going
5.	GR 0116 Emergency Food Assistance Project	0116-CAM(SF)	AGRI/12/033/15	9-Oct-2008	30-Jun-2015	17,500,000 USD	533,000 USD		1,200,000 USD	On-going
6.	GR 0156 Second Rural Water Supply and Sanitation Project	0156-CAM(SF)	WSAN/0/026/15	27-Nov-2009	31-Dec-2015	22,800,000 USD	1,419,000 USD	7,905,000 USD	5,900,000 USD	On-going
7.	GR 0178 Strengthening Technical and	0178-	EDUC/5/044/15	26-Feb-2010	31-Jul-2015	27,520,000 USD	5,150,000 USD	5,835,000 USD	6,500,000 USD	On-going
49.	TA Ins Development in				130-Sep-2015	9,300,000 USD	121,140 USD	92,945 USD	1,500,000 USD	On-going
50.	TA 7675 Rural	TA 7675-CAM		31-Jan-2011	31-Mar-2014	1,300,000 USD	348,310 USD	187,307 USD		On-going

Archive Project Detail

Figure 9a. Project Archiving

Once the archive button has been clicked, the archive management tool will become active (Figure 9b). This allows projects to be identified (by clicking the box on the left-side) and moved to and from the archive (i.e. projects previously archived can also be restored to the main section of the Cambodia ODA Database).

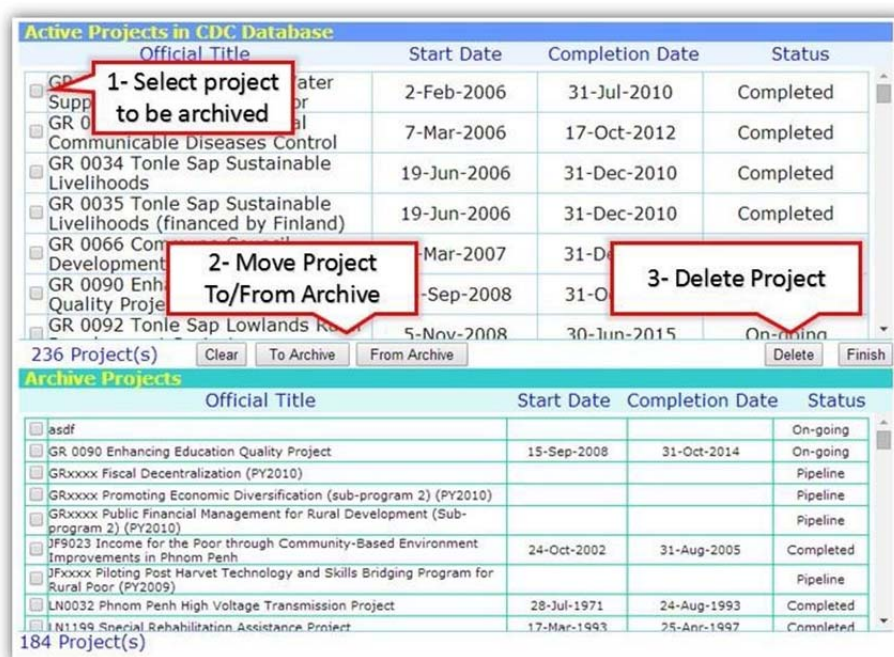


Figure 9b. Archive Management

Deleting a Project


By using the archive function, the user can delete a project by selecting the project to be removed (checking the box on the left-hand side of the screen) and then clicking "Delete" (see Figure 9b, above). The user will be asked to confirm the deletion of the selected project(s).

Annex One

Data-Entry Questionnaire (Annotated)

The online questionnaire comprises 18 questions to be completed in three sections:

1. Project Information and Budget
2. Disbursements
3. Development Effectiveness & Additional Information

The text below is designed to guide the data-entry process and the Glossary (Annex Four) is also useful. When entering data, users can also refer to the on-line help that is available by clicking the  button. Note that the only mandatory field is the name of the project. Users should, however, attempt to complete all fields and should contact the Database Administrator or their CRDB desk officer for guidance and support if necessary.

BACKGROUND INFORMATION

Date questionnaire completed: [Note: The Current date is entered automatically]

Currency used throughout questionnaire: [Note: Use the Drop-down menu to select the currency in which disbursements will be recorded by the donor]

I. PROGRAMME/PROJECT INFORMATION

1. Donor Programme/Project Number

[Note: Development partners are requested to enter their own code/number for the project]

Co-Funding No: To be entered by RGC.

[Note: This number is assigned by the Database Administrator. It is important that Co-Funding Number is entered as this is used to identify co-funding arrangements and support preparation of the Public Investment Programme. If an on-going project has no Co-Funding number, the development partner focal point is requested to contact the Database Administrator]

IDP No: To be entered by RGC.

[Note: This number is assigned by the Database Administrator. IDP number serves similar function as Co-Funding number, but the purpose is to support preparation of Public Investment Programme of the Industrial Development Policy 2015-2025. If an on-going project has no IDP number, the development partner focal point is requested to contact the Database Administrator]

2. Official Title

[Note: THE ONLY MANDATORY FIELD. Enter the name that appears on the Project Document]

3. Is this project/programme co-funded?

[Note: If yes, then the name of the implementing partner should be selected from the drop-down box (note that this field is automatically linked to question 17). Note the difference between parallel funding (2 or more donors financing a programme separately) and co-financing, in which one donor manages funds on behalf of others. CRDB/CDC focal points should ensure that co-funding should also be indicated in the Co-Funding number by either an 'L' to denote the lead partner or a 'P' to denote a co-funding/delegating partner]

4. Programme/Project Objectives

[Note: Free text area to describe the project, its objectives and to note any important details. Detailed information on implementing partners, beneficiaries and projected outputs is appreciated]

5. Programme/Project Approval Date

[Note: Approvals are considered to be made on the date the loan or grant agreement is signed. Co-funding agreements that are signed after a project has started should refer to the start/end dates of the original programme/project (the commitment date), not to the date of the agreement to co-finance. The budget table (question 14: Disbursements and Projections by Type of Assistance) will automatically make available the years entered in question 5. This question also links to Question 17, Output 1, Part 2: For Project Approved.]

6a. Project Status

[Note: Select from: Completed, On-going, Suspended; Pipeline. See Glossary (Annex Four) for details.]

6b. COVID-19 Response Question (Is the project designed (new project) or adapted (on-going project) to support national response to COVID-19?)

Please check "Yes" for a new project or existing project that has been reprogrammed, reprioritised, or repurposed to contribute to COVID-19 response. Then choose one of the given options: (1) Emergency Response (2) Socio-economic development. Otherwise, please check "No".

[Note: Please refer to Annex Five for the definitions]

7. Was a Programme/Project Document or an equivalent document signed with Government ministry(ies) and/or agency(ies)

[Note: In the case of a co-funded project, only the lead development partner is required to enter this information. If "Yes", use the Drop-down menu to identify the RGC ministry or agency.]

8. Is the primary implementing agency for the Programme/Project a government institution, a development partner, an NGO/CSO or another organisation?

[Note: Use the drop-down menu to identify the main implementing partner by type and by name. Users are encouraged to identify only the primary implementing partner; although the facility does exist to indicate more than one partner if this is unavoidable. The primary partner is the main interlocutor or implementer that the development partner will dialogue with regarding implementation and progress and monitoring.]

9. Is this Programme/Project part of a broad Sector/Thematic Programme?

[Note: See Annex Four for a definition. Use the Drop-down menu that provides standardized names of the programme-based approaches identified by RGC.]

- i. Agriculture & Water
- ii. Climate Change
- iii. Education Support Programme
- iv. Gender (economic empowerment and/or GBV)
- v. Health Support Programme
- vi. Land Management
- vii. Mine Action / Clearing for Results
- viii. Public Financial Management
- ix. Strategic Framework for Development Cooperation Management
- x. SNDD (PSDD, NRML, Other D&D)
- xi. Trade SWAp
- xii. Water & Sanitation

10. List all the Technical Working Groups that play some coordinating function in the management of this project/programme, or in which this project/programme otherwise participates or is represented.

[Note: Use the Drop-down menu giving standardized names of the 20 TWGs]

11. Total Programme/Project Budget

[Note: The total budgeted figure, disaggregated by RGC and external sources should be indicated. Figures should be entered as units, i.e. 1 million should be entered as 1000000 without any comma.]

12. Terms of Assistance

[Note: Indicate the loan/grant status and provide required details.]

13. Planned budget allocation/expenditure for each year of the Programme/Project duration (based on Project Document).

[Note: Figures should be entered as units, i.e. 1 million should be entered as 1000000. In the case of a co-funded project, only the lead development partner is required to enter this information. The total project/programme funding requirements should be indicated based on the signed project document budget (or agreed revisions) together with total committed funding from all development partner sources.]

CO-FINANCING ARRANGEMENTS

[Note: To avoid double-counting errors that can arise if both the lead development partner (the implementing partner) and the contributing donor (the source of funds) record their commitments and disbursements, each co-financing partner must record only their own contribution from their own core funds in the Cambodia ODA Database. This section of the Database, which is only active for co-financed projects/programmes, records total commitments (defined as the full amount of funding, often intended for disbursement over a period of years that is made available to the project/programme. In exceptional cases, multilateral and UN agencies may report non-core funds that are made available from other sources at their headquarters for disbursement in Cambodia as their own core funds, especially if the original funding source is unlikely to record the disbursements that are made. Wherever possible, the original funding source should be consulted to confirm that there is no double-counting.]

Lead implementing development partners are asked to identify all committed funds.

Co-financing/delegating development partners are asked only to identify their own funding commitment.

REMEMBER TO SAVE EACH SECTION BEFORE PROCEEDING OR EXITING AS NO WARNING IS GIVEN AND UN-MADE DATA MAY BE LOST

II. DISBURSEMENTS AND PROJECTIONS

DISBURSEMENTS AND PROJECTIONS BY TYPE OF ASSISTANT

14. Record the data in the reporting currency used for this record

[Note: In the case of co-financed projects/programmes, all development partners should record their own disbursement/projections in the "own resources" cells while the lead development partner should also complete the column "other sources" on behalf of other development partners for actual disbursements (this will facilitate data validation and reconciliation). All development partners should enter data regarding their own projections for the outer years. Please note that RGC contribution is not co-funding and should not be therefore recorded in "Other Sources." See the Glossary (Annex Four) for definitions of types of development assistance.]

Users MUST remember to save the data using the button immediately below this section of the Data Entry form.

DISBURSEMENTS AND PROJECTIONS BY SECTOR AND ACTIVITY

15a. Use the drop-down menus to enter the amount disbursed (in reporting currency) to each sector and sub-sector.

[Note: Indicate both the sector and sub-sector, using "Other" **only** where no suitable sub-sector exists. However, please consult with CDCB desk officers before selecting "Other." By selecting a sector, the associated sub-sectors become available for selection. See Annex Two for a full list of sectors/sub-sectors. Multiple sectors and sub-sectors can be identified for each project.]

15b. Cross-cutting thematic markers:

In addition to the sectors receiving financial support, identified in 15a above, many projects have additional objectives that may not be funded as a "sector" (for example, climate change, gender, or private sector development mainstreaming). Indicate in the appropriate radio buttons the additional objectives associated with this project and the (subjective) extent of support provided.

[Note: Indicate in the table by clicking the radio button for other activities that the project addresses as a secondary component and that have **NOT** been identified in the sector disbursement figures 15a.]

15c. Contribution to the Cambodian Sustainable Development Goals (CSDGs)

Reference to the sector(s) chosen in 15a, many projects may also contribute to the 2030 Agenda on Sustainable Development. Indicate the percentage of total project budget that contributes to the [Cambodian Sustainable Development Goals as listed in Annex Six](#).

[Note: Indicate in the table by filling the percentages based on activities or programme budget that support CSDGs. Choose **NO** more than three goals and the total percentage shall **NOT** exceed 100%.]

15d. Contribution to National Social Protection Policy Framework (NSPPF)

In addition to the sector(s) receiving financial support identified in 15a above, many projects are classified under the National Social Protection Policy Framework (NSPPF). Indicate below the sub-sectors of the NSPPF that the project supports. For example, the project titled School Feeding Programme should be recorded in the Education Sector in 15(a). Since this programme also falls into NSPPF, please choose sub-sector "Social Assistance: Human Capital Development" in question 15(d).

III. TARGET GEOGRAPHIC LOCATION(S) OF PROGRAMME/PROJECT ACTIVITIES

16. Indicate the allocation of total programme/project resources across provinces for the entire project period.

[Note that national projects are 'nation-wide' and should not be recorded as

located in Phnom Penh. Also note that the allocation of resources required is for the whole project duration, not for annual disbursements. This recognises the difficulty in providing this kind of data on an annual basis (a one-time estimation for the duration of the project is a broadly acceptable proxy when aggregated across many hundreds of projects).]

IV. DEVELOPMENT EFFECTIVENESS INDICATORS

17. The following information on ODA-supported programmes and projects will be used to report on progress in implementing the Development Cooperation & Partnerships Strategy (2019-2023) as well as for monitoring the global development effectiveness indicators agreed in Busan as part of the Global Partnership.

[Note: see the note developed for this exercise that provides further details and explanation [<http://cdc-crdb.gov.kh/en/global.php?id=7>]

-Who is the implementing or "Point of Delivery" partner that makes the final disbursement to the national partner?

[Note: the response is automatically generated based either on the response to question 3 – co- funding – or on the name of the record-keeper. See the Glossary (Annex Four) for the definition of point of delivery.]

[Note: Answering the question above will allow the data to be filtered to facilitate routine monitoring in a manner that is consistent with the format agreed by the OECD/DAC Working Party. It will also be possible to produce reports for local purposes that consider the whole ODA profile by funding source.]

Output 1:

- Is the result framework associated with this project directly linked to a Government sector/thematic/reform results framework? YES NO
 - Is the assistance provided by this project included as support to the Public Sector? YES NO
-
- a) How many results (outcome) indicators are included in the project's results framework?
 - b) Are the project results (outcome) indicators drawn from existing government-led results frameworks, plans and strategies? YES NO
 - c) Are the project results indicators monitored using Government data sources? YES NO
 - d) Does this project plan to include a final (ex post) evaluation? YES NO

Output 2:

Is this project managed using the Government financial management system?

- Budget Execution System YES NO
Financial Reporting System YES NO
Auditing System YES NO

Does this project use the Government's procurement system? YES NO

Output 3:

Is the annual budget for this project shared with RGC for the purpose of it being included into the Government budget, a sector Annual Operational Plan or a Budget Strategy Plan? YES NO

Has a draft/indicative 3-year forward plan been made available to national counterparts associated with this project? YES NO

Are the programme/project resources fully or partially tied?

- a) Fully tied
- b) Partially tied
- c) Completely untied

V. CONTACT DETAILS AND ADDITIONAL COMMENTS

18. Enter the contact details of the person responsible for maintaining this project record

VI. Attachment of Project Document(s)

To assist in data accuracy, development partner's data focal points are kindly requested to ensure that CDC has a copy of every signed project document, especially the results framework.

Annex Two

List of Cambodia ODA Database Sectors and Sub-Sectors

Social Sectors	
Health	Education
Hospital Services	Early Childhood Education
Immunisation & Disease Control	Non-Formal Education
Medical Education	Youth Development
Medicines & Equipment	Physical Education and Sport
Primary Health	Primary Education
Reproductive Health	Secondary and Technical Education
Sector Policy	Higher Education
Other	Sector Policy
	Teacher Training
	TVET
	Other
Social Protection	
Social Assistance (Emergency Response)	
Social Assistance (Human Capital Development)	
Social Assistance (Social Welfare for Vulnerable People)	
Social Security (Pension)	
Social Security (Health Insurance)	
Social Security (Employment Injury)	
Social Security (Unemployment)	
Other	
Economic Sectors	
Agriculture	Industrialisation & Trade
Agriculture Financial Reform	Industrial Development (incl standards & regulation)
Agriculture Inputs	Mining, Fossil Fuel
Agriculture Sector Policy and Management	Industrial Policy and Administration
Agriculture Water & Irrigation	SME Development, Management & Support
Cash and Export Crops	Technology, Research & Innovation
Education, Training	Trade Policy, Negotiation & Export Promotion
Extension Services	Industrial Relations and Labour Market Strengthening
Fisheries	SEZs & Preparation of Industrial Zones
Agro-industry	Other
Food Crops	
Food Security, Nutrition	Rural Development
Forestry	Land Management and Planning
Livestock & Veterinary	Land Mine Clearance
Meteorology	Rural Roads
Post-harvest	Rural Sector Policy and Administration
Other	Rural Water & Sanitation
	Other
Urban Plan & Management	Business & Financial Services
Land Management and Spatial Planning	Business Support Services
Urban Sector Policy and Administration	Financial Sector Policy, Planning & Regulation
Other	Formal sector financial institutions
	Informal and Semi-formal Institutions
	Other
Infrastructure	
Transportation	Water and Sanitation
Air Infrastructure & Transport	Education and Training
Rail Infrastructure & Transport	River Development
Road Infrastructure & Transport	Sector Policy and Planning

Transport Policy and Management	Waste Management
Water Infrastructure (port)	Urban Water Supply and Sanitation
Other	Other
Energy, Power and Electricity	Technology, Information and Communications
Energy Research	ICT & Digital Connectivity
Energy Policy and Management	Post & Telecommunications
Power Generation	Radio / Television / Print Media
Other	Other
Services & Cross-Sectoral Programme	
Community Development	Governance & Administration
Community Development	Economic & Development Policy/Planning
Other	Elections
	Human Rights
Culture & Arts	Legal and Judicial
Culture & Arts	Public Financial Management
Other	Public Service Reform
	Civil Society
Environment and Sustainability	Local Government Reform
Environmental protection (incl EIA, pollution control)	Other
Nature conservation and protection (protected areas)	
Environmental knowledge and information	
Green economy	
Biodiversity and biosafety	
Science and technology for sustainable development	
Other	
Climate Change	
Climate change adaptation	
Climate change mitigation	
Other	
Gender	
Legal and policy framework	
Gender research, statistics and M&E	
Mechanisms, Networking and Partnership	
Accountability and gender-responsive investments	
Positive public behavior	
Other	
HIV/AIDS	Tourism
HIV/AIDS	Tourism
Other	Other
Emergency and Food Aid	Budget & BoP Support
Emergency and Food Aid	Budget & BoP Support
Other	Other

Annex Three

Industrial Development Policy: recording of project assistance

The Industrial Development Policy (IDP) was launched in 2015. It includes 4 main “Policy measures and action plans” (IDP, section 6) and the “Four key practical measures” to be completed by 2019 (page 26). These policy measures can be mapped to the ODA Database sectors/sub-sectors as per the table below.

Policy measure & Action Plan (IDP section 6)	ODA Database sector / sub-sector
6.1) Investment Promotion	
A. Investment climate	
Review the Law on Investment and other relevant regulations	Industrialisation & Trade / Industrial Policy & Administration
Review special criteria for attracting quality investment projects	
Improving the regulatory framework, rationalizing incentives	
Additional incentives (skills, R&D)	
Strengthen institutional capacity	
Reinforce the monitoring and evaluation mechanism	
Improve investment after-care services	
Strengthening Government-Private Sector Forum	
Strategies to promote investment (target countries / specific priority industries)	
Review investment information dissemination/feedback mechanism	
B. Development of Special Economic Zones (SEZs) and Preparation of Industrial Zones	
Review incentives framework (foreign/domestic firms, SMEs located in SEZs)	Industrialisation & Trade / SEZ & preparation of industrial zones
Promote private sector participation in physical infrastructure development in SEZs	
Establish industrial parks & clusters (enacting SEZ Law): infrastructure etc	
Developing provincial industrial zones (hub for SMEs): infrastructure & logistics links	
Promote industrial corridors (Sihanoukville-Koh Kong) linking main roads to poles	
SEZ competition (KPIs for providing incentives and promoting best practices)	
Prepare urban/city development plan for industrial centers	Urban Planning & Management / Urban sector policy & admin
Develop Phnom Penh surrounding areas to become an industrial hub	Urban Planning & Management / Urban sector policy & admin
Conduct a study to develop industrial parks for SMEs	Industrialisation & Trade / SEZ & preparation of industrial zones

Develop physical infrastructure, especially in SEZs, industrial clusters	Infrastructure (selection of relevant sector)
Policy measure & Action Plan (IDP section 6)	ODA Database sector / sub-sector
Standards and guiding principles on environmental protection and production safety	Environment & Sustainability / Environmental protection
Strengthening administrative capacity and institutional framework for SEZs	Industrialisation & Trade / SEZ & preparation of industrial zones
Public Private Partnership SEZs - review feasibility	
6.2 Expanding and Modernizing SMEs	
A. Institutional arrangements and incentives	
SMEs medium-term growth plan	Industrialisation & Trade / SME development, management & support
Strengthen SME development framework (registration, monitoring and tracking progress)	
Enable technology transfer (field visits and capacity building from other countries)	Industrialisation & Trade / Technology, research & innovation
Establish R&D fund	
Enhance human resources (skills training e.g. engineers and technicians)	Education / Tertiary & Higher Education or Vocational training &
Review viability of providing support/incentives to SMEs for investment	Industrialisation & Trade / SME development, management &
Build higher education capacity to absorb scientific knowledge and technological innovation	Education / Tertiary & Higher Education
Create awards for technology innovation in various priority sectors	Industrialisation & Trade / Technology, research & innovation
Formation of sub-sector associations (share knowledge, RGC advocacy)	Industrialisation & Trade / SME development, management & support
Local enterprises - entrepreneurial capacity building	
B. Registration and Account Ledgers	
Amend the Law on Corporate Accounts, Audit and Accounting Profession	Business & Financial Services / Business support services
Strengthen the single-window mechanism for registering SMEs	Industrialisation & Trade / SME development, management & support
SMEs tax payer registration	
Strengthening corporate governance (culture of social accountability & access to finance)	Business & Financial Services / Business support services
Disseminate SME accounting system rules	
Provide training in accounting to SMEs	
C. Promoting Agro-Industrial Development	
Agro-processing public-private partnership - feasibility studies	Agriculture / Agro-industry
Agro-processing public-private partnership - incentives to private sector companies	
Create a development and promotion fund for export led product development	
Develop processed agricultural exports coordination (logistic, fees, trade facilitation)	
Export feasibility study (identify priority products and value chain)	
6.3 Improvement of Regulatory Environment	
A. Trade Facilitation and Export Promotion Measures	
Trade facilitation reform plan and utilization of National Single Window Service	

Establish trade information center	Industrialisation & Trade / Trade policy, negotiation & export promotion
Improve customs clearance procedures for tax-exempt goods	
Reduce and abolish repetitive and non-transparent procedures	
Prepare a logistic system master plan	
Policy measure & Action Plan (IDP section 6)	ODA Database sector / sub-sector
Cross-Border Transport Agreement (CBTA) implementation	
Strengthen capacity of Export Promotion Department (EPD) of Ministry of Commerce	
Policy-based financing institution – feasibility study (credit provision and export insurance)	
Improving procedures, reduce trading transaction cost, strengthening institutional coordination	
Incentive system for local exporters – feasibility study	
Promote the formation of sub-sectoral associations (share knowledge etc)	
B. Strengthening Industrial Standards and Property Rights	Industrialisation & Trade / Industrial development (incl standards & regulation)
Institutional strengthening (National Metrology Centre & Institute of Standards of Cambodia)	
Registering industrial property rights registration	
Strengthen the use of standardization and the compliance evaluation	
Raise awareness on standards, metrology and industrial property rights	
Support and improve capacity in metrology and standards	
Strengthen the implementation of standards, metrology and industrial property rights	
Support the National Productivity Centre of Cambodia	
Strengthen capacity of the Institute of Standards of Cambodia	
Strengthen capacity of the National Metrology Centre	
C. Facilitation for Payment of Tax and Excise	Business & financial services / Business support services
Review tax & customs system	
Rationalize revenue collection mechanism and improve taxpayer services	
Increase provision of services to taxpayers	
Expedite tax refunds	
Review tax collections and exemption procedures (consistency etc)	Industrialisation & Trade / Industrial relations and labour market strengthening
D. Labor Market Development and Industrial Relations	
Strengthening government, employer and employee relations (Labour Advisory Committee)	
Employee / Employer research (identify good practices: disputes, productivity, training etc)	
Strengthen working conditions (auditing mechanism, extending Better Factory Cambodia)	
Strengthen labour market management mechanism	
Promote the welfare of workers	

Review the Labour Law	
Strengthen mechanisms to manage skilled workers	
6.4) Coordination of Supporting Policies	
A. Skills and Human Resource Development	
Second opportunity for students to finish secondary education	Education / select appropriate sub-sector (Primary, secondary, higher, vocational education, Sector policy etc)
Strengthen primary and secondary education (maths, sciences, literature & technology)	
Promote general education for at least 9 years (reducing dropout rate)	
Policy measure & Action Plan (IDP section 6)	ODA Database sector / sub-sector
Improve curriculum (soft skills, social communication skills, problem solving)	
Link continuing education programme to skills development and vocational training	
Technical skills training (electrical, electronics, mechanics, chemistry, etc)	
Establishment of technical secondary schools	
Develop technical and scientific training plan	
Promote incentives-based apprenticeship schemes	
Strengthen technical training in response to private sector demand	
Promote trilateral training “government-training institutions-companies/factories”	
Expand on-site technical and vocational training	
Strengthen university education (curriculum for agriculture, engineering & sciences)	
B. Promoting Sciences, technology and innovation	
Prepare regulatory framework for the development of sciences, technology and innovation	Industrialisation & Trade / Technology, research & innovation
Promote transfer of new technology in manufacturing	
Strengthen the management of innovation	
Strengthen and build capacity for R&D and industrial technology	
Promote study and research on sciences, technology & innovation	
Creating scientific and technological parks - feasibility study	
Create a contest for technology experts, business initiators and talented engineers	
RGC research institute for sciences and technology - feasibility study	
Promote the study of sciences, technology, engineering and mathematics (STEM)	
Assess natural resource potential of the country (investment in heavy industries)	
C. Establishing and developing industrial infrastructure	
Create coordinating mechanism for investing in transport infrastructure (road, rail, air and port)	
Monitor and direct energy supply to major production zones	

Implement on-going electricity production projects	Select from Infrastructure sectors: Transportation (road, rail, water etc); Energy, Power & Electricity; Water & Sanitation
Review the forecast of long-term electricity demand and energy development	
Increase investment in physical infrastructure and improve transport mode	
Expand the coverage of water supply (capacity of public & private water supply units)	
Major road networks expansion	
SEZs infrastructure (incl. road networks)	
Railways development and use	
Waterway transport network and construction of ports	
Resolve traffic congestions (Phnom Penh ring roads / bypasses)	
Infrastructure public-private partnership - review feasibility	
D. Financing measures	

Policy measure & Action Plan (IDP section 6)	ODA Database sector / sub-sector
Financial Sector Development Strategy 2011 – 2020 implementation	Select from Governance / PFM; or Business & Financial Services sectors as appropriate
Finance mechanism for industrial development & SMEs in priority industries	
PFM governance (Public Investment Programme for IDP)	
Strengthen securities market to mobilize resources (medium-term move to Treasury bonds)	
Strengthen domestic savings mechanisms (pension funds & insurance sector)	
Manage public investment programme priorities for IDP	
“Four key practical measures to promote the implementation of the IDP” by end-2019 (IDP page 26)	
Expand electricity coverage and reduce cost	Energy, power & electricity / (select relevant sub-sector)
Prepare master plan for transport & logistic system development (poles & corridors)	Transportation / Transport policy & management
Labour market management & skills	Industrialisation & Trade / Industrial relations and labour market
Sihanoukville multi-purpose SEZ	Industrialisation & Trade / SEZ & preparation of industrial zones

For projects that do not directly support the IDP yet are relevant to supporting its progress (e.g. in supporting private sector development or supporting human capital development) the Thematic Marker can be used to subjectively identify the extent of support.)

Annex Four

Glossary of Terms

Budget Strategy Plan

Budget Strategy Plan is a medium-term (3 years) rolling budget plan. It provides a basis for programme budgeting and is also an instrument for integration of the recurrent and capital budget for both the State's and development partners' budget, which is the goal of the PFM.

Co-Funded Project

Co-Funded Project is a joint project funded by more than one donor whom has common objectives.

Commitment

Commitment is a firm written agreement by the donor to provide funds for a particular project or to a Trust Fund. The *Commitment Date* is the date of that written agreement. Commitments are usually multi-year – i.e. they are designed to fund expenditures for several years – but the total commitment is recorded in the year that the agreement is signed (even though disbursements may be projected to take place over a longer period).

Concessional Loan

Concessional Loan is the provision of funds by a donor as a loan which consists of a minimum 25 percent grant element, thus qualifying it as an ODA transaction. It is also commonly referred to as a “soft” loan.

Development Partner / Donor

Development Partner / Donor is the funding agency or country making a financial commitment to the project from its core funds. Agencies who receive funds from others as part of a co-funded project are not donors (or are donors only for that portion of funding that they have contributed from their own core funds). Donors can be multilateral, bilateral and/or NGOs.

Disbursement

Disbursement is the release of funds to, or the purchase of goods or services for, a recipient; by extension, the amount thus spent. Disbursements record the actual international transfer of financial resources, or of goods or services valued at the cost of the donor. The Disbursement Date is the date at which those funds were made available – usually this involves the transfer of funds into the implementer's bank account or the draw down by the implementer of funds held in an account by the donor.

Grant

Grant is transfers made in cash, goods or services for which no repayment is required

Grant Element

Grant Element reflects the financial terms of a commitment: interest rate, MATURITY (q.v.) and grace period (interval to first repayment of capital). It measures the concessionality of a loan, in the form of the present value of an interest rate below the market rate over the life of a loan. Conventionally the market rate is taken as 10 per cent in DAC statistics. Thus, the grant element is nil for a loan carrying an interest rate of 10 percent; it is 100 per cent for a grant; and it lies between these two limits for a soft loan. If the face value of a loan is multiplied by its grant element, the result is referred to as the grant equivalent of that loan.

Lead Development Partner

It exists in co-funding project which requires intra-coordination among development partners to select a lead actor to stand for all coordination work and to provide project information to CRDB/CDC.

Loans (Credits)

Loans are the provision of resources, excluding food or other bulk commodities, for relief or development purposes, including import procurement programmes, which must be repaid according to conditions established at the time of the loan agreement or as subsequently agreed.

Mixed Credit

Mixed credit is normally a project that is funded with Loan and Grant elements.

Official Development Assistance (ODA)

Grants or Loans to countries and territories on Part I of the DAC List of Aid Recipients (developing countries) which are: (a) undertaken by the official sector; (b) with promotion of economic development and welfare as the main objective; (c) at concessional financial terms [if a loan, having a Grant Element of at least 25 per cent (calculated at a rate of discount of 10 per cent)]. In addition to financial flows, Technical Co-operation is included in aid. Grants, Loans and credits for military purposes are excluded.

Pledge

The grant or loan resources indicated in a non-binding (often verbal) manner by a donor over one year or a fixed number of years. Often these sums are not associated with any particular project, which must be designed at a later time. A pledge is not equivalent to a commitment and is treated as purely indicative.

Project/programme budget

Project/programme budget is the total resources required from all sources to implement the project/programme.

Project/programme start date

Project/programme start date is the actual start date of the implementation of the project/programme. Often the same as the project signature/commitment date.

Project/programme completion date

Actual, if already completed, or planned completion date of the project/programme.

Project/Programme Status

On-going – the project document is signed and the project is operationally open.

Completed – the project is operationally closed (financial closure is not necessary)

Suspended – the activities of the project have been officially suspended at the request of one of the signatory parties.

Pipeline – indicates a project that donor is identified and a concept paper or project document is being/has been drafted, with funding identified (but not committed). It normally exists in loan-financed projects.

Sector

Sectoral classifications organise projects according to their spheres of societal endeavor. For example, "productive" sectors create economic value by generating and distributing goods and services. "Infrastructure" sectors provide the basic installations and facilities on which communities depend. "Social" sectors provide for the mental, physical, and spiritual well-being of individuals and their communities. "Environmental" sectors sustain the earth's physical and biological assets. "Governance" sectors guide and administer the affairs of a state, community, organization or association. Sectoral classifications help provide the social and economic benchmarks used to measure a programme or project's impact.

Cross-cutting Thematic Markers

Thematic Marker is to indicate projects that have been associated with the principal sectors, meaning that a project makes some form of contribution to a development objective even though it is not directly working in that sector or on that cross-cutting issue. A contribution can also sometimes be of a non-financial nature. For gender equality, for example, it is well understood that best practice involves mainstreaming gender equity objectives in projects.

Types of ODA**Technical Cooperation**

Technical Cooperation includes both (a) grants to nationals of aid recipient countries receiving education or training at home or abroad, and (b) payments to consultants, advisers and similar personnel as well as teachers and administrators serving in recipient countries, (including the cost of associated equipment). Assistance of this kind provided specifically to facilitate the implementation of a capital project is included indistinguishably among bilateral project and programme expenditures, and not separately identified as technical co-operation in statistics of aggregate flows

Free-standing Technical Cooperation

Free-standing Technical Cooperation involves the exchange and training of technicians and engineers, the dispatch or invitation of experts and consultants, and the provision of technical services. The provision of resources aimed at the transfer of technical and managerial skills and know-how or of technology for the purpose of building up national capacity to undertake development activities.

Investment-related Technical Cooperation

Investment-related Technical Cooperation is often provided in grant and involved not only the technical services included in FSTC projects such as training and consultation, but also the provision of capital elements (i.e. those that are associated with some material/tangible output), including machinery and equipment.

Investment Project/Programme Assistance

Investment Project/Programme Assistance is provided, in cash or in kind, for specific capital investment projects, i.e., projects that create productive capital which can generate new goods or services. It is also known as capital assistance.

Budget Support or Balance-of-Payments Support

Budget Support or Balance-of-Payments Support is provided in the context of broader development programme and macro-economic objectives and/or which is provided for the specific purpose of supporting the recipient's balance-of-payments position and making available foreign exchange. This category includes non-food commodity input assistance in kind and financial grants and loans to pay for commodity inputs. It also includes resources ascribed to debt relief.

Food Aid (for Development Purposes)

Food Aid is provided in food for human consumption for developmental purposes, including grants and loans for the purchase of food.

Emergency and Relief Assistance

Emergency and Relief Assistance aims at immediately relieving distress and improves the well-being of populations affected by natural or manmade disasters. Food aid for humanitarian and emergency purposes is included in this category. Emergency and relief assistance is usually not related to national development efforts or to enhancing national capacity but is still included in the definition of ODA.

Programme-based Approach (PBA)

PBA is the RGC's mechanism to promote national ownership of development programmes, ensure coherent programming of resources, strengthen national capacities and systems, and, most important, to deliver development results.

3-year forward plan

3-year forward plan (in which year to be determined): start from New Year forward, i.e. 2020-2022 (if current year is 2019). To be in this category the project life period has to be renewed its three-year plan unless the project life is set out for 3 years.

Annex Five

Sector/Sub-sector Definition

COVID-19 Response	
<i>Emergency Response</i>	Support to the health sector including (1) case detection and management, (2) medical supplies and equipment, (3) preparedness, capacity building and training. This may include immediate or short-term support beyond the health sector that can be classified as an emergency relief.
<i>Socio-economic Recovery</i>	<p>Support to social rehabilitation: (1) helping people cope with adversity through social protection and basic services and (2) promoting social cohesion and investing in community-led resilience and response systems.</p> <p>Support to economic recovery: (1) protecting jobs and supporting SMEs, and informal sector and (2) guiding the necessary surge in fiscal and financial stimulus to make macroeconomic policies work for the most vulnerable and strengthening multilateral and regional responses.</p>
Education	
<i>Early Childhood Education</i>	Support to enrolment and participation of children from 3-5 years old, which assists in building a foundation to improve child learning and promote enrolment for primary education.
<i>Non-formal Education</i>	Non-formal education for out-of-school children, youth and illiterate adults that supplements formal education and often obtained through community learning centres or non-formal skill/vocational training classes (without a unified qualification) with the aim of increasing children and adult literacy rate.
<i>Youth Development</i>	Encourage youth to engage in education, careers and decision-making that lead to creative thinking and improving youth capacity such as short-term training on volunteerism, leadership, entrepreneurship, career counselling, hard and soft skills.
<i>Physical Education and Sport</i>	Improve the effectiveness and quality of physical education and sport by enhancing the capacity of all staff (coaches, referees, judges and technical staff), designing and developing curriculum for secondary and bachelor degree as well as students at both public and private sectors, and improving access for physical education and sport.
<i>Primary Education</i>	An initial stage of formal education that starts from Grade 1-6, which includes children from 6-11 years old.

<i>Secondary and Technical Education</i>	A formal education that consists of grade 7-12, which includes lower secondary education (grade 7-9) and upper secondary education (grade 10-12) and the formal TVET programmes that are equal to upper secondary education. Secondary education focuses on school admission, STEM, new-generation schools, work skills and English or other foreign languages required by schools.
<i>Higher Education</i>	A formal education that goes beyond secondary level and has the gross enrolment rate of students between 18-22 years old who will choose the specialized fields and the learning activities within colleges, universities or academies for attaining bachelor or higher degrees.
<i>Sector Policy</i>	Support to national education policies adopted and implemented to strengthen the quality of education for all population.
<i>Teacher Training</i>	Support to the training of teachers at all academic levels to ensure that teachers are qualified and professional, competent, ethical and fully embedded with academic skills.
<i>TVET</i>	A certified formal education that provides skill training development for students to get a specialization (e.g. basic agriculture, construction, motor repair skills, craft, and basic food processing).
Social Protection	
<i>Social Assistance</i>	Programmes to assist <u>the poor</u> and <u>most vulnerable people</u> including pregnant women and households that face food insecurity, children (first 1,000 days), people with disabilities, and the elderly.
<i>Emergency Responses</i>	Support that targets the poor and vulnerable people who are exposed to the negative consequences of climate change/ extreme weather conditions/ natural disasters (floods, drought, and storm, etc.).
<i>Human Capital Development</i>	Support to these specific and dedicated programmes: <ul style="list-style-type: none"> - Protection of pregnant women and children through providing financial support via Cash-Transfer Programme. - School Feeding Programme to improve school attendance through providing breakfast to students in nine provinces. - Scholarship for Primary and Secondary Education for primary and secondary students from poor and vulnerable families.
<i>Social welfare of vulnerable people</i>	Support to elderly and disables people who have very limited access to opportunities that provide them income through the Cash-Transfer programme.

<i>Social Security</i>	Schemes which encourage citizens to protect themselves from the unforeseen future social and economic crisis. Employers and employees in both the private and public sectors are obligated to contribute to the schemes.
<i>Pension</i>	Support to the retirement pensions for civil servants in public services including police officers and soldiers.
<i>Health Insurance</i>	Support of the following schemes: <ul style="list-style-type: none"> - Health insurance scheme for poor people and children that allow them to visit any public health facility through the Health Equity Fund covering both out-patient services and in-patient services (hospital, food allowance, one caregiver, funeral allowance). - Community-based health insurance scheme for the citizens working in informal sectors, which its source of funding comes from its members and supported by development partners (and/or NGOs). - Private Health Insurance schemes for private employees, yet it is still in the stage of formulation.
<i>Employment Injury Scheme</i>	Support to workers and employees suffering from work-related accidents and illness. The benefits will include transportation, health care until recovery, daily allowance in the absence of work, allowance for permanent work injury, rehabilitation services, funeral allowance, and allowance for dependents.
<i>Unemployment</i>	Help people to receive benefits when they lose their jobs while looking for a new job. However, it is still in feasibility study phase.
Community Development	
<i>Community Development</i>	Refer to projects that are designed to create conditions of economic and social progress for the whole community especially the poor and vulnerable people but does NOT fall into the National Social Protection Policy Framework.

Annex Six

Cross-cutting Thematic Markers: Gender

Guideline on Gender Mainstreaming in ODA

Ministry of Women's Affairs (MoWA) 2020

There are two key areas of ODA to work on gender equality and women's empowerment in Cambodia: 1) Gender Equality as a principal sector and 2) Gender Mainstreaming as a thematic marker.

1. Gender Equality and Women's Empowerment as a principal sector and sub-sectors

- (i) **Legal and Policy Framework** to promote gender equality, women's empowerment and women's right
- (ii) **Gender research, Statistic, and M&E** system and framework
- (iii) **Mechanisms, Networking and Partnership** to promote gender mainstreaming and women's empowerment
- (iv) **Accountability and Gender Responsive Investments**
- (v) **Positive Public Behavior** towards to the promotion of gender equality and women's right.

2. Guideline on gender mainstreaming as a thematic marker (% of each marker)

Four levels of gender analyses in sectors: i. Gender-blind, ii. Gender-sensitive, iii. Gender-responsive, and iv. Gender-transformative

- (i) **Gender-blind:** disbursements made without a gender analysis or any gender sensitivity promotion activities.
- (ii) **Gender-sensitive:** 1) Gender awareness and gender mainstreaming capacity development activities, 2) Conduct gender analysis or gender assessment within the project/programme.
- (iii) **Gender-responsive:** 1) Based on a gender analysis, these expenditures are intended to provide different responses to meet the practical needs of men and women. 2) Budget aimed at strengthening the gender machinery, for instance through capacity building and expertise of Gender Mainstreaming Action Group (GMAG) in line ministries or in partner institutions and women's leadership programme.
- (iv) **Gender-transformative:** With the clear approach to support gender-sensitive and responsive above, the programme or project has specific actions targeting changing gender gap in the sector, gender relations and roles. (See examples). The expenditures address the strategic interests of women and men (strategic gender need) and aim to contribute to long term structural and sustainable changes in societies to promote gender equality.

Some examples of specific actions targeting to changing gender gaps in sectors in Cambodia:

- Women economic empowerment, including technical skill and entrepreneurship development, informal economic activities, and friendly-environment and protect women’s rights in workplace.
- Address and recognize work-life balance at workplace and public sphere.
- Increase participation of women and girls in education and vocational training particularly related to STEM, as well as other areas responding to the needs of digital economy.
- Expand early childhood and nursery child support programmes at workplaces, public places, and community pre-schools
- Prevent violence against women and children
- Invest on health for women and children, the marginalized and vulnerable groups, especially to prevent and control communicable diseases and non-communicable diseases; public health and reproductive health; maternal, newborn, children and nutrition.
- Increase number of women in politics, judiciary and court system, media and information system, and decision-making in ministries, institutions, private sector, and provide women’s leadership programmes at all levels and sectors.

How to score the levels of ODA Mainstreaming to Gender as a thematic marker

Level	Definition	Score
(i) Gender-blind	Disbursements made without a gender analysis. In order to address gender issues in the project and programme cycle, the gender analysis is the foundation stage to assist the gender issue/gap in order to inform the scope, specific areas/cases of the gap and the major gender impact.	NO
(ii) Gender-sensitive	<p>Two stages/components to define gender-sensitive:</p> <ul style="list-style-type: none"> • Gender awareness and gender mainstreaming capacity development activities including trainings and workshops (1-10%) • Conduct gender analysis or gender assessment within the project/programme (primary or secondary analysis) (1-10%) 	1% - 20%

<p>(iii) Gender-responsive</p>	<p>Three stages/components of gender-responsive:</p> <ul style="list-style-type: none"> • Based on a gender analysis, these budgets are intended to provide different responses to meet the practical needs of men and women. (1-10%) • Strengthen the gender machinery, for instance through capacity building and expertise of Gender Mainstreaming Action Group (GMAG) in line ministries or in partner institutions (1-20%) • Support women’s leadership in line ministries (women leadership training, networking (1-10%) • Support to establish gender research, statistic, and M&E system and framework in line ministries (1-20%) 	<p>21% - 50%</p>
<p>(iv) Gender-transformative</p>	<p>Gender-transformative is the highest level of gender mainstreaming. Three stages or groups below:</p> <ul style="list-style-type: none"> • Address in the level ii and iii. (50%) • Specific actions targeting changing gender gap in the sector including relations and roles. (see the example) (1-30%) • The expenditures address the strategic interests of women and men aim to contribute to long term structural and sustainable changes in societies to promote gender equality. (1-20%) 	<p>51% - 100%</p>

Level of ODA Mainstreaming to Gender

- Minor 1% - 20%
- Moderate 21% - 50%
- Significant 51% - 100%

Cross-cutting Thematic Markers: Climate Change

Guidance for the Use of the Climate Change Thematic Marker

Please estimate what % of the budget (or expected results/benefits) of your project are related to climate change mitigation or adaptation, and use the table below as guidance for choosing your marker:

% of the project budget or project results/benefits that relate to CC mitigation or adaptation	Corresponding rating in the climate change marker
50-100%	Significant climate change relevance
10-49%	Moderate climate change relevance
2-9%	Minor climate change relevance
<2%	No climate change relevance

If you do not have an estimate of the % climate relevance of your project, please use the table below as guidance. The table is based on case studies of climate relevant projects in Cambodia.

Default Ratios for Climate Change relevance of development activities in Cambodia

CC Weight	Standard Type of Activities
Weighting between 50% -100%	CC adaptation guidelines and technical regulations
	Policy/planning and monitoring of the CC response at all levels
	Climate change Impact assessment and climate change projections
	Climate change capacity development and awareness raising / education
	Coastal protection and coastal dyke against sea level rise
	Protection against saline intrusion in coastal zone
Weighting between 10% to 49%	Hydrometeorology, early warning
	Livelihood improvement targeting communities affected by climate change
	Irrigation
	River dyke and embankments
	Water quality and supply

	Rural development and food security
	Forest conservation and development
	Residential and city area resilience to extreme weather events
	Public health and social services targeting communities affected by climate change and/or climate-sensitive diseases (vector-borne / water-borne / health impacts of extreme weather events and increasing temperatures)
	Water management and treatment
	Disaster specific infrastructure
	Strengthening disaster risk reduction
Weighting between 2% to 9%	Policy, tax and incentive structure for climate change mitigation / GHG reduction
	Sectoral GHG reduction plans and coordination between bodies
	Technology for energy efficiency and low GHGs emission
	Transportation (reducing exposure of infrastructures to flood)
	Energy generation in new model for energy saving
	Energy efficiency
	Energy efficiency in industry and construction
Contribution to GHG emission reduction in tourism	
Weighting less than 2%	e.g. Transportation in general
	e.g. Normal Infrastructure and construction with no indication of climate proofing or climate change mitigation measures

CSDGs Markers

To support the global commitment to realize the 2030 Agenda on Sustainable Development, the Royal Government of Cambodia has contextualized the Sustainable Development Goals to the national context and craft a fully localized set of targets – the Cambodia SDGs Framework. To align with this commitment, the Cambodian Rehabilitation and Development Board of the Council for the Development of Cambodia (CRDB/CDC) has created a new feature in the Cambodia ODA Database, as outlined in the Question 15c, to track and record the support from development partners.

The table below indicates the 18 goals, listed in the question 15c, and derived from the Cambodia Sustainable Development Goals Framework 2016-2030.

Goal	Cambodia Sustainable Development Goals	Percentage
1	No Poverty	
2	Zero Hunger	
3	Good Health and Well-Being	
4	Quality Education	
5	Gender Equality	
6	Clean Water and Sanitation	
7	Affordable and Clean Energy	
8	Decent Work and Economic Growth	
9	Industry, Innovation, and Infrastructure	
10	Reduced Inequalities	
11	Sustainable Cities and Communities	
12	Responsible Consumption and Production	
13	Climate Action	
14	Life Below Water	
15	Life on Land	
16	Peace, Justice, and Strong Institutions	
17	Partnerships for the Goals	
18	Cambodia Mine/ERW Free	

How to choose and identify the percentage of budget support to CSDGs

To choose specific CSDGs, data entry focal points may refer to the main sector(s) identified in question 15a and consult with the list of sectors and Goals below. This Guideline is not intended to be prescriptive but, rather, provides a broader aspect regarding investment-related to CSDGs. For further detail on how to identify CSDGs that the project supports, please refer to the CSDGs framework.

NOTE: Choose NO more than 3 Goals by filling the percentage based on activities and programme budget that support CSDGs, and the total percentage shall not exceed 100%. The chosen Goal(s) should be consistent with question 15a and 15b (for gender and climate change), explicitly mentioned in the project document, or have a specific objective or dedicated fund.

Goal	Cambodia SDGs	Sector
1	No Poverty	
2	Zero Hunger	- Agriculture
3	Good Health and Well-Being	- Health - HIV/AIDS
4	Quality Education	- Education
5	Gender Equality	- Gender
6	Clean Water and Sanitation	- Water and Sanitation - Rural Development
7	Affordable and Clean Energy	- Energy, Power and Electricity
8	Decent Work and Economic Growth	- Industrialisation and Trade - Business & Financial Services - Tourism
9	Industry, Innovation, and Infrastructure	- Industrialisation and Trade - Transportation - Technology, Information and Communications
10	Reduced Inequalities	- Social Protection - Emergency and food aid - Community and Social Services
11	Sustainable Cities and Communities	- Urban Plan and Management - Community and Social Services - Water and Sanitation - Environmental and Sustainability
12	Responsible Consumption and Production	- Environment and sustainability - Water and Sanitation
13	Climate Action	- Climate Change
14	Life Below Water	- Environment and sustainability - Agriculture
15	Life on Land	- Environment and sustainability - Agriculture
16	Peace, Justice, and Strong Institutions	- Governance and Administration - Budget and BoP Support
17	Partnerships for the Goals	- Governance and Administration
18	Cambodia Mine/ERW Free	- Rural Development

Goal	Cambodia Sustainable Development Goals	Description
1	No Poverty	<p>The support to end poverty in all its forms everywhere through:</p> <ul style="list-style-type: none"> - Reduce poverty in all its dimensions - Implement nationally appropriate social protection systems and measures for all, including floors and achieve substantial coverage of the poor and the vulnerable - Ensure all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, access to basic service, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technological and financial services
2	Zero Hunger	<p>Support to end hunger, achieve food security and improve nutrition and promote sustainable agriculture through:</p> <ul style="list-style-type: none"> - End all forms of malnutrition in children, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons - Improve agricultural productivity and incomes of small-scale food producers - Ensure sustainable food production systems and implement resilient agricultural practices - Maintain genetic diversity of seeds, cultivated plants and farmed and domesticated animals through soundly managed and diversified seed and plant banks at the national, and international levels, and promote access to fair and equitable sharing of benefits - Increase investment in rural infrastructure, agricultural research and extensive services, technological development, plant and livestock gene banks
3	Good Health and Well-Being	<p>Support to ensure healthy lives and promote well-being through:</p> <ul style="list-style-type: none"> - Ensure health and well-being of Cambodian people and financial risk protection - Reduce the maternal mortality rate and end preventable deaths of new-born and children under 5 years of age; - End the epidemics of AIDS, tuberculosis, malaria and other communicable diseases; - Reduce premature mortality from non-communicable diseases and promote mental

		<p>health;</p> <ul style="list-style-type: none"> - Strengthen the prevention and treatment of substance abuse; - Halve the deaths and injuries from road traffic accidents; - Ensure access to sexual and reproductive health-care services; - Increase health financing and recruitment, development, training and retention of the health workforce
4	Quality Education	<p>Support to ensure inclusive and equitable quality education and promote lifelong learning opportunities through:</p> <ul style="list-style-type: none"> - Ensure that all girls and boys complete free, equitable and quality primary and secondary education; have access to quality early childhood development and pre-primary education; - Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education; - Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable - Ensure that all youth and adults achieve literacy and numeracy; - Build and upgrade education facilities that are child-, disability- and gender-sensitive; - Increase qualified teachers
5	Gender Equality	<p>The support to achieving gender equality and empower all women and girls through:</p> <ul style="list-style-type: none"> - End all forms of discrimination and violence against women and girls - Ensure fully and efficiently participation of women and equal opportunity in leadership in all levels in political, economic and public life - Ensure access to sexual and reproductive health and reproductive rights
6	Clean Water and Sanitation	<p>The support to ensure the availability and sustainability management of water and sanitation through:</p> <ul style="list-style-type: none"> - Improve access to safe and affordable drinking water - Improve access to sanitation and hygiene - Improve water quality and increase water-use efficiency - Expand international cooperation and capacity-building in water and sanitation related activities

7	Affordable and Clean Energy	<p>To ensure access to affordable, reliable, sustainable and modern energy through:</p> <ul style="list-style-type: none"> - Secure access to affordable, reliable and modern energy services - Increase sustainability and the share of renewable energy - Enhance energy efficiency
8	Decent Work and Economic Growth	<p>The support to promote inclusive and sustainable economic growth, full and productive employment and decent work for all through:</p> <ul style="list-style-type: none"> - Obtain higher level of economic productivity through diversification, technology advancement and innovation, as well as focus more on high-value added and labour-intensive sectors - Promote development-oriented policies to assist production activities, decent job creation, entrepreneurship, creativity and innovation, motivate the formalization, and growth of micro-, small-, medium-sized enterprises, - Devise and implement policies to promote sustainable tourism - Increase Aid for Trade support for Cambodia through the enhanced integration Framework for Trade-related Technical Assistance
9	Industry, Innovation, and Infrastructure	<p>To build resilient infrastructure, inclusive and sustainable industrialization and foster innovation through:</p> <ul style="list-style-type: none"> - Establish reliable, quality, sustainable and resilient infrastructure - Promote inclusive and sustainable industrialization and raise industry's contribution to employment and GDP - Enhance scientific research, upgrade the technological capabilities of industrial sectors, encourage innovation and enlarge the research and development workers - Facilitate sustainable and resilient infrastructure development - Increase access to information and communication technology and affordable access to internet in Cambodia
10	Reduced Inequalities	<p>Activities that contribute the reduction of inequalities including:</p> <ul style="list-style-type: none"> - Reduce income inequalities - Promote universal social, economic and political inclusion - Adopt fiscal, wage and social protection policies

		<p>that promote equality</p> <ul style="list-style-type: none"> - Implement the principle of special and differential treatment, - Encourage development assistance and investment in least developed countries
11	Sustainable Cities and Communities	<p>Activities that contribute to the sustainable cities and communities including:</p> <ul style="list-style-type: none"> - Make cities and human settlements inclusive, safe, resilient, and sustainable - Reduce the adverse per capita environmental impacts of cities
12	Responsible Consumption and Production	<p>Activities that contribute to the responsible consumption and production including:</p> <ul style="list-style-type: none"> - Ensure sustainable consumption and production patterns - Achieve the environmentally sound management of chemicals and all wastes - Reduce waste generation through prevention, reduction, recycling and reuse
13	Climate Action	<p>Activities that contribute to the combat of climate change and its impacts including:</p> <ul style="list-style-type: none"> - Strengthen resilience and adaptive capacity to climate-related disasters - Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning
14	Life Below Water	<p>Activities that contribute to the conservation and utilization of the oceans, seas and marine resources including:</p> <ul style="list-style-type: none"> - Prevent and reduce marine pollution - Protect and restore ecosystems - Provide access for small-scale artisanal fishers to marine resources and markets - Conserve coastal and marine areas - Increase the economic benefits from sustainable use of marine resources
15	Life on Land	<p>Activities that contribute to the protection of life on land including:</p> <ul style="list-style-type: none"> - Protect, restore and promote sustainable use of terrestrial ecosystems - Manage forests, halt deforestation, and increasing afforestation and reforestation - Combat desertification and restore land degradation - Halt biodiversity loss and reduce degradation of

		<p>natural habitats</p> <ul style="list-style-type: none"> - Integrate ecosystem and biodiversity values in national strategies - Mobilize resources for conservation and reforestation
16	Peace, Justice, and Strong Institutions	<p>Activities that contribute to the promotion of peaceful and inclusive societies including:</p> <ul style="list-style-type: none"> - Support the rule of law and ensure equal access to justice - Ensure responsive, inclusive - Participatory and representative decision-making - Provide legal identity for all
17	Partnerships for the Goals	<p>Activities that contribute to the enhancement and promotion of effective public, public-private and civil society partnership, North-South, South-South and triangular regional and international cooperation on the access to science, technology and innovation.</p>
18	Cambodia Mine/Explosive Remnants of War (ERW) Free	<p>Activities that contribute to the clearance of Mine/ERW, the reduction of mine/ERW casualties, and the promotion of the right and quality of life of person disabilities by landmine/ERW.</p>

Annex Seven

Glossary for Development Effectiveness Indicators

Point of Delivery

Point of Delivery is a partner who makes the final disbursement to the national partner. Usually in a co-funding project, a lead development partner is the point of delivery.

Public Sector

Public Sector is defined as a ministry, department and agency that is authorized to receive revenue or to undertake expenditures on behalf of central government. Disbursements for the **Public Sector** are defined as ODA provided to the government and other public sector entities but EXCLUDED CSOs, the private sector, and other non-state domestic actors.

Use of Country Results Framework

Use of Country Results Framework means ODA providers will:

- i. Align their projects/programs with national policies/strategies, sector, thematic, or reform results framework.
- ii. Use the objectives and targets from the national policies/strategies as a reference to deliver and assess the performance of its own country program.
- iii. Use associated national system, including statistical systems, to monitor the progress of its programs and projects

Use of National PFM System

- Budget Execution Procedures
- Financial Reporting Procedures
- Auditing Procedures

Budget Execution Procedures

Using national budget execution procedures means that ODA is managed according to the national budgeting procedures established in the general legislation and implemented by the government in the partner countries. This means that projects/programs supported by development partners are subject to normal country budgetary execution procedures, namely procedures for authorization, approval and payment.

To respond to this question, development partners review all their development co-operation activities to determine how much funding for the government sector meets three out of the four criteria below:

- i. Funds are included in the annual budget approved by the partner country legislature
- ii. Funds are subject to established partner country budget execution procedures
- iii. Funds are processed (e.g. deposited and disbursed) through the established partner country treasury system
- iv. It is NOT required (by the development partner) to open a separate bank account for the funds provided

Financial Reporting Procedures

Using national financial reporting means that development partners do not impose additional requirements on governments for financial reporting.

To respond to this question, development partners review all their development activities to determine how much funding for the government sector meets BOTH criteria below:

- i. It is not required (by the development partner) to maintain a separate accounting system to satisfy your own reporting requirements
- ii. It is not required (by the development partner) to create a separate chart of accounts to record the use of funds from the development partner (the development partner only requires financial reports prepared using the country's established financial reporting arrangements).

Auditing Procedures

Using national auditing procedures means that development partners rely on the audit opinions, issued by the country's supreme audit institution, in the government's normal final reporting and they do not place additional auditing requirements on governments.

To respond to this question, development partners review all their development activities to determine how much development co-operation funding for the government sector meets BOTH criteria below:

- i. Funds are subject to audit carried out under the responsibility of the supreme audit institution
- ii. Additional audit arrangements are not requested (by the development partner) under normal circumstances.

AND at least one of the two criteria below:

- i. Audit standards different from those adopted by the supreme audit institution of the partner country are not required (by the development partner)
- ii. The supreme audit institution is not required to change its audit cycle to audit funds provided by the development partner's agency.

Use of National Procurement Procedures

Donors use national procurement procedures when the funds they provide for the implementation of projects and programs are managed according to the national procurement procedures as they were established in the general legislation and implemented by government. The use of national procurement procedures means that donors do not make additional, or special, requirements on governments for the procurement of works, goods and services.

Tied Aid

Tied Aid are loans, credits or associated financing packages where procurement of the goods or services is processed and under supervision of the donor.

Partially Tied Aid

Partially Tied Aid is the official is the development assistance (or Official Aid) for which the associated goods and services must be procured in the donor country or among a restricted group of other countries, which must however include substantially the recipient country.

Untied Aid

Untied Aid is ODA for which the associated goods and services is fully and freely procured in the recipient country.

Annex Eight

Abbreviations & Acronyms

CDC	Council for the Development of Cambodia
CC	Climate Change
CRDB	Cambodian Rehabilitation and Development Board
CSDG	Cambodia Sustainable Development Goals
DAC	Development Assistance Committee (of OECD)
D&D	Decentralisation and Deconcentration
ERW	Explosive Remnants of War
FSTC	Free Standing Technical Cooperation
GBV	Gender-based Violence
GDP	Gross Domestic Product
GHG	Greenhouse Gas
IDP	Industrial Development Policy
NGOs	Non-Government Organisation(s)
NSDP	National Strategic Development Plan
NSPF	National Social Protection Framework
NRML	Natural Resource Management and Livelihood
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
PBA	Programme-based Approach
PFM	Public Financial Management
PSDD	Project to Support Democratic Development
RGC	Royal Government of Cambodia
SEZ	Special Economic Zone
SMEs	Small and Medium Enterprises
SNDD	Sub-National Democratic Development
STEM	Science, Technology, Engineering, and Math
TA	Technical Assistance
TC	Technical Cooperation
TVET	Technical Vocational Education and Training
TWG	Technical Working Group