

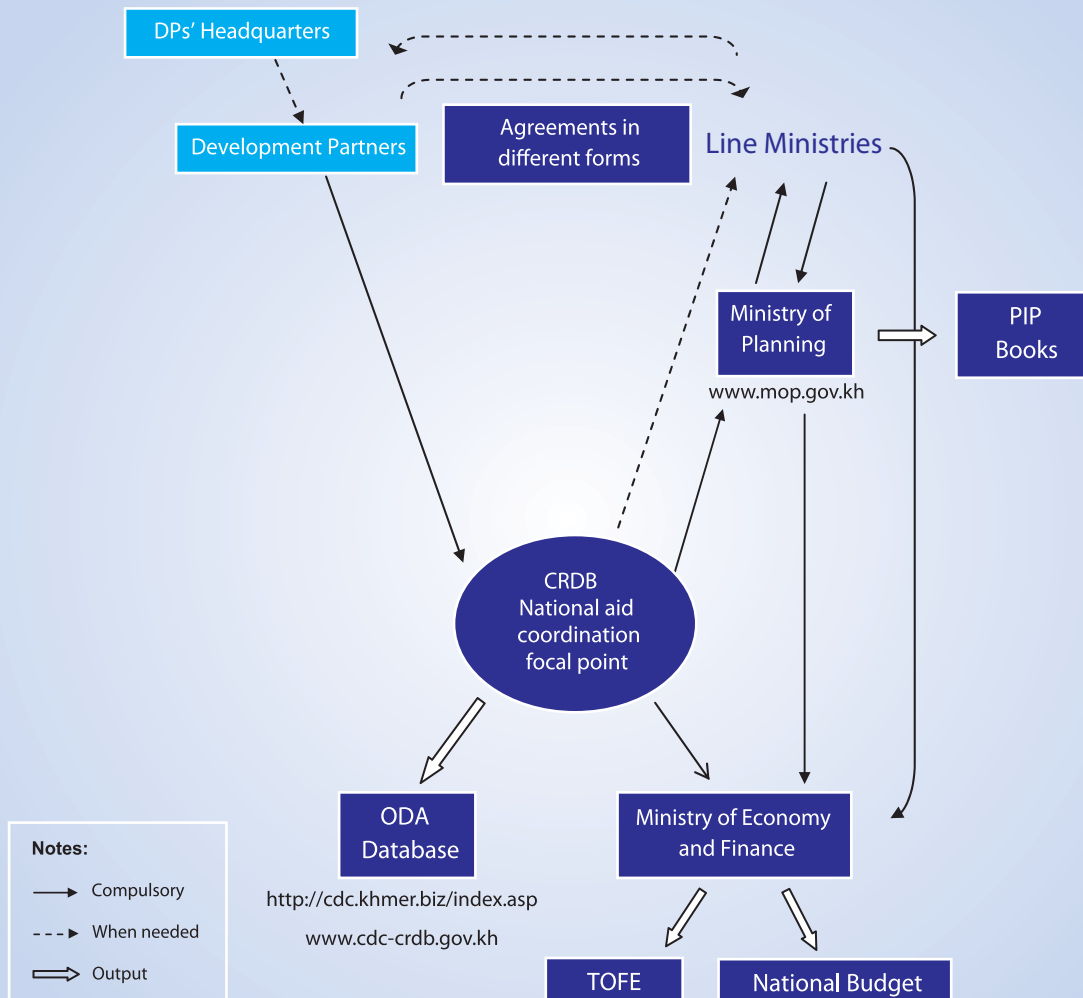


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The NGO Forum on Cambodia

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Working Together for Positive Change

Cambodian Aid Information Transparency

An Assessment of Consistency of the Public Investment Program and Official Development Assistance Database



Phnom Penh, Cambodia

September 2011

Cambodian Aid Information Transparency:

**An Assessment of Consistency of the Public Investment Program and Official
Development Assistance Database**

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List of Abbreviations and Acronyms

CDC	Council for the Development of Cambodia
CRDB	Cambodian Rehabilitation and Development Board
DPs	Development Partners
LMs	Line Ministries
MAFF	Ministry of Agriculture, Forestry, and Fisheries
MEF	Ministry of Economy and Finance
MIME	Ministry of Industry, Mines and Energy
MLMUPC	Ministry of Land Management, Urban Planning and Construction
MoLVT	Ministry of Labor and Vocational Training
MoC	Ministry of Commerce
MoE	Ministry of Environment
MoEYS	Ministry of Education, Youth and Sport
MoH	Ministry of Health
MoInfo	Ministry of Information
MoJ	Ministry of Justice
MoP	Ministry of Planning
MoT	Ministry of Tourism
MPWT	Ministry of Public Works and Transport
MRD	Ministry of Rural Development
MoWA	Ministry of Women's Affairs
MoWRAM	Ministry of Water Resources and Meteorology
MSDP	Multi-Donor Support Program
NSDP	National Strategic Development Plan
ODA	Official Development Assistance
PIP	Public Investment Program
RGC	Royal Government of Cambodia
SNEC	Supreme National Economic Council
TOFE	Table on State Financial Operations
TWG	Technical Working Group
US\$	United States Dollar

Executive Summary

There has been a remarkable improvement of aid information management systems, but there is still a need to form better links and consistency between different data/information sources, i.e. the Public Investment Program (PIP) and the ODA database, especially regarding the recording and reporting of external aid to Cambodia. The key objective of this study was to examine the current information disclosure situation on aid and explore how the current system works as a basis for the mutual accountability principle expressed in the *Declaration by the Royal Government of Cambodia and Development Partners on Enhancing Aid Effectiveness*, in 2006. This study points to possible information gaps and inconsistencies across the two different data sources, the PIP and ODA database, which are used to record external development assistance. As such, this report provides useful key findings for Development Partners and the Royal Government of Cambodia to encourage discussion which honors and addresses the previous commitments made.

As a pragmatic response, a review of the available documents in relation to aid management and aid effectiveness has been carried out. Ongoing projects in and throughout 2010 were taken from the PIP and ODA database and compared, in order to highlight any inconsistencies in aid information between these two databases. Inconsistencies in data holdings were discovered across the PIP and ODA database. The comparative analysis was strengthened further by conducting interviews with DPs, LMs, MoP, and CDC representatives to understand the context under which these administrative inconsistencies occurred.

Between the PIP and ODA database, the study found inconsistencies in the number of active projects. The PIP had fewer active projects than the ODA database, which may have resulted from different administrative processes being used when entering data into the system. It had also been identified that LMs submitted information on new projects to the MoP for the preparation of the PIP once a year, while DPs submitted information to the CRDB twice a year. Interestingly, projects submitted through the PIP by LMs must be prioritized by the MoP, which resulted in fewer projects being reported within the PIP compared to the actual number of projects being implemented by the LMs. DPs, on the other hand, reported all active projects to the CRDB. Additionally, there may be cases where individual departments in the LMs implement projects without the knowledge of the Planning Department of respective LMs.

These databases also hold records for the same projects; among the 151 active projects in the PIP and the 277 in the ODA Database, for 2010, 67 projects shared the same information in each database system. In addition, it was further revealed that when projects were recorded in either database, the common projects become different in terms of project title, duration, and target area. It

was also found that no projects in either database shared the exact name or duration. These differences, in name and duration for the same projects, are possibly a result of LMs not having all project information listed in the Agreement between LMs and DPs, which may leave LMs searching for the specific project information from other sources. Moreover, LMs submitted hard copies to the MoP, while DPs submitted soft copies to the CRDB. Errors may occur during data processing if data verification or checking was loosely conducted or not completed by LMs and DPs. All the issues which have been identified still require further explanation and discussion from LMs.

Also, there are cases where projects were recorded and listed more than once. Duplicate project records were found within the ODA database as it tended to list projects based on different sources of funding. Conversely, the PIP has, in some instances, combined sources of information from projects with multiple funding sources and records these as a single project. Thus, identical records are seen for projects listed within the ODA database, but it is not the case for the PIP. In this case, the research has revealed that each DP enters data on their funded projects on separate occasions, resulting in projects with multiple funding sources being reported by more than one donor in the ODA database.

Projects recorded more than once in the ODA database have also, in some cases, different financial figures. As identical records do not occur for projects within the PIP, the recording of different financial figures does not extend to projects held within this database. Nevertheless, there may still be instances whereby a project's financial figures (as reported in both the ODA and PIP) differ. Both DPs and LMs recognize these differences not only in the two databases, but also in the Agreement signed between DPs and LMs. Some project information, especially financial figures (in planned expenditure and disbursement categories) may be recorded in the ODA database at a later period and updated throughout the year. However, these same figures in the PIP cannot be edited or updated, once the document has been approved for publishing.

These inconsistencies are possibly due to different systems and processes in data collection, cleaning, processing, compiling, updating, and recording between the PIP and ODA database. Additional efforts of LMs and DPs in checking the information before recording this in the database, and improvements from the MoP and CRDB in verifying the information submitted by LMs and DPs, may assist in reducing inconsistencies. Thus, the systemic fix in this instance would form a better link between the PIP and ODA database, and the National Budget Law, to induce a system which meets the needs of all stakeholders.

The achievement of this would require a concerted effort and not simply belong to an individual organization. By achieving greater stakeholder engagement on this issue, a move toward the improved consistency of aid information management could occur in Cambodia. Key partners and beneficiaries include the RGC, DPs, and LMs, with each having a role to play. Regarding improvements, recommendations have been made on the technical aspects of operating the PIP and ODA database. In this regard, commitments made by DPs, LMs, and database administrators, in addition to the responsibilities of government-formed groups, consisting of the MoP, CDC, MEF, and SNEC, ensure ongoing improvements in the consistency of aid information between different data sources and, importantly, achieving access for the public, donor agencies, and development practitioners alike.

I. Background and Objectives of the Study

1. Background and Rational of the Study

The aid information management system in Cambodia has improved over the past few years. The ODA database, one of the aid information systems, has become both useful and practical for the Cambodian government, development partners (DPs), and the general public, who use information on aid. The Royal Government of Cambodia (RGC) has also introduced a link between different aid-recording databases in which the CDC performs a national aid coordination role. Even though there have been remarkable improvements in aid information after the establishment of the ODA database, there is still a need for more concentrated efforts by government to provide stronger links between different database systems. That is, the ODA database and Public Investment Program (PIP) need to provide consistency on aid data to ensure that this is integrated into the national planning and budget system. This would assist DPs to maintain their commitments to “provide timely, transparent, and comprehensive information on aid flows to the maximum extent possible to improve the transparency and accountability in the use of ODA resources and to promote the alignment of ODA resources with Cambodia’s development priorities” (RGC, 2006). In this regard, a continued effort is still required.

Information on aid disbursements is recorded and published by different institutions within several databases (not exclusively the PIP and ODA database). Consequently, there may be inconsistencies among different sources, caused by separate data (aid information) collection processes, as well as timing differences in these processes. These inconsistencies may lead to misinterpretation of the data if only one source of aid information is examined and if data is not verified between these different data sources. Therefore, it was seen as important to assess the consistency of aid information recorded by different institutions. Consistent data will provide reliability, strengthen accountability mechanisms for each data source, and reflect the honor of the commitments as aforementioned.

2. Objectives of the Study

This report has been commissioned by the NGO Forum on Cambodia and conducted by the Economic Institute of Cambodia. The study aims to explore the availability of information on aid –recorded within the ODA database of the CDC and the PIP in the Ministry of Planning, which are both accessible to the public. This study focuses on three main objectives:

- 1) To highlight the types of information held on projects and the numbers of projects available in the databases of both institutions,

- 2) To review the consistency of aid information among different data sources, and
- 3) To recommend possible changes which could contribute to the enhancement of the existing national system of aid information for it to become a reliable, timely and easily accessible source of information to assist, for example, analysts and the public.

The key objective of the study is to reflect on the current situation of aid information disclosure and explore how the current system works, in terms of the commitment made by the government and development partners to the mutual accountability principle expressed in the *Declaration by the Royal Government of Cambodia and Development Partners on Enhancing Aid Effectiveness (2006)*. The study focuses on possible information gaps and inconsistencies among the different data sources. It provides key findings which DPs and the RGC could use to address and honor these mutual accountability commitments. The outputs from the study can be employed as a reference document for policy makers, analysts, and the donor/development community. This could be used as a starting point to further improve aid information systems in areas such as: accuracy, reliability, timeliness, and user-friendly formats.

It should be noted that the scope of this study has not assessed the accuracy of information on aid provided by donors and recorded by government institutions. Moreover, the study does not assess the strengths and weaknesses of the CDC, MoP, LMs and donors, concerning aid information dissemination. The study limits its scope to an examination of the level of consistency on the information held across different data sources.

II. Research Methodologies

The study was conducted in two phases. Firstly, desk research was conducted on available documents related to aid management and aid effectiveness in Cambodia. These documents included the ODA database (www.cdc.khmer.biz), Public Investment Program 2010-2012 (www.mop.gov.kh)¹, *The Cambodia Aid Effectiveness Report 2010*, *the National Strategic Development Plan (NSDP) Update 2009-2013*, *The Mid-Term Review 2008 on National Strategic Development Plan 2006-2010*, *Declaration by the Royal Government of Cambodia and Development Partners on Enhancing Aid Effectiveness (2006)*, *National Budget Law 2010 by MEF*, and other sources available on the Internet (refer to Works Cited for the full list of sources). Research on aid information data sources were also used to understand the general process of aid

¹ www.mop.gov.kh also includes PIP forms and guidelines and the NSDP Update 2009-2013.

information management. This was completed to provide a baseline on the consistency of aid information between data sources available for this research.

Regarding terminology, the word *consistency* refers to ‘the same’ or ‘in agreement or harmony’. As such, this study seeks to assess whether aid information databases, the PIP and ODA database, record the same information on external aid and whether the information in these databases is consistent with one another.

Secondly, interviews with key informants were conducted to provide detailed and in-depth analysis for the study. Interviews were used to affirm key findings from the desk research and to seek the reasons related to these findings. The interviews were also used to better form recommendations for the improvement of aid information flows in Cambodia. In addition to the interviews, questionnaires were developed using the same key questions for different respondent groups in order to compare their perspectives regarding similar issues. After questionnaires were developed, letters were sent to DPs, LMs, MoP, and the CDC. Researchers then followed-up to ensure that letters arrived at the designated points and appointments were scheduled with respective invitees.

1. Sampling

Two databases among several options were chosen for the study, including the PIP books published by the Ministry of Planning and the ODA database operated by the CRDB of the CDC. Since other data sources were not publicly available (excluding the National Budget Law and other budget documents), and formal requests were required to access this data, the study chose to undertake an in-depth analysis of the two publicly available databases online.

The projects were chosen from the Public Investment Program² 2010-2012; thus, hereafter, **[the PIP]** refers to the most recent projects funded by external funding agencies and operating throughout 2010. These projects were included within ‘Table 4: List of Projects by Ministry’, in the Capital Investment and Technical Assistance Category, below. The projects from the CDC’s Official Development Assistance Database, hereafter **[the ODA database]**, include the on-going projects operating throughout 2010 and funded by external agencies. The implementing agencies of these projects are the LMs of the RGC. Table 1 lists a sample of projects taken from the PIP and the ODA database.

² In 2011, the PIP format was changed. For details, please visit MoP website at www.mop.gov.kh.

Table 1: Sample Projects from PIP and ODA Database

Projects from PIP 2010-2012					
PIP No.	Project Name	Funding Agencies	Implementing Agencies	Implement Period	Financial Records
i.e. Ministry of Health					
On-going					
Capital Investment Projects					
1.03	i.e. Tuberculosis control	WHO, Japan, USA, NGOs, GFATM	MoH	1996-2020	Xx
Technical Assistance Projects					
1.13	i.e. Human resource development	France, WHO, UNV, DED, ADB, Japan, Germany, UK, UNFPA	MoH	1996-2012	Xx

Projects from ODA database					
Pro. No.	Official Title	Donors	State date	Completion date	Financial Records
i.e. Ministry of Health					
YK302	i.e. Country Program Action Plan 2006-2010, Child Survivor Program	UNICEF	1-Jan-2006	31-Dec-10	Xx

Seven (7) in-depth interviews were conducted; two interviews among the seven were administered through e-mail correspondence, and questionnaires were sent electronically to interviewees. Table 2 lists respondents for interview by institutional type and organization.

Table 2: List of Interview Respondents, by Type

No	Respondent Type		Organization
1	Administrators/Operators of Aid Databases		Ministry of Planning
2			Council for Development of Cambodia
3	Line Ministries		Ministry of Education, Youth, and Sport
4	Development Partners	International Financial Institutes	World Bank
5			Asian Development Bank
6		Bilateral	USAID Cambodia
7		UN Agencies	UNDP

2. Scope and Limitations of the Study

Several limitations occurred throughout the study. Firstly, data sources on external aid information to Cambodia are very limited, in that most sources are not accessible to the public. Access to these data sources required formal written requests, which tend to take time to process. Due to the fact that the study was limited to a three-month period, the data used in this study was taken from two sources only: the PIP and the ODA database, in which the data can be accessed online without the requirement of a formal request.

The interview stage was met by a few constraints especially concerning the number of respondents, which was limited by time and other factors. Firstly, the interviews were conducted in a two-month period, which was found to be quite short especially since the design of the questionnaire had been based on the findings of the data collected from the PIP and ODA database (during the desk research). Thus, interview appointments could not be arranged until the questionnaires were completely designed. Secondly, scheduling appointments with respondents was difficult and time-consuming. The response rate, especially from LMs, was low. Lastly, as two respondents answered the questionnaire via email, there was no opportunity to prompt the interviewee for further explanation of their answers. Additionally, as interviewers were not able to explain the questions to the interviewees, several questions were not answered.

To ensure that sufficient and accurate information had been collected by the study, follow-up e-mails and phone calls were conducted. Questions which were not completed by e-mail were then asked via phone. Similar questions were also asked during face-to-face interviews with other respondents as they were able to provide researchers with a clear view on the topics covered.

III. Findings and Analysis

The data collected from the desk research, available documents relating to aid information in Cambodia, and responses from the interviews have been incorporated in this section to identify key findings discussed further in the following sections.

1. An Overview of the Aid Information System

International aid in Cambodia financed nearly half of the total 2010 budget (CRDB, 2010b); thus, this international aid is critically important for the country's socioeconomic development. As such, the transparency of aid information, i.e. the availability of the information disclosed by the

RGC and donors, is essential for ensuring aid effectiveness, as well as fostering the country's economy through international aid. To ensure the alignment of commitments by the RGC and DPs made in the *Declaration by the Royal Government of Cambodia and Development Partners on Enhancing Aid Effectiveness* in October 2006 (RGC, 2006), the RGC has been improving its aid information management system and this has been complimented by the involvement of DPs, which was confirmed during interviews with DPs.

To manage development partner assistance, the Government's policy titled, *Strategic Framework for Development Cooperation Management*, states that the Cambodian Rehabilitation and Development Board (CRDB) is the national aid coordination focal point (CRDB, 2010a). In this regard, LMs and respective government agencies are responsible for managing external resources in alignment with the summary of responsibilities listed below:

- MoP shall prepare the 3-year Public Investment Program.
- MEF shall prepare the macroeconomic framework, prepare the national budget on implementation of the annual Public Investment Program, and monitor the implementation of financing.
- LMs shall prepare sector-wide Public Investment Plans by closely cooperating with the MoP and the CRDB/CDC, and shall implement those plans.

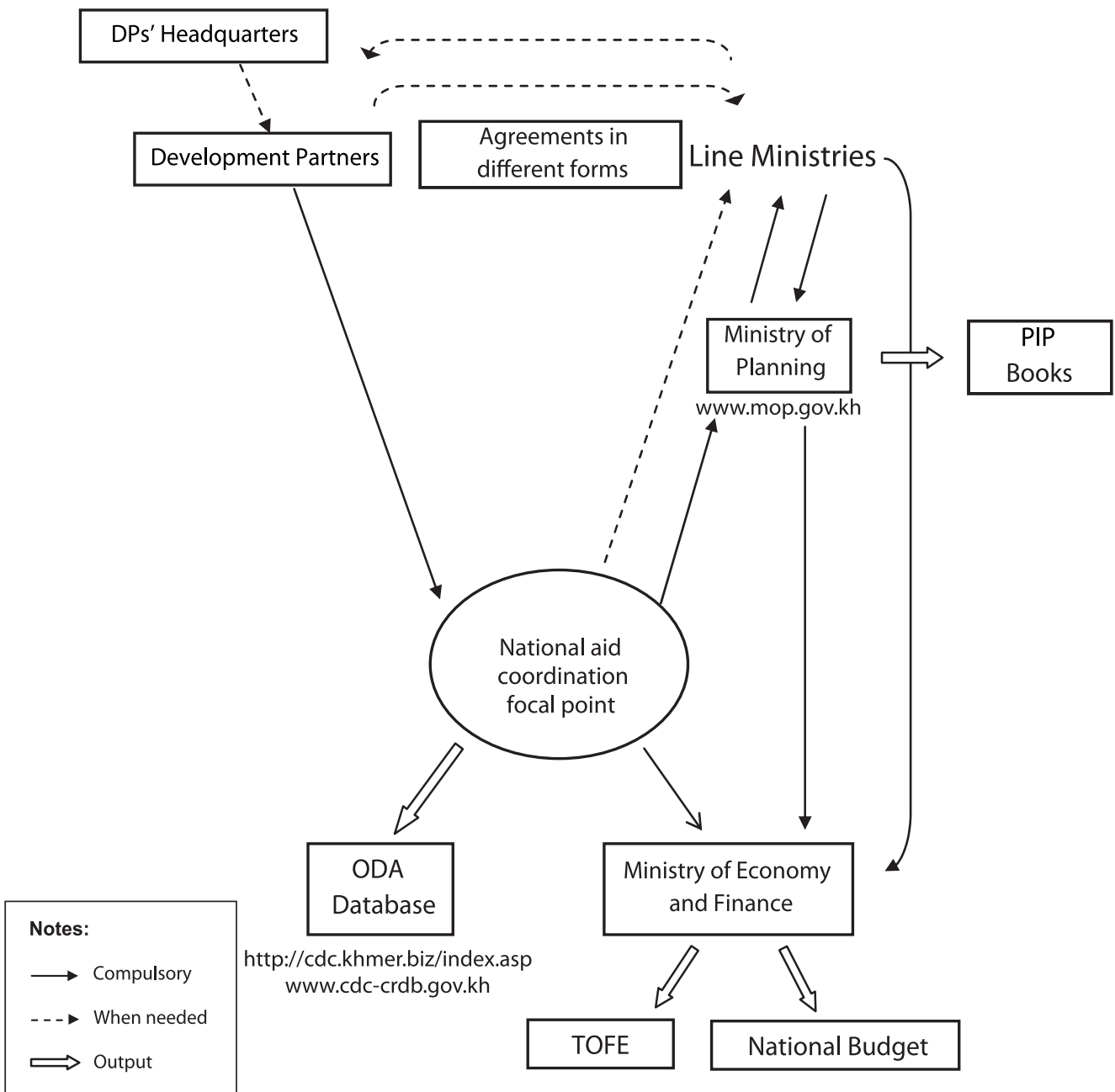
Through these significant responsibilities, it can be concluded that the CDC, MoP and MEF perform vital roles in managing the aid information system. Firstly, to better understand the management of aid information, it is necessary to be aware of the flows of aid information between organizations and its complication. As illustrated in Figure 1, the information flows back and forth among the CDC, MoP, MEF, DPs and LMs. In some cases, the information is under the same category; in other cases, different categories. Both the CDC and the MoP have information flowing in and out. However, by law and in practice, the CRDB/CDC performs a role as the 'national aid coordination focal point' (CRDB, 2010b).

Firstly, information on external aid flows into the CRDB. This information is from DPs based on the 'Agreements' between DPs and LMs. This information is collated from Project Implementation Units, Loans, and Grants. In cases where there is no information in the Agreements, but it is still required by the CRDB, DPs may contact their Headquarters to seek the specific details of information. DPs and LMs may also exchange information as needed, which is dependent on their relationship. Secondly, the CRDB share information as requested by different institutions. The CRDB provides information to the MoP in relation to projects being implemented by LMs. The MoP then sends project information to each LM to review its accuracy and requires

LMs to complete the information on each project operated by their institutions. After completing the forms, LMs send the information back to the MoP. In some cases, LMs receive the data from the CRDB as well. This is normally the case when LMs need to verify the data with the information listed in the Agreements. The CRDB sends out information to the MEF on information in relation to external financing for the publishing of TOFE, a monthly and yearly report on the operation of the government's budget. The MEF also receives the information from LMs directly and indirectly. Direct information from LMs sent to the MEF is related to the Recurrent Budget. In this regard, LMs send the information directly to the MEF. Indirect information from LMs sent to the MEF is about the Capital Investment's Estimated Budget. LMs send the information to the MoP for the preparation of the PIP after which this information is sent to the MEF.

In summary, three institutions produce different aid information databases. With the provision of information from DPs, the CRDB produces the ODA database which can be viewed by government agencies, DPs, and the public. Based on the information from the CRDB and LMs, the MoP produces the annual PIP books. Interestingly, the interviews with DPs revealed that the PIP books are not widely known or used. Through the information from the CRDB, the MEF produces the TOFE and then produces the National Budget Law from the MoP and LMs. Unfortunately, products from the MEF are also not widely used by DPs either, as they are written in Khmer.

Figure 1: Flows of Aid Information Between the PIP, ODA Database, and National Budget Law

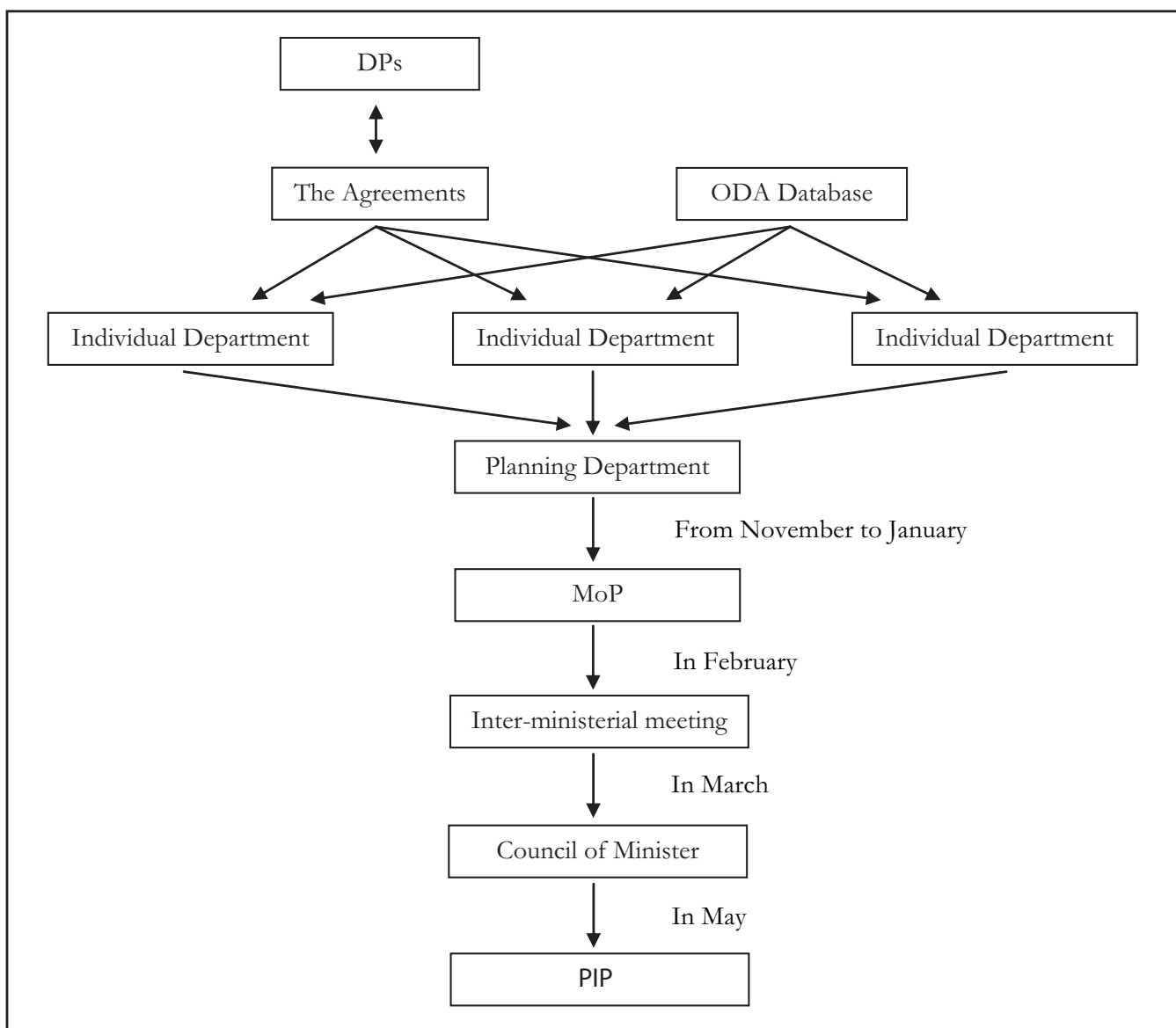


1.1. Public Investment Program

The PIP prepared and issued by the MoP is a three-year rolling plan outlining prioritized programs and projects. Issued annually by the MoP, the PIP is a compilation of all ongoing and proposed projects that are supported by DPs and implemented by the ministries in accordance with their own determinations on priorities (MoP, 2009). The annual PIP books are prepared one year ahead of the book’s printing. For example, if the PIP is produced for 2010-2012, the book has been prepared using project information collected from late 2008 until nearly mid-2009.

To submit information on the projects being operated, to revise/update information of the projects already submitted, or to delete submissions, LMs must submit three different forms, including the Project Information Sheet, PIP Amendment Form, or PIP Deletion Notice, respectively. These forms are usually submitted to the MoP from November to January (MoP, 2010). After receiving the submission forms, the MoP enters all project data into the PIP database and prioritizes the projects of each LM based on the priorities of the RGC's development strategies, as stated in the NSDP, which is normally done from January and February of each year. A draft of the PIP is then produced and presented at an inter-ministerial meeting in February to seek feedback for any possible changes. Finally, the PIP for the current year is approved by the Council of Ministers in March and submitted to the MEF for the annual National Budget and to the CRDB for the Cambodia Development Cooperation Forum (MoP, 2009).

LMs consult different sources when gathering data and information on projects for submission to the MoP. This is dependent on the practices of each LM, with no set rules or standard for data collection. However, it has been observed that LMs collect data from two main sources. From the interviews, it was found that once LMs receive notification letters from the MoP for the preparation of the PIP, the Planning Department of each respective LM forwards a letter to the individual departments responsible for implementing these projects. After this, individual departments then send back a list of projects and related information to the Planning Department. Individual departments compile the projects and information based on the Agreements between LMs and DPs. Another source is the ODA database, where lists of projects and information are also taken and referenced. The information provided by each department is then checked by the Planning Department before submitting it to the MoP. Cross-checking occurs in consultation with the Agreement, the ODA database, and DPs. However, it is not known if all LMs follow this process in practice, since the interviews for this study were limited to one LM. Moreover, it was observed that inconsistencies are seen between projects listed in both the PIP and ODA database (refer to Section III Findings and Analysis).

Figure 2: Flow of Aid Information from LMs to MoP

1.2. ODA Database

The Cambodia ODA database is operated and maintained by the CRDB/CDC on behalf of all LMs and agencies (CDC, 2010). The objective of the ODA database is to:

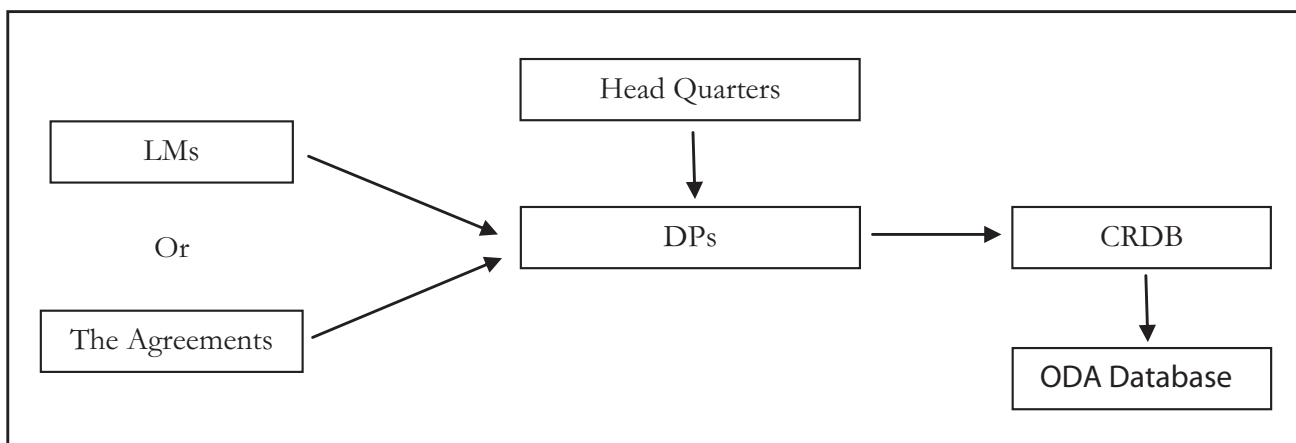
- Record all sources of Official Development Assistance to Cambodia;
- Support empirical analysis and the provision of practical policy-relevant advice;
- Provide public access to information on aid provided to Cambodia; and
- Promote effective planning, budgeting and management of external resources (CDC, 2009).

Project records are maintained by DPs. No forms are required when submitting new project information and revising or updating project records through the administrator of the ODA database. Nevertheless, for the entry of a new project, a four-page questionnaire must be

completed. This is completed online twice a year, which usually happens in March and October. In practice, the CRDB sends letters to inform DPs of the deadlines for uploading new projects on the ODA website. According to the most recent *Aid Effectiveness Report 2010* (CRDB, 2010b), DPs had been encouraged to submit information before the deadline in order to make the report ready for the 3rd Cambodia Development Cooperation Forum (June 2010). DPs can also update or edit project information online through the ODA database website at any time without prior notice to the ODA database administrator. However, they are obliged to obtain a username and password from the administrator before doing so. Additionally, annexes of sectors and sub-sectors and a glossary of terms are provided, which the users can refer to in order to edit the project information correctly.

The way information is collected is different from one DP to another. Among the four DPs interviewed, only one had contacted the implementing LMs to provide them with the information needed. While another two DPs consulted with the Agreements between LMs and DPs, the fourth did not provide an answer in relation to the process of data collection. It seems that this depends on the relationship between LMs and DPs and on the level of effort each DP places in gathering data. DPs could contact and request additional information from their Headquarters in cases where Agreements had not provided sufficient information. However, it is not known whether all or most DPs would contact their Headquarters for the information still required. This creates additional gaps in the data collection process.

After data is submitted by DPs to the ODA database administrators, the administrators check and verify the data. Administrators will also contact DPs in the instances where they require further clarifications. This can be done in person through either phone or email. Then, the DPs who receive data from LMs will contact these LMs in order to verify the data. After the data has been verified and corrected, DPs will contact the Administrator and update the data on the website. DPs who have contacted LMs for data clarification find that the clarification process is long and slow as it involves many people.

Figure 3: Flow of Aid Information from DPs to CRDB

The Agreement between DPs and LMs provides both the PIP and ODA database with the same source of information. However, it should be noted that the work process for the preparation of the two databases involves different stakeholders. For the preparation of the PIP, MoP works closely with LMs. For the ODA database, the CRDB collaborates with DPs. Engagement between all stakeholders (LMs, DPs, and MoP or CRDB) occurs only when LMs verify the data with DPs and vice versa. It was stated by an interviewee that the working process of the CRDB, in managing and operating the ODA database, only engages the DPs with little or no involvement or knowledge of LMs. This is confirmed in the ODA database's User Manual (CDC, 2009, p. 8), which specified that DPs (not LMs) are responsible for maintaining project records. Nevertheless, CRDB originally obtained aid information directly from LMs, but as has been noted, LMs do not have all the necessary information about all projects.

In response to this, the RGC has formed a Task Force (the RGC Task Force of Harmonization of the National Planning Process, Government Public Investment Expenditures, and Development Cooperation Financing), consisting of representatives from four central agencies including: MoP, CDC, MEF, and SNEC. It is hoped that this task force of four central agencies will assist in coordinating the flow of aid information from one organization to another and to ensure the consistencies of information listed in different data sources.³ However, more effort is still needed to improve the work flow of the central agencies, as coordination has not yet been fully achieved (RGC, 2010).

³ Situation Analysis of the working relationships between the three processes was conducted in 2010 and it is believed that the report, when finalized, will guide the work of improving inter-linkages between them.

1.3. Type of Available Information Attached on Each Project in the PIP⁴

LMs need to submit the information of each project to the MoP in two parts – Part A and Part B (MoP, 2010). Part A, or the basic project information, includes: project number, project name, project dates, total project cost, responsible ministry and department, project objective, project description, project justification, benefits, social and environmental impact, gender analysis, capacity to implement, project status, project priority, and donor involvement. Part B relates to information regarding project cost and funding sources which are comprised of: investment cost (includes operational and capital expenditures) and funding sources (includes both government and donor funding), both available and required. The financial information in Part B is further divided into different categories, such as by year, including the two previous years (if any) in the most recently published report (the PIP) over a rolling three-year period. For example, if the PIP book is to be published for 2010-2012, the LMs need to provide financial records from 2008 and 2009 to feed into the three-year rolling period for 2010–2012; however, this only includes active and incoming projects. Once the information is provided, the MoP classifies the information in the PIP by sector and sub-sector. Projects are also categorized in separate lists by sector and ministry.

The PIP for 2010-2012 identifies a list of projects under ‘List of Projects by Ministry’ which have further sub-categories, including: PIP, current PIP number, project name, funding agency, implementing agency, implementing period, project cost, estimate 2009, estimate 2010, forecast 2011, forecast 2012, total 2009-2012, total 2010-2012, commitment from the government, commitment from the DPs, and funds required.

1.4. Type of Available Information Attached on Each Project in the ODA Database

Three main sections of project/programme information are provided to the ODA Database Administrator and reported in the ODA database. Section (I) relates to project information and budget. Project information includes: program/project official title, donor defined project number, PIP project number, co-funding agencies (if any), project objectives, project approval date, project status, implementing agencies, project theme, and the list of relevant Technical Working Groups (TWGs). The project budget contains: the total project budget, terms of assistance (loan/grant status), in addition to all planned budget allocation/expenditure. Section (II) relates to these disbursements and projection; and Section (III-VI) includes target geographic location(s) of program/project activities, project personnel, the Paris Declaration indicators, and contact details.

⁴ Format of PIP has been changed starting with PIP 2011-2013.

Project Target Geographic Location and Personnel is comprised of the target geographic location of: project activities, salary supplementations or performance-based incentives (if any), and the total number of international and national experts/consultants, and support personnel. The information on Paris Declaration indicators is used as an input when reporting on progress made towards the targets of the Paris Declaration. The information includes: the contact person for ‘Point of Delivery’, total allocation in the project budget for technical cooperation, government financial management system (if any), government’s procurement system, and project implementation units. Additional information is comprised of the detailed contact information of the person charged with maintaining the project records and the information on the TWGs. On the ODA database website, projects are listed by: donor funding, sector, province, duration, types of assistance, terms of assistance, project status, implementing agency, broad sector/thematic program, TWGs, and last updated categories.

2. Overlap and Inconsistencies of Aid Information Between the PIP and ODA Database

The following section highlights issues on overlapped and/or inconsistent information from aid projects recorded in the PIP and ODA database. The first step was to analyze all projects implemented by LMs across Ministries by counting and comparing the individual data holdings. From the comparison, different and identical projects were identified. Secondly, the same projects were analyzed further to compare any variations in the data being recorded. Responses from the in-depth interviews were then used to validate the data analyses and build on these findings.

2.1. Differences in the Number of Active Projects

Table 3 presents a comparison of the number of projects recorded in the PIP book for 2010–2012 and within the ODA database. The table only lists current projects funded by DPs or those shared between the RGC and DPs which were operating in 2010. In addition, not all ongoing projects for 2010 were compared, except for those recorded under the Capital Investment and Technical Assistance categories. For example, high-priority projects were not taken into account. This was due to the difficulty in identifying which projects were highly prioritized within the ODA database, while this is clearly shown in the PIP. Thus, for accuracy, only ongoing Capital Investment and Technical Assistance projects were used for the purposes of this report.

It was found that the number of projects recorded in both databases was different. For instance, the projects listed in the ODA database generally number more than those listed in the PIP. For example, the MAFF has 43 projects recorded within the ODA database, while only 10 have been

recorded in the PIP. The MoWRAM and MoP are the exception, with more projects recorded in the PIP than the ODA website. Interestingly, the MoJ, MoLVT, and MoInfo have not recorded any projects in the PIP, but each Ministry has recorded projects on the ODA website. For the aforementioned ministries, the number of project records on the ODA website number: five, five, and two, respectively. Only the MoT recorded a single project on each of these databases. Differences in the number of projects across databases can also be seen throughout the following table (Table 3).

There are a number of projects that hold similar information on both databases. While these projects have similar names (project title) and other similarities, they vary in terms of the information provided on financial plans and disbursements. Differences also exist when comparing project codes, donors, and duration. A comparison is made in the following sections.

The comparison highlights only 67 similar projects, from a total of 151 PIP and 277 ODA active projects recorded in the respective databases. For example, the MoH has one similar project recorded in the two databases, with a total of 21 projects being recorded in the PIP and a further 38 reported in the ODA database. Similarly, MIME has three similar projects, with seven projects being recorded in the PIP and a further 18 reported in the ODA database. The MoJ, MoLVT, and MoInfo do not have any projects listed in the PIP. Lastly, the MoE does not have any similar project records, although it has a number of projects reported in both the PIP and ODA database.

The different number of active projects within each database may be the result of the process being followed when entering new project data into either system. To understand this further, each submission of a new project provided to the MoP occurs once per year when preparing the PIP. The CRDB, on the other hand, receives submissions for new projects twice per year and updates the ODA database based on this interval. The responsibility for providing information about new projects also differs between databases, with LMs providing information for the PIP, and DPs for the ODA database. For instance, if new projects begin throughout the year, LMs cannot provide updates to the PIP, since information is only gathered once. On the other hand, DPs can provide new information to the ODA database during the second period of data collection.

Another compounding issue refers to the fact that the MoP prioritizes projects provided to them by the LMs. This results in fewer actual projects being reported in the PIP when compared to projects implemented by the LMs. This differs from the process used by DPs as all active projects reported to the CRDB are without any information being cut from the database, since the CRDB does not assign priority levels. Lastly, interviews with DPs revealed that cases exist where individual

departments in the LMs implement projects without the knowledge of the Planning Department. Therefore, projects may be implemented, but are not recorded in its database.

The way in which information has been presented across each system is also different. Since the PIP is published in hard copy (with information illustrated in tables), users need to generate the data manually. The ODA database uses a web-based format which allows users to sort data under different categories. Based on this information, the ODA database tends to categorize the projects under different sources of funding, while projects in the PIP are under the same funding source (see Section 2.3). These points may explain a number of reasons why the ODA database generally holds a higher number of active project records than the PIP.

Table 3: Numbers of Active Projects Listed in the PIP and ODA Database, by Ministry

No	Ministry Name	Number of Active Projects		
		PIP	ODA database ⁵	Similar Projects
1	Ministry of Health (MoH)	21	38	1
2	Ministry of Education, Youth & Sport (MoEYS)	30	33	14
3	Ministry of Agriculture, Forestry and Fishery (MAFF)	10	43	3
4	Ministry of Land Management, Urban Planning and Construction (MLMUPC)	5	8	4
5	Ministry of Rural Development (MRD)	4	15	3
6	Council for Development of Cambodia (CDC)	1	7	1
7	Ministry of Economy and Finance (MEF)	6	21	4
8	Ministry of Commerce (MoC)	1	10	1
9	Ministry of Industry, Mine and Energy (MIME)	7	18	3
10	Ministry of Public Work and Transport (MPWT)	24	27	16
11	Ministry of Environment (MoE)	2	8	0
12	Ministry of Women's Affairs (MoWA)	3	9	3
13	Ministry of Tourism (MoT)	1	1	1
14	Ministry of Water Resources and Meteorology (MoWRM)	26	18	4
15	Ministry of Planning (MoP)	10	9	3
16	Ministry of Justice (MoJ)	0	5	0
17	Ministry of Labor and Vocational Training (MoLVT)	0	5	0

⁵ Note: The information on those projects under Implementing Agencies was retrieved from the ODA database website at the end of March 2010.

No	Ministry Name	Number of Active Projects		
		PIP	ODA database ⁵	Similar Projects
18	Ministry of Information (MoInfo)	0	2	0
Total		151	277	61

The following sections present findings on the inconsistencies in information for similar projects listed in these databases. These inconsistencies include: names/titles, duration, project codes, donors, and financial information. As mentioned previously, there are some projects listed in the PIP similar to those listed in the ODA database. These similarities are based on the key words found in the project names/titles, along with the same target area(s) for projects, and the same donor(s) for each implementing ministry. When these projects were compared, it was found that, although there are some similarities in the information provided, inconsistencies for the same projects could still be seen between the information recorded in the PIP and ODA Database. For further discussion on these comparisons please refer to Section 2.2 and Table 4, below.

2.2. Differences in Name and Duration for the Same Projects

Differences in the name/title and the duration of these projects are presented in the following table (Table 4). Surprisingly, no projects share the exact same name and duration between the two databases. This means that all projects listed in the table either have slightly different names and/or different project durations.

Project names/titles guide readers on the general idea of what the project will target as an outcome. Some project names include technical language, so donors as well as the public can grasp the specific focus or technical area in which the project will operate. Some further identify the specific target areas and groups the project aims to serve. Therefore, differences across these databases, regarding project name and title, may lead to misunderstanding related to the technical areas, target areas, or target groups served by projects.

From Table 4, it is apparent that the same projects recorded in the PIP and ODA database differ slightly in the technical terms or key words in the project names/titles. For instance, MoWRAM recorded a project in the PIP as “Rehabilitation of flood protection dam in Batheay District, Kampong Cham”, while this same project was filed in the ODA database as “The project for construction of irrigation system in Project Area, in Batheay District”. The two technical terms here are highlighted as ‘Rehabilitation of flood protection dam’ and ‘Construction of irrigation

system’, and are very different in terms of their focus. The irrigation system generally includes construction of dams, but is broader and covers other construction, including: water channels, drainage systems, flood irrigation, drip irrigation and sprinkle irrigation. On the contrary, the construction of a dam is much more specific. Therefore, a difference in the title across project names may easily provide misleading information to readers, ultimately leading those readers to have a different understanding of the project.

The same projects also recorded different project locations or target areas in name and title. The “Phase 3 Projects for rural drinking water supply in Kampong Cham province” of the MRD clearly classifies the project’s target area as Kampong Cham province, which was also confirmed by the PIP. However, in the ODA database, the project was titled “The project for rural drinking water supply in Memot District of Kampong Cham province”. Thus, the project location recorded by the ODA database is isolated to Memot District, which does not represent the entire province of Kampong Cham. The MPWT’s “Rehabilitation National Road No 76 (Snuol-Senmonorom-Vietnam border)” in the PIP and the “Project Rehabilitating the National Road No 76 junction of the NR No. 7 at Snuol to Senmonorom Mondolkiri (127 km)” in the ODA Database also mentions different target areas. This project, as recorded in the PIP, targets the building of a road from Snuol to Senmonorom in Mondolkiri province, and then to the Vietnam border, which is also located in the same province. However, in the ODA database the road rehabilitation project covers Snuol to Senmonorom, of Mondolkiri province only, with no further construction indicated in the record held by the ODA database.

Different project milestones are also found within the same project’s names and titles. Several projects were found, but only a few have been described at this point. Some project records in the ODA database include the names/titles of specific milestones in the program. For example, ‘Phase II’ was included in a series of project records, including: the MoEYS project titled, “Expanded Basic Education Programme, Phase II”; the MoP’s “Project for Improving Official Statistics Phase II”; and, the MoWA’s “Gov_Partnership for Gender Equity Phase II”. These same projects in the PIP, nevertheless, do not report any specific milestone in the project names/titles. Interestingly, the duration of these projects in both databases does not indicate any milestone; i.e. the MoEYS project timeframe in the PIP and ODA database is recorded as 2006-2012, while MoWA’s project timeframe in the PIP is recorded as 2006-2009, and 2004-2010 in the ODA database.

In another instance, a project operated by the MLMUPC with the name, “Land Allocation for Social and Economic Development” reports project duration of 2008-2013 in the PIP. While the ODA database lists this same project timeframe as 2007-2010. In addition, the ODA database applies codes, i.e. GR 0133 and TA 4645; but PIP project names do not include any such code.

Examples include: MEF’s “GR 0133 Public Financial Manage for Rural Development Program (Project Grant)”, the MPWT’s “TA 4645 Restructuring of the Railway in Cambodia”, and the MoT’s “LN 1969 GMS: Mekong Tourism Development Project”.

Projects with the same duration, but slightly different names/titles, can also be seen in the table (Table 4). These projects include the MRD’s “Rehabilitation of Rural Road IV” in the PIP and the “Tertiary Road Improvement Programme IV” in the ODA database. Furthermore, the name/title recorded by the MEF’s “Poverty Reduction Support Operation for Growth” in the PIP and the “Poverty Reduction and Growth Programme” in the ODA database differs. Interestingly, the project duration for the MRD is for the period of 2005–2009 while the MEF records a period of 2007–2010.

An explanation for these differences may lie in the language used for filling the questionnaires, which are set by both MoP and CRDB. Information submitted to the ODA database is in English, while the PIP, as required by the MoP, is to be submitted in both English and Khmer languages. However, this only includes some English translation in Khmer for project name/title, as well as some key terms. This highlights that both DPs and LMs use English as the main language when entering this information. Interviews revealed that LMs do not have all the necessary information for all projects, as some Agreements between DPs and LMs do not contain ‘project title’ in the document. Thus, LMs need to search for other sources of information as needed, which further emphasizes the context under which some of these errors may arise.

LMs submit hard copies to the MoP, which then processes these manually, adding further to the opportunity for possible errors during data processing. Interviews suggest that the MoEYS verifies data with DPs (both the Agreements and CRDB), but as can be seen from the discussion above, there are still differences found in the project data listed in both databases. Further discussion with the MoEYS and other LMs is recommended, in order to improve the process of information sharing. In addition, DPs can update or edit project information at anytime during the year; however, the PIP is approved once by the CoM and cannot be edited throughout the year.

Table 4: Different Name and Duration of the Same Projects by Ministry

Ministry Name	Different Name and Duration of the Same Projects	
	Project Name in PIP 2010-2012 Book	Project Name in ODA Database ⁶
Ministry of Health (MoH)	Tuberculosis control 1996-2020	National Tuberculosis Control Project 2004-2009 (Phase II)
Ministry of	Expanded Basic Education Programme	Expanded Basic Education

⁶ Note: The information on those projects under Implementing Agencies was retrieved from the ODA Database website at the end of March 2010.

Ministry Name	Different Name and Duration of the Same Projects	
	Project Name in PIP 2010-2012 Book	Project Name in ODA Database ⁶
Education, Youth, and Sports (MoEYS)	2006-2012 (EBEP)	Programme, Phase II 2006-2010
	Assisting People in Crisis: Education Program 2005-2011	Assisting People in Crisis 2008-2010
Ministry of Land Management, Urban Planning and Construction (MLMUBC)	Land Management and Administration Project 2002-2015	Land Management and Administration Project (Canada) 2007-2012
	Land Allocation for Social and Economic Development 2008-2013	Land Management 2005-2010
Ministry of Water Resources and Meteorology (MOWRAM)	Northwest Irrigation Project 2005-2013	Land Allocation for Social and Economic Development 2007-2010 (LASED)
	Technical Service Centre Irrigation System 2002-2011	LN 2035 Northwest Irrigation Sector Project 2005-2011
	Water Resources Development Project in Krang Ponley River Basin 2004-2011	Technical Service Center Project for Irrigation System Phase II 2006-2009
	Rehabilitation of flood protection dam in Batheay District, Kampong Cham 2008-2009	Krang Ponley Water Resources Development Project 2006-2010
Ministry of Rural Development (MRD)	Rehabilitation of Rural Road IV 2005-2009 (TRIP IV)	The Project for Construction of irrigation System in Project Area, in Batheay District 2009-2010
	Phase 3 Projects for Rural Drinking Water Supply in Kampong Cham Province 2010-2012	Tertiary Road Improvement Programme IV 2005-2009 (TRIP IV)
Ministry of Economy and Finance (MEF)	Public Financial Management for Rural Development 2008-2009	The Project for Rural Drinking Water Supply in Memot District of Kampong Cham Province 2009-2012
	Poverty Reduction Support Operation for Growth 2007-2010	GR 0133 Public Financial Management for Rural Development Program (Project Grant) 2008-2012
Ministry of Commerce (MoC)	Trade Facilitation and Competitiveness Project 2006-2011	Poverty Reduction and Growth Programme 2007-2010
Ministry of Industry Mine and Energy (MIME)	Trade Facilitation and Competitiveness Project 2006-2011	Trade- Main - IDA Grant H1650: Cambodia Trade Facilitation and Competitiveness Project 2005-2012
	Transmission Line Takeo – Kampot 2004-2010	Transmission Line Takeo – Kampot 2007-2011
	Rural Electrification and Transmission Master Plan 2006-2011	Electricity, Main - IDA 3840 Rural Electrification and Transmission Project. 2005-2012
Ministry of Public Work and Transport (MPWT)	The Project for Electrification on Micro-Hydropower in Remote Province of Mondul Kiri 2004-2009 (GA/JICA)	The Project for Operation and Maintenance of the Rural Electrification on Micro-Hydropower in Mondul Kiri 2009-2011
	GMS Mekong Tourism Development Project 2006-2009	LN 1969 GMS: Mekong Tourism Development Project 2003-2010
	Restructuring the Railway in Cambodia 2008-2010	TA 4645 Restructuring of the Railway in Cambodia 2005-2010
	Rehabilitation of the National Road 62 and Province Road No. 210 2008-2012	Design & Construction Project of the National Road No. 62 of Cambodia from Tbeng Meanchey to Prasat Preah Vihear & Road No. 210 from Thanl Bek Village, the Junction of NR No. 62 to Srayang-Koh Ker 2008-2011
	Rehabilitating the National Road No76	Project Rehabilitating the National

Ministry Name	Different Name and Duration of the Same Projects	
	Project Name in PIP 2010-2012 Book	Project Name in ODA Database ⁶
	(Snuol-Senmonorom-Viet Nam border) 2008-2012	Road No76 Junction of the NR No.7 at Snuol to Senmonorom Mondolkiri (127 km) 2007-2010
	Rehabilitation National Road No. 57(Battambang-Pailin-Thailand Border) 2008-2012	The Rehabilitation of National Road No. 57 Project, 144km, from Battambang to Pailin (Cambodia and Thailand Border) 2008-2011
	Rehabilitating the National Road No76 (Snuol-Senmonorom-Viet Nam border) 2008-2012	Project Rehabilitating the National Road No76 Junction of the NR No.7 at Snuol to Senmonorom Mondolkiri (127 km) 2007-2010
	Road Asset Management Project 2008-2013	Road- Korean TF 94862 - Road Asset Management Project 2009-2011
	Provincial and Rural Infrastructure Project 2004-2009	PRIP- PHRDTF 56974- Provincial and Rural Infrastructure Project 2007-2010
	Project for the Improvement of National Road No.1 (PP-Neakloueng Section)(GA/JICA) 2003-2012	The Project for the Improvement of National Road No.1 (Phase-2) 2006-2009
Ministry of Planning (MoP)	Identification of the poor households in Cambodia 2006-2009	Targeting - Identification of poor households 2006-2011
	Improving Official Statistics in Cambodia 2008-2012	Project for Improving Official Statistics Phase II 2007-2010
	UNFPA Support to National Institute of Statistics. 2009-2012	Support to National Institute of Statistics, MoP 2008-2010
Ministry of Tourism (MoT)	Mekong Tourism Development Project 2003-2009	LN 1969 GMS: Mekong Tourism Development Project 2003-2010
Ministry of Women' Affairs (MoWA)	Partnership for Gender Equity 2006-2009	Gov_Partnership for Gender Equity Phase II 2004-2010

2.3. Differences in Funding Source

In general, the sources of funding in the PIP and the ODA database are not dissimilar; however, certain projects were found to have various sources of funding existing between the two databases. Thus, most inconsistencies relate to the number of projects listed between the two databases (different project names and codes for the same projects).

The ODA database tends to record projects based on different sources of funding while the PIP combines these sources. That is, if a number of donors fund one project, the PIP records only one project while the ODA database separates these funding sources and records the projects accordingly. As such, the MoP lists one project in the PIP titled, “Aid Coordination Multi-Donor Support Programme” with funds sourced from UNDP, UK, New Zealand, Australia and Canada (CIDA). The ODA database lists this same information across four separate projects, by donor/funding source. These four projects were assumed to be the same as the one project listed in

the PIP, due to the four projects having the same donors, and sharing the same duration (2006-2010). Importantly, they share the same key terminology in their project title: Multi-Donor Support Program (MSDP) and Aid Coordination. The projects funded by Canada and by UNDP in the ODA database also have an identical project title as in the PIP. These are the “Aid Coordination Multi-Donor Support Program (MSDP 2006-2010)” and “POV Multi-Donor Support Programme for Aid Coordination 2006-2010”, respectively. Although the four projects are assumed to be the same, they have slightly different names and different project codes in the ODA database. Thus, the terminology could lead the public and data analysts to draw separate conclusions on the actual number of projects. The financial information for projects with multiple records in the ODA database, when separated by donor, is also differs between records (refer to Section 0 Differences in disbursement and planned expenditure).

The interviews with DPs have revealed that each enters the data on the projects they fund, on a separate basis. Thus, as is the case for the MSDP, it is possible that one project could be recorded in the ODA database as having four different donors, resulting in four different accounts for the same project. As project codes are given by donors, and as each donor codes funded projects differently, project codes would also be different if the same project was entered by more than one donor.

Table 5: Differences in Funding Source for the Same Project Recorded in the PIP and ODA Database, by Ministry and Donor

Ministry Name	Project Profile in PIP 2010-2012 Book			Project Profile in ODA Database ⁷				
	Project Name	Funding Agencies	PIP No.	Project Name	Funding Agencies	ODA's Pro. No.	ODA's PIP No.	
Ministry of Education, Youth & Sports (MoEYS)	Expanded Basic Education Programme (EBEP) 2006-2012	Sweden/ UNICEF	6.03	Expanded Basic Education Programme, Phase II 2006-2010	Sweden	A7240032	EDUC/2/0 49/25/P	
				Country Programme Action Plan 2006-2010, Expanded Basic Education Programme 2006-2010	UNICEF	YE303	CSOC/1/0 39/9/L	
Ministry of Land Management & Urban Planning & Construction (MLMUPC)	Land Management and Administration Project 2002-2015	WB/Germany/ Canada/Finland	2.27	Land Management and Administration Project (Canada) 2007-2012	Canada	KH-032150	RDEV/4/8/ 29	
				Land Management 2005-2010	Germany	2003.2250.3	RDEV/4/0 21/23	
				Multi-Donor Support Program (Cambodia Harmonization and Alignment) 2006-2010	Australia	ING740	GOVN/2/0 63/28/P	
Council for Development of Cambodia (CDC)	Aid Coordination Multi-Donor Support Programme 2006-2010	UNDP/UK New Zealand Australia CIDA	6.14	Aid Coordination Multi-Donor Support Programme (MIDSP) 2006-2010	Canada	KH-033371	GOVN/2/6 3/29/P	
				Multi-Donor Support Program to Implement the Royal Government of Cambodia's Strategic Framework for Development Cooperation Management in Cambodia 2006-2010	New Zealand	A00032	GOVN/3/0 63/32/P	
				POV Multi - Donor Support Programme for Aid Coordination 2006-2010	UNDP	48711	GOVN/1/0 63/6/L	

⁷ Note: The information on those projects under Implementing Agencies was retrieved from the ODA Database website at the end of March 2010.

2.4. Overlaps in Projects Recorded Across Systems

Identical records are also seen for some projects listed within the ODA database. The table below records these projects, as found in the ODA database. As can be seen from the table, the “Provincial and Rural Infrastructure Project” of the MPWT was filed as one project in the PIP. However, in the ODA database, this project was recorded twice, under slightly different names. This case shows two projects recorded with different starting years, but the same end year for implementation. Further details on the differences can be seen in the following table (Table 6). Other differences in the financial records for these projects, across systems, can be found in the following section (refer to Section 0 Differences in disbursement and planned expenditures).

Overall, it is likely that multiple project records, for the same project, are entered into the ODA database. As discussed, one reason for this concerns the ODA database’s separation of funding sources. As an example, one project may hold one record in the PIP, but it could possibly be recorded as three or four projects in the ODA database (see Table 5). Also, projects are further categorized by theme (i.e. grants or partnerships), and are therefore counted as different projects. This also explains why the number of active projects in the ODA database is greater than that held in the PIP (see Table 3).

Table 6: Record of Same Projects

Ministry Name	Project Name		Project Codes		
	PIP Book	ODA Database ⁸	PIP No. Old	PIP No.	ODA Pro. No. ⁹
Ministry of Public Work and Transport (MPWT)	Provincial and Rural Infrastructure Project. 2004-2009	PRIP-Main-IDA 3822 Provincial Rural Infrastructure Project. 2004-2010	854	4.5	P071207
		PRIP-PHRDTF 56974 - Provincial and Rural Infrastructure Project. 2007-2010			P071207
Ministry of Women’s Affairs (MoWA)	Promote Gender Equality. 2006-2010	Promote Gender Equality. 2008-2010	1089	6.37	CMB3G22
		Promote Gender Equality. 2008-2010			CMB3G11

⁸ & ⁹ Note: The information on those projects under Implementing Agencies was retrieved from the ODA Database website at the end of March 2010.

2.5. Differences in Disbursement and Planned Expenditures

The 2010-2012 PIP estimates expenditure for 2009 as the total estimated investment cost, which is derived from operational and capital expenditures. However, the disbursement plan for 2009, held by the ODA database (on implementing agencies), refers to the release of funds that has already occurred during the operation of these projects. It then records the actual international transfer of financial resources (or of goods or services), as valued by donor contribution. The disbursement plan for 2009 signifies that the disbursed funds were actually made available in the same year. A comparison of the expenditure estimates and 2009 disbursement plan were used to assess whether there were inconsistencies in the financial records held in both databases.

Table 7 lists a number of selected projects to show the differences in the financial information recorded between the PIP and ODA database. These selected projects were taken from Tables 5 and 6, and further highlight inconsistencies in financial recordings. For example, projects that have been recorded more than once in the ODA database have different financial figures. This is not the case in the PIP database. The MoEYS project has been recorded twice in the ODA database under different disbursement plans for 2009 (e.g. USD 25,663,875 versus USD 762,172). The MPWT lists two projects in the ODA database with separate 2009 disbursement plans of USD 410,523 and USD 171,710, respectively.

Reasons for the differences in project information held by both databases have been identified throughout the preceding sections. This includes the differences noted between the financial information recorded by these projects. Both DPs and LMs recognize these differences, not only in the PIP and ODA database, but also in the Agreements signed between the two parties. DPs noted that some project information, especially financial figures (in planned expenditure and disbursement categories), may be recorded in the ODA database later and updated throughout the year. However, the PIP does not allow LMs to update or edit figures once it has been approved for publishing.

Table 7: Differences in Financial Information (selected projects)

Ministry Name	Project Name		Project Donors		Financial Information	
	PIP	ODA Database	PIP	ODA Database	Estimated Expenditure 2009 in PIP (USD)	Disbursement Plan 2009 in ODA Database (USD) ¹⁰
Ministry of Education, Youth & Sports (MoEYS)	Expanded Basic Education Programme (EBEP) 2006-2012	Expanded Basic Education Programme, Phase II 2006-2010	Sweden/ UNICEF	Sweden	4,000,000	25,663,875
		Country Programme Action Plan 2006-2010, Expanded Basic Education Programme 2006-2010		UNICEF		762,172
Ministry of Land Management Urban Planning & Construction (MLMUPC)	Land Management and Administration Project 2002-2015	Land Management and Administration Project (Canada) 2007-2012	WB/ Germany/ Canada/ Finland	Canada	7,185,000	1,255,692
		Land Management 2005-2010		Germany		935,000
Council for Development of Cambodia (CDC)	Aid Coordination Multi-Donor Support Programme 2006-2010	Multi-Donor Support Program (Cambodia Harmonization and Alignment) 2006-2010	UNDP/ UK/New Zealand/ Australia/ CIDA	Australia	1,022,000	200,000
		Aid Coordination Multi-Donor Support Programme (MDSP) 2006-2010		Canada		240,000
		Multi-Donor Support Program to Implement the Royal Government of Cambodia's Strategic Framework for Development		New Zealand		500,000

¹⁰ Note: The information on those projects under Implementing Agencies was retrieved from the ODA Database website at the end of March 2010.

Ministry Name	Project Name		Project Donors		Financial Information	
	PIP	ODA Database	PIP	ODA Database	Estimated Expenditure 2009 in PIP (USD)	Disbursement Plan 2009 in ODA Database (USD) ¹⁰
		Cooperation Management in Cambodia 2006-2010				
		POV Multi - Donor Support Programme for Aid Coordination 2006-2010		UNDP		N/A
Ministry of Public Work and Transport (MPWT)	Provincial and Rural Infrastructure Project. 2004-2009	PRIP-Main-IDA 3822 Provincial Rural Infrastructure Project. 2004-2010	WB	IBRD/WB	6,681,000	410,523
		PRIP-PHRDTF 56974 - Provincial and Rural Infrastructure Project. 2007-2010		IBRD/WB		171,710
Ministry of Women's Affairs (MoWA)	Promote Gender Equality. 2006-2010	Promote Gender Equality. 2008-2010	UNFPA	UNFPA	2,000,000	202,162
		Promote Gender Equality. 2008-2010		UNFPA		255,966

3. Conclusion

Aid information management systems play a critical role in ensuring transparency and accountability of all project information. This report has provided significant analyses on the issues and context under which inconsistencies arise in the databases of both the PIP and ODA systems. Verifying and updating the information requires greater coordination and an ongoing effort to improve the information management systems. Specifically, there is a need for the DPs and LMs to work collaboratively to smooth workflows and ensure transparency during the processes of information collection, cleaning, and uploading. This collaboration should be based on the mutual accountability principle expressed in the *Declaration by the Royal Government of Cambodia and Development Partners on Enhancing Aid Effectiveness*, in 2006. This would help DPs and LMs

with their responsibilities, and ensure an alignment between planning, budgeting, and Official Development Assistance, stated in the NSDP Update 2009-2013, and the Aid Effectiveness Report 2010.

The report highlights improvements in both systems. For instance, the ODA database is currently more user-friendly, updated more frequently, and includes additional functionality. The MoP has also made improvements in preparing the PIP, which will be seen in the 2011-2013 edition. This improvement was prompted by the MoP, by sending project information from the ODA database to LMs, so they could cross-check and update these records. LMs then provided data to the MoP (in soft copy) and projects were prioritized by LMs (not by the MoP). The link between the PIP and the ODA database, as well as other important data sources (e.g. MEF's National Budget Law), has also been upgraded. A group of government bodies consisting of the MoP, CDC, MEF and SNEC have been formed into a task force to guide the harmonization process of the three systems so administrators of these databases can verify collected data across the system.

Although improvements have been made, there is still inconsistent aid information held between the PIP and ODA database. It was found that projects held different titles and durations within each database. The same projects were also seen to have different sources of funding. This has resulted from the PIP combining all funding sources under one project, while the ODA database separately lists the same funding sources and records these as different projects. In terms of financial figures, the same projects in the PIP and ODA database had been recorded differently under two categories: 'estimated expenditure 2009' and 'disbursement plan 2009'.

These inconsistencies may be due to different systems and processes used between the PIP and the ODA database, including: data collection, cleaning, processing, compilation, recording, and updating. It also lies in the efforts of LMs and DPs in cross-checking the information before entering this in the database; and in the efforts the MoP and CRDB verify the information submitted by LMs and DPs, respectively.

4. Recommendations

The following paragraphs not only provide recommendations to improve these databases individually, but also consider the link to ensure a consistent flow of aid information. Recommendations have been made to suggest areas of improvement for LMs, DPs, MoP, and CRDB/CDC, so as to ensure the consistency of the data between the two databases. Consistent project information will allow third parties, such as civil society organizations and the National

Assembly, to keep track of aid disbursements and to identify areas where constituents will receive benefit from these project aid disbursements.

1. To avoid duplicate records for projects with multiple funding sources, as each donor uses their own code to report various projects, a **common project code** and other key information (including title, sources of funding, budget and duration) could be approved by the four central agencies including the CDC, the MoP, the MEF and SNEC. This should be a satisfactory solution for donors to report data in alignment with the country system of Cambodia. The common project code should be posted in the ODA database and written in the PIP, as well as the National Budget Law. In relation to multiple-donor projects, this unified project code should be applied to ensure that general users of the aid information systems are not confused by duplicate records, as may be the case at present time. This means that DPs should coordinate between themselves to make sure that one project is not recorded more than once by different DPs. DPs have a commitment to increase the use of the country system; thus, this use of common project codes should be a good starting point for translating commitment into action.
2. For the ODA database, reporting project/program information under TWG or Implementing Agency should be made by **'project base'**, in addition to 'donor base'. As the database under TWG or Implementing Agency lists projects based on 'donor', it was found that a project could be confused as recorded more than once if different donors upload the project information in their different names on the same project. Therefore, to avoid the same project being counted more than once, if viewed under 'donor base', it is recommended to include 'project base' as well under TWG or Implementing Agency category. Also, reporting of funding allocation and disbursement should be made on different donors who fund the same project.
3. For detailed reporting on project/program information and implementation, **planned budget allocation and expenditure (disbursement)**, by project, should be made in more detail by including additional breakdowns of costing and disbursement figures. This detailed reporting should, at the least, include aggregate operational costs and output costs. Aside from having yearly disbursement figures, yearly planned allocation should also be reported in this project information, so that it allows comparison and tracking on project-level spending to be made between different systems, including the ODA database, PIP, and National Budget Law.
4. **Agreements** signed by DPs and LMs should be used as the central information source for all projects when entering data into the PIP and the ODA database. The agreement should be adjusted with an approved project code and other information; the agreement should be used by LMs, DPs, MoP and CDC to verify project information before posting on the ODA website and PIP. DPs and LMs should have their staff translate and verify project titles from Khmer to English or vice versa, and it is important to at least have a 'Glossary of Key Terms' in both English and Khmer.

5. The research report recommends an urgent need to strengthen and speed up the coordinating role of the four central agencies: MoP, MEF, CRDB/CDC, and SNEC. The central agencies should hold **regular meetings** to sort out project information. The meetings are envisaged to allow the government to monitor aid information in alignment to the National Strategic Development Plan's priorities. The central agencies are rightly believed to check and edit the consistency of project information (title, duration, source of funding, budget, and project code) in the ODA database, PIP, and National Budget Law.
6. The **ODA database** has been improved to be more user-friendly and this effort should be continued. As the PIP and the ODA database are updated at different frequencies and times, it is unlikely to have the exact same number of active projects in the two databases. Thus, it is recommended that the webpage of the ODA database, by using a note posted on its website, should inform ODA database users of new projects not yet listed in either the PIP or the National Budget Law, whenever the update of recorded projects takes place. In addition, the note should inform users on the frequency and process of updating project/program information in the database.
7. Project/program information was updated twice a year following a call made by the CDC; however, for the purpose of reporting aid project/program information to the public, as well as aligning the ODA Database to the National Budget report, it will be an important achievement when the **ODA database is reported bi-annually and annually**. This regularly updated reporting is in line with the MEF report on the implementation of the National Budget, which will allow the public to track the progress of projects reported by line ministries, committed under the capital expenditure of the budget law.

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