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Sida Decentralised Evaluation

NIRAS Sweden AB

Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia

Final Report



Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia

**Final Report
May 2023**

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The views and interpretations expressed in this report are the authors' and do not necessarily reflect those of the Swedish International Development Cooperation Agency, Sida.

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Abbreviations and Acronyms

ACU	Anti-Corruption Unit
ADB	Asian Development Bank
ALAC	Advocacy and Legal Advice Centre
BWG	Budget Working Group
CAD	Cambodia Action Document
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CGT	Capital gains tax
CSES	Cambodia Socio-Economic Survey
CSO	Civil Society Organisation
DP	Development partner
EU	European Union
EUD	European Union Delegation
EUR	Euro
GDEP	General Department of Economic Policy
GDP	Gross domestic product
GDT	General Department of Taxation
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
HRBA	Human Rights-Based Approach
ICT	Information and Communications Technology
IMF	International Monetary Fund
M&E	Monitoring and Evaluation
MEF	Ministry of Economy and Finance
Mol	Ministry of Interior
NAA	National Audit Authority
NGO	Non-governmental Organisation
NIS	National Institute of Statistics
OECD-DAC	Organisation for Economic Co-operation and Development's Development Assistance Committee
OBI	Open Budget Index
PAT	Partnership for Accountability and Transparency
PBO	Parliamentary Budget Office
PCAsia	Parliamentary Centre for Asia
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFMRP	Public Financial Management Reform Programme
PIC	Parliamentary Institute of Cambodia
PIT	Personal income tax

ABBREVIATIONS AND ACRONYMS

SCB	Statistics Sweden
SDC	Swiss Agency for Development and Cooperation
SEK	Swedish Krona
Sida	Swedish International Development Cooperation Agency
SNAO	Swedish National Audit Office
STA	Swedish Tax Authority
TIC	Transparency International Cambodia
ToR	Terms of Reference
UNCAC	United Nations Convention Against Corruption
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNFPA	United Nations Population Fund

Preface

This Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia was commissioned by the Embassy of Sweden Section Office in Phnom Penn.

The evaluation took place from December 2022 to May 2023 and was conducted by:

- Greg Moran, team leader.
- Göran Steen, public financial management expert and evaluator.
- Marie Nilsson, gender expert.
- Chhiv Kimsrun, evaluation expert, Cambodia.
- Emelie Pellby, research assistant and evaluator

Christina Paabøl Thomsen managed the review process at NIRAS. Ted Kliet provided the quality assurance. Annlouise Olofsson, Programme Manager, managed the evaluation at the Embassy of Sweden Section Office in Phnom Penn.

Executive Summary

Background

This Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia took place from December 2022 to May 2023. PAT was designed to complement EU sector budget support to the government of Cambodia's Public Finance Management Reform Programme (PFMRP) and was included under the overall EU Support to Public Financial Management (PFM) Reform Programme - Stage 3 ('Support to Stage 3 programme'). PAT I ran from 2016-2019 with the **overall objective** 'to strengthen an enabling environment for PFM reform in Cambodia through improved public accountability and transparency'. Its **specific objective** was to strengthen the demand for, and supply of, public transparency and accountability through institutional capacity development. It included support to both the supply side of PFM - National Institute of Statistics (NIS), General Department of Taxation (GDT), National Audit Authority (NAA) - and the demand side: Parliament, via the Parliamentary Institute of Cambodia (PIC) - subsequently transitioning to the Parliamentary Centre for Asia (PCAsia) and the leading anti-corruption civil society organisation (CSO), Transparency International Cambodia (TIC). Adapted to reflect the experiences, results and lessons learnt from PAT I as well as changing circumstances in the political context in Cambodia since 2017, a second phase of the programme (PAT II) was then agreed for the period 2020 to 2022. PAT II was largely a continuation of PAT I, with the same overall and specific objective, although one component (direct support to the NAA) was discontinued.

Relevance

PAT I was designed in a context of significant economic growth linked to improvements in PFM, prior support to PFM reform from the EU and Sida, but also in a context of high levels of corruption, limited transparency, and accountability, shrinking space for civil society, and weak accountability institutions. In most cases, it built on previous Swedish support to beneficiary organisations provided by relevant Swedish institutions and counterparts. Significant consultations were held with beneficiaries and the programme was closely aligned with Swedish, EU and Cambodian policies, strategies, and plans in the areas of PFM and gender equality. As a result, PAT I was highly relevant at design stage. The main change in the context during PAT I was the dissolving of the main opposition party in the run up to the 2018 national elections. This was addressed in the design of PAT II, which also included high levels of consultation. Although the NAA elected not to be a direct beneficiary, PAT II remained aligned with relevant Swedish, EU and national Cambodian policies, strategies, and plans. The COVID-19 pandemic delayed some activities in 2020 and 2021, but PAT II was able to adapt to the challenges and to remain relevant over time.

Coherence

PAT was specifically designed to complement the EU budget support to PFM under the EU Support to Stage 3 programme. In addition to supporting Cambodia institutions falling under the budget support (GDT and NIS), it also aimed to enhance the capacity of two key oversight institutions that are not included in the PFMRP (Parliament and the NAA) and to support the demand side of budget transparency and anti-corruption via support to civil society (TIC in particular). Evidence was found of complementarity with the EU budget support in practice and some level of contribution by PAT to key indicators in the Performance Assessment Framework for budget support: improved quality of national statistics; enhanced budget

transparency; and domestic revenue mobilisation strengthening and use of resources. Although PAT was intended to lead to greater cooperation between beneficiary institutions and some examples of collaboration were found, it proved difficult for Sida to bring together such a diverse group (that included the legislature, an independent external audit agency, government departments, and civil society) to collaborate and cooperate to any great degree. Evidence was found of increased levels of cooperation with other entities on which PAT depended though - notably between TIC and the Ministry of Public Services and Ministry of Interior. The CSO Budget Working Group (of which TIC is a member) has a seat as an observer on the PFM RP Technical Working Group and conducts annual public dialogues between CSOs, government, Parliament, private sector, youth, organisations at grassroots level. In addition, while many of the beneficiaries falling under PAT received support from other development partners (DPs), all DPs consulted reported that coordination was good, only minor instances of potential overlaps were experienced, and PAT complemented, or was complemented by, support from other DPs contributing to the same beneficiary institutions and CSOs.

Effectiveness

Although changes in the political context and COVID-19 created challenges for the entire programme, contribution to the intended outcomes (component objectives) for each component was found - but specific challenges were also identified in each component - as illustrated below.

Component	Achievements	Challenges
NIS / Swedish Statistics (SCB)	- Increased internal capacity to conduct key surveys and train others on basic statistics. - Key economic surveys conducted and increasingly funded by government. - Inclusion of sex-disaggregated data. - Capacity to prepare national accounts enhanced. - Statistics increasingly shared with members of the public in a user-friendly manner.	- National accounts not published online since 2018, although they are available in hard copy. - No formal mechanism in place with GDT for sharing of tax data. 'Women and Men in Cambodia' booklet not updated. - Low levels of independence. - Capacity still reportedly to be weak overall.
GDT / Swedish Tax Authority (STA)	- General Risk Overview conducted, and capacity built by PAT for GDT to take these over. - GDT can manage small, medium, and large taxpayer strategic issues alone. - Progress on integrating a gender lens in GDT's work. - STA 'taxpayer-facing approach' contributing to transparency of taxpayers' obligations and increased trust and tax compliance. - Possible positive contribution to increased domestic revenue mobilisation.	- Biggest challenges created by delays in finalising the personal income tax and capital gains tax regulatory frameworks but capacity in these areas built by PAT that other programmes can build on (and now included as part of new EU programme for support to PFM reform). - Sharing of information with NIS (already covered in section on NIS above).
NAA	- ICT equipment installed and is still being used. - Complementarity with Swedish National Audit Office technical assistance created. - Increased availability of information. - Increased efficiency in internal communication. - Reduction in ICT related risks. - Improved competency of staff in ICT matters. - Strategic plan remains in place.	- NAA elected not to participate directly under PAT II which meant outcomes linked to this support were removed / not fully achieved. - Although NAA were expected to benefit from joint activities under PAT II, few took place - partly because of COVID-19 but also linked to NAA not being clear on what they wanted.
PIC / PCAsia / Parliament	PBO established in the Senate and capacity built for it to undertake research.	- Dissolving of the official opposition curtailed activities. - Parliament has limited capacity to hold the executive to account.

	• Senate encouraged by the existence of the PBO to request neutral and analytical information. • MEF reported that Parliament has improved in terms of its independence and willingness to raise questions related to the budget.	• Senate has a limited role in budget oversight. • The National Assembly did not show interest in PAT support. • Few Senate Commissions have made use of the services of the PBO. • PBO staff still rely on PCAsia to check their research and conclusions. • Concerns raised around PCAsia independence.
TIC	• Number of cases received by TIC and referred elsewhere increased under PAT I. • Surveys conducted by TIC show increased knowledge of corruption, satisfaction with service delivery, and a decrease in petty corruption. • TIC contributed to the understanding of gendered dimensions of corruption. • TIC has formed solid relationships with the Ministry of Interior. • Development of mobile applications for the Ministries of Public Services and Interior. • TIC is a leading member of the Civil Society BWG that has conducted multiple advocacy and lobbying activities related to budget transparency and was granted observer status on the PFMRP Technical Working Group.	• Few cases referred to others were finalised. • Few reports of corruption referred to others. • Petty corruption has decreased, and Cambodia has improved on the Corruption Perceptions Index, but perceptions of corruption remain high. • TIC's ability to receive and deal with cases of corruption is contested by the Anti-Corruption Unit. • The space for civil society in Cambodia continues to shrink resulting in few opportunities to engage at the policy or legislative levels.

Collectively, PAT contributed to strengthening the demand for, and supply of, public transparency and accountability through institutional capacity development, individual capacity building and enhanced opportunities for inter-agency and political dialogue. It thus partially contributed to the specific objective set for it in the EU Support to Stage 3 programme.

Monitoring and evaluation (M&E) under PAT I was outsourced to a consortium of three companies. This proved ineffective though and, under PAT II, M&E was moved under the control of the Section Office. Despite COVID-19 affecting partners' ability to implement, monitor and evaluate their activities, the M&E system generally provided robust and useful information against which to measure progress towards outcomes, albeit to varying degrees, and there is evidence that lessons were learned that contributed to adaptations, particularly but not only between PAT I and II.

Efficiency

PAT was efficiently implemented by Sida and no delays related to management, staffing and planning were reported other than those occasioned by COVID-19. Where inefficiencies in the programme were noted, these resulted primarily from inefficiencies within government departments and delays occasioned while the NAA resolved which procurement rules to follow. The peer-to-peer approach of support from Swedish institutions and the support provided by Swedish long- and short-term advisors was highly appreciated and reported to have contributed to institutional development and successes achieved in these components. In addition, TIC received core support, which increased its efficiency.

Impact

PAT's objective was to strengthen the enabling environment for PFM reform through improved transparency and accountability. From that perspective, PAT did contribute to such an environment. NIS is producing statistics that are key to driving forward the PFM reform process; GDT are more open and transparent in their interaction with taxpayers; PAT increased the interest from the Senate on budget issues; transparency is increasing, and PAT created

opportunities for greater engagement and public participation. Although the NAA's decision not to participate under PAT II negatively impacted on its ability to strengthen oversight and accountability, PAT's contribution to policy dialogue was one of its major achievements, including by facilitating Sida and the EU to dialogue with government at the highest levels on issues that would not necessarily have been raised via budget support alone. The joined-up approach between the EU and Sida also increased the visibility of the EU support to the PFM reform agenda and led to the EUD co-chairing the Technical Working Group and leading policy dialogue with government on behalf of the donor group.

Sustainability

The following benefits of PAT I and II can reasonably be expected to continue:

- Institutional capacity of GDT, NIS and NAA enhanced that, combined with individual capacity building, can be expected to ensure sustainability of benefits for some time.
- Collection of sex disaggregated data by NIS and gender identification on tax forms will contribute to informed decisions on budget allocation in future.
- GDT call centre remains in place, the GDT website is used for making information available to taxpayers, the taxpayer-facing approach is entrenched, and capacity has been built in the areas of general risk overview, small, medium, and large taxpayer strategic issues that will continue beyond the end of PAT.
- GDT capacity built to manage implementation of personal income and capital gains tax.
- NIS now has the capacity to conduct multiple surveys on its own and NIS publications continue to remain relevant and useful after the end of PAT.
- NAA ICT equipment and strategic plan remain in use to monitor progress.
- Some space for CSOs to engage with government created by support to TIC.
- Trainers trained by TIC remain in place and continue to provide training to Ombudsman and others.
- Mobile applications produced with TIC assistance remain in use and are being upgraded.
- The Senate PBO remains in place and will remain so since it is staffed by Parliamentary staff. There is also some indication that the National Assembly will establish a similar office based on its success.
- Research produced by the PBO will remain relevant for some time after the end of PAT.

Cross-cutting aspects

In line with the **HRBA**, transparency and accountability were at the heart of PAT. Although the political context, low levels of transparency and accountability, and difficulties in conducting joint activities limited opportunities for collaboration between partners on HRBA, PAT included support to both the supply side and the demand side of PFM reform and some aspects of the HRBA were achieved. It remains unclear though if any UN or regional human rights instruments or findings of the Universal Periodic Reviews were used in the preparation of projects or activities. Access to information in Cambodia is limited, with relevant legislation passed but yet to be implemented, and citizens have minimal opportunities for input into how the national budget is allocated.

PAT included a focus on **poor people's perspective**. Contributing to an enabling environment for PFM reform and increasing budget can be expected to reduce corruption and poverty, while the focus on transparency and accountability and increased access to relevant statistics strengthened power and voice for poor people. Through PAT, NIS was supported to enhance data collection of the situation facing poor people, while the introduction of a progressive tax system can be expected to lead to increased levels of resources available for development. Tackling one of the key drivers of conflict - poverty - can also be expected to contribute to human security.

The degree to which **gender equality** was integrated in PAT varied between components and partners. Beneficiary organisations and institutions score fairly well when it comes to their internal gender balance, but women are often missing in the management structures. PAT was well planned with regards to gender integration: gender equality was addressed in all assessments by Sida, Sida drafted a separate five-step plan with measures to strengthen the gender integration, and Sida also undertook special measures to increase gender sensitivity. However, gender equality was not sufficiently taken onboard by the programme, beneficiary institutions or Swedish counterparts. The link between gender equality and the HRBA is also not based on an assessment of Cambodia's compliance with key international and regional human rights instruments or concluding observations made by the relevant United Nations Committees. Levels of focus on gender equality were greatest within the TIC component but least obvious when it comes to support to the NAA. When gender equality was addressed, this was primarily through the internal organisational lens (head counting of women and men). But while some activities such as the introduction of a gender identification on the tax form by GDT might seem relatively minor, this has potential impact in making better gender analysis possible in the future.

PAT had limited focus on the **environment** but did target some of the main drivers of **conflict**. It increased cooperation between role players within government and with civil society, enhanced opportunities for dialogue on sensitive issues such as anti-corruption and transparency and accountability, and it helped to increase public participation in decision-making, better and more pro-poor public financial management, and reduce corruption.

Recommendations:

PAT has come to an end and the EU has already finalised the design of its new programme of support to PFM reform in Cambodia. As a result, many of the recommendations that might have been made have already been addressed. Nonetheless, the following are made in the report:

Recommendations for Sida and the EU

Should Sida decide to provide support to CSOs under the new EU programme, the following recommendations should be considered:

1. To enhance compliance with gender equality for both state and non-state actors falling under the new programme, an overall, comprehensive, and participatory gender analysis should be undertaken for Cambodia as a whole, with a specific focus on issues related to PFM, transparency and accountability, tax etc. The analysis should contain recommendations for where support should focus and what capacity gaps need to be addressed in partner organisations and institutions.
2. To encourage state and non-state actors falling under the programme to identify gender equality as an integral part of the new EU programme, beneficiaries should be required to develop action plans for gender integration with indicators and milestones linked to the disbursement of funds. To enhance the link between gender equality, human rights and the HRBA, the overall gender analysis should include an assessment of the degree to which relevant international and regional gender instruments have been integrated into national legislation and policy, the degree to which conclusions and recommendations of relevant treaty bodies have been addressed, and how the EU programme and its partners can assist or lobby and advocate for gaps to be addressed.
3. To enhance compliance with the HRBA, all projects and programmes should be required to consider how to incorporate relevant regional and UN human rights instruments, recommendations of relevant UN treaty bodies and commissions, and results of recent Universal Periodic Reviews in the design, review and adaptation of projects and programmes.

4. In line with recommendations contained in the 2021 Open Budget Survey and the HRBA, the EU and Sida should:
 - a. Encourage the MEF to actively engage with vulnerable and underrepresented communities, remotely or in-person, via CSOs falling under the programme (and other relevant organisations) to ensure their voices are heard.
 - b. Encourage Parliament (both the National Assembly and Senate) to create opportunities for public engagement and participation in open public hearings on the development of the budget and hearings on the Audit Report.
5. With the support of the selected twinning partner for NIS, the EU and Sida should assist the NIS to lobby for increased independence, including its own budget to be provided by government and the ability to decide for itself which data to collect and share with government and the public.

Recommendations for Sida

Should Sida decide to support civil society under the new EU programme for PFM in Cambodia, the following recommendations are made:

6. Addressing corruption requires significant political and experience in anti-corruption programmes and projects outside of Cambodia suggests that tackling petty corruption is more likely to achieve success. Activities such as the further development of mobile applications by TIC to increase transparency and facilitate reporting of corruption and maladministration should continue to be supported as well as other 'tools' such as posters at government buildings, courts etc. showing what fees are required and where and how to report corruption or maladministration, toll-free numbers to report corruption, and improvement of legislation and systems to protect whistleblowers.
7. Sida should enhance policy dialogue efforts to encourage government at both national and sub-national levels to increase levels of participation by citizens and CSOs in democratic decision-making generally, and in relation to decisions about budget allocations in particular. An increased role for citizens and CSOs in monitoring implementation of activities using public funds should also be included in dialogues with government. Various CSOs engage in such activities at sub-national level that Sida might consider supporting.
8. It is impossible to measure changes in knowledge, awareness, perceptions and understanding of transparency, accountability, corruption and its effects, and opportunities for and actual participation in decision-making structures without a baseline study at the start of an intervention and a follow up study at the end. CSO activities focused on increasing knowledge, awareness and understanding invariably include support to awareness raising, knowledge and levels of participation. To address this, a baseline study should be conducted at the start of the programme with a follow up study conducted at least six months before the end to assess progress made towards intended outcomes. While CSO partners can assist in the development and conducting of such studies, overall responsibility should be given to an institution outside of the programme to ensure impartiality.
9. To enhance the focus on gender equality, Sida should make better use of the Sida Gender Help Desk and the Sida framework contract for support to gender equality (depending on the nature and duration of support required) to assist CSOs and others to improve gender equality and mainstreaming.
10. To prevent over-dependence on Sida funding, CSOs supported by Sida should be required to develop and implement resource mobilisation strategies and exit strategies during the period of Sida support, with assistance provided by outside consultants included in their grant if required.
11. Support to CSOs like TIC has contributed to increased transparency, accountability and anti-corruption and continued support to CSOs focused on such issues in Cambodia is encouraged. Sida should consider support to networks of CSOs to broaden the focus on

transparency, accountability and anti-corruption beyond TIC's focus areas and employ political dialogue, together with other development partners, to address the increasingly shrinking space for civil society in all countries in which it works, including Cambodia.

12. Applicants for Sida funding should be required to include specific activities for gender equality and mainstreaming in proposals, with a budget for such activities included and clear output and outcome indicators provided in results frameworks. CSOs must then be required to report progress against these indicators at both output and outcome levels.
13. Sida should conduct regular meetings with CSOs falling under the programme to identify, implement and coordinate joint activities, including those related to enhancing gender equality.

Recommendations for the EU

14. To ensure that support provided to GDT and NIS contributes to the intended outcomes and to prevent funds being wasted, release of funds to both should be conditional on all reports, analyses and studies funded under programme being shared with the EU, Sida, MEF, and other relevant parties and ministries, and published on GDT and/or NIS website.
15. Although tax data is important for the national accounts, it is recommended that NIS publish the national accounts annually in as complete a form as possible, even if some data such as tax data is not available. Where necessary, the national accounts can then be updated as and when additional data becomes available. Disbursements to NIS should also be conditional on the publication of the national accounts on its website.
16. Despite the inclusion of support to the organisation and management of NIS under PAT II, NIS remains weak in these areas. Agencies selected under the twinning project for support to NIS should be required to include a strong focus on organisational and development, including change management.

Recommendations for beneficiary institutions and partners

For NIS

17. NIS should publish the current national accounts on its website without delay.
18. For future national accounts, these should be published online as soon as practicable and as soon as sufficient data are available, even if in a temporary format that can be subsequently updated as soon as additional data become available.
19. NIS should continue to lobby the Ministry of Planning, MEF and all other relevant ministries and stakeholders for full independence, including its own budget and the power to decide which surveys to conduct and which statistics to publish.
20. Revision of the booklet on 'Women and Men in Cambodia' should be prioritised and at least PDF versions of it published on the NIS website while funds for printed versions are sourced.

For GDT

21. GDT must enter into a formal agreement with NIS for the regular (at least annual) sharing of all tax data at its disposal.
22. GDT must ensure that all research, studies, and other reports paid for by development partner funding are shared with relevant government departments, including other parts of MEF such as GDEP, and made publicly available.

For PCAsia

23. PCAsia should ensure that support to the Cambodia Parliament (National Assembly and Senate) is included under core funding provided by Sida Bangkok and SDC to ensure that benefits achieved with PAT funding are not lost.
24. Efforts to enhance the capacity and confidence of PBO researchers in their own capabilities should be made to reduce their reliance on PCAsia to verify their research and conclusions.

25. Efforts need to be made to increase the use of the services provided by the PBO by most, if not all, Senate Commissions. These could include presentations to the Commissions that have not used the PBO, ensuring copies of research conducted by the PBO is shared with all Commissions to show the quality and usefulness of the work conducted, and lobbying the Senate Secretary-General to actively promote the PBO to all Commissions.

For TIC

26. To reduce its dependence on Sida and EU funding, TIC should develop a comprehensive resource mobilisation strategy - with outside assistance if required - to identify and map all potential sources of funding. This should include not only a donor mapping of development partners active in Cambodia, but also private / business sources, philanthropies such as Bill and Melinda Gates Foundation and Ford Foundation, and also large International NGOs that have the capacity to sub-grant to national NGOs.

1 Introduction

1.1 BACKGROUND

NIRAS was contracted by the Embassy of Sweden Section Office in Phnom Penh to conduct an **Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia**. As further described in Section 2.5 below, PAT was designed to complement EU sector budget support to the government of Cambodia's Public Finance Management Reform Programme and was included under the EU Support to Public Financial Management Reform Programme - Stage 3. PAT I ran from 2016-2019 with the **overall objective** 'to strengthen an enabling environment for PFM reform in Cambodia through improved public accountability and transparency'. Its **specific objective** was to strengthen the demand for, and supply of, public transparency and accountability through institutional capacity development. PAT II ran from 2020 to 2022 and was largely a continuation of PAT I, with the same overall and specific objective, although one component (support to the National Audit Authority) was discontinued.

The evaluation took place from December 2022 to May 2023 and was conducted by:

- Greg Moran, team leader.
- Göran Steen, public financial management expert and evaluator.
- Marie Nilsson, gender expert.
- Chhiv Kimsrun, evaluation expert, Cambodia.
- Emelie Pellby, research assistant and evaluator

1.2 PURPOSE, SCOPE, OBJECTIVES AND USERS

PAT II came to an end on 31 December 2022 and will not be extended. The evaluation is thus an end-of-programme evaluation. The **purpose** of the evaluation was to provide input to the Swedish Embassy Section Office and the EU Delegation in Phnom Penh on results achieved under PAT I and II, their sustainability, and recommendations on what further steps the five partners might take to sustain the results or continue the work started under the programme.

The **evaluation scope** covered both PAT I and PAT II, starting from 1 July 2016 and ending on 31 December 2022, and included all five projects falling under the programme and how they are linked to achieve the overall goal of PAT. The **objectives** of the evaluation were to:

- Analyse the results of the intervention on a sub-project level and overall effectiveness and impact.
- Determine the long-term value of the results of the sub-projects - sustainability.
- Compile and summarise recommendations for further action by the five sub-project partners.

The terms of reference (ToR) for the evaluation also include three **sub-objectives**:¹

¹ The ToR are attached as Annex 1.

- The evaluation will examine the core results of the implementation of the Fiscal Analysis Capacity Training programme provided to staff of the Senate's Parliamentary Budget Office (PBO) by the Parliamentary Institute of Cambodia (PIC) / Parliamentary Centre for Asia (PCAsia) during both PAT I and PAT II.²
- The aspects related to Parliamentary support by PCAsia will also contribute to organisational and capacity information of importance for the Swiss Agency for Development and Cooperation (SDC) and the Embassy of Sweden in Bangkok that provide regional core support to PCAsia.
- The evaluation was expected to include an assessment of how the communication and visibility plan agreed between EU and Sida and all partners has been implemented, and any challenges encountered.³

The **primary intended users** of the evaluation are the Swedish Embassy Section Office in Phnom Penh, the EU Delegation to Cambodia, and the PAT programme partners (General Department of Taxation, National Institute of Statistics, Transparency International Cambodia, National Audit Authority, and PCAsia). **Other stakeholders** to be kept informed about the evaluation include Statistics Sweden (SCB)⁴; Swedish Taxation Agency (STA); donor groups; Ministry of Economy and Finance (MEF), Cambodia; Ministry of Planning, Cambodia; Swiss Agency Development and Cooperation (SDC), Phnom Penh; and Embassy of Sweden in Bangkok / Sida.

1.3 METHODOLOGY

1.3.1 Overall approach

The evaluation was anchored in and guided by the Descriptions of the Action and results frameworks for PAT I and II, the overall EU Support to Public Finance Management (PFM) Reform Stage 3 programme (under which PAT was included), and the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC) evaluation criteria.

The evaluation followed a theory-based approach, based on the reformulated theory of change of the PAT programme included in the inception report and updated in Section 1.4 below, to articulate the pathway of systemic change envisaged, explore what happened, and why the envisaged change occurred or did not occur.⁵ To answer difficult questions related to effectiveness, coherence and impact, the evaluation team used contribution analysis to determine whether changes can reasonably be attributed to PAT, to help disentangle the effects of the different parts of the support, and to help create a narrative of how the different sub-projects fit with each other, complemented the EU sector budget support to PFM reform, and contributed to the intended impact.

To promote utilisation and learning by the end users, and as illustrated in the remainder of this section, the evaluation was utilisation-focused and participatory, with all relevant stakeholders

² Although commonly referred to as the Parliamentary Budget Office (PBO), its official title is the Budget Research Department in the Senate.

³ This issue is not examined in depth in the report: a question related to it was suggested in the NIRAS proposal for the assignment but was not supported during the start-up meeting with Sida and was not included in the inception report.

⁴ The acronym 'SCB' derives from the Swedish name of the institution: Statistiska centralbyrån.

⁵ The inception report, with more detail on the methodology, is attached as Annex 5.

consulted, and with numerous opportunities created for participation (including but not only start-up meetings, debriefing sessions, a validation workshop, opportunities for users to comment on reports produced, and a dissemination workshop for partners at the end). In line with the human rights-based approach (HRBA), all stakeholders were invited to participate, and all interview questions were shared in a transparent manner with respondents prior to interviews. A specific question related to the extent that PAT was implemented in accordance with the HRBA is also included in Chapter 3 below. Similarly, the evaluation applied a gender equality lens throughout and tried to ensure all sexes were consulted. A specific evaluation question was included on gender equality that is answered in the body of the report with additional information included in an Annex.⁶ The evaluation included four phases: start-up and inception; data gathering; data analysis and reporting; and dissemination.

1.1.1 Start-up and inception phase

The assignment began with a **start-up meeting** with the Embassy of Sweden, Section Office Phnom Penh on 8 December 2022 to discuss and clarify issues arising from the ToR and to begin the process of obtaining information on key stakeholders to be consulted and how best to consult them. Although some preliminary correspondence had taken place around the revised list of evaluation questions proposed in the NIRAS proposal, the revisions were discussed, the reasons for them elaborated, and it was agreed to keep those focused on coherence and efficiency included in the proposal. The **inception phase** started immediately after the start-up meeting and included a preliminary document review of all available documents that continued throughout the assignment⁷, additional discussions with the Section Office, and logistical and methodological planning. The team then prepared the draft inception report and submitted it to the Section Office on 5 January 2023, for written comments to be submitted on 24 January 2023. In the interim, the team held an online inception meeting with the Section Office on 16 January 2023 to present the draft report, clarify any issues raised in it, and to discuss any outstanding issues. Based on all comments received, the team revised the draft and submitted the final inception report on 20 January 2023.

1.1.2 Data collection phase

On approval of the inception report, the team began the data gathering phase by conducting a first round of remote interviews (January and February 2023) with Section Office staff in Cambodia, previous Sida and EU staff involved in the design and implementation of the programme, previous and current staff of Swedish institutional partners and others.⁸ During this phase, and subsequent targeted interviews, the gender expert participated in interviews with Sida, Swedish partners and others and prepared a list of targeted questions to be asked during all interviews to ensure that issues related to gender equality and mainstreaming were properly ventilated. Some respondents chose to respond to the gender questions shared with them via email. To address questions related to monitoring and evaluation (M&E), the research assistant joined interviews with current and previous Sida programme managers, M&E staff in beneficiary organisations and others to discuss the system over the life of the programme.

The team leader then travelled to Cambodia to conduct an on-site mission, together with the Cambodian-based evaluation expert, from 20 February to 3 March 2023. The international PFM expert participated remotely in selected meetings related to issues where he was expected to have primary responsibility (see Section 1.4 below for additional information in this regard).

⁶ See Annex 4.

⁷ The list of documents consulted during the evaluation is attached as Annex 2.

⁸ A list of all of those consulted during the evaluation is attached as Annex 3.

At the end of the on-site mission, the team leader and national expert conducted a debriefing with members of the Section Office and EU Delegation (EUD) before the team leader travelled to home base to arrange and conduct additional and follow up discussions (remote interviews and via email) with previous Sida and EU staff.

The evaluation included 108 respondents (36 women and 72 men, a gender balance of 33% women participants):

- Six representatives of Sida (five current and former staff related to PAT and one representative of Sida Bangkok): four women and two men.
- Four current and former staff of the EU Delegation: one woman and three men.
- Nine representatives of Swedish institutions: four women and five men.
- 35 representatives of Cambodia national partner organisations falling under PAT: 11 women and 24 men.
- 31 members of Cambodian Ministries and structures (including two Ombudsman): 10 women and 21 men.
- 10 members of the Civil Society Organisation (CSO) Budget Working Group: four women and six men.
- 13 representatives of development partners supporting PFM reform: two women and 11 men.

During the data-gathering phase, a more detailed document review and analysis was conducted. Once interviews had been completed, the evaluation team conducted a debriefing workshop with staff of the Section Office and EUD to present and validate their main findings and preliminary conclusions reached before the actual report writing began.

1.1.3 Analysis and reporting

Based on all data obtained from primary and secondary sources and comments received during the debriefing workshop, the evaluation team analysed and triangulated data across the various sources to ensure that data is accurate and correctly interpreted and that data from multiple sources and projects is pulled together into a coherent narrative of what has occurred at both the project and overall programme levels.⁹ Issues related to gender equality and M&E were also analysed and triangulated during this process. Based on the analysis, the team prepared and submitted the **draft evaluation report** to the Section Office, Embassy in Bangkok, SDC, EU, and project partners on 25 April 2023, with comments to be provided by 9 May 2023. Once comments had been received, the evaluation team revised the draft report and submit a **final evaluation report and comment sheet** setting out how all main comments were addressed on 16 May 2023.

1.1.4 Dissemination

On approval of the final report, the team conducted a **virtual seminar** with the Section Office, Embassy in Bangkok, SDC, EU, and project partners to share the major findings and recommendations with the broader group.

⁹ Triangulation included data from Sida annual reports to the EU, annual project reports of beneficiary and partner institutions and organisations, 2015 and 2022 Public Expenditure and Financial Accountability (PEFA) Assessment reports for Cambodia, reports of the Public Finance Management Reform Programme, key informant interviews, roundtable discussions, MEF and Ministry of Planning websites, the EU evaluation of its Collect More, Spend Better approach (that included Cambodia as a case study country), and various other sources.

1.4 LIMITATIONS AND CHALLENGES

The PAT ‘programme’ is made up of five relatively distinct projects and covered a period of close to seven years.¹⁰ As a result, it was noted in the inception report (and during the inception meeting and the start-up meeting with the Section Office at the beginning of the on-site mission), that the current evaluation is not an evaluation of individual projects but rather an evaluation of the programme as a whole. While the evaluation includes an assessment of the main results and outcomes for each project and how these contributed to PAT’s overall and specific objectives, a deep dive evaluation of each project was not possible within the time and budget available. Instead, the evaluation relies on reports to Sida and Sida’s reports to the EU, backed up with a range of interviews and a review of project documents and reports. While challenges exist that beneficiaries and partner institutions may have over- or under-represented results in their reporting, the evaluation team is satisfied that the overall assessment of the programme is correct.

Measuring the effectiveness of PAT based on the expected outcomes and results for each component is challenging. The component outcomes in the results frameworks change from PAT I to PAT II, while the expected results for PAT in technical and administrative provisions for the original EU Support to Stage 3 programme differ from those in the Action Document for the ‘top-up’ phase of the EU programme.¹¹ To address this, the inception report included a **reconstructed theory of change** to be tested during the evaluation. Based on further consultation and assessment, the following ‘final’ theory of change has been used to measure effectiveness in Section 3.4 below:

Revised theory of change

The following revision of the draft ‘reconstructed theory of change’ in the inception report has been used to guide the evaluation, particularly when it comes to the expected results and contributions to impact:

If the institutional capacity of Parliament and the NAA to perform their public financial oversight roles and functions is supported; and if the General Department of Taxation’s (GDT’s) capacity to mobilise revenue is enhanced; and if the National Institute of Statistics (NIS’) capacity to provide quality data to support financial and budget decision-making is supported; and if public understanding and demand for fiscal transparency and accountability is enhanced and increased avenues for reporting corruption are provided;

then reliable and up to date statistical information will be available for use in decision-making in the allocation and use of public funds; domestic revenue collection will increase; Parliament and the NAA (under PAT I) are better able to perform their oversight and accountability roles and functions in the use of public

¹⁰ Although the ToR refer to an evaluation by the Swedish National Audit Office (SNAO) that might only need to be followed up, the 2021 ex-post evaluation of SNAO’s support to the National Audit Authority (NAA) focused almost exclusively on the technical assistance provided by SNAO, using its own budget, over the entire period of such support (2011-2020) and PAT’s support to the NAA under PAT I is barely mentioned.

¹¹ For example, the objective for the support to the NAA is stated in the ToR as ‘NAA’s capacity strengthened as the Supreme Audit Institution of Cambodia through support to its information and communications infrastructure and its ability to partake and contribute to international cooperation’. This appears to have been drawn from the NAA project proposal to Sida (see the Appraisal of the Intervention EU/PAT 16-19, page 15) and differs markedly from the expected result in the first Action Document, which reads ‘improved effectiveness and transparency of external audit’. Similarly, the results framework for PAT I aligns the objective for support to Transparency International Cambodia (TIC) with the expected results listed in the overall EU programme (Increased public accountability through enhanced public financial/budget literacy), but that differs from the intervention objective stated in the results framework for PAT II (Increased public accountability and transparency through demand-driven advocacy and dialogue).

funds; public demand for transparency and accountability in the use of public funds will increase and opportunities for corruption will be reduced;

leading to strengthened demand for and supply of public transparency and accountability; and

ultimately contributing to a strengthened enabling environment for PFM reform in Cambodia through improved public accountability and transparency.

Attributing changes at the outcomes and impact level and the degree to which PAT complemented EU budget support is also a challenge. The discussion around attribution and contribution when it comes to outcomes and impact has largely been settled and it is now generally accepted that evaluations only consider whether an intervention can reasonably be said to have contributed to changes at those levels. Similarly, it is now generally accepted that, where multiple development partners support the same organisation or institution, or where multiple factors might have contributed to a result, contribution analysis should be used to determine the degree to which one programme can reasonably be said to have contributed to the results that have been achieved. As a result, challenges in measuring effectiveness and impact have been addressed by the application of a contribution analysis approach.

Contribution analysis

Contribution analysis is a methodology used to identify the contribution a programme has made to a change or set of changes. The aim is to produce a credible, evidence-based narrative of contribution that a reasonable person would be likely to agree with, rather than to produce conclusive proof. It is based on a recognition that it is difficult to prove attribution for many development interventions and is intended to be used alongside theories of change that explicitly set out how change is, or was, supposed to happen. The aim is to produce a plausible, evidence-based narrative that a reasonable person would be likely to agree with. A plausible narrative is considered to have been developed when four different conditions are met:

1. The intervention is based on a sound theory of change, accompanied by agreed and plausible assumptions, that explains how the intervention sought to bring about any desired changes.
2. Activities were implemented properly.
3. Adequate evidence can be found to show that change occurred at each level of the theory of change.
4. The relative contribution of external factors or other development interventions can be dismissed or demonstrated.¹²

Challenges were encountered in assessing contributions to gender equality. Reports to Sida and Sida's reports to the EU include a section on gender equality, but this was often limited to internal information only (such as staff related issues) and the level of data on gender mainstreaming is limited. PAT results frameworks include some gendered aspects, but in many cases the information was not sufficiently disaggregated by sex/gender to draw any conclusions from reports. Given the number of evaluation questions and projects to cover, it was not always possible to dig deeply into gender equality issues in combined meetings of the whole team. To address these challenges, the gender expert arranged and conducted separate interviews (sometimes with questions sent via email) and sufficient information was obtained on which to base the analysis, conclusions and recommendations related to gender.

At a more practical level, the budget did not allow for the entire team to travel to Cambodia. Instead, the Cambodia on-site mission was conducted by the team leader and the national evaluation expert only. While the PFM expert was able to join some of the meetings via videoconferencing, finding times that suited all parties in Cambodia and Sweden (where the

¹² Adapted from 'Contribution Analysis', INTRAC, 2017. www.intrac.org/wpcms/wp-content/uploads/2017/01/Contribution-analysis.pdf

expert is based) proved difficult and running interviews in a hybrid fashion at times led to complications with communication. As a result, the proposal in the inception report that the PFM expert would focus on two projects while the team leader focused on the other three did not work out as well as was hoped. Instead, it was agreed within the team that the team leader would focus on the results of all five projects while the PFM expert focused on the background to government's PFM Reform Programme (PFMRP) and the linkages between PAT and the EU budget support. This arrangement has not adversely affected the overall findings and all team members have had an opportunity to read each other's work and the draft report, and the findings and conclusions presented in the report are agreed and shared by the entire team.

Other potential challenges identified in the inception report - COVID-19 travel restrictions, language issues, and interview fatigue - did not arise and did not need to be addressed.

2 The Joint Partnership for Accountability and Transparency (Phases I and II)

2.1 INTRODUCTION

This Chapter includes a brief overview of the context in which PAT was designed and implemented, including a snapshot of the Government of Cambodia's PFMRP. It then notes the support the EU and Sida were already providing to PFM reform prior to PAT, before providing an overview of PAT I and II to assist the reader to understand the chapters that follow.

2.2 CONTEXT

2.2.1 Economic context

Cambodia's economy has been among the fastest growing in the world, propelling the country to achieve lower middle-income status in 2015. Gross domestic product (GDP) grew by an average of 7% annually over the decade from 2010, and GDP per capita grew by an average of 5.4 percent annually.¹³ Nonetheless, Cambodia still ranked 146th out of 191 countries on the 2021 United Nations Development Programme's (UNDP) Human Development Index.¹⁴ After suffering a recession during the pandemic, the Cambodian economy was on a steady recovery path but was facing new pressures in 2022 that slowed external demand and increased inflation rates. The authorities have pressed on with policy reforms and the recovery is projected to continue notwithstanding external stresses.

Cambodia has increased its tax revenue as a share of GDP by more than 5% through expanding the tax base and simplifying tax collection by, *inter alia*, reducing the number of tax levies, harmonising rates, and promoting corporate taxation.¹⁵ Increased productivity and better paying sectors also boosted labour earnings and reduced poverty. The structure of Cambodia's economy has changed considerably as industry and services expanded to create more and better jobs in which the poor were able to participate. Cambodia's inclusive growth correspondingly boosted income and standard of living for broad population segments and rapid economic growth resulted in national poverty rates almost halving in the decade from 2009 to 2019, helping almost 2 million Cambodians escape poverty.

According to the 2022 Public Expenditure and Financial Accountability (PEFA) Assessment reports for Cambodia, strategic allocation of resources and service delivery have improved and

¹³ World Bank Data: <https://data.worldbank.org/indicator/NY.GDP.MKTP.KD.ZG?locations=KH>. Annual GDP growth declined by 10% (down to -3%) in 2020 following the outbreak of the Covid-19 pandemic but bounced back to +3% in 2021 (the most recent year for which data are available).

¹⁴ UNDP Human Development Index: <https://hdr.undp.org/data-center/country-insights#/ranks>

¹⁵ Martinez-Vazquez, Jorge, Eduardo Sanz-Arcega, and José Manuel Tránchez-Martín. 2022. "Tax Revenue Management and Reform in the Digital Era in Developing and Developed Countries", referenced in World Bank, Poverty and Shared Prosperity: Correcting the Course, 2022.

there has been significant progress in the accounting information available on resources received by schools and hospitals.¹⁶ The government of adopted its first Social Protection Policy Framework in 2017, covering the period 2016-2025. This lays the foundation for an integrated social protection system to ensure social protection as a right for all Cambodians and sets out an ambitious agenda to expand coverage and improve co-ordination between social assistance, social insurance, and labour market initiatives. Cambodia has introduced a number of social insurance, social assistance and labour market programmes to reduce poverty and support vulnerable groups, but their coverage is low and provision is fragmented.¹⁷ The largest social protection intervention in terms of coverage is the Health Equity Funds, which provide access to healthcare and other benefits to at least two million poor and vulnerable individuals nationwide. Scholarships and school meals comprise the bulk of non-health related social assistance spending but their impact on poverty is limited: coverage is low and the level of benefits is small.¹⁸ Of some concern is that the World Bank's Poverty and Shared Prosperity Report 2022 projects that poverty reduction globally will stall as growth prospects dim with the war in Ukraine, a growth slowdown in China, and higher food and energy prices that impact on income opportunities and consumption patterns.¹⁹

2.2.2 Political context

Although dominated by the Cambodian People's Party, Cambodia was relatively politically stable at the design stage of PAT in 2015. However, in the run up to the 2018 national elections, the main opposition party was dissolved in late 2017. As a result, the Cambodian People's Party won all 125 seats in the National Assembly and Cambodia has been governed under a *de facto* one-party system since then. General elections are expected to be held in Cambodia by end July 2023.

2.2.3 Corruption

Cambodia acceded to the United Nations Convention Against Corruption (UNCAC) on 5 September 2007. Despite some progress, corruption remains widespread in Cambodia. In 2022, Cambodia received a score of 24 out of 100 in the Transparency International Corruption Perceptions Index²⁰, reflecting a slight improvement of three points since its score of 21 in 2016. Many of those consulted reported an effort by government to address petty corruption, but perceptions of corruption in the country remain high. According to the Corruption Perceptions Index, Cambodia remains among the 30 lowest ranked countries in the world (150th out of 180 countries).²¹ The only body with the legislated power to receive and deal with allegations of corruption - the Anti-Corruption Unit - was reported by stakeholders consulted during the current evaluation to have low levels of independence.

¹⁶ <https://www.pefa.org/node/4231>

¹⁷ <https://www.oecd.org/dev/inclusive-societies-development/social-protection-system-review-cambodia-60s.htm>

¹⁸ *Ibid.*

¹⁹ <https://www.worldbank.org/en/publication/poverty-and-shared-prosperity#:~:text=The%20World%20Bank's%20Poverty%20and,shocks%20to%20the%20global%20economy>. Interestingly, the report notes that higher food prices can also be a source of income growth and wages, especially for many poor rural households engaged in agriculture, as was the case in Cambodia after the 2008 and 2011 food crises.

²⁰ On a scale of 0 indicating (highly corrupt) to 100 (very clean): https://images.transparencycdn.org/images/Report_CPI2022_English.pdf

²¹ Transparency International Cambodia "Collective Actions Against Corruption (CA2C)" Annual Report, January – December 2022.

2.2.4 Gender Equality

The World Economic Forum's Global Gender Gap Report 2022 shows that Cambodia marginally increased its overall gender equality from 0.629 in 2006 to 0.690 in 2022 (a score of one representing gender equality). It ranks 98th out of 146 countries in the Global Gender Gap Index for 2022 (an improvement from 112th in 2016).²² There has also been an increase in the percentage of women legislators, senior officials, and managers in 2022 (31% compared to 18% in 2016). At the same time, most Cambodian politicians are men (80%) and there are few opportunities for women in the political arena noted since 2016. In the past few years, government institutions have been required to hire more women and to promote women to senior management positions (as is the case with the National Institute of Statistics and General Department of Taxation dealt with in Section 3.7 below) but obstacles for women to participate in politics and social affairs remain.

2.2.5 Shrinking space for civil society and the media

As confirmed by CSOs and others consulted during the current evaluation, the space for civil society and the media in Cambodia has been fragile since the return to democracy. Challenges increased after the of the official opposition was dissolved, with many CSOs de-registered or suspended; journalists, unionists and social dissidents, arrested, charged, or jailed; and many CSO leaders and activists electing to leave the country. A recent CIVICUS report shows no tangible human rights improvements and little political will to undertake democratic or civic space reforms.²³ Press freedom also remains constrained²⁴, and in February 2023, one of the last remaining independent media outlets, Voice of Democracy, was shut down.²⁵

2.2.6 Transparency, participation, and accountability

According to the World Bank, Cambodia scored 2 out of a possible 6 on its Country Policy and Institutional Assessment for 2015 to 2017, before dropping to 1.5 for 2018 to 2020 and rising again to 2 for 2021.²⁶ When it comes to transparency and public participation related to the budget, scores on the Open Budget Survey's Open Budget Index (OBI) were low leading up to the start of PAT I: Cambodia scored 8/100 for both measures in 2015. Although its scores for budget transparency increased in 2017 (20/100), 2019 (32/100) and 2021 (33/100), levels of public participation decreased in 2017 (4/100), increased slightly in 2019 (6/100), before dropping to zero in 2021.

²² World Economic Forum, Global Gender Gap Report 2022:

<https://investinginwomen.asia/knowledge/global-gender-gap-report-2022/#:~:text=The%20suggests%20that%20the%20global,of%20136%20years%20to%20parity.>

²³ Country Report: Cambodia, Overview of Recent Restrictions to Civic Freedoms, September 2022.

<https://www.civicus.org/index.php/media-resources/reports-publications/6038-cambodia-new-brief-highlights-lack-of-tangible-improvements-around-civic-space>

²⁴ An August 2022 report of the Office of the United Nations High Commissioner for Human Rights found that journalists in Cambodia are increasingly subjected to various forms of harassment, pressure, and violence. See <https://www.ohchr.org/en/press-releases/2022/08/increasing-attacks-cambodias-media-are-threat-democracy-un-human-rights>

²⁵ <https://www.aljazeera.com/news/2023/2/13/cambodias-hun-sen-shuts-down-independent-media-outlet>

²⁶ <https://data.worldbank.org/indicator/IQ.CPA.TRAN.XQ?end=2021&locations=KH&start=2015>

2.3 THE PUBLIC FINANCE MANAGEMENT REFORM PROGRAMME (PFMRP)

Introduced in 2005 and led by the Ministry of Economy and Finance (MEF), the PFMRP consists of four stages, each with its own Consolidated Action Plan:

- Stage 1 (2005-2008) was initiated to modernise and harmonise Cambodia's PFM systems and practices and targeted budget predictability, improved policy-budget linkages, and performance-based management.
- Stage 2 (2009-2015) developed and introduced new regulations, financial management systems and procedures required to improve financial accountability.
- Stage 3 (2016-2018, later extended to the end of 2022 and thus covering the same period as PAT) focused on the implementation of new financial management systems, regulations, and procedures, and introduced programme budgeting in line ministries and sub-national administrations.
- Stage 4 (2023-2027) will focus on domestic resource mobilisation, revenue management (administration and policy), budget comprehensiveness and transparency, public investment management, public procurement, digitalisation through the financial management information systems, accounting and reporting, and national statistics.

Development partners (DPs) involved in PFM reform meet monthly in the PFM DP Committee meeting co-chaired by the EU and Asian Development Bank (ADB). DPs and MEF leadership meet regularly in the joint PFM Technical Working Group to review progress based on Joint Monitoring Indicators drawn from the Consolidated Action Plan, and to discuss DP support. The Technical Working Group is chaired by the MEF, with the EU and the ADB acting as co-facilitators. The non-governmental organisation (NGO) platform, NGO Forum for Cambodia, also participates in the joint Technical Working Group as an observer.²⁷

2.4 EU AND SIDA SUPPORT TO PFM REFORM PRIOR TO PAT I

The EU had been supporting PFM reform in Cambodia via the World Bank Multi-Donor Trust Fund since Stage 1 started in 2005. Under its Multiannual Indicative Programme for the Cooperation with the Kingdom of Cambodia 2014-2020, and to enhance opportunities for political dialogue, the EU decided to provide sector budget support to the PFMRP under the **EU Support to Public Financial Management Reform Programme - Stage 3** (hereafter, 'the EU Support to Stage 3 programme'). Originally intended to run from 2014 - 2020 but subsequently extended to 2022, the **overall objective** of the programme was to improve government's service delivery and to promote economic growth. Its **specific objective** was to enhance domestic revenue mobilisation as well as the effective use of resources and alignment of expenditure with national priorities.

Sweden had been supporting the PFMRP via the World Bank's Trust Fund (together with the EU and Australia) but had also gained extensive experience in providing institutional capacity development in Cambodia in areas linked to PFM, transparency, and accountability:

- With the assistance of Statistics Sweden (SCB), Sida had been providing the National Institute of Statistics (NIS) in the Ministry of Planning with support to statistical development from 2006.

²⁷ Action Document for the EU Support to Stage 3 programme, page 14.

- Together with SDC, Sida had been supporting the Parliamentary Institute of Cambodia since its establishment in 2011.
- Sida had been providing funds to TIC to promote public accountability, anti-corruption, and the overall integrity system in Cambodia since TIC's inception in 2012.
- Immediately prior to the start of PAT I, and at the initiative of Sida, the Swedish Tax Authority (STA) had begun to collaborate with the GDT.
- Swedish support had also been provided by the Swedish National Audit Office (SNAO), using its own budget, to develop the NAA's institutional capacity to undertake financial and performance audits in line with international auditing standards.

2.5 THE JOINT PARTNERSHIP FOR ACCOUNTABILITY AND TRANSPARENCY

Recognising that weaknesses in PFM also existed outside of the budget support to the MEF, the EU decided in 2015 to complement its budgetary support with targeted institutional support aimed at generating a conducive environment to safeguard the links to the overall governance agenda. Key areas where further work was considered necessary included anti-corruption, statistics, oversight and scrutiny of national accounts, domestic resource mobilisation and budget transparency. Based on Sida's prior experience and engagement in good governance and anti-corruption strategies, and Sida's ability to provide institutional capacity development through support from Swedish institutions, the EU and Sida entered into a Delegation Agreement in June 2016 under the EU Support to Stage 3 programme for Sida to implement the Joint Partnership for Accountability and Transparency, Phase I (PAT I) from 2016 to 2019. PAT I was co-funded by the EU and Sida with the EU providing EUR 7.4 million and Sida providing the balance of approximately EUR 3 million. PAT I's **overall objective** was to strengthen an enabling environment for PFM reform in Cambodia through improved public accountability and transparency. Its **specific objective** was to strengthen the demand for, and supply of, public transparency and accountability through institutional capacity development.

Adapted to reflect the experiences, results and lessons learnt from PAT I as well as changing circumstances in the political context in Cambodia since 2017, a second phase of the programme (PAT II) was then agreed for the period 2020 to 2022. The anticipated budget for PAT II was SEK 94 million, with Sweden contributing SEK 40 million and the EU the balance (EUR 5 million). The total budget was reduced to SEK 78.3 million on 28 March 2022 because of a significant underspend as a result of COVID-19 restrictions, although the EU contribution of EUR 5 million was not reduced.

The overall and specific objectives for PAT II remained as in PAT I and support was essentially the same as that under PAT I with some revisions and changes to the expected project outcomes and outputs. Most significantly, the result related to 'improved effectiveness and transparency of external audit' was removed from the list of results for PAT II because the NAA elected not to be a direct beneficiary under the second phase.

Table 1: Outcomes and outputs in PAT I and PAT II results frameworks

Component	PAT I and II Results Frameworks	
	Component outcomes: PAT I	Expected objectives and outputs: PAT II
National Statistics	• GDP and National Accounts are produced with increased relevance and reliability. • National Accounts are published annually.	Objective: Reliable and transparent statistical information is available for use in decision-making and for accountability. Outputs: • Improved quality and usage of National Accounts.

	User friendly statistics available for increased accountability and transparency.	- Statistical capacity improved within NIS and the national statistical system. - NIS has a stable Information and Communication Technology (ICT) infrastructure and ICT systems for managing data, producing data, and disseminating statistics. - NIS is able to disseminate key statistics in a user-friendly way.
Revenue Mobilisation	- Expanded coverage of taxpayers and increased effectiveness of tax collection in the cash sector. - Improved transparency of taxpayers' obligations, liabilities, and rights through improved services. - Development of a Personal Income Tax System.	Objective: To modernize the domestic revenue collection system to respond to the changing socio-economic environment. Outputs: - GDT works in a structured way with prioritised voluntary compliance and risks supporting fair competition. - Taxpayers in Cambodia are in general satisfied with their interaction with GDT in order to get service/information. - Concerned citizens of Cambodia are filing Capital Gain Tax. - Increased experience and strengthened knowledge about the taxpayers' perception of their business processes and how tax administration can support their voluntary compliance for a fair and growing economy is used in GDT's planning. - Increased cooperation between the MEF and the GDT in Tax System Reform matters.
External Audit	- A functioning intranet that facilitates and supports internal work processes and knowledge management. - Better knowledge and understanding of NAA's role, mandate, and activities among stakeholders (citizens, parliamentarians, government institutions). - Active and professional chairing of the Association of Southeast Asian Nations Supreme Audit Institutions 2016-2017. - NAA has a new long-term strategy from 2017 to guide the development.	Not applicable.
Parliamentary Oversight	- Parliamentary staff (Project Budget Office trainees) have increased their knowledge to produce budgetary, fiscal, and programmatic information for parliamentarians. - Parliamentarians have enhanced their understanding and knowledge of state budget and its implications. - A foundation for the future establishment of a Parliamentary Budget Office has been laid.	Objective: Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament. Outputs: - Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament. - Parliamentary staff has increased capacity to provide support to parliamentarians to actively implement their representative and oversight functions.
Budget transparency and anti-corruption	Enhanced capacity of the Parliament's Commission 10 to oversee the enforcement of the anti-corruption law.	Objective: Increased public accountability and transparency through demand-driven advocacy and dialogue. Outputs:

	• Increased demand for budget transparency. • Increased participation by youth on anti-corruption.	• Increased public understanding and demand for fiscal transparency and accountability. • Enhanced participation by youths on anti-corruption and increased demands for positive reforms. • Strengthened effectiveness of alternative reporting mechanisms on corruption cases through the Advocacy and Legal Advice Centre and enhanced anti-corruption legal and regulatory frameworks. • Enhanced knowledge and understanding of corruption, accountability, transparency and its effects through evidence-based research and studies.
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In line with EU requirements, communication and visibility plans were developed under both PAT I and II. Key to both plans was the intention to increase awareness amongst the public and other stakeholders of the PAT programme and to increase opportunities for synergies, complementarity, and coordination amongst relevant actors.

3 Findings

3.1 RELEVANCE

The following questions were included in the inception report related to relevance:

Evaluation Questions – Relevance	
1.	To what extent has the intervention’s objectives and design responded to beneficiary organisations’ or institutions’, global, country, and partner/institutions’ needs, policies, and priorities, and have they continued to do so if/when circumstances have changed (in particular with regard to the political context and COVID-19)?
2.	To what extent have lessons learned from what works well and less well been used to improve and adjust intervention implementation?

3.1.1 Relevance at design

PAT I was designed in a context of significant economic growth linked to improvements in PFM, prior support to PFM reform provided by both the EU and Sida, and in a context of corruption, limited transparency and accountability, and shrinking space for civil society and civic engagement. Key accountability institutions in the oversight of government’s use of public funds (Parliament and the NAA) were weak, while challenges remained in the ability of the government to raise domestic revenue and with the availability of critical statistics on which to base decisions on the allocation of the budget.

Although the STA had only recently begun cooperating with the GDT immediately prior to PAT I, projects falling under PAT I were largely continuations of Swedish-supported projects and organisations that were already based on the needs identified by beneficiary institutions. Beneficiary institutions were further consulted during the design of PAT I, and even though support to NAA was limited given that technical assistance on audit approaches was being provided by SNAO with its own funds, the support under PAT I was based on a proposal prepared by NAA based on a gap analysis conducted by a Swedish company. Transparency International Cambodia (TIC) and the Parliamentary Institute of Cambodia (PIC) were consulted during various discussions with the EU and Sida on how to enhance accountability and transparency, while attitudes, understanding and awareness of issues related to transparency, accountability and corruption identified in previous TIC surveys were also taken into account. DPs contributing to PFM reform were also consulted via the Technical Working Group during the formulation of PAT I to identify where gaps existed and prevent duplication.

At the policy level, PAT was aligned with government’s priorities and programmes²⁸, EU and Member States’ strategies and priorities²⁹, Sida’s Results Strategy for Swedish Development

²⁸ Stage 3 of the PFMRP, the Rectangular Strategy III (2013-2018), National Strategic Development Plan (2014-2018), Domestic Revenue Mobilisation Strategy (2014-2018).

²⁹ European Development Cooperation Strategy for Cambodia 2014-2019; EU Multiannual Indicative Programme (MIP) 2014-2020 for Cambodia; EU and Member States’ Joint European Strategy for Cambodia (together with Switzerland).

Cooperation with Cambodia (2014-2018, extended to 2020)³⁰, and EU and Swedish / Sida strategies and policies related to gender equality³¹.

3.1.2 Relevance over time: Lessons learned and adaptations during PAT I and PAT II

The most significant change in the context during PAT I was the dissolving of the main opposition party in 2017 and the resultant ‘one-party Parliament’ that followed the 2018 national elections. In response, it was decided that PAT support to PIC would only target Parliamentary staff and not politicians, and support to the outreach activities of Parliament was halted. PIC was also encouraged to broaden its focus to the regional level (funded by SDC and Sida Bangkok) while continuing to support the establishment of a parliamentary budget office within the Senate.

Following the decision to extend the EU Support to Stage 3 programme, the second phase of PAT was designed to build on what had been achieved in PAT I and to address challenges and delays in some areas. Beneficiary institutions were again consulted and activities aligned with their requests and needs, while lessons learned during annual performance assessments of each project and during frequent dialogue meetings between Sida, programme partners and beneficiary institutions were also taken into account. In addition, Sida undertook a vigorous internal assessment of PAT I to identify additional lessons to be learned in the design of PAT II, such as how to counter difficulties in applying a ‘joined-up’ approach that were evident during PAT I; the need to address organisational weaknesses in NIS; the need for a closer relationship between GDT and the General Department of Economic Policy (GDEP); how to respond to the dissolving of the opposition and shrinking civic space; and the decision by the NAA not to participate under PAT II.

Based on lessons learned and changes in the context, revisions to PAT I included the following:

- To increase the partnership approach and to enhance complementarity and synergies across the institutions and organisations, a horizontal budget line was introduced to fund activities that would benefit more than one institution or organisation.
- Although it would potentially benefit from joint activities under the horizontal budget line, the NAA would not be a direct beneficiary under PAT II and the result related to ‘improved effectiveness and transparency of external audit’ was removed.
- Three components of support to GDT were continued, but support to personal income tax (PIT) changed to support to capital gains tax (CGT) given the decision by government to split PIT into two streams and to focus on CGT during the period covered by PAT II. Based on the needs identified by GDT, two new components were added: Strategic Issues (under Small, Medium, and Large Taxpayers) and the inclusion of the General Department of Economic Policy in the Forum for Tax System Reform together with GDT and STA to enhance cooperation within the MEF. Greater linkages with the GDEP were also to be supported during PAT II.
- Support to NIS continued two of the components from PAT I: support to the production of the national accounts and capacity building. Since government had agreed to fund the

³⁰ The Strategy included three goals: strengthened democracy and gender equality, strengthened respect for human rights and freedom from oppression; improved possibilities for people living in poverty to contribute to and benefit from economic growth, with focus on education and increased employment; and improved environment, limited effects on the climate and strengthened resilience to environmental degradation, climate change and natural disasters.

³¹ EU Gender Action Plan II (2016-2020); Swedish global strategy for gender equality and women's and girls' rights (2018-2022) and the Feminist Foreign Policy (2014-2022). Gender equality is also one of five perspectives that need to be integrated in all Swedish development cooperation.

Cambodia Socio-Economic Survey (CSES) and Producer Price Index surveys that were supported with direct funding under PAT I, direct support to these was discontinued and two new components were added: statistical methods and management and organisation structure (the latter to target organisational weaknesses identified under PAT I).

- Core support to TIC continued, but the anticipated PAT outcomes linked to TIC changed significantly (see Table 1 above) with only one similar outcome under both phases - increased participation by youth on anti-corruption and increased demands for positive reforms.
- Although the PIC was transitioning into PCAAsia, support under PAT II would still only be to PCAAsia's Cambodian activities while Swedish support to its regional work would be provided by Sida Bangkok.

At the policy level, PAT remained aligned with government's plans and priorities under the PFMRP, Rectangular Strategy IV³², Domestic Revenue Mobilisation Strategy (2019-2023)³³, National Strategic Development Plan (2019-2023)³⁴, and with new EU strategies that again include PFM reform as a priority.³⁵ However, Sweden decided to reduce its support to Cambodia in 2020 (at the start of PAT II) in response to the declining levels of democracy, and to move its development cooperation with Cambodia under its Strategy for Development Cooperation with Asia and the Pacific³⁶, although it would retain its commitment to implement PAT II until the end of the programme. Despite these changes, PAT II remained aligned with Sweden's priorities for Cambodia and the region as expressed in the Strategy for Cooperation with Asia and the Pacific.³⁷ In the area of gender equality, the programme remained aligned with the EU Gender Action Plan III (2021-2025), Swedish global strategy for gender equality and women's and girls' rights (2022-2026) and the Swedish Feminist Foreign Policy (2014-2022) as well as with one of five perspectives that are to be integrated in all Swedish development cooperation.³⁸

The major change in the context during PAT II was the outbreak of COVID-19, with the first case reported in Cambodia in January 2020.³⁹ In response, various measures to curb the spread of the virus were implemented, such as travel bans, quarantine requirements, and social distancing measures. The Cambodian government also adopted a new state of emergency law that further restricted the freedoms and rights of CSOs, human rights defenders, political

³² www.khmersme.gov.kh/wp-content/uploads/2022/09/Rectangular-Strategy-Phase-IV.pdf

³³ www.tax.gov.kh/u6rhf7ogbi6/gdtstream/3f68ec38-7dbc-465f-bd6c-5e020249b5d4

³⁴ https://data.opendevdevelopmentcambodia.net/laws_record/national-strategic-development-plan-nsdp-2019-2023

³⁵ The Joint European Strategy for Development Cooperation with Cambodia 2021-2027 (Priority Area 1) and the EU MIP for 2021-2027 (Priority Area 3).

³⁶ <https://www.swedenabroad.se/en/about-sweden-non-swedish-citizens/cambodia/development-and-aid/>.

³⁷ <https://www.government.se/international-development-cooperation-strategies/2016/09/strategy-for-swedens-regional-developmentasia-and-the-pacific-region-20162021/>. From 2022, support to Cambodia fell under the Regional Strategy for Asia and the Pacific Region (2022-2026), where Swedish support to Cambodia focused on strengthened democracy and increased respect for human rights and the rule of law; and improved conditions for accountability, increased transparency, increased gender equality and reduced corruption in Cambodia.

³⁸ Although Sweden abandoned the Swedish Feminist Foreign Policy in late 2022, it was in place for most of PAT I and II. (See <https://www.hrw.org/news/2022/10/31/swedens-new-government-abandons-feminist-foreign-policy>.)

³⁹ <https://www.who.int/cambodia/news/detail/28-01-2020-ministry-of-health-responds-to-first-positive-case-of-new-coronavirus>

opponents, and journalists.⁴⁰ But while these had an impact on implementation, COVID-19 did not affect the relevance of PAT. As a result, PAT was relevant at design and remained relevant over the entire course of PAT I and II.

3.2 COHERENCE

The following questions were included in the inception report related to coherence:

Evaluation Questions – Coherence	
3.	Has the programme complemented the EU sector budget support to the PFMRP and contributed to synergies between the EU intervention and the intervention of one of its member State Agencies (Sida)?
4.	Did PAT I and II lead to greater cooperation between project / programme partners, and with other entities on which the programme depends (MEF, Ministry of Planning, working groups, coordination groups)?
5.	How well did PAT I and II complement support provided by other development partners to the same or similar issues covered by the programme?

3.2.1 Complementarity with EU sector budget support

PAT I was intentionally designed to complement the EU sector budget support under the EU Support to Stage 3 programme by broadening the EU's support to PFM reform beyond the MEF (the recipient of the budget support) to:

- Enhance domestic revenue collection and the level of revenue available to government.
- Improve the quality of statistics available to government and the public to inform decision-making and oversight related to the use of public finances.
- Enhance the capacity of two key oversight institutions that are not included in the PFMRP - Parliament and the NAA - to ensure public funds are properly allocated and spent.
- Support the demand side of budget transparency and anti-corruption via support to civil society (and TIC in particular).

To increase complementarity, the EU budget support and PAT were brought together under the overall Financing Agreement between the EU and government of Cambodia. The link between the sector budget support and PAT was further reinforced through the alignment of indicators in PAT with those in the Performance Assessment Framework for budget support:

- Improved quality of national statistics (related to the publication of the national accounts).
- Enhanced budget transparency (related to the release of budget laws and reviews).
- Domestic revenue mobilisation strengthening and use of resources.⁴¹

Although determining the degree to which a programme made up of five relatively distinct projects complemented budget support that targets a broad range of actors and reform processes is not without challenges, some evidence of complementarity was found. According to two internal assessments of EU budget support to Cambodia and confirmed in the Cambodia case study of the evaluation of the EU's Collect More, Spend Better approach, budget support was provided to the entire MEF, including GDT, but reform of the tax administration was

⁴⁰ Human Rights Defenders World Report, 2022 <https://www.hrw.org/world-report/2022/country-chapters/cambodia>

⁴¹ The indicators are most closely aligned when it comes to indicators for statistics (both referring to publication of national accounts) and domestic revenue mobilisation (where indicators in the budget support include the establishment of a call centre for taxpayers supported under PAT, and where enhancing GDT's capacity to collect revenue contributes to the indicators in budget support related to an increase of revenue). Indicators related to budget transparency differ given that the budget support is to government while support under PAT is intended to increase the demand for greater transparency.

essentially provided by PAT through the partnership between STA and the GDT. With PAT support, the GDT call centre was established, a General Risk Overview was conducted as part of a Compliance Risk Management system aimed at increasing tax collection, that **may** have contributed to improvements in the transparency of taxpayer obligations and liabilities and thus complemented budget support to GDT.⁴² According to the 2021 Annual Sida report to the EU, significant increases in domestic revenue mobilisation are noted: from 15.05% of GDP in 2013 to 25.3% of GDP in 2019. While increased revenue mobilisation is a result of multiple factors, not least the significant economic growth in Cambodia over the past decade, the taxpayer-facing approach adopted by GDT with STA support does appear to have contributed to more positive attitudes to paying tax (as was reported during consultations, in the Collect More, Spend Better evaluation, and in the follow up survey of taxpayers' attitudes to paying tax in 2022⁴³ and dealt with more fully in Section 3.3.1 below). Such changes in attitude can be assumed to have contributed to the increase in revenue mobilisation and complemented the objectives of the EU budget support even though the main support to implementing the PIT and CGT regimes were not achieved for reasons beyond PAT's control.

According to the Open Budget Index (OBI), budget transparency, also a specific condition in the performance assessment framework for budget support, has increased from 20/100 in 2010 to 33/100 in 2021. Although government representatives consulted report that this is because of greater transparency on the side of government, most other stakeholders believe that demands for increased transparency from CSOs such as TIC and the NGO Forum contributed to this. This view is shared by the Collect More, Spend Better report, which notes that:

'TIC has been very active in promoting the participation of civil society in the budgetary process while promoting stronger oversight of the budget by both the Parliament and NAA. As a member of the Budget Working Group, TIC has produced analytical work on budgetary issues (such as the recent key inputs formulated on the Draft of New Law on Public Finance System) and has mobilised citizens, in particular youth, to make demands for social accountability, transparency, integrity and against corruption'.⁴⁴

While national accounts have not been published on the NIS website since 2018, as further discussed in Section 3.3.1 below, the capacity of NIS to conduct surveys and produce the national accounts was enhanced by PAT. As reported by NIS and the Collect More, Spend Better report, progress has been made with rebasing the national accounts to 2014 and calculating the new time series to 2021 that can be expected to significantly improve the national accounts in future.⁴⁵ While not published on the website since 2018, NIS reported that the national accounts are available in hard copy and shared with government, and various surveys have been conducted and published (including the CSES) that are highly relevant for budget decision-making.

Budget oversight by NAA and Parliament has varied according to the OBI: from 43/100 in 2015 to 55 in 2017, 50 in 2019, and 41 in 2021. The budget oversight score on the OBI is a composite of oversight by NAA and Parliament, with NAA scoring much higher than

⁴² Collect More, Spend Better Cambodia Case Study, page 19 (emphasis included in the report itself).

⁴³ An Indicative Study of Culture of Paying Tax: Knowledge, Perception, and Attitude toward tax, Cambodia Development Resource Institute, 2022.

⁴⁴ Page 18.

⁴⁵ *Ibid*, page 16.

Parliament in recent surveys.⁴⁶ Since support to the NAA was relatively minimal under PAT and the Senate has a limited role to play in budget oversight, the degree to which PAT contributed to this area and complemented the budget support is low.

Some complementarity is not immediately evident from quantitative data. From Sida's perspective, PAT complemented the budget support by enhancing opportunities for policy dialogue, giving Sida a 'seat at the table' that it would not otherwise have had once it stopped providing support to the World Bank's Trust Fund. The EU was also able to draw on experts provided via PAT, especially in relation to tax issues (where both Sida and experts from STA were invited and encouraged by the EUD to participate in relevant Steering Committee discussions). As part of the CSO Budget Working Group (BWG), TIC was also invited to sit on the PFM Technical Working Group⁴⁷ to discuss the implementation of PFM reform, while the budget support component in turn created a positive environment for Parliament, NAA and even TIC.

A question arose during the evaluation regarding the degree to which the MEF, the recipient of the EU budget support, was aware of PAT and that PAT reports had not been shared with the PFMRP Steering Committee before mid-2022. The evaluation team thus included specific questions in this regard in interviews with previous Sida staff, sent follow up questions to Sida and EU staff who had already been consulted, and arranged a follow-up meeting with the Deputy Secretary-General of the General Secretariat of the PFMRP Steering Committee and his staff. From the responses received, the main reasons why Sida's annual reports were not shared with MEF in earlier years were that Sida's reporting obligations were to the EU and the EUD regarded them as internal reports to monitor Sida's and PAT's performance. The PFMRP Steering Committee is also responsible for all PFM reform programmes and monitors overall performance of government against the Consolidated Action Plans rather than individual projects and programmes. Senior representatives of MEF consulted during the evaluation were aware of some aspects of PAT though, especially those related to support to GDT and NIS which both fall under the PFMRP. Awareness of PAT support to Parliament, NAA and civil society was lower, but these are independent institutions and organisations that do not fall under the PFMRP, and the Steering Committee does not monitor their performance.

3.2.2 Cooperation between partners

By including the original five projects under the umbrella of one programme, there was an intention for the programme to lead to greater cooperation and collaboration between beneficiary institutions. Examples of joint activities were reported, especially during PAT I.⁴⁸ But while there was an intention to enhance cooperation via the inclusion of a horizontal budget line for joined-up / cross-cutting activities under PAT II, this was severely constrained by the COVID-19 pandemic that made joint activities difficult.

⁴⁶The score of 50/100 for 2019 is a composite of 72 for audit oversight and 39 for legislative oversight. The score of 41/100 for 2021 is a composite of 75 for audit oversight and 25 for legislative oversight.

⁴⁷ The Technical Working Group is a joint meeting group for development partners supporting PFM reform and senior leadership of the MEF. It is chaired by the MEF, with the EU and the Asia Development Bank (ADB) acting as co-facilitators. (Action Document for the EU Support to Stage 3.)

⁴⁸ For example, NIS and SCB provided statistical training to staff of the PBO and to MEF on how to use the revised national accounts and the rebased GDP. The NAA also provided some training to the PBO on how to understand audit reports and audit statements, while STA provided training for the PBO on taxation in December 2021. A joint study visit to Sweden was made by the NAA and Members of Parliament to explore and learn from the relationship and interactions between the Swedish Riksdag and the Swedish National Audit Office.

Although no formal coordination mechanism was put in place for PAT partners, the Embassy / Section Office arranged regular meetings with partners, including meetings between Swedish advisors and an annual ‘Institution Day’ for Swedish institutions to discuss and share lessons. Joint meetings of beneficiary and partner institutions were also held in the earlier years of the programme. But it proved difficult to bring such a diverse group together, partly because government partners were reportedly reluctant to share information with outsiders. At the same time, it was perhaps over-ambitious to expect the legislature, an independent external audit agency, government departments, and civil society to collaborate and cooperate to any great degree.

3.2.3 Cooperation between partners and other entities on which the programme depended

Evidence was found of increased levels of cooperation with other entities. For example, collaboration and intra-departmental training between GDT and GDEP was added to PAT II to increase collaboration and be better informed of MEF’s expectations for GDT. Collaboration between NIS and the Ministry of Planning was actively supported by SCB, and it was reported that the PBO has begun to engage with MEF during 2023 to make it easier for the Senate to access the budget.⁴⁹ The greatest level of engagement though was that undertaken by TIC. In line with its approach of targeting both the supply and demand sides of transparency and accountability:

- TIC assisted the Ministry of Public Services to create a mobile application that aims to reduce opportunities for corruption by listing fees for various services and is rolling out a second application, developed with the Ministry of Interior (MoI), to allow people to report corruption / maladministration (in the capital city and 11 locations across the country). TIC is working with MoI to conduct a review on complaints and what action should be taken.
- TIC provided training of trainers to the MoI’s School of Governance that then trains Ombudsman Offices falling under MoI to receive and deal with complaints. Initially focused on TIC’s focal provinces, the Ombudsman offices are now being rolled out to other parts of the country.
- The CSO Budget Working Group (BWG) (of which TIC is a member) has a seat as an observer on the Technical Working Group and conducts an annual public dialogue between CSOs, government, Parliament, private sector, youth, organisations at grassroots level. The BWG also provided training on budget expenditure analysis and policy brief development skills to the PBO.

On the other hand, it was not possible for TIC to create a relationship with the Anti-Corruption Unit (ACU), and it is unlikely that such a relationship will be formed soon given that the ACU is the only body legally empowered to receive and deal with reports of corruption and believes that TIC should not be dealing with such reports. Opportunities for collaboration between Swedish institutions and partner organisations on HRBA and gender equality issues were also missed as a result of the limited number of cross-cutting or joint activities.

3.2.4 Complementarity with the support of other development partners

There were already coordination mechanisms for PFM and DPs supporting PFM reform in Cambodia under the PFM RP programme and no formal donor coordination mechanism was

⁴⁹ The PBO has also approached the MEF Public Financial Unit for Reform to connect it to the MEF Department of Policy and Department of Budget and has requested training from the Department during 2023 on what the budget means in practice.

developed for PAT. In addition, an informal donor coordination meeting was established that met regularly and where PFM was on the agenda for all meetings.

According to those consulted, PAT complemented, or was complemented by, support from other DPs contributing to the same beneficiary institutions and CSOs. To prevent duplication and overlap, internal donor coordination was provided within NIS, assisted by SCB, to ensure that no overlaps occurred with funding from other DPs.⁵⁰ Other DPs also targeted funded specific surveys while PAT supported institutional strengthening, which in turn complemented the support of other DPs. No overlaps were reported other than during the first year of the support to NIS, where SCB noted that the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) was also supporting the national accounts to some extent (which led to the SCB assisting NIS to establish the coordination mechanism mentioned above). Internal coordination was also provided by GDT, which received support from the EU, World Bank and ADB that was internally coordinated by GDT itself.⁵¹ Although a potential overlap emerged with support from UNDP and the Organisation for Economic Cooperation and Development that was providing education on audit methodology to GDT's department of enterprise auditing, this was in parallel to what STA were supporting and did not overlap. SDC and Sida Bangkok provide core support for PCAsia's regional work, which complemented PAT support to PCAsia's work in Cambodia. And TIC projects funded by USAID, SDC and the EU were in turn complemented by the core support provided to TIC under PAT.

3.3 EFFECTIVENESS

The following questions on effectiveness were included in the inception report:

Evaluation Questions – Coherence	
6.	To what extent has the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups?
7.	Have the different Monitoring & Evaluation (M&E) systems of the five partners delivered robust and useful information that could be used to assess progress towards outcomes and contribute to learning?

As noted in Section 1.4 above, measuring whether PAT achieved its objectives and results is challenging given that the description of these changes across the various results frameworks, Descriptions of the Action, and Action Documents for the EU Support to Stage 3 programme. In this section, the evaluation team considers the outcomes in the results frameworks but has also relied on the reconstructed theory of change in Section 1.4 to analyse whether expected results have been achieved. Using contribution analysis, the team then considered whether the components contributed to PAT's **specific objective**: strengthening demand for and supply of public transparency and accountability through institutional capacity development. This section ends with an overview and assessment of the M&E systems for PAT I and II.

⁵⁰ Including GIZ, UNFPA, UNESCAP, World Bank, China Aid, International Monetary Fund and UNDP.

⁵¹ EU: Immoveable property investigation (2018-21) and Managing and collecting tax liabilities; World Bank - Strengthening the capacity of tax officials (ongoing); ADB: Technical assistance on expanding tax transparency of developing member countries / Global Forum (ongoing since 2021).

3.3.1 Contributions to component objectives

i. *National Institute for Statistics (NIS) / Swedish Statistics (SCB)*⁵²

Summary of achievements and challenges

Given the nature of the evaluation, it was not possible for the team to conduct their own analysis of the degree to which statistics have improved or to conduct a capacity assessment of NIS staff. Since it was not possible to conduct a deep dive into any one project (as explained in Section 1.4), the following achievements and challenges linked to support under PAT were found during analysis of reports from NIS/SCB to Sida, Sida reports to the EU, and consultations with key stakeholders within and outside the project:

Achievements

- Increased internal capacity to conduct key surveys and train others on basic statistics.
- Key economic surveys conducted, sometimes in collaboration with other DPs and increasingly funded by government.
- Inclusion of sex-disaggregated data.
- Capacity to prepare national accounts enhanced, the national accounts have been rebased to 2014, calculating the new time series to 2021 has been completed, and the results of other surveys have been shared with MEF and others.
- Statistics increasingly shared with members of the public in a user-friendly manner.

Challenges

- National accounts not published online since 2018, although they are reportedly available in hard copy and shared with government and development partners on request.
- No formal mechanism in place for sharing of tax data between NIS and GDT.
- Plans to update and publish the 'Women and Men in Cambodia' booklet did not reach fruition.
- Low levels of independence and limited budget.
- Capacity still reportedly to be weak overall.

Under PAT I, SCB shifted its support to NIS away from individual surveys it had been funding to focus on institutional and individual capacity relevant to all NIS surveys. According to SCB reports and interviews with NIS staff and external stakeholders (including but not only World Bank), the quality of statistics produced by NIS has improved in some areas that is directly attributable to PAT support. NIS has conducted key economic-related surveys to increase the level of statistics available to government, including the census, Cambodia Socio-Economic Survey (CSES), Population and Housing Census in collaboration with GIZ⁵³ and the United Nations Population Fund (UNFPA). Although funded by Sida and the EU under PAT I, government has funded the bi-annual CSES since the start of PAT II.

Capacity to prepare the national accounts has been built and the national accounts were updated and published annually on the NIS website from 2016-2018. Although they have not been published online since then, the rebasing of the national accounts to 2014 and calculating the new time series to 2021 has been completed, and the results of other surveys have been shared with MEF and others. In August 2022, SCB and the International Monetary Fund (IMF), conducted a peer review of NIS' capacity to prepare the national accounts, which found the

⁵² The 'contribution to the Cambodia Action Document (CAD)' for this component under PAT I was 'improved quality of national statistics to inform government economic and budget decisions'. The intervention objective in PAT II is similar but different: 'statistical information is available for use in decision-making and for accountability'. Based on the reconstructed theory of change, it appears that the expected result was 'reliable and up to date statistical information will be available for use in decision-making in the allocation and use of public funds'

⁵³ Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH.

quality of the national accounts has improved. SCB also conducted a mission in September 2022 to assess the quality of the CSES report prepared by NIS. The mission found the quality of the survey was good, but SCB was not able to state categorically that this was solely as a result of PAT support. And while SCB was not able to independently verify this during its last mission in 2022, NIS claimed during consultations that its capacity was built under PAT to the extent that is now able to train Ministry of Planning and provincial staff on basic statistics.

Although the national accounts have not been published online since 2018, NIS reported that they have been made available in hard copies, shared with government and development partners on request, and are available to citizens, NGOs, and others for a fee of USD 2.5 for Cambodians and USD 5.00 for foreigners. Although it is difficult to know why NIS has not published the accounts online when they are available in hard copy, reasons provided for the failure to publish the national accounts online varied during consultations and in reports. According to NIS, the failure to publish the report online is linked to delays in finalising its new website that will allow for demographic information to be included alongside the national accounts to help readers understand how to interpret them. In addition, it was reported by senior NIS representatives that staff responsible for publishing the national accounts online were engaged in other surveys in early 2022 and since few institutions or government departments understand or use the accounts, it was decided to wait until staff are available to post the accounts on the new website.

The main reason provided by those outside of NIS (including in the final SCB report for 2020-2022) is that GDT has been reluctant to share tax data with the NIS, which has slowed the process down. Although this has been partially resolved under PAT II after an intervention by the Deputy Prime Minister, there is still no formal agreement for regular sharing of data in place and a formal request will have to be made by NIS each time statistics are required from GDT. It is noted that a working group on budget transparency and data sharing has been established in 2023, made up of all relevant role players including GDT and NIS, that is expected to address the issue of information sharing, but the mutual exchange of data on taxation, statistics and sustainable development remains a concern for DPs.⁵⁴

In line with the HRBA, statistics are increasingly shared with members of the public in a user-friendly manner. A cross-departmental publishing team was established with SCB support and the website was updated to allow for better sharing of data with government and citizens. The ‘Women and Men in Cambodia’ booklet was revised in 2018 (4th Edition) and published with PAT support in print version and on the Ministry of Planning website⁵⁵, but plans to update it under PAT II did not reach fruition.⁵⁶ Key challenges facing NIS identified during PAT I were its limited budget and low levels of independence⁵⁷, organisational weaknesses, capacity gaps, and a tendency for NIS staff to work in silos. In response to the latter, a component on management and organisation structure was added under PAT II (in cooperation with GIZ and

⁵⁴ Development Partner Consolidated Comments to the PFMRP Steering Committee’s ‘Report on Monitoring and Evaluation of Implementing PFMRP for Quarter 4 and 2022, page 3.

⁵⁵ <http://www.nis.gov.kh/index.php/km/25-wn/82-women-and-men>

⁵⁶ NIS requested funds from MEF in 2022 to revise and republish the booklet, but these have not been forthcoming. The Communication Department intend to update the booklet and post it online but as of March 2023, were heavily engaged in the Cambodia Agriculture Census and unable to do so.

⁵⁷ The Ministry of Planning, under which NIS falls, must agree what statistics to gather and what can be shared and, in some cases, MEF also has to approve statistics before they can be shared.

UNFPA) and cross-department working teams were created under PAT II, but NIS was still reported to be weak during consultations and in independent assessments.⁵⁸

ii. General Department of Taxation (GDT) and Swedish Tax Authority (STA)⁵⁹

Summary of achievements and challenges

Since it was not possible to conduct a deep dive into any one project (as explained in Section 1.4), the following achievements and challenges linked to support under PAT were found during analysis of approved reports from GDT/STA to Sida, approved Sida reports to the EU, and consultations with internal and external key stakeholders:

Achievements

- General Risk Overview conducted with PAT support and capacity built by PAT for GDT to take these over.
- GDT are also able to manage small, medium, and large taxpayer strategic issues alone following training from STA.
- Some progress made on integrating a gender lens in GDT's work.
- STA 'taxpayer-facing approach' contributing to transparency of taxpayers' obligations, liabilities, and rights.
- Call Centre, website and GDT social media supported by PAT have contributed to increased trust and voluntary tax compliance.
- Possible positive contribution to increased domestic revenue mobilisation but many factors at play and difficult to determine.

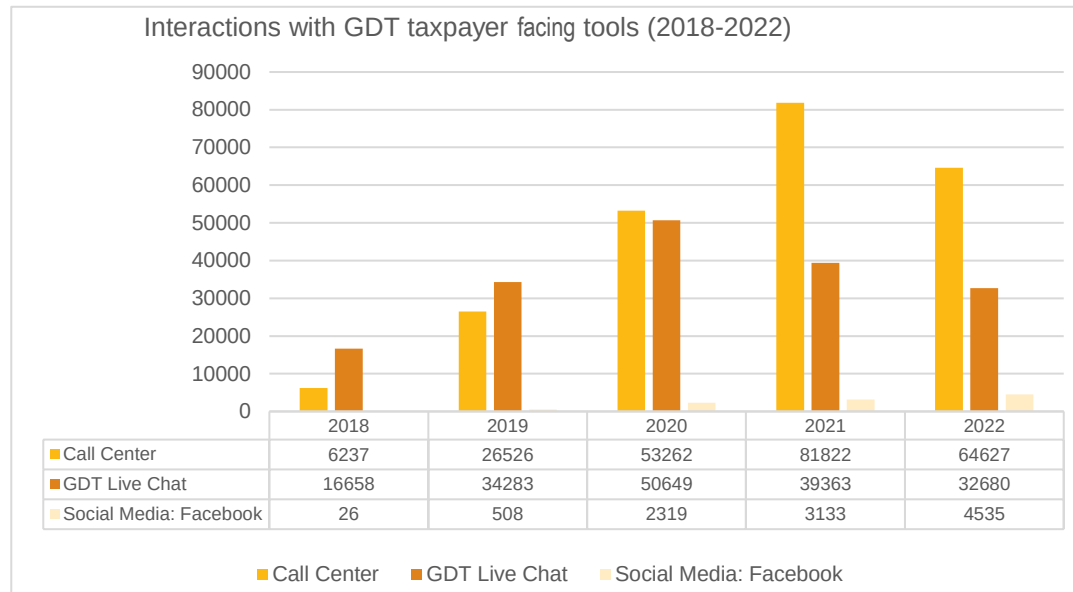
Challenges

- Delays in finalising the PIT and CGT regulatory frameworks but capacity in these areas built by PAT and the work on both PIT and CGT enabled the EU to negotiate for the introduction of PIT during 2023 and CGT during 2024 under its new programme to support PFM in Cambodia.
- Sharing of information with NIS (already covered in section on NIS above).

Some progress towards the intended outcome of this component was achieved. As part of the development of a Compliance Risk Management system to increase the effectiveness of tax collection, a General Risk Overview was conducted under PAT I. The capacity of GDT to develop the General Risk Overview in future has been built and GDT are also able to manage small, medium, and large taxpayer strategic issues alone following training from STA (according to both STA and GDT). Minor progress has also been made on integrating a gender lens in GDT's work, mainly through the inclusion of information on respondents' gender in tax forms and via GDT's internal programme to increase gender representation. According to GDT, the 'taxpayer-facing approach' of STA contributed to transparency of taxpayers' obligations, liabilities, and rights, while the Call Centre, website and GDT social media have contributed to increased trust and voluntary tax compliance. As illustrated in the graphic below, the number of people interacting with taxpayer services has steadily increased and levels of satisfaction with its customer relations for 2021 and 2022 are high (as reported by GDT).

⁵⁸ See for example: Report on the Assessment of the Implementation of National Strategy for the Development of Statistics 2019-2023 and Statistics 2030: Towards Reform Agenda, Tomas P Africa, 2021.

⁵⁹ The 'contribution to the CAD' for this component under PAT I was 'Strengthened mobilization of domestic revenue'. The intervention objective under PAT II was: To modernise the domestic revenue collection system to respond to the changing socio-economic environment (Revenue Mobilization Strategy II (2019-2023)). Based on the reconstructed theory of change, the expected result was 'domestic revenue collection will increase'.



Cambodia's domestic resources to GDP ratio rose from 18% in 2015 to 25% in 2019 (although it dipped to 20% in 2021 because of COVID-19).⁶⁰ While it is impossible to say that PAT led to such improvements, there is evidence that it may well have contributed. With PAT support, a survey of taxpayers' attitudes to paying tax was conducted in 2018 and followed up in 2022. Findings in the follow up study showed improvements in knowledge about taxes and improvements in the culture of paying taxes among citizens and businesses, and some improvement in the performance of tax officials and the service provided by GDT.⁶¹ Taxpayers reported that they receive accurate information about taxes from the tax office, GDT Facebook page, television, radio, and the GDT telegram group chat, although only 18% of respondents had heard about taxes through GDT training and only 8% via its website.⁶² The Collect More, Spend Better evaluation also suggests that PAT support to GDT may have contributed to improvements in the transparency of taxpayer obligations and liabilities, and to the increase in domestic revenue mobilisation.

Although some activities were delayed by COVID-19⁶³, the biggest challenge to achieving the expected outcome was the delay in finalising the regulatory framework for personal income tax (PIT) under PAT I and capital gains tax (CGT) under PAT II. Nonetheless, significant support was provided by to PIT (PAT I)⁶⁴ and CGT (PAT II)⁶⁵ on which future support can

⁶⁰ Collect More, Spend Better Cambodia Case Study, page 19-20.

⁶¹ An Indicative Study of Culture of Paying Tax: Knowledge, Perception, and Attitude toward tax, Cambodia Development Resource Institute, 2022.

⁶² *Ibid.* page 25.

⁶³ For example, the bookkeeping initiative linked to the General Risk Overview was postponed due to the pandemic and no progress was reported on the introduction of a cash receipt regime.

⁶⁴ A feasibility study was conducted in 2018 followed by a more detailed study in 2019 and training to GDT staff. According to the final report from STA (2020-2022), GDEP finalised a policy framework for the implementation of PIT, with GDT providing comment and input, during 2021-2022 (see page 24), although GDT's contribution to the policy could not be verified.

⁶⁵ Training was provided on CGT, a guidebook and forms were developed, and GDT is in the process of developing a system with their Information Technology Department.

build and the work on both PIT and CGT was also reported to have enabled the EU to negotiate for the introduction of PIT during 2023 and CGT during 2024 under its new programme to support PFM in Cambodia.

iii. National Audit Authority (NAA) and Finish Consulting Group Sweden⁶⁶

Summary of achievements and challenges

The following achievements and challenges linked to support under PAT were found during analysis of reports from NAA and FCG Swedish Development AB to Sida, Sida reports to the EU, and consultations with key stakeholders within and outside the project:

Achievements

- Despite significant delays in procurement, the requisite ICT equipment was eventually installed and is still being used.
- Some level of complementarity with SNAO technical assistance created.
- Increased availability of documents and information on the website.
- Increased efficiency in internal communication and management of audit information.
- Reduction in ICT related risks for intrusion and data failure.
- Improved competency of staff in ICT-related matters.
- Strategic plan developed with PAT support remains in place used to monitor progress.

Challenges

- NAA chose not to participate directly under PAT II which meant outcomes linked to this support were removed.
- Few opportunities created for joint activities under PAT II, partly because of COVID-19 but also linked to NAA not being clear on what they wanted.

Support to the NAA was intended to complement the technical assistance provided by the Swedish National Audit Office (SNAO) to enhancing the audit capacity of NAA auditors and to support the NAA in its role as chair of the Association of Southeast Asian Nations Supreme Audit Institutions. Despite delays related to procurement, most activities and outputs were achieved.⁶⁷ PAT I also supported the development of the NAA strategic plan that remains in place and was used reported by SNAO to remain in use to monitor progress. Although information and communication technology (ICT) support was only finalised in the final months of PAT I, it reportedly led to increased availability of documents and information on the website, increased efficiency in internal communication and management of audit information, reduced ICT related risks for intrusion and data failure, and improved competency of staff in ICT-related matters.⁶⁸

However, improvements in the capacity of the NAA to conduct external audits and play its oversight and accountability role are more directly attributable to SNAO support than that provided under PAT. Cross-cutting activities under PAT II that were intended to include NAA were delayed because of COVID-19, and NAA reportedly were unclear as to which joint

⁶⁶ As previously noted in Section 1.4, the objective for this component stated in the ToR, drawn from the NAA proposal to Sida, was 'NAA's capacity strengthened as the Supreme Audit Institution of Cambodia through support to its information and communications infrastructure and its ability to partake and contribute in international cooperation'. The 'contribution to the CAD' in the results framework for PAT is stated simply as 'improved effectiveness and transparency of external audit'. Based on the reconstructed theory of change, the expected result was 'NAA is better able to perform its oversight and accountability roles and functions in the use of public funds'.

⁶⁷ The NAA strategic plan was approved in 2017, NAA's chairing of the Association of Southeast Asian Nations Supreme Audit Institutions was successfully managed and a strategic plan developed for it in 2018-2021, and a stakeholder engagement policy was developed and approved (although not implemented before PAT support came to an end).

⁶⁸ PAT II Description of Action, confirmed in part by SNAO technical advisors.

activities they wanted to participate in. NAA did participate under PAT II to some extent though: a plain language comic was prepared to explain their role and support was provided to develop an explanatory video, but it remains unclear as to whether it is being used.

iv. PIC / PCAsia and Parliament⁶⁹

Summary of achievements and challenges

Given the nature of the evaluation, it was not possible for the team to conduct its own capacity assessment of the PBO, nor to conduct independent analysis of the quality of training provided by PIC/PCAsia, the accuracy of the information captured by its M&E system, nor the quality of research conducted by the PBO or what difference it has made. Instead, the following achievements and challenges linked to support under PAT were found during analysis of reports from NIS/SCB to Sida, Sida reports to the EU, and consultations with key stakeholders within and outside the project:

Achievements

- PBO established in the Senate's Budget Research Department and capacity built for it to undertake research for the Senate.
- Senate encouraged by the existence of the PBO to request neutral and analytical information.
- MEF reported during consultations with senior staff that Parliament has improved in terms of its independence and willingness to raise questions related to the budget.

Challenges

- The dissolving of the official opposition curtailed some activities (no support to politicians) and complicated the situation of Parliament under both PAT I and II.
- Parliament is a relatively new institution in Cambodia with limited capacity to hold the executive to account.
- The Senate's role in budget oversight is very limited at present.
- The National Assembly, which has more of a role in budget matters, did not show interest in receiving PAT support until the end of PAT II.
- Few Senate Commissions have made use of the services of the PBO.
- PBO staff still need to rely on PCAsia to check their research and conclusions before they feel confident to share with the Senate.
- Concerns raised around the independence of PCAsia.

PIC/PCAsia's contributions to the intended outcomes under PAT I and II is muted. Founded in June 1993, Parliament is a relatively new institution in Cambodia and its capacity to hold the executive to account is limited. Although expected to increase under new public finance legislation, the Senate's role in budget oversight is also limited. While the original intention under PAT I was to support the establishment of a PBO to assist Parliament to play its oversight role and hold government to account for the use of public funds, the project was negatively impacted by the 2017 dissolving of the main opposition party. While it was reported by PCAsia and staff of the Senate's Budget Research Department that the National Assembly is desirous of establishing its own version of a PBO and some National Assembly staff have been trained, the National Assembly did not show any interest for a PBO during PAT (understandably given that all seats were controlled by the ruling party) and the equivalent of a PBO was only established in the Senate's budget Research Department. According to those consulted, the

⁶⁹ The 'contribution to the CAD' for this component under PAT I was 'Strengthened parliamentary oversight of the budget'. Reflecting the fact that the decision to dissolve the main opposition party in 2017 led PAT to only focus on Parliamentary staff rather than politicians, the intervention objective under PAT II was: Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament. Based on the reconstructed theory of change, the expected result was 'Parliament is better able to perform its oversight and accountability roles and functions in the use of public funds'. Since PIC transitioned to PCAsia in 2021, PCAsia's reports focus on its work in the region and it is difficult to separate out what was done in Cambodia. The assessment in this section is based on what appears from reports as well as interviews with PCAsia, Senate representatives, the Swedish Parliamentary Research Services that provided some support to the training of PBO staff, and a roundtable discussion with staff of the PBO.

Senate has been encouraged by the existence of the PBO to request neutral and analytical information and MEF reported during consultations with senior staff that Parliament has improved in terms of its independence and willingness to raise questions related to the budget. But while the research capacity of the PBO has increased, requests for its services have only come from two Senate Commissions (2 and 7) and staff remain reliant on PCAsia to check their research and findings before they feel confident enough to share them with the Senate. Concerns were also raised around the independence of PCAsia in a 2018 evaluation of PIC commissioned by SDC that noted that the Secretary-General of the Senate is also the Chair of the PCAsia Board.⁷⁰

3.3.2 Transparency International Cambodia (TIC)⁷¹

Summary of achievements and challenges

Despite the complexities of measuring PAT contributions to TIC when funds are core funding and expected outcomes shift from PAT I to PAT II, the following achievements and challenges linked to the intended outcomes under PAT were found during analysis of reports from NIS/SCB to Sida, Sida reports to the EU, and consultations with key stakeholders within and outside the project:

Achievements

- Number of cases received by TIC's Advocacy and Legal Advice Centre (ALAC) and referred elsewhere for further investigation increased under PAT I.
- Surveys conducted by TIC from 2016-2022 show increased knowledge of corruption (including amongst youth at sub-national) and satisfaction with service delivery, and a decrease in petty corruption.
- TIC contributed to the understanding of gendered dimensions of corruption.
- TIC has formed solid relationships with the Ministry of Interior and has provided training and training of trainers to the Ministry's One Window Services, School of Governance Project, Ombudsman Offices (that fall under the Ministry) and local authorities. TIC have trained trainers to train members of Ombudsman Offices to receive and deal with allegations of maladministration in their areas.
- As dealt with in Section 3.2.2, TIC, with PAT funding, played a major role in the development of mobile applications for the Ministry of Public Services to advise citizens of the cost of various services (that helps to reduce opportunities for corruption) and for the Ministry of the Interior to receive and deal with complaints of maladministration and corruption.
- TIC is a leading member of the Civil Society BWG that has conducted multiple advocacy and lobbying activities related to budget transparency and contributed to more budget documents being publicly available.
- TIC was also granted observer status on the PFMRP Technical Working Group.

Challenges

- Few cases were referred to others and those that were not finalised, but that is beyond TIC's control.
- Very few reports of corruption were received by the ALAC under PAT II and those that were lacked sufficient evidence for them to be referred to others.
- Petty corruption was reported to have decreased and Cambodia has improved slightly on the Corruption Perceptions Index, but perceptions of corruption remain high.
- TIC's ability to receive and deal with cases of corruption is contested by the ACU since, by law, only the ACU is allowed to do so.
- Although some opportunities for engagement remain and the Civil Society BWG has provided input to the development of legislation related to PFM, the space for civil society in Cambodia continues to shrink resulting in few opportunities to engage at the policy or legislative levels.

⁷⁰ Parliamentary Institute of Cambodia: Evaluation: Final Report to SDC, 2018.

⁷¹ The 'contribution to CAD' in the results framework for PAT I was 'increased public accountability through enhanced public financial/budget literacy'. This is largely similar to the intervention objective in PAT II - 'increase public accountability and transparency through demand-driven advocacy and dialogue'. But given the focus on anti-corruption in the outcomes for PAT I and II, the expected result apparent in the theory of change is 'public demand for transparency and accountability in the use of public funds will increase and opportunities for corruption will be reduced'.

PAT's core support to TIC has contributed to all TIC activities, outputs, and results. However, the key outcomes were also listed under PAT: although they change from PAT I to PAT II (see Table 2), it is against these that PAT falls to be measured:

Table 2: Outcomes for support to TIC under PAT I and II

PAT Outcomes for support to TIC	
PAT I	PAT II
- Enhanced capacity of the Parliament's Commission 10 (in the National Assembly) to oversee the enforcement of the anti-corruption law.⁷² - Increased demand for budget transparency. - Increased participation by youth on anti-corruption.	- Increased public understanding and demand for fiscal transparency and accountability. - Enhanced participation by youth on anti-corruption and increased demands for positive reforms. - Strengthened effectiveness of alternative reporting mechanisms on corruption cases through the Advocacy and Legal Advice Centre and enhanced anti-corruption legal and regulatory frameworks. - Enhanced knowledge and understanding of corruption, accountability, transparency and its effects through evidence-based research and studies.

When measured against these expected outcomes, progress was made. The number of cases received by TIC's Advocacy and Legal Advice Centre and referred to Commission 10, the Anti-corruption Unit (ACU), Courts, Ministries, Provincial and District Administration Offices and elsewhere for further investigation increased under PAT I (21 compared to the target of 23 cases).⁷³ Although few cases were finalised by the institutions to which they were referred, that is beyond TIC's control. Various surveys conducted by TIC from 2016-2022 also show increased knowledge of corruption and satisfaction with service delivery and a decrease in petty corruption.⁷⁴ While the surveys included relatively small samples of participants and focus only on the regions in which TIC is active, results are at least reflective of the changes in areas where TIC operates and, if correct, indicate that progress was made. TIC also contributed to the understanding of gendered dimensions of corruption through public forums on gender-based violence (amongst others), training on gender responsive and accountable services for the Ministry of Interior, and a study on gender and corruption in Cambodia.

In line with its approach of targeting both the demand and supply side of governance, TIC has formed solid relationships with the Ministry of Interior and has provided training and training of trainers to the Ministry's One Window Services, School of Governance Project, Ombudsman Offices (that fall under the Ministry) and local authorities. Trainers in the Ministry are now increasingly training members of Ombudsman Offices to receive and deal with

⁷² Commission 10 (the Commission on Investigation and Anti-corruption) had only recently established at the start of PAT I.

⁷³ TIC Completion Report, July 2016 - December 2019, page 11.

⁷⁴ Examples include a National Perception Survey on "Accountability and Transparency of Budget Process" in 2017; National Survey on Accountability and Transparency of Budget Process (2018); Public Survey on "Public Perception on Budget Transparency and Corruption in Health Care Sector in Cambodia" (2018); Follow-up survey with 76 core youth who received trainings and participated in TI Cambodia activities to increase their understanding and knowledge of good governance, integrity, transparency and corruption and its effects on their lives and society (2021); Survey to evaluate progress towards output "Enhanced public service delivery at national and sub-national levels" (2022); and a 2022 survey with a representative sample of trained sub-national officials.

allegations of maladministration in their areas. TIC is also a leading member of the Civil Society Budget Working Group (chaired by the NGO Forum) that has advocated and lobbied for access to information on the budget and prepared analyses of the budget law on an annual basis, policy briefs, plain language guides to the budget, and other analyses. TIC was also granted observer status on the PFMRP Technical Working Group (with the NGO Forum). Awareness of corruption at the sub-national level amongst the youth increased and youth increasingly took some form of action around transparency, public service delivery and anti-corruption.⁷⁵ More budget documents are also being made publicly available⁷⁶ that have contributed to increases on the OBI (see Section 3.2.1). While government would argue that the increase in publicly available budget information is a result of increased levels of transparency from government's side, some contribution from TIC and other CSOs can reasonably be deduced.

While support to TIC was widely regarded as the most successful component of PAT, some challenges are noted (mostly beyond TIC's control). Very few reports of corruption have been received by TIC's Advocacy and Legal Advice Centre (ALAC) and those that were lacked sufficient evidence for them to be referred to others.⁷⁷ Some improvements were noted during interviews when it comes to a reduction in petty corruption, and Cambodia has improved slightly on the Corruption Perceptions Index (from a score of 21 in 2016 to 24 in 2022) but perceptions of corruption in the country remains high. According to its own surveys, TIC has contributed to a greater understanding of corruption and its negative effects, and the number of complaints received via the mobile applications developed with TIC support has increased (see Section 3.2.2 above). But expecting any single CSO to reduce levels of corruption in the absence of political will and a determined effort by government would be unrealistic, particularly when the independence of government's main anti-corruption body - the ACU - is questioned by TIC and others consulted.⁷⁸ TIC's ability to receive and deal with cases of corruption is also contested by the ACU since, by law, only the ACU is allowed to do so. The issue did not arise under PAT II because so few cases were received and those that were lacked evidence, but it might prove challenging in future. And although some opportunities for engagement remain and the Civil Society BWG has provided input to the development of legislation related to PFM, the space for civil society in Cambodia continues to shrink resulting in few opportunities to engage at the policy or legislative levels.

3.3.3 Contribution to the specific objective of PAT

As detailed in the previous sections, most PAT projects partially achieved their intended outcomes. Support to GDT, while hamstrung to some extent by delays in the regulatory

⁷⁵ According to TIC reports, an average of 63% of the youth trained by TIC took some form of action to address issues of transparency, integrity, public service delivery and anti-corruption in their communities in the three years of PAT II. Young Budget Tracker for Transparency Programme was also initiated and conducted in 2021 and 2022 with youth groups with an aim to enhance their knowledge of budget and increase their participation in it.

⁷⁶ Mid-year report, end-year report, NAA annual audit report on PFM, procurement plans / opportunities / awards / post-reviews.

⁷⁷ According to TIC, people are reluctant to report corruption because they are afraid of retaliation and also because they have no faith that the ACU will do anything if cases are referred to them.

⁷⁸ See for example TIC's 2021 'Civil Society Report on the Implementation of Chapter I and Chapter V of the UN Convention Against Corruption in Cambodia', which notes that while the ACU has tackled some issues related to corruption, it has rarely investigated high-level members of the ruling party despite widespread allegations of corruption at senior levels of the government. Observers cited in the report describe the ACU as a public relations unit for the government that has been politically captured, lacks the power and independence to tackle high-level corruption, and is being used as a political tool to eliminate rivals.

framework for Personal Income Tax (PIT) and Capital Gains Tax (CGT), has at minimum contributed to an increase in domestic revenue collection. The capacity of NIS to conduct surveys and make data available for informed budgetary decision-making has increased and, even though the national accounts have not been published online, data from relevant surveys is available to the MEF. The Senate's capacity to conduct research into budget-related issues has increased even though the Senate's role in budgetary oversight is limited. And there is some evidence, albeit from its own surveys, that TIC has contributed to greater demand for transparency and accountability in the use of public funds. Collectively, PAT can thus be said to have contributed to strengthening the demand for, and supply of, public transparency and accountability through institutional capacity development (as well as individual capacity building and enhanced opportunities for inter-agency and political dialogue). However, the programme was implemented in a complex context and faced significant challenges, including but not only those related to the dissolving of the main opposition party and the outbreak of COVID-19. The NAA decision not to participate in PAT II affected the balance of the programme by removing one of the main accountability institutions in the country. Limited levels of transparency meant that important information and data was not shared between key role players and the Senate's role in oversight of public finances is also limited. Although government has committed to implementing PIT and CGT under the new EU programme, key legislation or policy related to PIT and CGT was not introduced under PAT I and II. And TIC remains the only large CSO focused on anti-corruption. While these issues were beyond PAT's direct control, they have impacted on its ability to meet its specific objective, which was only partially achieved.

3.3.4 Monitoring and evaluation (M&E)

The M&E system of PAT was implemented at three 'levels': monitoring and reporting to Sida by beneficiary institutions and organisations; Embassy / Section Office own internal monitoring and reporting within Sida's internal systems; and Sida's reporting on progress, results, and achievements in its annual report to the EUD. During PAT I, an external monitoring team made up of a consortium of three companies was recruited by the Embassy to provide an external perspective of the programme; monitor indicators; assess and validate results and their contributions to PFM reform; and inform future planning.⁷⁹ This setup was inspired by lessons learned from a Sida-funded programme in the education sector in Cambodia. However, it was reported that the team had a different understanding of the programme to that of the Embassy, including the nature of cooperation with Swedish public authorities and the overall approach to capacity development, and the added value of such an approach was reportedly limited. To assist partners to understand what was required, indicators for individual projects were developed and enhanced. But based on difficulties with the external monitoring team, a decision was taken to move M&E under the control of the Embassy / Section Office during PAT II. A National Programme Officer was to be appointed in part to assist in M&E, but the position was not filled - partly because of the uncertainty created by COVID-19, but mainly because a decision had been taken in 2020 that the Embassy in Cambodia was to be closed. Although this decision was later revised to converting the Embassy into a Section Office under the Swedish Embassy in Bangkok, that decision took some time to finalise. As a result, Sida's Programme Manager took primary responsibility for M&E during PAT II, including conducting monitoring missions, visits to TIC's regional office and attending TIC outreach activities, visits to partners, and attending training and other activities. In addition to its reports to the EU, frequent dialogue meetings were also held between the Section Office and partners that were used to monitor progress and for learning and reflection.

⁷⁹ ToR of External Monitoring Team.

Despite COVID-19 affecting partners' ability to implement, monitor and evaluate their activities, the M&E system generally provided robust and useful information against which to measure progress towards outcomes, albeit to varying degrees. Reports from GDT and NIS were prepared by their Swedish counterparts before being submitted to the national institutions for comment and finalisation and the quality of reports was largely satisfactory. NAA on the other hand prepared its own report and the quality of its reports was reportedly poor (confirmed by the evaluation team). Assessing progress towards outcomes based on partners' reports generally proved difficult though, particularly when it comes to PCAsia's progress in Cambodia. Although PCAsia engaged an independent M&E consultant in 2022, its reports since it transitioned to PCAsia focus on its entire regional programme and separating out what progress is being made in Cambodia is difficult. Some challenges were reported by Sida when it comes to assessing TIC's progress towards PAT outcomes given that their reports cover the entire TIC programme, but this is not supported by the evaluation team's assessment of TIC reports. Although TIC reports are long and detailed, TIC separate out their progress towards PAT outcomes in a separate results framework in its annual reports.

As already mentioned in Section 3.1, there is evidence that lessons were learned that contributed to adaptations, particularly but not only between PAT I and II. Further examples include:

- PCAsia reported that it has used mid-term assessments and end of training programme assessments to adapt the training curricula for the Fiscal Analysis Capacity training to the PBO, and as a basis for adapting their results framework. More training and coaching were also introduced to address persistent knowledge gaps and the curriculum was adapted to include an increased focus on macro-economics and budgets as a result.
- Between 2016-2022, TIC implemented various surveys to collect quantitative data on public perceptions of budget transparency, participation in the budget process, and the level of oversight of the legislature and NAA on the budget. The results of these were then used to integrate lessons learned into the project.⁸⁰ Interviews carried out by TIC with One Window Service Officials at provincial and district levels in 2022 indicated that the training has changed the way officials provide services to citizens and their conduct towards vulnerable groups, providing them with improved access to services and better opportunities for providing feedback on the services received.⁸¹

3.4 EFFICIENCY

The ToR for the evaluation did not include questions on efficiency. However, it did require the evaluation to focus on project implementation - management, staffing and planning - in determining how they are linked to the achievement of the overall goal of PAT. Much of this has already been dealt with during the assessment of PAT's effectiveness, but an additional question on efficiency was included in the inception report to ensure the evaluation team remained focused on it:

Evaluation Question -- Efficiency

- | |
|--|
| 8. Did the design, management, staffing and planning of the programme contribute to the achievement of results (or lack of results)? |
|--|

⁸⁰ TIC annual reports.

⁸¹ Transparency International Cambodia "Collective Actions Against Corruption (CA2C)" Annual Report January – December 2022 (dated 28th February, 2023).

According to those consulted, PAT was efficiently implemented by Sida, which in turn contributed to the programme and individual components achieving results. No inordinate delays related to management, staffing and planning were reported other than those occasioned by COVID-19. Where inefficiencies in the programme were noted, these resulted primarily from inefficiencies within government departments and delays occasioned while the NAA resolved which procurement rules to follow rather than any deficiencies in planning or implementation. The peer-to-peer approach of support from Swedish institutions took some time to take root in GDT, which had not had lengthy periods of support from STA prior to PAT I, but was eventually understood. The support provided by Swedish long- and short-term advisors was highly appreciated by GDT and was reported to have contributed to institutional development and successes achieved in these components. In addition, TIC received core support, which allowed for greater flexibility and predictability within TIC. It also promoted local ownership and relevance of TIC activities, enabled TIC to invest in its own organisational development and learning and in cross-cutting issues such as gender equality; and reduced the administrative burden on TIC by allowing it to produce one report to all DPs, with a specific section dedicated to its progress towards PAT outcomes, rather than individual reports to each DP.

3.5 IMPACT

The inception report included a general evaluation question related to impact based on that in the ToR: To what extent has the programme generated, or is expected to generate, significant positive or negative, intended, or unintended, higher-level effects? This question repeats the OECD/DAC definition of impact, is vague, and does not allow for an assessment of whether or not PAT contributed to the intended impact of the programme. As a result, question 9 below has been revised from that in the inception report although question 10 has been retained.

Revised Evaluation Question – Impact

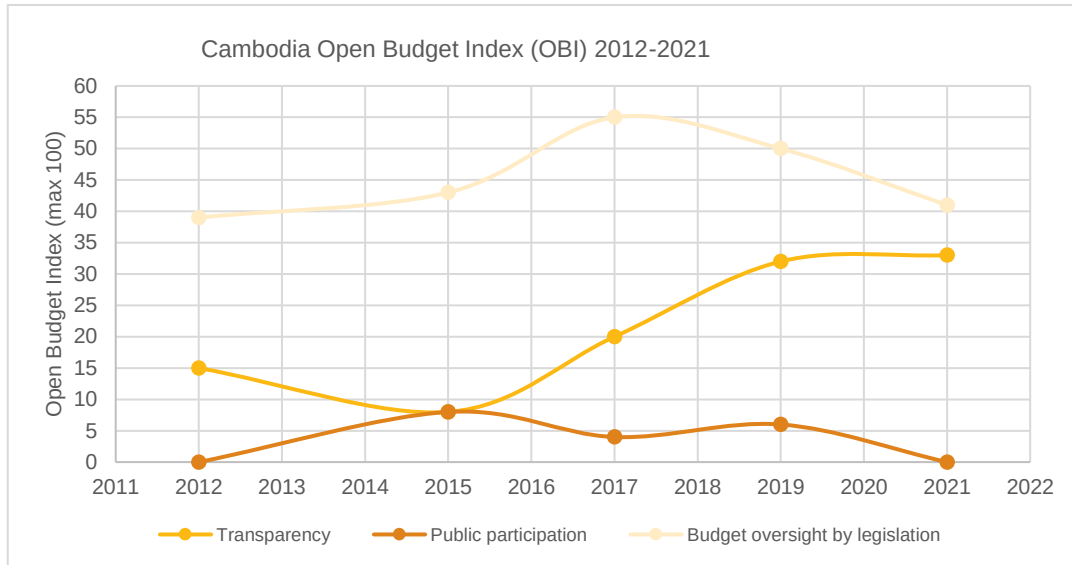
- | | |
|-----|---|
| 9. | To what extent did PAT contribute to strengthening an enabling environment for PFM reform in Cambodia through improved public accountability and transparency? |
| 10. | To what extent has the programme supported policy dialogue with the Government of Cambodia on reforms relevant for the programme's objectives for Sida and for the EU respectively? |

3.5.1 Strengthening the enabling environment

There is evidence from interviews, EU internal assessments, the Cambodia case study of the Collect More Spend Better evaluation, 2015 and 2021 PEFA reports⁸², and PFMRP reports that PFM is improving in Cambodia. OBI results also note improvements in the areas collectively targeted by PAT and EU budget support, although these vary across the three areas assessed in the survey:

⁸² Overall, the results of the PEFA assessments show that PFM systems in Cambodia have significantly improved in the areas related to fiscal and budget management but improvements are still needed in areas related to fiscal transparency and reporting, public investment management, medium-term budgeting, expenditure arrears, and payroll. However, while the 2015 PEFA considered issues of importance to both PAT and EU budget support - such as transparency of taxpayer obligations and liabilities and legislative scrutiny of the annual budget law - the 2021 PEFA did not assess these, and no comparison is possible.

- Transparency (public availability of budget documents) has steadily increased from 8/100 in 2015, to 20 in 2017, 32 in 2019, and 33 in 2021.⁸³
- Budget oversight by the NAA and Parliament has varied: from 43/100 in 2015 to 55 in 2017, 50 in 2019, and 41 in 2020.⁸⁴
- Public participation remains weak and is weakening. Cambodia received a score of 8/100 in 2015, 4 in 2017, 6 in 2019 and zero in 2021.⁸⁵



However, PAT's objective was not to contribute directly to PFM but only to strengthen the enabling environment for PFM reform through improved transparency and accountability. From that perspective, although some of those consulted noted that PAT was more successful when it comes to the supply side than the demand side for reform, PAT did contribute to such an environment. NIS is producing better statistics, which are key to driving forward the PFM reform process. GDT are more open and transparent in their interaction with taxpayers, and PAT increased the awareness and interest from the Senate on budget issues. Transparency is increasing, although it is difficult in an evaluation such as this to independently assess whether that is a result of demand from civil society and the public or more related to government's own opening up. The focus on both the supply and demand side was reported to have led to greater awareness of the need for increased transparency and accountability amongst the public, DPs and within government, and even though the space for civic engagement is constrained, PAT created opportunities for greater engagement and public participation. The NAA's decision not to participate under PAT II also negatively impacted on the overall concept of the programme and its ability to strengthen oversight and accountability. Nonetheless, as the April 2022 EU internal assessment of budget support to Cambodia states:

⁸³ According to the 2021 OBS, the following budget documents are now publicly available: pre-budget statement; executive budget proposal; enacted budget; citizens budget; in-year reports; mid-year review; year-end report; audit report.

⁸⁴ The score of 50/100 for 2019 is a composite of 72 for audit oversight and 39 for legislative oversight. The score of 41/100 for 2021 is a composite of 75 for audit oversight and 25 for legislative oversight.

⁸⁵ According to TIC, possible reasons for this decline are COVID-19 and the fact that government did not provide information to or communicate the public during the pandemic, and government reportedly did not engage with the experts responsible for the survey.

‘Design-wise, the mix of conditionality and technical assistance to MEF, NAA, NIS, PIC, TIC, and the NGO Forum was particularly efficient in contributing to creating an enabling environment for, and more inclusion in, the reform process. Indeed, it contributed to bringing closer together the MEF, Parliament, Supreme Audit Authority (NAA) and civil society.’

3.5.2 Support to policy dialogue

According to the two major sources consulted to answer evaluation question 10 - the EU and Sida - PAT's contribution to policy dialogue was one of its major achievements. Not only did it give Sida and CSOs a 'seat at the table' that they would not otherwise have had, but the PFMRP Steering Committee is chaired by the Deputy Prime Minister. That allowed Sida and the EU to dialogue with government at the highest levels on issues that would not necessarily have been raised via budget support alone: corruption, the role of Parliament, the need for greater transparency, accountability and public participation in decision-making, gender mainstreaming, and the need to strengthen external audit. In concert with Team Europe, Sida also developed messages on anti-corruption for nine European Ambassadors that Ambassadors then reportedly referred to when meeting with government.⁸⁶ The joined-up approach between the EU and Sida also increased the visibility of the EU support to the PFM reform agenda and led to the EUD co-chairing the Technical Working Group and leading policy dialogue with government on behalf of the donor group.⁸⁷ According to those consulted, the approach also enhanced the depth and width of the policy dialogue, ranging from overall policy to institutional issues and detailed technical matters.⁸⁸ PAT was also reported to have had a direct effect on government's decision to finance the CSES and Producer Price Index survey from the national budget.⁸⁹

3.6 SUSTAINABILITY

The inception report included one question related to sustainability:

Evaluation Question -- Sustainability

11. To what extent will the net benefits of the programme continue, or are likely to continue?

Summary of sustainability of benefits

The following benefits of PAT I and II can reasonably be expected to continue:

- Institutional capacity of GDT, NIS and (to some extent NAA) enhanced that, combined with individual capacity building, can be expected to ensure sustainability of benefits for some time.
- Collection of sex disaggregated data by NIS and gender identification on tax forms will contribute to informed decisions on budget allocation in future.
- GDT call centre remains in place, the GDT website is used for making information available to taxpayers, the taxpayer-facing approach is entrenched, and capacity has been built in the areas of general risk overview, small, medium, and large taxpayer strategic issues that will continue beyond the end of PAT.
- GDT capacity built to manage implementation of PIT and GDT and collect PIT and GDT once implemented.

⁸⁶ Team Europe consists of the EU, EU Member States - including their implementing agencies and public development banks - as well as the European Investment Bank and the European Bank for Reconstruction and Development.

⁸⁷ Sida, Final Report July 2016 – December 2019, page 44.

⁸⁸ *Ibid.* page 47.

⁸⁹ *Ibid.* page 15.

- NIS now has the capacity to conduct multiple surveys on its own, including but not only CSES.
- Publications prepared by NIS and shared on the website will continue to remain relevant and useful after the end of PAT.
- NIS now able to train others on basic statistics.
- NAA ICT equipment and strategic plan remain in use to monitor progress long after PAT I support ended.
- Some space for CSOs to engage with government created by support to TIC (that allowed it to be included in the CSO Budget Working Group and Technical Working group).
- MoI trainers trained by TIC remain in place and continue to provide training to Ombudsman and others.
- Mobile applications produced with PAT / TIC assistance remain in use and are being upgraded and improved already.
- The Senate PBO remains in place and will remain so since it is staffed by Parliamentary staff. There is also some indication that the National Assembly will establish a similar office based on the success of that in the Senate.
- Research produced by the PBO will remain relevant for some time after the end of PAT.

One of the main features of PAT's support to national institutions (GDT, NIS and, to a lesser degree, NAA) was that it included both individual and institutional capacity development. Although individual capacity building contributes to sustainability while trained staff remain in place, institutional development is more likely than individual capacity building to lead to long-term sustainability of benefits. Some of the gender features of the programme also contribute to sustainability: for example, the collection of sex disaggregated data by NIS and gender identification on tax forms.

Within GDT, the call centre remains in place, the GDT website is used for making information available to taxpayers, the taxpayer-facing approach is entrenched, and capacity has been built in the areas of general risk overview, small, medium, and large taxpayer strategic issues. Although the regulatory framework for PIT and CGT was delayed, significant support was provided in both areas on which future support can build. The work on both PIT and CGT was also reported to have enabled the EU to negotiate for the introduction of PIT during 2023 and CGT during 2024 under its new programme (signed in December 2022), and for the implementation of PIT milestones during 2024 and 2025.⁹⁰

Support to NIS focused on individual capacity development with some support to institutional strengthening. Given that NIS now conducts multiple surveys on its own, including but not only the CSES, the support has clearly increased the potential for benefits to be sustained and continue to bear fruit. Individual capacity has also been built. Even though the national accounts have not been published online since 2018, key surveys have been conducted, the capacity to produce national accounts was reported to have increased, and it was reported that the national accounts will be published during 2023. Capacity to produce publications and use the website to make statistics more widely available to the public has been built and publications produced with PAT support will remain available and relevant for some time. Although it could not be independently verified, NIS staff reported that the Institute is now better able to communicate and explain statistical data and provide training to Ministries and the sub-national level.

⁹⁰ As part of the negotiation, government agreed to finalise a PIT policy framework by March 2023, which has reportedly been done that includes realistic planning for an introduction of PIT by the end of the decade.

Even though support to NAA ended after PAT I, the strategic plan developed with PAT support remains in place and was used reported by SNAO to remain in use to monitor progress. The ICT equipment provided under PAT also remains in use, the website was updated, and a functioning intranet created, and the annual audit report continues to be published online.

Support to TIC helped to create a space for CSOs to engage with government, including through representation on the CSO BWG and Technical Working Group that can reasonably be expected to continue. Awareness of corruption and its effects that was raised amongst youth and others will remain after the end of the programme and the further development and use of mobile applications is already taking place that will continue to provide benefits. Trainers have been trained in the Ministry of Interior's School of Governance who also continue to provide training to others now that PAT has come to an end, including to Ombudsman, that has the potential to lead to ongoing benefits at the sub-national level where such offices are based. And mobile applications developed with TIC remain in use and are already being updated to increase their effectiveness. But even though it has been able to raise project funds from USAID and others, TIC remains heavily reliant on Sida and EU funding and its long-term sustainability is thus dependent on such funding continuing. TIC also faces increasing shrinking space, especially as the main anti-corruption NGO in the country. Although it has mitigated the risk by focusing on both the supply and demand sides of transparency and accountability and has built a strong relationship with the Ministry of Interior, its sustainability would be challenged if the space for civil society in Cambodia continues to narrow.

PIC / PCAsia's support to the Senate's Budget Research Department under its Fiscal Analysis Capacity Training programme led to the establishment of a PBO that remains in place, is staffed by permanent Parliamentary staff, research skills and capacity have been built, and Research Department staff trained under the programme are reportedly able to train other staff on similar issues in Khmer. Research produced by the Department will also remain relevant for some time, and there is also reportedly interest in the National Assembly for its own PBO based on the success of that within the Senate. But the PBO still relies on PCAsia to check its research and reports before it is confident enough to submit reports to the Senate. Some ongoing support **should** be available given that PCAsia receives core support from Sida Bangkok and SDC and PCAsia has already started its successor training programme for Parliament staff in the region. But from the workplan submitted to Sida Bangkok, support to the Cambodia Parliament is limited and it appears that PCAsia might have been expecting to fund this via the new EU programme. Concerns were also raised during interviews and in the 2018 evaluation of PIC commissioned by SDC⁹¹ that the Executive Director is the founder of PIC / PCAsia and, were he to leave, it is uncertain that PCAsia would survive.⁹²

3.7 CROSS CUTTING ASPECTS

Four questions were included in the inception report related to key cross-cutting issues addressed by PAT:

Evaluation Questions — Cross-cutting issues

- | |
|--|
| 12. To what extent has the programme been implemented in accordance with the poor people's perspective and the human rights-based approach (HRBA)? |
|--|

⁹¹ Page 15.

⁹² A Director of Operations was appointed to enhance sustainability (with the encouragement of Sida and SDC) but did not survive the probation period and was not replaced.

13. Has the programme had any positive or negative effects on gender equality? Could gender mainstreaming have been improved in planning, implementation or follow up?
14. Has the programme had any positive or negative effects on the environment? Could environment considerations have been improved in planning, implementation or follow up?
15. Has the programme been designed and implemented in a conflict sensitive manner?

3.7.1 Human Rights Based Approach (HRBA)

There are relatively minor differences between how Sida and EU define HRBA. Sida applies the P.L.A.N.E.T approach (participation; link to human rights obligations; accountability; non-discrimination and equality; empowerment and capacity development; and transparency).⁹³ The EU defines HRBA through five principles, namely: i) human rights for all; ii) participation and access to decision-making; iii) non-discrimination and equality; iv) accountability and rule of law; and v) transparency and access to information supported by disaggregated data.⁹⁴ For the current evaluation, the team has focused on the general principles of the HRBA applied by both Sida and the EU - transparency, accountability, participation, gender equality and non-discrimination, and capacity development for duty bearers - although it is noted that PAT included significant levels of capacity development too.

As evidenced by the programme's title, transparency and accountability were at the heart of PAT. Although the political context, low levels of transparency and accountability in the country, and difficulties in conducting joint activities limited opportunities for collaboration between partners on HRBA, PAT included support to both the supply side (duty bearers / government agencies) and the demand side (rights holders as represented by CSOs) of PFM reform and some aspects of the HRBA were achieved:

- Capacity development for those with obligations to respect, protect, promote, and fulfil human rights (duty bearers) was provided to GDT and NIS in particular.
- Support to TIC targeted increased transparency, participation, and accountability. TIC conducted multiple surveys of understanding and attitudes of rights holders in this regard and encouraged the youth to demand greater accountability at the sub-national level, and TIC and the NGO Forum were able to advocate for greater transparency and participation in budgetary decision-making processes. Although opportunities for public participation in Cambodia are low, the fact that PAT was able to secure the participation of TIC on the Technical Working Group helped to create a level of representation and participation of civil society on key PFM decision-making structures, and PAT generally contributed to creating an environment for greater participation by civil society.
- TIC collaboration with and support to the Ministry of Public Service to develop an application on fees for services helped to increase transparency and reduce opportunities for corruption. While its support to the MoI's mobile application for complaints and training for Ombudsmen have yet to bear significant results, they have the potential to increase levels of accountability, particularly at the sub-national level.
- Although the Senate's role in budget oversight is limited, PCAsia contributed to both Parliament's supply side role (in terms of contributing to the development of the budget) and its demand side role in holding government to account - at least until the dissolving of the main opposition party.
- Support to the NAA, though curtailed, focused on a key accountability institution when it comes to the use of public funds.

⁹³ <https://www.sida.se/en/for-partners/methods-materials/human-rights-based-approach>

⁹⁴ EC (2021) "Applying the Human Rights Based Approach to international partnerships", https://international-partnerships.ec.europa.eu/system/files/2021-07/swd-2021-human-right-based-approach_en.pdf

- PAT projects included a focus on gender equality and non-discrimination (as dealt with further in Section 3.7.3 below) and disaggregation by sex of NIS data and inclusion of sex of respondents in tax surveys and on tax forms has addressed some of the gender data gaps.
- NIS increasingly shares statistics with members of the public in a user-friendly manner, providing some level of access to information and assisting potentially contributing to levels of informed public participation in decision-making.

Nevertheless, it remains unclear if any UN or regional human rights instruments or findings of the Universal Periodic Reviews for Cambodia were used or analysed in the preparation of projects or activities - none appear to have been used from documents consulted and no references were made to any during consultations. In addition, access to information in Cambodia is limited, with relevant legislation passed but yet to be implemented⁹⁵, and citizens have minimal opportunities for input into how the national budget is allocated.

3.7.2 Poor people's perspective

According to the World Bank, Cambodia has made significant strides in combatting poverty.⁹⁶ Sida goes beyond just looking at the 'money' aspects of poverty though and identifies four dimensions of poverty in its multi-dimensional poverty approach: resources, opportunities and choice, power and voice, and human security.⁹⁷

When seen through that lens, PAT has included a focus on poor people's perspective during implementation. Contributing to an enabling environment for PFM reform and increasing budget oversight by Parliament, the NAA and civil society can be expected to reduce corruption and poverty, and Cambodia has made progress in this regard. Coupled with TIC's focus on transparency and accountability and NIS' attempts to increase access for government and citizens to relevant statistics, PAT aimed to strengthen power and voice for poor people. Power and voice make up one of the four dimensions of Sida's multi-dimensional approach to poverty. It includes the ability to exercise one's human rights, articulate concerns and needs, take part in decision-making, and requires knowledge, access to information and participation on equal terms. Through PAT, NIS was supported to enhance data collection of the situation facing poor people, published in the CSES,⁹⁸ and assisted in the implementation of the 2019 Housing and Population Census. When it comes to support to GDT, the introduction of a progressive tax system can be expected to lead to increased levels of resources available for development, that will benefit poor people, women, and children increase levels of social welfare in Cambodia. This in turn can be expected to increase opportunities and choice when it comes access to health care, education, infrastructure, energy, markets and information, productive employment. Tackling one of the key drivers of conflict - poverty - can also be expected to contribute to human security.

⁹⁵ <https://freedomhouse.org/country/cambodia/freedom-world/2022>

⁹⁶ In 2017, the Gini coefficient was 0.29, the lowest in the region. Since 1995 and until the COVID-19 crisis, GDP had increased at an average growth rate of 7.7%, which translated into a rapid increase of the GDP per capita from US\$232 in 1995 to US\$1621 in 2019. The poverty rate fell from 47.8% in 2007 to 13.5% in 2014. (Cited in the EU CMSB Cambodia Case Study, page 27).

⁹⁷ <https://www.sida.se/en/for-partners/methods-materials/poverty-toolbox>

⁹⁸ Two sections from CSES are used in poverty measurement, the Education section, and the Consumption section.

3.7.3 Gender equality

i. Overview

As further elaborated in Annex 4, the degree to which gender equality was integrated in PAT varied significantly between the different components and partners of the programme. A solid gender integration means integrating gender in both internal and external work of an organisation (also referred to as institutional vs. operational work). Beneficiary organisations and institutions score fairly well when it comes to their internal gender balance, but women are often missing in the management structures:

- NIS has 35% women in their workforce and a woman Director-General.⁹⁹
- Gender representation within GDT has increased to 33% women, largely as a result of its own internal gender policies and strategies, but few women in leadership positions.¹⁰⁰
- Within NAA, women constitute 25% of staff and the Auditor-General is a woman.¹⁰¹
- PCAAsia has more women than men in the organisation, but only one of the six members of its board is a woman.¹⁰²
- For TIC, 51% of the staff are women and four out of five seats on the board are occupied by women. TIC is also headed by a woman.¹⁰³

PAT was well planned with regards to gender integration. Gender equality was addressed in all assessments by Sida. Sida drafted a separate five-step plan with measures to strengthen the gender integration by i) conducting gender analyses for each component through the use of the Gender Helpdesk; ii) undertaking gender trainings for Cambodia and Swedish partners; iii) providing individual assistance; iv) using annual review meetings for gender dialogue; and v) providing gender coaching when needed. Sida also undertook special measures to increase gender sensitivity, for example by having gender equality as the key theme for the annual Cambodia days in 2017 (on gender equality) and 2019 (on gender equality and corruption), and data shows some positive results on gender equality in the programme, as illustrated in Table 3 below.

Table 3: Examples of positive results in gender equality and mainstreaming

Component	Examples of positive results
Statistics	• Support to a Women's Network on women in management positions. • Collection and use of sex disaggregated statistics. • Publication of the booklet "Women and men in Cambodia". • Assessment of gender data gaps. • In-house training of staff in gender mainstreaming.
Taxation	• Analysis of the impacts of taxing on household level or individual level. • Gender identification included in the tax forms.
External audit	• No results.
Parliament	• Employment of a gender equality/HRBA specialist. • Capacity building on gender equality for parliamentarians. • Support to Girls2Leaders programme. • Gender balance in all trainings. • Use of sex disaggregated data.

⁹⁹ PAT annual report 2022.

¹⁰⁰ *Ibid.*

¹⁰¹ *Ibid.*

¹⁰² *Ibid* and interviews.

¹⁰³ PIC Annual report for 2022 (2023).

Transparency and accountability	• Support to women's organisations aiming at increasing the gender balance. • Gender analysis of programmes and internal policies. • Women and Youth Empowerment in leadership Programme. • Analysis of obstacles women and youth face in accessing power. • Assessment of corruption risks for women. • Social media campaigns, advocacy, and competitions on gender equality. • Training of MoI on various gendered topics, including gender-based violence, gender in good governance and the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).
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However, gender equality was not sufficiently taken onboard by the programme, beneficiary institutions or Swedish counterparts. The link between gender equality and the HRBA is also not based on assessment of Cambodia's compliance with key international and regional human rights instruments such as CEDAW and the Convention on the Rights of the Child, or on concluding observations made by the relevant United Nations Committees. The initial gender analyses undertaken for each component by an external consultancy firm stressed the need for capacity development on gender equality and the need to follow-up and monitor the work to integrate gender equality. But these gender analyses were vague and did not provide the concrete recommendations that the actors needed. Instead, they raised questions that, while relevant, were difficult for beneficiary and partner institutions and organisations with limited gender expertise and knowledge to address. The Helpdesk also stood ready to provide individual support to each agency upon request, but its services were hardly used and there was reportedly little interest shown from participating organisations for support. PAT was largely viewed by beneficiaries and partner organisations as technical with limited relevance to gender equality. When gender equality was addressed, this was primarily through the internal organisational lens: head counting of women and men. At the same time, although some activities such as the introduction of a gender identification on the tax form by GDT may seem relatively minor, this will contribute to gender analyses in the future. Likewise, the support to women's organisations pushing for increased gender balance by PCAAsia may pave the way for more women in management positions and in Cambodian politics.

The document review conducted by the gender expert revealed that gender equality was often treated as a side-issue within the various components of PAT I and II. For example, the final Sida report for PAT I stated that gender equality is a 'special focus' of the programme,¹⁰⁴ but this is not reflected in the reporting of activities or results. Results frameworks were also not well gender-mainstreamed, both in terms of ensuring that quantitative indicators were disaggregated by sex, but also by including targeted indicators to measure gendered dimensions of the programme. The report template prepared by Sida includes a specific section on gender equality which required all actors to reflect on how gender has been mainstreamed in the programme. But while this approach is commended, the sections dealing with this in reports from partners was often short, internally looking and treated as a separate issue from the core business.

It is also noted that the representative of STA consulted noted that STA focuses on tax issues and does not specifically focus on or understand how gender equality fits into this thematic area. While this might have been the view of only the individual consulted and no generalisation can be made, it is important to note that Swedish institutions included in PAT have obligations under Swedish rules and regulations to address gender equality in their

¹⁰⁴ PAT report (2020) covering the period 2016-2019

work.¹⁰⁵ STA has been part of the programme from the start, while SCB started as a participant but has been given the role of support function in the latest programme period 2020-2025.

ii. Conclusions

The following conclusions are made based on the assessment above and the more detailed analysis in Annex 4:

NIS / SCB:

This component shows some positive results such as the creation of a Women's Network, update of the Women and Men in Cambodia booklet, and better use of sex disaggregated statistics, but not to the anticipated degree and level. Despite being provided with a gender analysis and possible entry points, and even though gender-related statistics are recognised as a key feature in all data collection systems, the results when seen through a gender lens are relatively weak. As noted by Sida during consultations, gender capacities within NIS and SCB were primarily on an individual level and not fully adopted by either, which resulted in a sporadic, ad-hoc approach to gender mainstreaming as staff rotated.

GDT / STA

The two most successful results were the analysis by GDT on the impacts of taxing on household level or on individual level, as well as gender identification added to tax forms. Positive changes in gender representation within GDT have more to do with government's requirements and GDT's own gender strategies than as a result of PAT and GDT showed limited interest during PAT to engage in gender issues. For example, GDT did not appear to understand the need to present information in different ways to different groups in society or to address the wide range of possible gendered aspect of taxation linked to the promotion of women's economic empowerment.

NAA

Supreme audit institutions like NAA have a key role to play in auditing programmes to achieve the sustainable development goals or to evaluate a country's progress on gendered issues such as gender-based violence and gender pay gaps. However, support to NAA did not include such aspects and produced no concrete results related to gender.

PIC / PCAsia / Parliament

Gender was fairly well integrated into the PIC/PCAsia project. A gender equality/HRBA specialist was hired during 2021, PCAsia supported the Girls2Leaders programme, and staff of the PBO were assisted to conduct some research that included a focus on gender (for example, a fact sheet on climate change and women and a background paper on gender perspectives on corruption in Cambodia). Despite these successes, PAT was not able to implement gender responsive budget and planning to track the way that budgets respond to women's priorities. Cambodia introduced a national plan for gender budgeting in 2017,¹⁰⁶ but the implementation of this is sporadic and the capacity of local and national government is insufficient. From next budget cycle, gender budgeting will become a mandatory feature in the budget process in

¹⁰⁵ The *Jämställdhetsintegrering i myndigheter* that was initiated in 2013 is a programme to ensure that gender equality is taken into consideration in all aspects of Swedish institutions' work to fulfil the goals of the Swedish gender equality vision and to contribute to the fulfilment of Agenda 2030. <https://www.regeringen.se/regeringens-politik/jamstalldhet/jamstalldhetsintegrering-i-statliga-myndigheter---jim/>.

¹⁰⁶ <https://www.unwomen.org/en/get-involved/step-it-up/commitments/cambodia>

Cambodia, but it is unclear if this result can be attributed to PAT or is a result of other initiatives.

TIC

TIC activities under PAT were the most gender sensitive part of the programme and TIC uses innovative measures to ensure a gender sensitive approach. It undertook a wide range of activities such as support to Women and Youth Empowerment in leadership Programme, analyses of various gendered aspects of transparency and corruption, as well as training of MoI on gendered topics¹⁰⁷. However, TIC might have focused more on how corruption influences the extent to which women's rights are ensured and protected, as well as the issue of sextortion.

Overall conclusion

Despite some successes, gender equality was not taken onboard sufficiently by either the Cambodian beneficiaries or the Swedish counterparts. Instead, PAT was seen more as a technical programme with less relevance to gender equality. When gender equality was addressed, this was primarily through the internal organisational lens (head counting of women and men). But while some activities such as the introduction of a gender identification on the tax form by GDT might seem relatively minor, this has potential impact in making better gender analysis possible in the future.

3.7.4 Environment

Other than TIC providing advice and legal support to indigenous peoples to empower them to require developers to provide environmental assessments under its sustainable mining project (supported with core funding from PAT) and factsheets on environment and climate change prepared by PCAAsia based on requests from Cambodia's Senate Commission 3, PAT did not have a strong focus on environment in design or implementation. Although no negative effects on the environment were reported during implementation, it is also difficult to see whether environment considerations might have been improved in planning, implementation or follow up given that environment issues were not specifically included in the design of PAT.

3.7.5 Conflict sensitivity

Although it does not appear from programme documents provided to the evaluation team or during interviews, PAT targeted some of the primary drivers of conflict. It increased cooperation between role players within government and with civil society, enhanced opportunities for dialogue, including for civil society, on sensitive issues such as anti-corruption and transparency and accountability. It also helped to increase public participation in decision-making, better and more pro-poor public financial management, and reduce corruption. No conflicts were reported during consultations, and it appears from the available evidence that the programme was implemented in a conflict sensitive manner.

¹⁰⁷ Including including gender-based violence, gender in good governance and the Convention on the Elimination of All Forms of Discrimination Against Women.

4 Evaluative Conclusions

4.1 RELEVANCE

1. To what extent has the intervention objectives and design responded to beneficiary organisations' or institutions', global, country, and partner/institutions' needs, policies, and priorities, and have they continued to do so if/when circumstances have changed (in particular with regard to the political context and COVID-19)?

Given the overall context in Cambodia in 2015, PAT I was relevant at design stage. It was based on continuations of Sida and/or Swedish institutions' support, Cambodian beneficiary institutions and organisations were consulted to determine their needs, and TIC and PIC were consulted on their needs and on how to enhance accountability and transparency. At the policy level, PAT I was aligned with government's priorities and programmes, EU, and Member State strategies, Sida's strategy for cooperation with Cambodia, and EU and Swedish policies related to gender equality. By shifting the focus to only include support to the institution of Parliament, PAT showed adaptability and responsiveness to changes in the context caused by the 2017 decision to dissolve the main official opposition party and the subsequent one-party Parliament.

PAT II was designed to build on what had been achieved in PAT I and to address lessons learned via M&E and regular consultations with partners and between the EU and Sida. Beneficiary institutions were again consulted, and activities aligned with their requests and needs. PAT II remained aligned with government's plans and priorities, new EU strategies, and Sida's regional strategy for Asia and the Pacific. In the area of gender equality, the programme remained aligned with the EU and Sida policies, and with one of five perspectives to be integrated in all Swedish development cooperation. The NAA's decision not to be included directly under PAT II and the outbreak of COVID-19 in 2020 affected levels of coherence, effectiveness, and impact of the programme, but PAT remained relevant over time to the needs and challenges facing Cambodia.

As a result, PAT was relevant at design (it responded to Sida, EU, beneficiary's, global, country and partners' needs policies and priorities) and it remained relevant over time despite changes in the political context and challenges created by COVID-19.

2. To what extent have lessons learned from what works well and less well been used to improve and adjust intervention implementation?

In addition to using M&E for learning, reflection, and adaptation, Sida conducted a vigorous internal assessment of PAT I as part of the process to develop PAT II. The assessment identified numerous lessons that were used to adjust intervention implementation, and to revise and adapt the support to address challenges, build on successes, and address changes in the political context. Lessons learned were also captured by annual performance assessments made for each project and during frequent dialogue meetings between Sida, programme partners and beneficiary institutions, and were used to adjust and enhance implementation.

4.2 COHERENCE

3. Has the programme complemented the EU sector budget support to the PFMRP and contributed to synergies between the EU intervention and the intervention of one of its member State Agencies (Sida)?

PAT I was expressly designed to complement the EU sector budget support. It aimed to broaden the EU's support to PFM reform beyond the MEF by funding specific activities for GDT and NIS, support TIC to enhance budgetary transparency, and targeted targeting two key oversight institutions not included under the PFMRP (Parliament and the NAA). EU internal assessments and evaluations confirm that PAT complemented the EU budget support in practice. GDT's capacity to collect revenue was enhanced even though the results linked to the support to the PIT and CGT regimes were not achieved. TIC contributed to greater budget transparency and, while national accounts have not been published online since 2018 (for reasons that remain obscure), NIS's capacity to conduct relevant surveys for budgetary decision-making was increased. On the other hand, budget oversight by NAA and Parliament has varied and, since minimal support was provided to the NAA and the Senate has a limited role to play in budget oversight, the degree to which PAT complemented the budget support in this area is low.

PAT also complemented the budget support by enhancing opportunities for policy dialogue and giving Sida and civil society a seat at the table that they would not otherwise have had. The EU was also able to draw on experts provided via PAT, and the budget support created a positive environment for the Parliament, NAA, and TIC. MEF are aware of the support to GDT and NIS, but less so when it comes to Parliament, TIC and the NAA since these fall outside of the PFMRP and are not monitored by MEF. Nonetheless, no reports on PAT's progress were shared with the PFMRP Steering Committee until mid-2022.

4. Did PAT I and II lead to greater cooperation between project / programme partners, and with other entities on which the programme depends (MEF, Ministry of Planning, working groups, coordination groups)?

There was an intention for PAT to increase cooperation between beneficiary institutions and some joint activities were undertaken. Regular meetings were arranged by the Embassy / Section Office, including between Swedish advisors and an annual 'Institution Day' for Swedish institutions to share lessons, including on gender equality. Joint meetings of beneficiary and partner institutions were held in the earlier years of the programme, and joint study visits were undertaken. COVID-19 negatively impacted on plans for joint activities under the horizontal budget line for PAT II, but it was also perhaps over-ambitious to expect such a diverse group - made up of the legislature, an external audit agency, government departments and civil society - to collaborate and cooperate to any great degree when their roles, functions and interests differ to such a great degree.

PAT II contributed to increased collaboration between GDT and GDEP and SCB engaged with the Ministry of Planning on its support to NIS under PAT II. The Senate's PBO has also begun to engage increasingly with MEF. In line with its approach of targeting both the supply and demand sides, the greatest success in engaging with those outside of PAT has been achieved by TIC and its relationship with the Ministry of Public Services and the MoI. In addition to developing mobile applications to increase transparency and accountability, TIC provided training of trainers to the MoI's School of Governance to train the Ombudsman, while the CSO BWG (where TIC is a leading member) established contacts for further collaboration with MEF and led to TIC having a seat on the PFMRP Technical Working Group. The BWG also conducts an annual public dialogue between CSOs, government, Parliament, private sector, youth, organisations at grassroots level and provided training on budget expenditure analysis and

policy brief development skills to the PBO. However, TIC was not able to create a relationship with the ACU when it comes to receiving and dealing with complaints of corruption, and it seems unlikely that any such relationship would be possible given that ACU believes it is the only agency with the legislated power to receive and deal with cases of corruption in Cambodia.

5. How well did PAT I and II complement support provided by other development partners to the same or similar issues covered by the programme?

GDT, NIS, and TIC were all recipients of support from other DPs during PAT. Although no specific donor coordination forum was created under PAT, overall coordination with other DPs was provided through PFMRP structures and NIS and GDT developed some level of internal coordination within their institutions. Support from DPs to NIS and GDT also targeted specific issues rather than the broader institutional development provided under PAT. Save for two minor potential problems, no overlaps or duplication were reported. PAT provided core support to TIC that also complemented the project support provided by other DPs, and SDC and Sida Bangkok core support for PCAsia's regional work complemented PAT support to PCAsia's work in Cambodia, although to a more limited degree.

4.3 EFFECTIVENESS

6. To what extent has the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups?

The capacity of NIS to conduct surveys independently and train line ministries and the sub-national level was increased, which contributed to the quality and use of statistics in public financial decision-making. Statistical data, sex-disaggregated to a larger extent, is also more readily available to both government and the public in a more accessible form. Although the national accounts have not been published online since 2018, they are reported by NIS to be available in hard copy. Also, various surveys related to the national accounts have been conducted, the national accounts have been rebased to 2014 and the new time series has been calculated to 2021, and NIS' capacity to produce the national accounts has been enhanced. Although GDT eventually agreed to share tax data with NIS in 2022, a formal agreement for regular sharing of tax data is still not in place. One of the main successes of PAT I - the publication of the Women and Men in Cambodia booklet - was not replicated under PAT II and plans to revise and republish the booklet have yet to materialise.

As a result, it is **concluded** that PAT contributed to building the institutional and individual capacity of the NIS to conduct relevant surveys such as the CSES and Population and Housing Census, and that its capacity to produce the national accounts has been enhanced (even though these have not been published online since 2018). However, one of the major successes of PAT I - the 'Women and Men in Cambodia' booklet - was not replicated in PAT II.

Although it depends on multiple factors, including the rapid economic growth in Cambodia, there is some evidence that PAT contributed to GDT's ability to increase domestic revenue. If correct, results of the follow up survey of taxpayers' attitudes towards tax conducted during 2022 indicate increased knowledge about taxes, improvements in the culture of paying taxes among citizens and businesses, and some improvement in the service provided by the GDT. Even though two key areas of support (PIT and CGT) were delayed through no fault of PAT, GDT's capacity has been built, staff have been trained and manuals have been developed. The EU also reported that work on both PIT and CGT has enabled it to negotiate for the introduction of PIT and CGT under its new programme to support PFM reform in Cambodia.

It is **concluded** that PAT may reasonably be expected to have contributed to increased collection of domestic revenue but two key areas of support - PIT and GDT - could not be fully realised since the regulatory frameworks were not put in place during PAT.

Support to the NAA was minimal but reportedly complemented the technical assistance provided by SNAO. NAA's decision not to participate directly under PAT II also impacted on the overall coherence of the programme. Nonetheless, it is **concluded** that PAT support complemented the technical assistance provided by SNAO.

PIC / PCAsia's support to Parliament was reduced after the dissolving of the opposition in 2017 and the National Assembly showed little interest in a PBO. PCAsia was able to support a PBO for the Senate and its capacity to undertake research has increased. But very few Senate Commissions have made use of its services and the PBO remains dependent on PCAsia to verify its research findings. As a result, it is **concluded** that PCAsia's contribution to the expected outcomes is muted and affected by the decision to dissolve the official opposition - a PBO was only established in the Senate, which has a limited role in budget oversight or PFM reform, few Commissions have made use of it, and the staff of the PBO are still reliant on PCAsia.

The support to TIC was widely reported to be the most successful aspect of PAT. Based on its own surveys, levels of awareness of corruption have increased and the youth have been encouraged to participate in transparency and accountability activities at sub-national levels. TIC also contributed to the understanding of gendered dimensions of corruption in Cambodia and has built a strong relationship with MoI. However, TIC's Advocacy and Legal Advice Centre has received and dealt with few complaints of corruption and, despite improvements in relation to petty corruption, perceptions of corruption remain high according to the Corruption Perception index. It is thus **concluded** that TIC has contributed significantly to the expected outcomes under PAT I and II, has raised awareness of corruption, and has built solid relations with MoI. However, the TIC ALAC appears to play a minor role in receiving and dealing with cases of corruption and its ability to do so remains disputed by the ACU.

The evaluation team's contribution analysis also allows it to **conclude** that PAT as a whole was able to contribute to the specific objective for the programme. However, changes in the context, COVID-19, and delays in implementing necessary regulatory frameworks have meant that the specific objective has only been partially achieved, through no fault of PAT.

7. Have the different Monitoring & Evaluation (M&E) systems of the five partners delivered robust and useful information that could be used to assess progress towards outcomes and contribute to learning?

The external monitoring team under PAT I did not achieve the expectations for it and M&E for PAT II was brought under the responsibility of the Section Office, which conducted monitoring missions, visits to partners, and attended partner outreach activities, trainings, and other events. Although COVID-19 affected partners' ability to monitor and evaluate activities, the M&E system generally provided robust and useful information against which to measure progress. Reports from GDT and NIS were largely satisfactory, but less so when it comes to reports from NAA. Assessing progress towards outcomes based on partners' reports was difficult, particularly when it comes to PCAsia now that its reports focus on its support to the region. Difficulties were also reported by Sida when it comes to assessing TIC's progress towards PAT outcomes, but this is not supported by an assessment of TIC reports that separate out their progress towards PAT outcomes in a separate results framework. There is evidence that lessons were learned that contributed to adaptations, particularly but not only between PAT I and II.

4.4 EFFICIENCY

8. Did the design, management, staffing and planning of the programme contribute to the achievement of results (or lack of results)?

PAT was efficiently implemented by Sida, which in turn contributed to programme and individual components achieving their results. No delays were reported other than those occasioned by COVID-19, and where inefficiencies in the programme were noted, these resulted from inefficiencies within government departments. The peer-to-peer approach of Swedish institutions reportedly contributed to institutional development and successes within components, and core support to CSOs such as TIC is efficient.

4.5 IMPACT

9. To what extent did PAT contribute to strengthening an enabling environment for PFM reform in Cambodia through improved public accountability and transparency?

There is evidence that PAT contributed to strengthening the enabling environment for PFM reform through improved transparency and accountability. NIS is producing statistics that are key to driving PFM reform (such as the CSES and Population and Housing Survey), GDT are reported to be more open and transparent in their interaction with taxpayers, and PAT increased the awareness and interest from the Senate on budget issues. The focus on both the supply and demand side of PFM reform was reported to have led to greater awareness of for increased transparency and accountability amongst the public, amongst DPs and within government. The NAA's decision not to participate under PAT II negatively impacted on the overall concept of the programme though and on ability to strengthen oversight and accountability.

10. To what extent has the programme supported policy dialogue with the Government of Cambodia on reforms relevant for the programme's objectives for Sida and for the EU respectively?

A key feature of PAT was its support to policy dialogue between Sida, the EU, civil society, and government at the highest levels. It allowed Sida and the EU to raise sensitive issues like corruption and the role of Parliament that would not have been possible with budget support only. The joined-up approach increased the visibility of the EU support to the PFM reform agenda and led to the EUD co-chairing the Technical Working Group. The approach furthermore enhanced the depth and width of the policy dialogue and was reported to have had a direct effect on government's decision to finance the CSES and the Producer Price Index survey from the national budget.

4.6 SUSTAINABILITY

11. To what extent will the net benefits of the programme continue, or are likely to continue?

The potential for sustainability of benefits was greatly enhanced by the inclusion of both individual and institutional capacity building for GDT and NIS. Knowledge and skills have been built and manuals and other resources put in place that future support can build on. Support to TIC helped to create a space for CSOs to engage with government that should continue if TIC is included under the new EU programme. Awareness raised amongst youth and others will remain to reap benefits, and work to develop the mobile applications developed with TIC support is already taking place. Trainers have been trained within MoI who continue to train others, including Ombudsman Offices, which has the potential to lead to ongoing benefits at the sub-national level. But TIC remains heavily reliant on Sida and EU funding and

its long-term sustainability is dependent on such funding continuing. PIC / PCAsia's support has led to a PBO for the Senate with permanent Parliamentary staff appointed to it, and research capacity has been built. However, the PBO remains reliant on PCAsia to validate and confirm its research findings before it is confident enough to share these with the Senate. And concerns were raised as to what would happen to PCAsia if the Executive Director were to leave.

4.7 CROSS-CUTTING ASPECTS

12. To what extent has the programme been implemented in accordance with the poor people's perspective and the human rights-based approach (HRBA)?
13. Has the programme had any positive or negative effects on gender equality? Could gender mainstreaming have been improved in planning, implementation or follow up?
14. Has the programme had any positive or negative effects on the environment? Could environment considerations have been improved in planning, implementation or follow up?
15. Has the programme been designed and implemented in a conflict sensitive manner?

PAT has been implemented in line with the **HRBA**, within the limitations of the complicated, non-inclusive political context. It includes support to both the supply and demand side of PFM reform, has led to an increase in opportunities for participation (although these remain limited), and has contributed to greater transparency and accountability. Although opportunities were not maximised, all of the support under PAT included a focus on gender equality and non-discrimination. When seen through the lens of Sida's multidimensional approach to poverty, there is evidence that **poor people's perspective** was taken into account during implementation: PAT aimed to strengthen power and voice for poor people, supported the availability and use of data on the situation facing poor people, and contributed to levels of resources available for development and access to key services. By tackling poverty, PAT can also be expected to contribute to greater human security.

PAT was well planned and had a good set-up to be successful with **gender equality** integration. But gender equality was not fully taken onboard or addressed by Cambodian nor Swedish partners. It was treated as side issue, not sufficiently mainstreamed, and often viewed as irrelevant. Support to gender equality did also not make specific links to, or draw lessons from, international human rights instruments and committees. Some positive results were noted though, such as NIS' assessment of gender data gaps, sex disaggregation of data, the statistical booklet on gender, and support to a women's network. GDT also conducted some analysis of the impacts of taxation through a gender lens, and gender identification is now included on tax forms. PCAsia provides support to various women's networks/organisations, focused on women and youth in leadership positions, although it remains difficult to separate out which of this support is provided in Cambodia. TIC conducted analyses of the barriers women face in accessing power, gender analysis of corruption risks, women and youth programmes, social media campaigns, and trainings for MoI.

Limited support was provided by TIC and PCAsia when it comes to the **environment**. Although no negative effects on the environment were reported, PAT did not have a strong focus on environment in design or implementation. PAT targeted some of the primary drivers of conflict and was implemented in a **conflict sensitive manner**. It increased cooperation between role players within government and with civil society, enhanced opportunities for dialogue, including for civil society, and helped to increase public participation in decision-making, better and more pro-poor public financial management, and reduce corruption.

5 Recommendations

5.1 INTRODUCTION

On 8 December 2022, the EU and government of Cambodia signed a Financing Agreement for a new programme of EU support to PFM in Cambodia: the EU-Cambodia Partnership for PFM Reform (Stage IV) programme. The programme includes a component with similar features to PAT but is not ‘PAT III.’ The overall objective of the programme is to promote sustainable, inclusive and climate neutral economic recovery post-COVID-19 and includes four specific objectives:

1. Enhanced budget credibility.
2. Enhanced financial accountability and transparency.
3. Strengthened efficient budget-policy linkages, including on climate change and gender.
4. Capacity development for PFM and service delivery.

In addition to EUR 20 million budget support to National Treasury, EUR 10.9 million is dedicated to complementary support, including EUR 2 million for a twinning project with the NIS, EUR 2 million for a twinning project with GDT, and around EUR 6.1 million for support to CSOs¹⁰⁸ involved in:

- Promoting transparency, accountability, and oversight.
- Promotion of transparency and accountability systems as well as mechanisms for oversight of both public and private sector.
- Enhancing the role of CSOs in policy dialogue, policy implementation, advocacy, research and monitoring of policies and programmes in these areas.

Unlike under PAT where support was provided via Sida to STA and SCB to work with GDT and NIS respectively, support to GDT and NIS will be via twinning arrangements (introduced into Cambodia for the first time) with similar institutions in EU Member States. A part of the programme related to capacity development for PFM and service delivery will also be implemented in indirect management with the World Bank.¹⁰⁹

The Financing Agreement for the new programme addresses or highlights what is already envisaged to address two of the issues where recommendations might have been appropriate in the current evaluation:

- The need to improve information sharing with the MEF and PFM RP structures. The Financing Agreement includes regular meetings between General Secretariat for PFM RP Steering Committee (GSC) and the EUD to monitor overall progress of the programme, including an annual ‘high level steering committee and biannual ‘technical level steering committee’ meetings, as well as annual ‘PFM partners steering committee’ meetings. These meetings will involve all implementing partners of the programme, including those

¹⁰⁸ Of which the EU will provide EUR 3.5 million and Sida might tentatively provide approximately 30 MSEK / EUR 2.6 million.

¹⁰⁹ Currently budgeted at EUR 1 million but which might be increased to around EUR 2 million in future using funding from other sources.

engaged through complementary support, to ensure complementarity of approach, exchange experiences and steering anti-corruption coordinated implementation.¹¹⁰

- Cambodia civil society should be involved in the programme, especially on budget reform and oversight.
- The availability and coverage of data produced by NIS should be further improved, including on sex, age, and disability disaggregated data.

It is in light of the above that the following recommendations are made:

5.2 RECOMMENDATIONS FOR THE EU AND SIDA

Should Sida decide to provide support to CSOs under the new EU programme, the following recommendations should be considered:

1. To enhance compliance with gender equality for both state and non-state actors falling under the new programme, an overall, comprehensive, and participatory gender analysis should be undertaken for Cambodia as a whole, with a specific focus on issues related to PFM, transparency and accountability, tax etc. The analysis should contain recommendations for where support should focus and what capacity gaps need to be addressed in partner organisations and institutions.
2. To encourage state and non-state actors falling under the programme to identify gender equality as an integral part of the new EU programme, beneficiaries should be required to develop action plans for gender integration with indicators and milestones linked to the disbursement of funds. To enhance the link between gender equality, human rights and the HRBA, the overall gender analysis should include an assessment of the degree to which relevant international and regional gender instruments have been integrated into national legislation and policy, the degree to which conclusions and recommendations of relevant treaty bodies have been addressed, and how the EU programme and its partners can assist or lobby and advocate for gaps to be addressed.
3. To enhance compliance with the HRBA, all projects and programmes should be required to consider how to incorporate relevant regional and UN human rights instruments, recommendations of relevant UN treaty bodies and commissions, and results of recent Universal Periodic Reviews in the design, review and adaptation of projects and programmes.
4. In line with recommendations contained in the 2021 Open Budget Survey and the HRBA, the EU and Sida should:
 - a. Encourage the MEF to actively engage with vulnerable and underrepresented communities, remotely or in-person, via CSOs falling under the programme (and other relevant organisations) to ensure their voices are heard.
 - b. Encourage Parliament (both the National Assembly and Senate) to create opportunities for public engagement and participation in open public hearings on the development of the budget and hearings on the Audit Report.
5. With the support of the selected twinning partner for NIS, the EU and Sida should assist the NIS to lobby for increased independence, including its own budget to be provided by government and the ability to decide for itself which data to collect and share with government and the public.

¹¹⁰ Technical and Administrative Provisions, page 22.

5.3 RECOMMENDATIONS FOR SIDA

Should Sida decide to support civil society under the new EU programme for PFM in Cambodia, the following recommendations are made:

6. Addressing corruption requires significant political will and experience in anti-corruption programmes and projects outside of Cambodia suggests that tackling petty corruption is more likely to achieve success. Activities such as the further development of mobile applications by TIC to increase transparency and facilitate reporting of corruption and maladministration should continue to be supported as well as other ‘tools’ such as posters at government buildings, courts etc. showing what fees are required and where and how to report corruption or maladministration, toll-free numbers to report corruption, and improvement of legislation and systems to protect whistleblowers.
7. Sida should enhance policy dialogue efforts to encourage government at both national and sub-national levels to increase levels of participation by citizens and CSOs in democratic decision-making generally, and in relation to decisions about budget allocations in particular. An increased role for citizens and CSOs in monitoring implementation of activities using public funds should also be included in dialogues with government. Various CSOs engage in such activities at sub-national level that Sida might consider supporting.
8. It is impossible to measure changes in knowledge, awareness, perceptions and understanding of transparency, accountability, corruption and its effects, and opportunities for and actual participation in decision-making structures without a baseline study at the start of an intervention and a follow up study at the end. CSO activities focused on increasing knowledge, awareness and understanding invariably include support to awareness raising, knowledge and levels of participation. To address this, a baseline study should be conducted at the start of the programme with a follow up study conducted at least six months before the end to assess progress made towards intended outcomes. While CSO partners can assist in the development and conducting of such studies, overall responsibility should be given to an institution outside of the programme to ensure impartiality.
9. To enhance the focus on gender equality, Sida should make better use of the Sida Gender Help Desk and the Sida framework contract for support to gender equality (depending on the nature and duration of support required) to assist CSOs and others to improve gender equality and mainstreaming.
10. To prevent over-dependence on Sida funding, CSOs supported by Sida should be required to develop and implement resource mobilisation strategies and exit strategies during the period of Sida support, with assistance provided by outside consultants included in their grant if required.
11. Support to CSOs like TIC has contributed to increased transparency, accountability and anti-corruption and continued support to CSOs focused on such issues in Cambodia is encouraged. Sida should consider support to networks of CSOs to broaden the focus on transparency, accountability and anti-corruption beyond TIC’s focus areas and employ political dialogue, together with other development partners, to address the increasingly shrinking space for civil society in all countries in which it works, including Cambodia. Applicants for Sida funding should be required to include specific activities for gender equality and mainstreaming in proposals, with a budget for such activities included and clear output and outcome indicators provided in results frameworks. CSOs must then be required to report progress against these indicators at both output and outcome levels.
12. Sida should conduct regular meetings with CSOs falling under the programme to identify, implement and coordinate joint activities, including those related to enhancing gender equality.

5.4 RECOMMENDATIONS FOR THE EU

13. To ensure that support provided to GDT and NIS contributes to the intended outcomes and to prevent funds being wasted, release of funds to both should be conditional on all reports, analyses and studies funded under programme being shared with the EU, Sida, MEF, and other relevant parties and ministries, and published on GDT and/or NIS website.
14. Although tax data is important for the national accounts, it is recommended that NIS publish the national accounts annually in as complete a form as possible, even if some data such as tax data is not available. Where necessary, the national accounts can then be updated as and when additional data becomes available. Disbursements to NIS should also be conditional on the publication of the national accounts on its website.
15. Despite the inclusion of support to the organisation and management of NIS under PAT II, NIS remains weak in these areas. Agencies selected under the twinning project for support to NIS should be required to include a strong focus on organisational and development, including change management.

5.5 RECOMMENDATIONS FOR BENEFICIARY INSTITUTIONS AND PARTNERS

For NIS

16. NIS should publish the current national accounts on its website without delay.
17. For future national accounts, these should be published online as soon as practicable and as soon as sufficient data are available, even if in a temporary format that can be subsequently updated as soon as additional data become available.
18. NIS should continue to lobby the Ministry of Planning, MEF and all other relevant ministries and stakeholders for full independence, including its own budget and the power to decide which surveys to conduct and which statistics to publish.
19. Revision of the booklet on 'Women and Men in Cambodia' should be prioritised and at least PDF versions of it published on the NIS website while funds for printed versions are sourced.

For GDT

20. GDT must enter into a formal agreement with NIS for the regular (at least annual) sharing of all tax data at its disposal.
21. GDT must ensure that all research, studies, and other reports paid for by development partner funding are shared with relevant government departments, including other parts of MEF such as GDEP, and made publicly available.

For PCAsia

1. PCAsia should ensure that support to the Cambodia Parliament (National Assembly and Senate) is included under core funding provided by Sida Bangkok and SDC to ensure that benefits achieved with PAT funding are not lost.
2. Efforts to enhance the capacity and confidence of PBO researchers in their own capabilities should be made to reduce their reliance on PCAsia to verify their research and conclusions.
3. Efforts need to be made to increase the use of the services provided by the PBO by most, if not all, Senate Commissions. These could include presentations to the Commissions that have not used the PBO, ensuring copies of research conducted by the PBO is shared with all Commissions to show the quality and usefulness of the work conducted, and lobbying the Senate Secretary-General to actively promote the PBO to all Commissions.

For TIC

4. To reduce its dependence on Sida and EU funding, TIC should develop a comprehensive resource mobilisation strategy - with outside assistance if required - to identify and map all potential sources of funding. This should include not only a donor mapping of development partners active in Cambodia, but also private / business sources, philanthropies such as Bill and Melinda Gates Foundation and Ford Foundation, and also large International NGOs that have the capacity to sub-grant to national NGOs.

Annex 1 Terms of Reference



Template version: 2020-11-25

FINAL

Terms of Reference for the Evaluation of EU and Sida joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia

Date: 6 October 2022

1. General information

1.1 Introduction

This is an assignment to evaluate the joint financing by the Commission of the European Union (EU) and Sweden to the Partnership for Accountability and Transparency, PAT I (2016-2019) and II (2020-2022). The assignment is to be carried out in Cambodia and it is an end-of programme evaluation.

Background

In June 2016, the Commission of the European Union (EU) and Sweden, represented by the Swedish International Development Cooperation Agency (Sida), entered into an agreement on support to a programme aimed at complementing the EU sector budget support to stage 3 of the Public Financial Management Reform Programme (PFMRP) in Cambodia, namely PAT I. The EU budgetary support focuses on PFM reforms from a supply side perspective, whereas PAT contributes with a strong focus on public accountability, both from the supply side and from the demand side and seeks to bring these together. The overall objective of PAT, is:

“to strengthen the enabling environment for the Public Financial Management (PFM) reform in Cambodia through improved public accountability and transparency”.

The rationale of the creation of the complementary programme was based on the recognition that weaknesses in the institutional PFM set-up were found also outside of the Ministry of Economy and Finance (MEF), which is the main beneficiary of the EU sector budget support. Key areas where further work was considered necessary included anti-corruption, statistics, oversight and scrutiny of national accounts, domestic resource mobilisation and budget transparency. It was also assessed that the sub-components of PAT complement each other and that substantial synergy effects could be realized between them.

Under the Delegation Agreement with EU, Sida was entrusted with budget implementation tasks in order to address the outstanding areas. To this end Sida entered into agreement with five Cambodian institutions with a direct influence on the above topics, namely Transparency International Cambodia (TIC), the National Institute of Statistics (NIS), the General Department of Taxation (GDT), the National Audit Authority (NAA) and the Parliamentary Institute of Cambodia (PIC). This first phase of PAT (PAT I) was implemented during 2016-2019. As part of EU’s continued support to the PFM RP for the period 2020-2022, a second phase of the complementary programme, PAT II, was implemented with the same partners except for NAA that had withdrawn. The activity period for PAT II ends on 31 December 2022.

The second phase of the PAT programme builds on the strengths of the original programme design, results achieved and lessons learned from the first phase. It has also a raised ambition in terms of integrating gender equality, transparency, participation, accountability (i.e. the Human Rights Based Approach) as well as anti-corruption into the implementation of the programme and its four separate interventions.

The total contribution during PAT I was agreed to be EUR 10.8 million (out of which EU was to contribute with EUR 7.4 million). The actual utilization was EUR 10.4 million. The EU’s contribution to the second phase amounts to EUR 5 million. In the original agreement between Sida and EU, the Swedish contribution was approximately SEK 40 million and the total budget SEK 94 million. This was later reduced to SEK 24.3 million on 28 March 2022, through an agreement amendment adjusting the total amount to EUR 7.3 million¹¹¹ (SEK 78.3 million).

Under PAT II, all funds to government agencies are channeled through Swedish government agencies. The Cambodian government receive support in the form of technical support through training, experience sharing and peer-to-peer learning. The collaboration with TIC and PCAAsia is done through financing of their strategic plans.

PAT II is in line with the overall strategic directions and policy statements made in the Rectangular Strategy IV 2019-2023 and the National Strategic Development Plan 2019-2023,

¹¹¹ The amendment was done due to reduced costs of the projects during the COVID-19 travel and physical meeting standstill. An exchange rate of 10.801 was used.

which are the two overarching policy documents of the government of Cambodia. It also corresponds to the overall direction and ambitions of the PFMRP Consolidated Action Programme, including the Revenue Mobilisation Strategy. The Action is in line with the joint European Development Cooperation Strategy (JES) for Cambodia 2014-2018 with regard to both values and modalities. The JES was extended until 2020 and a new JES is was approved for the period 2021-2027 in December 2021.

PAT I is also in line with the Swedish strategy for Cambodia 2014-2018, later extended twice to 2019 and 2020. In June 2020, the Swedish government decided to terminate the bilateral strategy for Cambodia from 2021. Instead a bilateral window for Cambodia was added to Sweden's Regional Strategy for Asia 2016-2021. A new Regional Strategy for Asia was decided for the period 2022-2026. The specific goals under the bilateral strategy for Cambodia were cut down from 2021 to only focus on the area of human rights, democracy, and the rule of law. As an exception, Sweden is keeping the commitments to implement the PAT II programme up to the end of its activity period.

1.2 Evaluation object: Intervention to be evaluated

The evaluation object is the Partnership for Accountability and Transparency, PAT I-II, during the years 2016-2022.

The overall objective of PAT is *“An enabling environment for the PFM reform by strengthened demand for and supply of public transparency and accountability through institutional capacity development”*.

The specific PFM objective is *“Enhancing the effective use of resources and alignment of expenditure with national priorities to improve Government's service delivery and spur economic growth”*.

PAT I and II are expected to contribute to achieve the following results, as identified in the EU Action Document:

1. Improved quality of national statistics to inform government economic and budget decisions;
2. Strengthened mobilization of domestic revenue;
3. Improved effectiveness and transparency of external audit (only PAT I);
4. Strengthened parliamentary oversight of the budget; and
5. Increased public accountability through enhanced financial/budget literacy.

Objectives and outputs per intervention

1. **National statistics** – the Cambodian partner is the National Institute of Statistics (NIS) and potentially Department of Economic Policy within MEF. Technical assistance is provided through an institutional capacity development arrangement with Statistics Sweden.

Objective

Reliable and transparent statistical information is available for use in decision-making and for accountability.

Expected intervention areas/outputs

PAT I	PAT II
<i>GDP and National Accounts are produced with increased relevance and reliability.</i> <i>National Accounts are published annually.</i> <i>User friendly statistics available for increased accountability and transparency.</i>	<i>National Accounts</i> <i>Statistical methods</i> <i>Communication and ICT</i> <i>Management and Organisational Structure</i>

2. **Revenue Mobilisation** – The Cambodian partner is the General Department of Taxation (GDT) and potentially the Department of Economic Policy within MEF. Technical Assistance will be provided through an institutional capacity development arrangement with the Swedish Tax Authority (STA).

Objective

To modernize the domestic revenue collection system to respond to the changing socio-economic environment (RMS II).

Expected intervention areas/outputs

PAT I	PAT II
<i>Risk management and cash sector</i> <i>Taxpayer service</i> <i>Personal Income Tax (PIT).</i>	<i>Risk management and cash sector</i> <i>Taxpayer service</i> <i>Personal income tax (PIT) and capital gains tax (CGT)</i> <i>Small, Medium and Large taxpayers, strategic issues</i> <i>Forum for tax system reform issues</i>

3. **External Audit** – The Cambodian partner is the National Audit Authority (NAA). Technical Assistance was provided through an institutional capacity development arrangement with the Swedish National Audit Office (SNAO).

Objective

NAA's capacity strengthened as the SAI of Cambodia through support to its information and communications infrastructure and its ability to partake and contribute in international cooperation.

Expected intervention areas/outputs

PAT I	PAT II
<i>A functional IT environment and intranet that supports internal and external communication and crucial office functions.</i> <i>A developed external communication policy and practice, stakeholder management.</i> <i>Active and professional chairmanship of the ASEAN SAI 2016-2017.</i> <i>NAA has a new long-term strategy from 2017 to guide the development.</i>	n/a

SNAO financed an ex-post evaluation of the support to NAA in 2021. The evaluation was carried out by E Y in Stockholm due to the travel and meeting restrictions during the Corona Pandemic. The final report of the evaluation shall be used by the evaluators for assessing the results of this component. Additional follow-up to fully align with the objective and tasks of this ToR can be carried out if need be.

4. **Parliamentary Oversight** – the Cambodian partner is the Parliamentary Centre for Asia (PCAsia), previously named PIC. Financial assistance is provided to the strategic plan, directed only to activities for the Cambodian parliamentary staff, and include salary costs and other related staff costs of PCAsia. Short-term technical assistance and advice was provided by experts from the Swedish Parliamentary Research Services during PAT I and later also during PAT II. Part of the evaluation will be e.g. to examine the core results of the implementation of the Fiscal Analysis Capacity Training (FACT) programme, also called the Parliamentary Budget Office (PBO), at its early stage during both PAT I and PAT II.

PIC/PCAsia's regional costs, apart from Cambodian participation, are co-financed by the Swiss Agency for Development and Cooperation (SDC) and the Embassy of Sweden in Bangkok (Sida Bangkok). Although PAT is only financing activities for the Cambodian parliamentary staff, the evaluation shall also draw from evaluations/annual reports and lessons learned in the scope of the regional financing during the PAT duration as they are mutually contributing to PCAsia (previously PIC) as an organisation. Information related to SDC's and Sida Bangkok's contributions will be provided upon start of the assignment. An evaluation of SDC's support to PIC was carried out in 2018, and an organizational assessment financed by SDC was carried out in 2020 which also shall be used as sources of information for the evaluation. The below information concerns only the PAT financing to PIC/PCAsia.

Objective

Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament.

Expected intervention areas/outputs

PAT I	PAT II
<i>Parliamentary staff (Project Budget Office trainees) has increased their knowledge to produce budgetary, fiscal and programmatic information for parliamentarians.</i> <i>Parliamentarians have enhanced their understanding and knowledge of state budget and its implications.</i> <i>A foundation for the future establishment of a Parliamentary budget Office (PBO) has been laid.</i>	<i>Parliamentary staff has increased capacity to provide support to parliamentarians to input draft legislation.</i> <i>Parliamentary staff has improved capacity to provide support to parliamentarians to implement their representation function.</i> <i>Parliamentary staff has improved capacity to provide support to parliamentarians to fulfil their oversight role, in particular at the local level.</i> <i>The AIPA Secretariat uses PCAsia's services and engages in peer learning and exchanges.</i> <i>PCAsia is recognized as a valued partner as a capacity strengthening institute in legislative and democratic development support in the region and internationally.</i>

5. **Budget transparency and anti-corruption** – the Cambodian partner is Transparency International Cambodia (TIC). Financial assistance is provided as core support to TIC and therefore include salary costs and other staff related costs.

Objective

Increase public accountability and transparency through demand-driven advocacy and dialogue.

Expected intervention areas

PAT I	PAT II
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<i>Enhanced capacity of the Parliament's Commission 10 to oversee the enforcement of the anti-corruption law.</i> <i>Increased demand for budget transparency.</i> <i>Increased participation by youth on anti-corruption.</i>	<i>Public sector engagement and coalition building</i> <i>Citizen and youth empowerment programme</i> <i>Business integrity programme</i> <i>Governance foundation and capacity development</i> <i>Research and advocacy</i>
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The intervention logic is summarized in the annexed Description of the Actions (Annex D 1: PAT I, and Annex D 3: PAT II) which includes expected outcomes, outputs as well as indicators with annual targets.

More in-depth information for each intervention as well as more detailed activities has been developed by each partner in specific programme documents and annual plans.

There has not been any evaluation of the PAT I nor the PAT II before. EU is undertaking a horizontal evaluation of all support to the PFM sector. The PAT programme is part of this evaluation to some degree and the evaluators of this ongoing EU consultancy can be contacted for more information after contacting the EU Delegation in Phnom Penh.

Challenges

The implementation of PAT II 2020-2021 has been adjusted to meet the challenges of COVID-19, i.e., mainly excluding international travel, only including a few short-term missions to take place in late 2021 and to continue arranging digital meetings instead of physical meetings. This way of working has required less funding both in 2020 and 2021 and the total Swedish contribution has been amended (March 2022) to meet the reduced financial needs. The four sub-projects had many delays due to COVID-19 during 2020 in particular which activities were postponed to 2021 and some even further postponed to 2022.

Normally delayed activities can, not only be postponed within the activity period of a project, but also by extending the duration of a project. However, in PAT II's case, and as mentioned above, the Swedish government took a decision in 2020 where the PAT II agreement duration was to be respected (continue to be implemented) but without possibility to extend support that involves direct collaboration with state actors.

Although all partners have raised their level of ambitions in terms of integrating gender equality in the activities, Sida noted in 2021 that gender needs to be strengthened further in order for the programme to reach tangible results. The patriarchal norms in Cambodia are present in all sectors of the society, especially noted within higher governmental positions and the legislative power. As a combination of Sida's monitoring meetings with the partners and discussions on gender in the annual meetings, the partners have also seen the need to add staff with competencies in the area of gender in order to be able to work more systematic with gender equality during the final year of PAT II.

Implementation arrangements

Sida is managing the PAT support from the Embassy section office in Cambodia through an assigned Swedish project coordinator. Sida and EU has an overall agreement for each of the two phases, Delegation Agreement 2016/376-318 (PAT I) and Contribution Agreement 2019/411-356 (PAT II). On the sub-level, Sida and each sub-project partner has a project agreement. Sida also has partner agreements with each of the two government authorities, NIS and GDT.

The first implementation period started 1 July 2016 and finished on 31 December 2019, PAT I. The second implementation period started 1 January 2020 and finishes on 31 December 2022, PAT II.

Funds

Below is some information on the final agreed budget for PAT I and the latest agreed budget for PAT II. Please note that the first column is presented in EUR and the second in SEK in accordance with how the two phases were financially reported by Sida.

Programme Components	PAT I total budget (agreement amendment as of 7 March 2019)	PAT II total budget (agreement amendment as of 9 Aug 2022)
Currency	EUR	SEK
National Statistical Development	2 342 907	15 600 000
Domestic Revenue Mobilisation	1 600 000	14 600 000
External Audit	450 000	
Parliamentary Oversight	1 180 000	11 900 000
Budget Transparency and Anti-Corruption	3 600 000	25 500 000
External Monitoring	85 000	
Project Coordination/ Management	950 000	6 100 000
Communication and Visibility	64 000	500 000
Synergies/Capacity Development	0	561 960
Total direct costs	10 271 907	74 761 960
Indirect costs (7% remuneration)	485 093	3 533 040
TOTAL	10 757 000	78 295 000

Communication and Visibility Plan

The evaluation also includes assessment of how the implementation of the communication and visibility plan agreed between EU and Sida and all partners, has been implemented and any challenges encountered.

For further information, the Communication and Visibility Plan for PAT I (Annex D 2) and PAT II (Annex D 4) are attached.

1.3 Evaluation rationale

The evaluation is called for to provide the Swedish Embassy Section Office in Phnom Penh, EU, and the partners information on the long-term value of the overall PAT contribution and its sub-projects. It is also to provide recommendations to Sida, EU and the partners on future interactions for increased sustainability, including on possible additional interventions which can be built taking into account the lessons learned of PAT I and II. The evaluation is an end-of-programme evaluation.

NAA has already been evaluated through an independent evaluation financed by SNAO, carried out ex-post in 2021, and this evaluation documentation can be used instead of carrying out a new evaluation. There may be a need for some follow-up questions that can be done and added to this evaluation to reach the overall evaluation objective.

The part of the evaluation that concerns PCAsia will contribute to organizational and capacity information that also can be of importance for SDC and Sida Bangkok that give regional core support to the organization.

2. The assignment

2.1 Evaluation purpose: Intended use and intended users

The purpose or intended use of the evaluation is to give input to the Swedish Embassy Section Office in Phnom Penh and the EU Delegation in Phnom Penh on achieved results, their sustainability, as well as recommendations on what next steps that should be taken to sustain the results or continue the work. These recommendations will be made available to the five partners.

The primary intended users of the evaluation are the Swedish Embassy Section Office in Phnom Penh and the EU Delegation, and the PAT programme partners GDT, NIS, TIC, NAA and PCAsia.

The evaluation is to be designed, conducted and reported to meet the needs of the intended users and tenderers shall elaborate in the tender how this will be ensured during the evaluation process. Other stakeholders that should be kept informed about the evaluation include:

- Swedish statistics (SCB)
- Swedish Taxation Agency (STA)
- Donor groups (PFM, Statistics)
- Ministry of Economy and Finance, MEF, Cambodia
- Ministry of Planning, MoP, Cambodia
- SDC, Phnom Penh
- Sida Bangkok

During the inception phase, the evaluator and the users will agree on who will be responsible for keeping the various stakeholders informed about the evaluation.

2.2 Evaluation scope

The evaluation scope will encompass the PAT I and PAT II implementation phases starting from 1 July 2016 and ending on 31 December 2022.

The evaluation shall include all five sub-projects (but to a much lesser degree NAA as it was recently evaluated) and how they are linked to achieve the overall goal of PAT by focusing on the following areas:

- A. Project design
- B. Project implementation
 - a) Management
 - b) Staffing
 - c) Planning
- C. Project outcome
- D. Cooperation
 - a) between the project partners
 - b) with other entities on which the project depends (MEF, MoP, working groups, coordination groups)
- E. Capacity building

If needed, the scope of the evaluation may be further elaborated by the evaluator in the inception report.

2.3 Evaluation objective: Criteria and questions

The objective/objectives of this evaluation is/are to:

- Analyze the results of the intervention on a sub-project level (5) and overall level effectiveness and impact
- Determine the long-term value of the results of the sub-projects - sustainability
- Compile and summarize recommendations for further action by the five partners

The evaluation questions are:

Relevance: Is the intervention doing the right thing?

- To what extent has the intervention objectives and design responded to beneficiaries', global, country, and partner/institution needs, policies, and priorities, and have they continued to do so if/when circumstances have changed (in particular with regard to the political context and COVID-19)?

- To what extent have lessons learned from what works well and less well been used to improve and adjust intervention implementation?

Effectiveness: Is the intervention achieving its objectives?

- To what extent has the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups?
- Have the different Monitoring & Evaluation (M&E) systems of the five partners delivered robust and useful information that could be used to assess progress towards outcomes and contribute to learning?

Impact: What difference does the intervention make?

- To what extent has the project or programme generated, or is expected to generate, significant positive or negative, intended or unintended, high-level effects?
- What role and impact has the project played in supporting policy dialogue with the Government of Cambodia on reforms relevant for the programme's objectives, for Sida and for the EU respectively?
- Has the programme contributed to creating synergies between the EU intervention and the intervention and the intervention of one of its member State Agencies (Sida)?
- Has the project complemented the EU sector budget support to the PFM RP?

Sustainability: Will the benefits last?

- To what extent will the net benefits of the intervention continue, or are likely to continue?

Cross-cutting aspects: How have the cross-cutting areas been integrated?

- Has the project been implemented in accordance with the poor people's perspective and a Human Rights Based Approach? For example, have target groups been participating in project planning, implementation and follow up? Have the priorities of people living in poverty, as expressed by themselves, been reflected in project planning and implementation? Has anyone been discriminated by the project through its implementation? Has the project been implemented in a transparent fashion? Are there accountability mechanisms in the project?
- Has the project had any positive or negative effects on gender equality? Could gender mainstreaming have been improved in planning, implementation or follow up?
- Has the project had any positive or negative effects on the environment? Could environment considerations have been improved in planning, implementation or follow up?

- Has the project been designed and implemented in a conflict sensitive manner?

Questions are expected to be developed in the tender by the tenderer and further refined during the inception phase of the evaluation.

2.4 Evaluation approach and methods

It is expected that the evaluator describes and justifies an appropriate evaluation approach/methodology and methods for data collection in the tender. The evaluation design, methodology and methods for data collection and analysis are expected to be fully developed and presented in the inception report. Given the situation with COVID-19, innovative and flexible approaches/methodologies and methods for remote data collection should be suggested when appropriate and the risk of doing harm managed.

The evaluator is to suggest an approach/methodology that provides credible answers (evidence) to the evaluation questions. Limitations to the chosen approach/methodology and methods shall be made explicit by the evaluator and the consequences of these limitations discussed in the tender. The evaluator shall to the extent possible, present mitigation measures to address them. A clear distinction is to be made between evaluation approach/methodology and methods.

A *gender-responsive* approach/methodology, methods, tools and data analysis techniques should be used¹¹².

Sida's approach to evaluation is *utilization-focused*, which means the evaluator should facilitate the *entire evaluation process* with careful consideration of how everything that is done will affect the use of the evaluation. It is therefore expected that the evaluators, in their tender, present i) how intended users are to participate in and contribute to the evaluation process and ii) methodology and methods for data collection that create space for reflection, discussion and learning between the intended users of the evaluation.

In cases where sensitive or confidential issues are to be addressed in the evaluation, evaluators should ensure an evaluation design that do not put informants and stakeholders at risk during the data collection phase or the dissemination phase.

2.5 Organisation of evaluation management

This evaluation is commissioned by the Swedish Embassy Section Office Phnom Penh, Cambodia. The intended users are the partner organizations in Cambodia namely the General Department of Taxation (GDT), the National Institute of Statistics (NIS), Transparency International Cambodia (TIC), and the Parliamentary Centre for Asia (PCAsia), together with the donors, including the EU Delegation to Cambodia, the Embassy Section Office, (with the

¹¹² See for example UNEG United Nations Evaluation Group (2014) Integrating Human Rights and Gender Equality in Evaluations <http://uneval.org/document/detail/1616>

addition of the Embassy of Sweden in Bangkok and SDC in the case of PCAsia), and relevant donor coordination groups (PFM and statistics). The ToR has been shared and commented on by the intended users, implementing organisations and EU. This group will also have the opportunity to comment on the inception report and the final report, but will not be involved in the management of the evaluation. Hence the commissioner will evaluate tenders, approve the inception report and the final report of the evaluation. The start-up meeting will be held with the commissioner only and the debriefing/validation workshop will be held with the group noted above.

2.6 Evaluation quality

All Sida's evaluations shall conform to OECD/DAC's Quality Standards for Development Evaluation¹¹³. The evaluators shall use the Sida OECD/DAC Glossary of Key Terms in Evaluation¹¹⁴ and the OECD/DAC Better Criteria for Better Evaluation¹¹⁵. The evaluators shall specify how quality assurance will be handled by them during the evaluation process.

2.7 Time schedule and deliverables

It is expected that a time and work plan is presented in the tender and further detailed in the inception report. Given the situation with Covid-19, the time and work plan must allow flexibility in implementation. The evaluation shall be carried out 1 December 2022 – 31 May 2023. The timing of any field visits, surveys and interviews need to be settled by the evaluator in dialogue with the main stakeholders during the inception phase.

The table below lists key deliverables for the evaluation process. Alternative deadlines for deliverables may be suggested by the consultant and negotiated during the inception phase.

Deliverables	Participants	Deadlines
1. Start-up meeting/s virtual	Embassy of Sweden, Section Office Phnom Penh Consultants (incl Team Leader)	To be held sometime between 1 - 8 December 2022.
2. Draft inception report	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	Tentative 10 January 2023

¹¹³ OECD/DAC (2010) Quality Standards for Development Evaluation.

¹¹⁴ Sida OECD/DAC (2014) Glossary of Key Terms in Evaluation and Results Based Management.

¹¹⁵ OECD/DAC (2019) Better Criteria for Better Evaluation: Revised Evaluation Criteria Definitions and Principles for Use.

3. Inception meeting	Section Office	Tentative 16 January 2023
4. Comments from intended users to evaluators (alternatively these may be sent to evaluators ahead of the inception meeting)	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	Tentative 2 weeks for commenting, by 24 January 2023
5. Data collection, analysis, report writing and quality assurance	Evaluators	30 January – 24 March 2023
6. Debriefing/validation workshop (meeting)	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	26 March 2023
7. Draft evaluation report	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	Tentative 19 April 2023
8. Comments from intended users to evaluators	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	Tentative 27 April 2023
9. Final evaluation report	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	10 May 2023
10. Seminar Virtual	Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia	Tentative 16 May 2023

The inception report will form the basis for the continued evaluation process and shall be approved by the Embassy Section Office in Phnom Penh before the evaluation proceeds to implementation. The inception report shall be written in English and cover evaluability issues and interpretations of evaluation questions, present the evaluation approach/methodology *including how a utilization-focused and gender-responsive approach will be ensured*, methods for data collection and analysis as well as the full evaluation design, including an *evaluation matrix* and a *stakeholder mapping/analysis*. A clear distinction between the evaluation approach/methodology and methods for data collection shall be made. All limitations to the methodology and methods shall be made explicit and the consequences of these limitations discussed.

A specific time and work plan, including number of hours/working days for each team member, for the remainder of the evaluation should be presented. The time plan shall allow space for reflection and learning between the intended users of the evaluation.

The final report shall be written in English and be professionally proof read. The final report should have clear structure and follow the layout format of Sida's template for decentralised

evaluations (see Annex C). The executive summary should be maximum 3 pages. Sida will share the final report with the intended users, including the EU Delegation in Cambodia.

The report shall clearly and in detail describe the evaluation approach/methodology and methods for data collection and analysis and make a clear distinction between the two. The report shall describe how the utilization-focused approach has been implemented i.e. how intended users have participated in and contributed to the evaluation process and how methodology and methods for data collection have created space for reflection, discussion and learning between the intended users. Furthermore, the gender-responsive approach shall be described and reflected in the findings, conclusions and recommendations along with other identified and relevant cross-cutting issues. Limitations to the methodology and methods and the consequences of these limitations for findings and conclusions shall be described.

Evaluation findings shall flow logically from the data, showing a clear line of evidence to support the conclusions. Conclusions should be substantiated by findings and analysis. Evaluation questions shall be clearly stated and answered in the executive summary and in the conclusions. Recommendations and lessons learned should flow logically from conclusions and be specific, directed to relevant intended users and categorised as a short-term, medium-term and long-term.

The report should be no more than 35 pages excluding annexes. If the methods section is extensive, it could be placed in an annex to the report. Annexes shall always include the Terms of Reference, the Inception Report, the stakeholder mapping/analysis and the Evaluation Matrix. Lists of key informants/interviewees shall only include personal data if deemed relevant (i.e. when it is contributing to the credibility of the evaluation) based on a case based assessment by the evaluator and the commissioning unit/embassy. The inclusion of personal data in the report must always be based on a written consent.

The evaluator shall adhere to the Sida OECD/DAC Glossary of Key Terms in Evaluation¹¹⁶.

The evaluator shall, upon approval by Sida/Embassy of the final report, insert the report into Sida's template for decentralised evaluations (see Annex C) and submit it to Nordic Morning (in pdf-format) for publication and release in the Sida publication database. The order is placed by sending the approved report to Nordic Morning (sida@atta45.se), with a copy to the responsible Sida Programme Officer as well as Sida's Evaluation Unit (evaluation@sida.se). Write "Sida decentralised evaluations" in the email subject field. The following information must always be included in the order to Nordic Morning:

1. The name of the consulting company.
2. The full evaluation title.
3. The invoice reference "ZZ980601".
4. Type of allocation: "sakanslag".
5. Type of order: "digital publicering/publikationsdatabas".

¹¹⁶ Sida OECD/DAC (2014) Glossary of Key Terms in Evaluation and Results Based Management.

2.8 Evaluation team qualification

In addition to the qualifications already stated in the framework agreement for evaluation services, the evaluation team shall include the following competencies public financial management, public administration, extensive experience in gender mainstreaming, and working experience from Cambodia.

At least one person in the team is a Cambodian national with Khmer as a mother tongue and public financial management or public administration as a qualification.

It is desirable that the evaluation team includes the following competencies:

- Knowledge of parliamentary work in south-east asia;
- Anti-corruption in public administration

A CV for each team member shall be included in the call-off response. It should contain a full description of relevant qualifications and professional work experience.

It is important that the competencies of the individual team members are complimentary. It is highly recommended that local evaluation consultants are included in the team, as they often have contextual knowledge that is of great value to the evaluation. In addition, and in a situation with Covid-19, the inclusion of local evaluators may also enhance the understanding of feasible ways to conduct the evaluation

The evaluators must be independent from the evaluation object and evaluated activities, and have no stake in the outcome of the evaluation.

Please note that in the tender, the tenderers must propose a team leader that takes part in the evaluation by at least 30% of the total evaluation team time including core team members, specialists and all support functions, but excluding time for the quality assurance expert.

2.9 Financial and human resources

The maximum budget amount available for the evaluation is 1 000 000 SEK

Invoicing and payment shall be managed according to the following: The Consultant may invoice a maximum of 10% of the total amount after approval by the Embassy Section Office of the Inception Report and the remaining amount after approval by the Embassy Section Office in Phnom Penh when the assignment is completed.

The contact person at Sida/Section Office in Phnom Penh is the PAT Programme Coordinator. The contact person should be consulted if any problems arise during the evaluation process.

Relevant Sida documentation will be provided by the PAT Programme Coordinator at Section Office in Phnom Penh and shared with the evaluators at the latest at the start-up meeting.

Contact details to intended users (cooperation partners, Swedish Embassies, other donors etc.) will be provided by the PAT Programme Coordinator, Section Office in Phnom Penh.

The evaluator will be required to arrange the logistics, for example booking interviews, preparing visits, transportation arrangements including any necessary security arrangements.

3. Annexes

Annex A: List of key documentation

Annex B: Data sheet on the evaluation object

Annex C: Decentralised evaluation report template

Annex D 1: Description of the Action PAT I

Annex D 2: Communication and Visibility Plan PAT I

Annex D 3: Description of the Action PAT II

Annex D 4: Communication and Visibility Plan PAT II

Annex 2 Documents consulted

The documents consulted include among others:

- Project documents for each sub-project under PAT I and PAT II
- Annual narrative and financial reports of each sub-project 2016-2022
- Workplans and budget on an annual basis for each sub-project 2016-2022
- Annual audit reports of each sub-project 2016-2022
- Annual narrative and financial reports by Sida Phnom Penh to EU 2016-2021
- Sida internal decisions and assessments of the overall PAT I and PAT II support
- Sida internal decisions and assessments of each sub-project under each of the two phases
- Agreements between Sida Phnom Penh and respective sub-project during PAT I and II, including amendments
- Sweden's strategies for development cooperation

PAT I

Embassy of Sweden, EU/PAT 16-19: Parliamentary Budget Office, Appraisal of Intervention, Parliamentary Institute of Cambodia final, February, 2017.

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Sida, Engagement Contract Proposal for Framework for Framework Development Assistance with KPMG Cambodia, August, 2016.

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Annex 3 Stakeholders consulted

Position	Organisation
Sida	
Minister Counsellor and Head of Section Office (F)	Section Office of the Embassy of Sweden in Phnom Penh
Current Programme Manager (F)	Section Office of the Embassy of Sweden in Phnom Penh
Anti-Corruption Policy Specialist (and former Sida staff for start-up and PAT I) (M)	Sida
Swedish Ambassador to Mali (and former Head of Cooperation in Cambodia) (F)	Swedish Embassy, Mali
Former Programme Officer (responsible for PAT I) (F)	Sida
Senior Programme Officer (M)	Sida, Bangkok
Delegation of the European Union to the Kingdom of Cambodia (EU)	
Programme Manager - PFM and Budget Support (M)	Delegation of the European Union to the Kingdom of Cambodia (EUD)
Programme Officer – Public Finance / Economics (M)	EU
Former Head of International Programmes (F)	EU
EU Policy, Economic Governance, PFM and Public Administration Reform Advisor (M)	EU
Swedish Institutions	
Former Short-term Advisor (F)	Swedish National Audit Office (SNAO)
Project Manager (M)	Swedish Tax Authority (STA)
Long-term Advisor (F)	STA
Long-term Advisor (M)	STA
Project Manager (F)	Statistics Sweden (SCB)
Long-term Advisor (M)	SCB
Long-term Advisor (F)	SCB
Former Team Leader for FCG support (M)	FCG
Expert on Parliamentary budget Office (M)	Stockholm Economics AB (and member of the Swedish Parliamentary Research Services assisting PCAsia)
National Institutions and Organisations	
General Department of Taxation	
- Director (M) - Deputy Director (M) - Chief of Bureau (M) 2 Deputy Chiefs of Bureau (F:2) 2 Officers (M:2)	Department of Law, Tax Policy and International Tax Cooperation
- Deputy Director (M) 2 Chiefs of Bureau (F:2) - Officer (F)	Department of Administration and General Affairs
4 Deputy Chiefs of Bureau (M:4)	Department of Large Taxpayers
- Deputy Director (M) - Chief of Bureau (M)	Department of Small and Medium Taxpayers

Position	Organisation
• Deputy Chief of Bureau (M)	
• Officer of Information Technology Services (M)	Department of Information and Communication Technology
• Chief of Bureau (M) • Chief of Bureau of Capital Gains Tax (F)	Department of Tax on Movable and Immovable Properties
National Institute of Statistics	
• Director of ICT Department (M) • Director of National Accounts Department (M) • Deputy Director General of Communication (M) • Chief of Bureau (F)	NIS
National Audit Authority	
Director of Department of International Relations (M)	NAA
Transparency International Cambodia	
Executive Director (M)	TIC
Senior Director of Operations (M)	TIC
Director of Programmes (M)	TIC
PCAsia	
Executive Director (M)	PCAsia
Capacity Development Director (M)	PCAsia
Institutional Development Manager (F)	PCAsia
Program Manager Fiscal Management Training (F)	PCAsia
Gender Expert (F)	PCAsia
Instructor (F)	PCAsia
Cambodia Ministries and structures	
Under Secretary of State (M)	Ministry of Planning
• Secretary General of the General Secretariat of the Ministry of Economy and Finance and Deputy Secretary-General of the GSC (M) • 3 Public Finance Management Senior Specialist (M:1, F:2) • 3 Public Finance Management Specialist (M:3, F:1) • Assistant to Public Finance Management Senior Specialist (F)	Ministry of Economy and Finance / Steering Committee of the Public Financial Management Reform
Department of Audit • Deputy Director and School of Governance Project Director (M)	Ministry of Interior
Department of Integrity and Governance • Deputy Director (M) • Deputy Chief of Bureau (F)	Ministry of Interior
Department of Function and Resources • Deputy Director (M) • 2 chiefs of Bureau of M&E Office (M:2)	Ministry of Interior
National Committee for Sub-National Democratic Development • Officer (M)	Ministry of Interior
Provincial Ombudsman Officer (M)	Kampong Cham
District Ombudsman Officer (M)	Krong Stung Sen, Kampong Thom
• Chair of Commission 2 and Senator (M) • Vice Chair of Commission 7 and Senator (M) • Secretary-General and Senator (M)	Parliamentary at Senate

Position	Organisation
Budget Research Department • Director (F) • 4 Chief Officers (M:2, F:2) • 2 Officers (M:1, F:1) • 2 Deputy Chief Officers (M:1, F:1)	Senate
CSO Budget Working Group	
Senior Program Manager (M)	Advocacy Policy Institute
Acting Executive Director (M)	NGO Forum on Cambodia
Partnership and Advocacy Specialist (F)	Save the Children International
Executive Director (M)	Coalition for Partnership in Democratic Development
Gender and Development Officer (F)	Development and Partnership in Action
Team Leader WR and C (F)	ActionAid Cambodia
Social Policy Specialist (M) Consultant (F)	United Nations Children's Fund
Data Research and GIS Specialist (M)	Open Development Cambodia
Executive Director (M)	NGO Education Partnership
Development partners	
First Secretary - Head of Programme Governance and Citizen Participation (M)	Swiss Development Cooperation Office and Consular Agency in Cambodia
Programme Officer (F)	Swiss Development Cooperation Office and Consular Agency in Cambodia
Senior Program Officer of Governance and Public Sector Management (Cambodia Resident Mission) (M)	Asian Development Bank (ADB)
Resident PFM Advisor for Cambodia (M)	International Monetary Fund
Regional Treasury Advisor (M)	International Monetary Fund
Senior Economist (M) Assistant Resident Representative of Policy and Innovation Unit (F)	United Nations Development Programme (UNDP)
Population and Development Analyst (M)	United Nations Population Fund (UNFPA)
Assistant, based at the Ministry of Planning. (M)	UNFPA
Democracy Officer (M)	United States Agency for International Development (USAID)
2 Project Management Specialist (M:1, F:1)	USAID
Economist (M)	World Bank

Annex 4 Detailed gender analysis PAT I and II as at April 2023

Component 1: National statistics

As per the latest annual report¹¹⁷, NIS has 434 staff of which 154 are women and 280 men, giving a 35-percentage representation of women. The general director is a woman. Of the eight departments, only one (13 percent) has a female director. Among the 16 deputy directors, there are only one woman (6 percent). In the PAT project team (30 staff), 30% are women, divided as: the publishing team four women and nine men, methodology team three women and nine men, and STAC team: two women and three men.

The results framework for the statistics component includes two outputs on gender equality:

- Output 2.2 More analysis of statistics from (example) CSES published, together with data from Census (such as labour, education, and gender reports, etc.)
- Output 3.1 Analyses broken down by gender and other disaggregated data are available wherever possible.

In the start-up of the programme, FCG conducted a gender analysis to identify the main gender aspects of the statistics components as well as to find entry points for a successful gender integration in the programme and in the dialogue.¹¹⁸ The study listed a set of both institutional and programmatic recommendations, of which some were taken onboard in PAT.

As with the other components, the gender work for the statistical component took some time to be established and implemented. During PAT I¹¹⁹ the focus for the gender work was on understanding the gender dimensions, especially related to sex disaggregated data and the need for gender data in the work with Agenda 2030 as well as to build capacity on gender data. Parallel to PAT, NIS was supported through the ITP programme on gender statistics (outside of PAT support). During PAT II the gender focus intensified slightly, and a range of activities were reported.¹²⁰ For example, NIS supported a Women's Network which gathered women from the organisation. This network aims at *“providing a forum for women in management positions in NIS to discuss relevant issues, gain skills and work towards a more equal gender balance within the organisation as well as developing capacity among the staff about gender issues related to statistics”*.¹²¹ An example of a network activities is a workshop in 2022 on gender issues and the identification of gender related indicators on SDGs.

¹¹⁷ PAT annual report (2022)

¹¹⁸ FCG (2018) Gender assessment of the Statistics Sweden's cooperation project with NIS in Cambodia

¹¹⁹ Annual reports from SCB/NIS, 2016/2017/2018

¹²⁰ PAT annual report (2022)

¹²¹ NIS annual report (2023)

NIS also engaged in the collection and use of sex disaggregated statistics and updated the booklet “Women and Men in Cambodia” providing data on a wide range of indicators to illustrate the situation for women and men in the country. NIS mentions in consultations that unfortunately, this booklet was never published and disseminated due to lack of financial means, but plan to publish it online in 2023. They also improved their monitoring of gender equality in statistics as well as undertook an assessment to evaluate gender data gaps and relevant statistical capacities within NIS and the wider government. To make better use of the gender data, NIS, and other ministries and CSOs worked jointly to develop and make better use of gender statistics for evidence-based policymaking. NIS moreover conducted trainings on an annual basis on gender issues for all staff.

Integrating a gender lens in the collection, analysis and presentation of statistical data is of utmost importance. It can identify potential gender gaps through disaggregation by sex and detect differences between sexes which may require targeted interventions. Gender sensitive statistics is about what issues and angles that are measured, who is being surveyed, who is surveying, what sources that are used and if the data is disaggregated by sex. A gendered approach to statistics would also imply covering gendered topics, such as gender-based violence, gender pay gap, women’s representation, women’s access to resources, linkages to global gender data (e.g., SDG5) as well as how the statistics is presented to maximise outreach for marginalised often illiterate groups. Gender statistics thus go beyond the collection and use of sex-disaggregation.

There may also be biases, based on gender, hidden in the data collection and/or analysis. These could be *selection bias* – when households included in the survey are not representative of the population for which conclusions are to be drawn, *non-response bias* – when people who refuse to take part in a survey are different from those who do participate, *response bias* – people’s tendency to respond inaccurately or falsely to questions, as well as *researcher bias* – when researchers have incorporated unconscious bias into the study design, data collection and analysis.¹²² UN Women furthermore underlines several challenges related to gender data, all relevant to the PAT programme; lack of political will, inadequate resources, limited cooperation amongst actors, limited technical capacity on gender, limited awareness, insufficient dissemination and user-producer disconnect.¹²³

Despite being provided with a gender analysis from the Sida Helpdesk which outlined possible enter points, and despite that the area of gender statistics is highly recognised as a key feature in any data collection system, this component shows weak results with regards to gender. Sida underlined that gender capacities with both NIS and SCB were primarily on individual level, and not adopted by the organisations fully, which resulted in a sporadic, ad-hoc approach to gender mainstreaming as staff rotated.

Component 2: Domestic revenue and taxation

GDT consists of approximately 2,500 tax officials, out which 33% are female (the GDT strategy aims at 35%). There is only one woman at a higher position in the organisation: the deputy director general. In one of the annual reports, GDT and the Swedish Tax Agency conclude that “*Even if gender equality is important, it is as important that the most qualified*

¹²² [Sandra Alba, Franz Wong, Yngve Bråten](#) (2019) Gender matters in household surveys

¹²³ UNWOMEN

<https://www.unescap.org/sites/default/files/Why%20are%20gender%20statistics%20important.pdf>

person or the person most adequate to the subject is chosen".¹²⁴ GDT has the Intention to increase the number of women in leadership positions at all levels of GDT and to reach at least 35% female tax officials in leadership positions by the end of 2023. To do this, GDT has introduced a gender network for women in leadership positions (outside the support of PAT). The PAT reports underline that the component of taxation strives for an even gender distribution among participants in all working groups. Whether this goal is reached or not is not known.

As part of the gender integration in the taxation component of PAT, a gender assessment was commissioned in 2018.¹²⁵ This study analysed the level of gender integration and proposed actions on how to strengthen the gender lens in the work, including but not limited to introduction of affirmative actions for more women in the organisation, collection of sex disaggregated data, analysis of the tax system from a gender lens and strengthening of capacities of staff with regards to gender equality. Despite having these recommendations outlined by a gender expert, the Swedish Tax Agency underlines in consultations that they struggled to integrate gender in the taxation component of PAT. According to those consulted, gender mainstreaming was difficult as *"no one telling us how to do."*

GDT has developed a strategic plan to respond to the Cambodian governmental gender equality policies. This plan includes visions that aim at increasing the opportunities for female tax officials to take up leadership positions in the tax unit 2021-2023.¹²⁶ The two most successful results are linked to the analysis by GDT on the impacts of taxing on household level or on individual level, as well as introduced gender identification in the tax forms. However, GDT showed weak interest during PAT to engage in gender issues and did not understand fully the need to, for example, present information in different ways to different groups in society. The awareness and knowledge on gender dimensions of taxation also comes out as very low amongst GDT staff. *"Never heard anything on that. Taxes apply in general to anyone – except exemptions. Salary taxes are the same."*¹²⁷ GDT themselves concludes in the interviews that they did not manage to mainstream gender in their programming.¹²⁸

Gender equality increases women's empowerment and stimulates economic growth for a country. Therefore, a modern taxation system needs to ensure that there is no discrimination against either sex. For example, in many countries the second earner (who in most cases is a woman) in a family is taxed at a higher tax rate than a single earner. As outlined by research: *"By being gender aware, tax policy, tax administration and tax research have the potential to both reduce discrimination and promote women's economic empowerment and benefit the wider inclusive economic growth and development process"*.¹²⁹ Gender in taxation also refers to women's participation in the informal economy (and thus being outside the formal taxation

¹²⁴ GDT and the Swedish Tax Agency (2019) Annual Narrative Report 2018

¹²⁵ FCG/NCG (2018) Gender Assessment Cambodia

¹²⁶ PAT II Annual Report for 2021

¹²⁷ Ibid.

¹²⁸ Ibid.

¹²⁹ K4D (2022) Conversations on Gender and Tax, https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20.500.12413/17486/K4D_Tax_and_Gender_Source_Pack_Final%20%28Updated%29.pdf?sequence=3&isAllowed=y

system), tax collection, indirect discriminatory capital taxes and consumption patterns (e.g. VAT exemptions of menstrual hygiene products).^{130 131}

PAT did only address a few aspects of gendered taxes, leaving several unaddressed. OECD talks about implicit gender biases in taxation, outlining the following:¹³²

- High taxes on second earners discourage labour participation (addressed in PAT);
- Lower taxes on extra hours worked typically induce men to work more;
- Differences in behaviour may affect the distribution of income between men and women and of paid and unpaid work;
- Women tend to be more tax compliant than men;
- Men likely benefit more from tax privileges for private pension savings;
- Who benefits more from lower corporate tax rates and incentives? and
- Who benefits from lower taxes on capital income at household level?

Component 3: External audit

Women constitute 25% of NAA's staff and the Auditor General is female. At other management levels, women's representation is weak. NAA does not have any specific gender policy but uses the national gender policy framework from the Government of Cambodia to promote women in public services.

Gender equality has not been taken into account in the component to any larger extent. Neither the projects document nor the annual reports include information about gender equality activities. Moreover, the evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia from December 2021,¹³³ has no mentioning at all of gender equality, nor anything on women. In interviews, NAA mentions that they “*have no components geared towards gender equality*” within PAT, but that female staff at NAA has benefited from capacity building.

Integrating gender equality in external auditing is important in order to avoid gender discrimination or exclusion. “*Supreme audit institutions have a key role to play in auditing programs to achieve sustainable development goals (SDGs). Such audits can determine whether governments are meeting their commitments, achieving planned results, and putting in place policies and programs that work. Audits can lead to improvements in the way programs are designed and delivered, sex-disaggregated data is gathered, and results are achieved.*”¹³⁴

¹³⁰ K4D (2022) Gender and tax: gender equality meets economic growth, [https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20.500.12413/17487/K4D_BTaxGender_Brief_FINAL%20\(Updated\).pdf?sequence=3](https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20.500.12413/17487/K4D_BTaxGender_Brief_FINAL%20(Updated).pdf?sequence=3)

¹³¹ IMF (2022) Gendered Taxes: The Interaction of Tax Policy with Gender Equality, <https://www.imf.org/en/Publications/WP/Issues/2022/02/04/Gendered-Taxes-The-Interaction-of-Tax-Policy-with-Gender-Equality-512231>

¹³² OECD (2021) “In tax gender blind is not gender neutral”, <https://www.oecd.org/tax/tax-policy/presentation-march-on-gender-2021-in-tax-gender-blind-is-not-gender-neutral.pdf>

¹³³ SY (2021) Evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia

¹³⁴ The Canadian Audit and Accountability Foundation (2017), Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality, <https://static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/5d6306f2fb239e0001b0110f/1566770958836/CAAF+SDG+GENDER+EQUALITY+AUDITING+GUIDE+JUNE+2017.pdf>

One aspect is related which topics that are audited. For example, in 2020 UK national Audit Office audited DFID's strategic vision on gender equality¹³⁵, and there has been several reports how governments implement SDG5, follow up on gender-based violence or gender pay gap reports (e.g. equal pay survey by National Audit Office of Sweden).¹³⁶ Gender audit can be used as a separate tool to assess the institutionalisation of gender equality into organisations, including policies, programmes, projects and/or provision of services, structures, proceedings and budgets.

Component 4: Parliamentary oversight of the budget

PCAsia has 18 women and 16 men employed, but there is only one woman out of the 6 members of the Board. A specialist on GE/HRBA was hired in 2021 with the objective to "contribute to the strengthening of target parliaments to build their capacity on issues related to gender equality and human rights and the exchange of information and experiences". The specialist works to ensure that gender equality is addressed in all trainings regardless of topics and that all staff at PCAsia has received gender training.

There is no formal gender policy at PCAsia to ensure a harmonised and strategic approach to gender mainstreaming. A Gender and Social Inclusion (GESI) policy is under development, in line with the global Leaving No one behind agenda. PCAsia has moreover revised its policy framework to better address gender related issues, including an updated Sexual Harassment policy.¹³⁷ An evaluation of PIC in 2018 underline that although gender equality was taken onboard to a certain extent, there seem to be a resistance to engage in the topic fully.¹³⁸ It was furthermore perceived as a separate topic not fully relevant to PIC's core business. In the initial assessment of this component of PAT by Sida, it is recognised that PCAsia has a political will and ambition to take gender equality issues onboard, but that they lacked sufficient capacity to go from words to action. Sida's helpdesk also assisted PCAsia in 2022 with trainings and workshops on gender and HRBA.

Under PAT I, PIC supported a gender sensitive analysis of the national budget.¹³⁹ One interesting finding of the work of PCAsia is that they struggled with analysing the national budget from a gender lens as there was a lack of relevant gender data. This shows a strong linkage to PAT's statistics component and underlines the importance to ensure collection, analysis, and use of sex disaggregated statistics.

The reports for PAT II underline that gender has not been mainstreamed in all segments of this component, despite the intention to do so. There were however a number of ad-hoc gender activities that were undertaken during the programme period. For example, during PAT II, PCAsia assessed its strategic plan from a HRBA perspective through the support of Sida's helpdesk. PCAsia also implemented activities that aimed at strengthening the gender equality

¹³⁵ UK NAO (2020) Improving the lives of women and girls overseas, <https://www.nao.org.uk/reports/improving-the-lives-of-women-and-girls-overseas/>

¹³⁶ SNAO (2019), The Discrimination Act's equal pay survey requirement-a blunt instrument for reducing the gender pay gap, https://www.riksrevisionen.se/download/18.211196c116b8a790f9895fe/1561470125325/RiR_2019_16_ENG.pdf

¹³⁷ PCAsia Annual Report for 2022

¹³⁸ Nuttin and Griffiths (2019) PIC – Evaluation Report

¹³⁹ PAT I Final Report (2020), covering the period 2016-2019

capacities of parliaments, as well as improved their use of gendered data. Another measure was to ensure gender balance in all trainings.

In 2021 the PCAsia Gender Mainstreaming and Human Rights-based Approach Programme (GM/HRBA) was created. This programme aims *“to contribute to strengthening the performance of target Parliaments by helping them to build their capacity on issues related to gender equality and human rights and the exchange of information and experiences.”*¹⁴⁰ Under this umbrella respondents inform that PCAsia undertook gender trainings, gender analyses of the Parliament of Cambodia, produced information material on gender equality and drafted articles.

PCAsia furthermore reports that they have conducted research on land issues addressing women’s access to land, integrated a gender perspective in their information products on climate change, drafted articles on women in peacebuilding. To bridge the knowledge gap on gender equality, PCAsia undertook a training needs assessment for AIPA Member Parliaments to support the integration of gender and youth development into parliamentary staff training. PCAsia has furthermore developed a plan on how to mainstream gender into all PCAsia’s training programmes as well as developed specific training modules such as Gender Statistic for parliamentary decision-making.

One strong feature of PCAsia’s work is the support to Women’s Caucus, Commission 8, and the Women Parliamentarians of AIPA (WAIPA) focusing on women’s leadership and aiming at increasing the number of women in politics. As part of this, PCAsia supported three Girl2Leaders workshops where 467 girls met and discussed leadership issues with women role models participating from the parliament.¹⁴¹ In 2022, the successful support to Women Caucuses and WAIPA intensified, which resulted in two AIPA resolutions: i) Gender Equality and Women Empowerment for a Sustainable, Inclusive and Resilient COVID-19 Recovery and ii) Promoting the Role of Women Parliamentarians in Advancing the Women, Peace, and Security Agenda.¹⁴²

Another initiative was the budget research group established under PAT; initially as a group of trainees and later on transferred to the Senate as a regular working group. This group has a majority of women and is headed by a woman. The group has worked in-depth to analyse the national budget from a gender lens, a feature that is included in the PFM support from 2024.

Oversight of the state budget is about “measuring how effective public spending has been in reaching desired outcomes requires identifying appropriate indicators of impact and collecting and correctly interpreting the data on these indicators”.¹⁴³ This indicates that a gender lens needs to be incorporated in the work to ensure that public spending reaches all segments of the population and that these efforts are measured through the use of sex disaggregated data to be able to monitor this properly. It is about accountability, openness, and inclusiveness. A combination of gender data gaps and lack of know-how to properly address this, has led to an ad-hoc approach to gender mainstreaming as opposed to a systematic integration in all work processes in PAT.

¹⁴⁰ PCAsia Annual Report for 2021

¹⁴¹ PAT II Annual Report 2021

¹⁴² PCAsia annual report for 2022, Res 43GA/2022/WAIPA/02 and Res 43GA/2022/WAIPA/03

¹⁴³ <https://internationalbudget.org/2018/04/making-budget-cycle-budget-oversight-stage/>

Gender responsive budget and planning (GRBP) is a tool that helps to track the way that budgets respond to women’s priorities and how governments use funds to reduce poverty and promote gender equality.¹⁴⁴ It looks at how money is raised (e.g. taxes), how money is spent (e.g. social welfare programmes), if spending is sufficient to meet the practical and strategic needs of men, women, girls and boys, and whether spending in practice matches budget plans. Cambodia introduced a national plan for gender budgeting in 2017,¹⁴⁵ but the implementation of this is sporadic and the capacity of local and national government is insufficient. From next budget cycle, gender budgeting will become a mandatory feature in the budget process in Cambodia, but it is unclear if this result can be attributed to PAT or comes as a result of other initiatives.¹⁴⁶

Component 5: Increased public accountability

Women comprise 51% of the organisational work force at TIC.¹⁴⁷ There is moreover a high representation of women at the Board of Directors with 4 women out of the 5 members. The Board is also headed by a woman. TIC has a full-time gender- and youth advisor. TIC has a policy on preventing sexual exploitation, abuse, and harassment. All TIC staff has been trained on this policy.¹⁴⁸ TIC as an organisation is perceived as young and progressive, using innovative methods to promote female leadership, for example by bringing women together in debates and organising competitions such as “*The 10 most influential women in Cambodia*”. Consultations tell that TIC has used social media to disseminate advocacy materials on gender equality, for example of videos of female role models.

In 2017, TI Cambodia published a gender analysis of programmes and internal policies, which addressed topics such as M&E, the need for gender impact analyses and gender sensitive policies.¹⁴⁹ Upon asking TIC what happened with these, they respond, “*We have prioritised the inclusion of women and those of marginalized groups in our activities/interventions. In most of our activities, we require that at least 60% of our direct beneficiaries are females. When we report, we also segregate the beneficiaries based on sex and disadvantaged groups. We have also channelled more resources to support our interventions in the provinces rather than centralizing it in the capital.*”

In the final report for PAT, summarising the achievements for the period 2016-2019,¹⁵⁰ TIC mentions a range of gender activities. TIC implemented the “*The Woman and Youth Empowerment in Leadership Programme*” to increase knowledge and understanding among women on topics such as accountability, civic engagement, and democratic governance; a programme that has been taken forward to PAT II. This programme has adopted an intersectional perspective by addressing the LGBTIQI community, people living with

¹⁴⁴ UNFPA (2006) Gender Responsive Budgeting in Practice: A Training Manual, https://www.unfpa.org/sites/default/files/pub-pdf/gender_manual_eng.pdf

¹⁴⁵ <https://www.unwomen.org/en/get-involved/step-it-up/commitments/cambodia>

¹⁴⁶ It is noted that IMF have commissioned an assessment of gender budgeting that was conducted in late 2022, but the report has yet to be finalised or adopted by government’s Gender Working Group.

¹⁴⁷ TIC Annual Report for 2022, Feb 2023

¹⁴⁸ TIC (2022) Annual report 2021

¹⁴⁹ TIC (2017) Together against corruption – Report on gender analysis of TI Cambodia programmes and internal policies

¹⁵⁰ TIC (2020) Transparency International Cambodia “Collective Actions for Transparency and Integrity (CATI)”

disabilities, rural communities, and indigenous people in the programme.¹⁵¹ They moreover ran the “*Greater Young Women Empowerment in Decision-Making and Accountable Public Service Delivery*” to increase civic spaces to engage in dialogues with decision makers on social and economic policy development. TIC also addressed specific corruption risks for women and engaged with union leaders for garment factories (majority women) to strengthen their leadership skills. TIC conducted a study under PAT I to identify key challenges and barriers for women and youth to better engage in decision-making positions, which findings were used in PAT II to continue to work with women as leaders. TI¹⁵²C research has also concluded that the level of knowledge of gender equality is at low levels in country; both amongst key actors in the government and the general public.

In 2019, TIC published a report on gender and corruption in Cambodia which studied the linkages between gender and corruption in the country.¹⁵³ TIC states in consultations that this “*laid the foundation for formulating a project that seeks to promote youth especially young females in policy dialogue, development and implementation in particular with regard to public service delivery in Cambodia.*”

TIC has moreover provided training to the Ministry of Interior on gendered topics such as how to provide a service that is responsive to gender, gender equality, GBV, gender policy, CEDAW and gender in good governance. During the period 2016-2022, 1722 community members of which 525 women (30 %) from different provinces have been trained on gender dimensions in good governance.¹⁵⁴ After the training to MoI they in turn trained 1123 sub-national officials (293 women, 26 %).

TIC claims in the latest annual report that 54% of TI Cambodia's beneficiaries were female in 2022.¹⁵⁵ This is close to the goal of the 60% that TIC requires being females. The participation women in TIC programmes varies between the different work areas where goal 2 on youth and citizen rights and voice have the highest female representation. In activities with MoI as those mentioned above, the female representation is lower.

Research indicates strong linkages between gender and corruption. As stated by UNODC “*The evidence generally shows that the gendered impact of corruption is related to societal gender roles, social inequality, and discrimination. Thus, women's disadvantages in many areas of life result in greater vulnerability to corruption compared to men, who enjoy more power and protection, and better access to countervailing strategies, including the justice system. Corruption severely influences the extent to which women's rights are ensured and protected.*”¹⁵⁶ Anti-corruption and gender equality efforts tend to be mutually reinforcing through a bi-directional relationship.¹⁵⁷ Within work on corruption it is important to collect sex-disaggregated data to understand the experiences of men and women in relation to

¹⁵¹ Interview TIC March 2023

¹⁵² Roundtable discussion with MOI Cambodia February 2023

¹⁵³ TIC (2019) Gender and corruption Cambodia

¹⁵⁴ Roundtable discussion with MOI Cambodia February 2023

¹⁵⁵ TIC Annual report for 2022, Feb 2023

¹⁵⁶ UNODC Module Series on Anti-Corruption, Module 8 Corruption and gender, [https://grace.unodc.org/grace/uploads/documents/academics/Anti-Corruption Module 8 Corruption and Gender.pdf](https://grace.unodc.org/grace/uploads/documents/academics/Anti-Corruption%20Module%20Corruption%20and%20Gender.pdf)

¹⁵⁷ UNDP (2022) Strengthening governance through anti-corruption and gender equality efforts, <http://www.undp-aci.org/publications/Presentation%20by%20Nicola%20Ehlermann%20-%20National%20Meeting.pdf>

corruption. TIC is aware of these gender dimension, exemplified by underlining that women have different complaints related to the Ombudsman functions on access to facilities, need for childcare etc. These are aspects that could have been further addressed in PAT.

One of the key risks of corruption that directly affect women and girls is sexual corruption – sextortion. Sextortion is a form of [corruption](#) in which people entrusted with power – such as government officials, judges, educators, law enforcement personnel, and employers – seek to extort sexual favours in exchange for something within their authority to grant or withhold.¹⁵⁸ Cambodia has a five-year action plan (2021-2025) to address child exploitation and sextortion, but this has not been addressed in PAT.

Goal 2 for the TIC component is the Citizen and Youth Empowerment Programme, where a special focus is given to gender equality and the rights of women and girls. Although gender and youth can be combined by for example focusing on young women, it would have been better to have a separate focus on women and girls to be able to fully address the structural challenges that a patriarchal system impose on a society.

Joint conclusions for all five components

According to research¹⁵⁹, there is a correlation between good governance and gender equality. Sound public governance implies transparency, fairness, accountability, and inclusiveness. This includes gender-responsive planning and budgeting to ensure that spending and reform processes - regardless of if those are within taxation, auditing, or anti-corruption - are beneficial for all sexes. A solid gender integration means integrating gender in both **internal and external work** of an organisation (also referred to as institutional vs. operational work). The internal aspects are linked to staff/human resources and refer to issues such as gender balance (i.e., number of women and men), gender sensitive leadership, gender policy framework, knowledge of gender, communication and M&E. External aspects are related to the activities undertaken with the beneficiaries and rights holders, i.e., ensuring that activities reach all segments of society and are targeted with specific actions when needed to fill gaps.

PAT as a programme was very well planned to be successful with regards to gender integration. Gender equality was addressed in all assessments by Sida (*beredningar*), Sida drafted a separate five-step plan with measures to strengthen the gender integration namely i) conduct gender analyses for each component, ii) undertake gender trainings for both Cambodia and Swedish partners, iii) provide individual assistance, iv) use the annual review meetings for gender dialogue and v) provide gender coaching when needed) and provided separate gender analyses of each component through the use of the Gender Helpdesk. The Helpdesk also stood ready to provide individual support to each agency upon request. However, the services of gender support were hardly used as mentioned by Sida respondents in “*there was no interest shown from the participating organisations*”. In hindsight, Sida expresses that it would have been better to integrate gender dimensions from the beginning of the programme and to link disbursement to actual results on gender integration.

¹⁵⁸ Definition by Wikipedia, <https://en.wikipedia.org/wiki/Sextortion>

¹⁵⁹ For example, OECD (2021) Policy Framework for gender sensitive public governance, <https://www.oecd.org/mcm/Policy-Framework-for-Gender-Sensitive-Public-Governance.pdf>

On an overall level, the programme documentation¹⁶⁰ for PAT underlines that the degree to which gender has been integrated has varied significantly between the different components and partners of the programme with NAA being the least gender sensitive part. The need for capacity development on gender equality for the agencies was identified as a key component as well as the need to follow-up and monitor the work to integrate gender equality. The partners have undertaken some gendered activities in their external work. However, the main results are to be observed within the internal aspects of the organisations linked to quantitative goals on women's participation and representation. According to the donors, CSOs (such as TI) have been easier than the governmental agencies to integrate gender, and “*were eager to visibly show the gender work*”.

The literature review reveals that gender equality is often treated as a side-issue within the various components of PAT I and II. The final report for PAT I stated that gender equality is a “special focus of the PAT”,¹⁶¹ but this is not reflected in the reporting of activities or results. The donors have undertaken measures to increase the gender sensitivity, for example by having gender equality as the key theme for the annual Cambodia days (2017 on gender equality and 2019 on gender equality and corruption).

Despite this support and the above-mentioned activities, gender equality was not taken onboard sufficiently by the programme or the involved stakeholders, neither the Cambodian actors nor the Swedish counterparts. The programme was viewed as technical with less relevance to gender equality. When gender equality was addressed, this was primarily through the internal organisational lens, i.e., head counting of women and men. At the same time, although some activities seem minor, such as the introduction of a gender identification on the tax form by GDT, this has further impact in making gender analyses possible in the future. Likewise, the support to women's organisations pushing for increased gender balance by PCAsia may pave the way for more women in management positions and in Cambodian politics.

The results frameworks could have been better gender mainstreamed, both in terms of ensuring that all quantitative indicators were disaggregated by sex, but also to by including targeted indicators to measure gendered dimensions of the programme. The report template includes a specific section on gender equality which requires all actors to reflect on how gender has been mainstreamed in the programme. While this is good, the section is often short, internally looking and treated as a separate issue from the core business.

It is also important to underline that the Swedish governmental agencies part of the programme have obligations under Swedish rules and regulations to address gender equality in their work. Gender integration in Swedish governmental agencies (*JiM – Jämställdhetsintegrering i myndigheter*) which was initiated in 2013, is a programme to ensure that gender equality is taken into consideration in all aspects of the work in order to fulfil the goals of the Swedish Gender Equality vision and to contribute to the fulfilment of Agenda 2030.¹⁶² The Swedish Tax Agency has been part of the programme almost from the start, Sida as well. Swedish Statistics started as a participant but has been given the role of support function in the latest programme period 2020-2025. Taking the example of the Swedish Tax Agency, they have developed a

¹⁶⁰ For example, Terms of Reference for an External Monitoring Team for Partnership for Transparency and Accountability in Cambodia

¹⁶¹ PAT report (2020) covering the period 2016-2019

¹⁶² <https://www.regeringen.se/regeringens-politik/jamstallldhet/jamstallldhetsintegrering-i-statliga-myndigheter---jim/>

concept paper and an action plan for JiM.¹⁶³ Although these documents do not raise the international work specifically, they underline that “*the Tax Agency must incorporate a gender perspective into the operations and contribute to the fulfilment of the gender equality policy goals within the framework of what is possible within our mission.*”¹⁶⁴

¹⁶³ Swedish Tax Agency (2021) Inriktning för Skatteverkets arbete med jämställdhetsintegrering 2022–2025 and Handlingsplan för jämställdhetsintegrering 2019–2021 revised and extended in 2021

¹⁶⁴ Ibid, page 4, translated by the author from Swedish

Annex 5 Inception report



Evaluation of EU and Sida
Joint Partnership for
Accountability and
Transparency Phase I and II,
Cambodia

Inception Report

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20 JANUARY 2023

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Abbreviations and acronyms

COVID	'CO' stands for 'corona,' 'VI' for 'virus,' and 'D' for 'disease'
CSO	Civil Society Organisation
EU	European Union
EUR	Euro
GDT	General Department of Taxation
HRBA	Human Rights-Based Approach
ICT	Information and Communications Technology
M&E	Monitoring and Evaluation
MEF	Ministry of Economy and Finance
MoP	Ministry of Planning
NAA	National Audit Authority
NGO	Non-governmental Organisation
NIS	National Institute of Statistics
OECD-DAC	Organisation for Economic Co-operation and Development's Development Assistance Committee
PAT	Partnership for Accountability and Transparency
PFMRP	Public Financial Management Reform Programme
PFM	Public Financial Management
PIC	Parliamentary Institute of Cambodia
PCAsia	Parliamentary Centre for Asia
SDC	Swiss Agency for Development and Cooperation
SEK	Swedish Krona
Sida	Swedish International Development Cooperation Agency
SNAO	Swedish National Audit Office
STA	Swedish Tax Authority
TIC	Transparency International Cambodia
ToC	Theory of Change
ToR	Terms of Reference

1 Introduction

1.1 Background to the assignment

NIRAS has been contracted by the Embassy of Sweden Section Office in Phnom Penh to conduct an **Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia**. The team appointed to conduct the evaluation is:

- Greg Moran, Team Leader.
- Göran Steen, Public Financial Management (PFM) Expert and Evaluator.
- Marie Nilsson, Gender Expert.
- Chhiv Kimsrun, Evaluation Expert, Cambodia.
- Emelie Pellby, Research Assistant and Evaluator.

1.2 The Joint Partnership for Accountability and Transparency, Phase I and II

Prior to Phase I of the Public Accountability and Transparency programme (PAT I), the EU had provided sector budget support to the Public Financial Management Reform Programme (PFMRP) in Cambodia since the first stage of the programme started in 2005. Before these reforms, the country suffered from chronic cash shortages due to challenges with public revenue mobilisation, a fragmented budgetary process with limited public transparency and accountability, and the lack of quality statistics and systematic monitoring of public expenditures, amongst other challenges.

Stage 1 of the PFMRP (2005-2008) was initiated to modernise and harmonise Cambodia's PFM systems and practices and targeted budget predictability, improved policy-budget linkages, and performance-based management. Stage 2 of the PFMRP (2009-2015) developed and introduced new regulations, financial management systems and procedures required to improve financial accountability. Stage 3 (2016-2018) focused on the implementation of new financial management systems, regulations, and procedures throughout the public administration. It also introduced programme budgeting in line ministries and sub-national administrations.

The overall objective of the EU support to the PFMRP was to enhance the effective use of resources and alignment of expenditure with national priorities to improve government's service delivery and spur economic growth, while the purpose of the EU allocation to Stage 3 included activities directly aimed at strengthening the enabling environment for the reform programme. Recognising that weaknesses in the institutional PFM set-up also existed outside of the Ministry of Economy and Finance (MEF) (the main beneficiary of the EU sector budget support), the EU decided in 2015 to complement its budgetary support with targeted institutional support aimed at generating a conducive environment to safeguard the links to the overall governance agenda. Key areas where further work was considered necessary included anti-corruption, statistics, oversight and scrutiny of national accounts, domestic resource mobilisation and budget transparency.

At the same time, Sweden had been supporting the PFMRP via the Multi-Donor Trust Fund (together with the EU and Australia) but had also gained extensive experience in providing institutional capacity development in Cambodia in the areas of public finance management, transparency and accountability:

- With the assistance of Statistics Sweden, Sida had been providing the National Institute of Statistics (NIS) in the Ministry of Planning with support to statistical development from 2006.
- Core funding for research (co-funded by Switzerland) was provided to the then Parliamentary Institute of Cambodia (PIC) since its establishment in 2011.

- Sida had supported Transparency International Cambodia (TIC) in promoting public accountability related to anti-corruption and the overall integrity system in Cambodia since the inception of TIC in 2012.
- Immediately prior to the start of PAT I, and at the initiative of Sida, the Swedish Tax Authority (STA) had begun to collaborate with the General Department of Taxation (GDT).
- Swedish support had also been provided by the Swedish National Audit Office (SNAO), using its own budget, to the Cambodian National Audit Authority (NAA) to develop the NAA's institutional capacity and to undertake financial audits in accordance with international auditing standards.

Based on Sida's extensive prior experience, its engagement in good governance and anti-corruption strategies, and its ability to provide institutional capacity development through support from Swedish institutions, it was agreed between Sweden and the EU that Sida should implement the intended complementary support to the EU sector budget. The EU and Sida entered into a Delegation Agreement in June 2016 for Sida to implement the Partnership for Accountability and Transparency, Phase I (PAT I) from 2016 to 2019. PAT I was co-funded by the EU and Sida in the original amount of EUR 10.8 million (although the actual utilisation was EUR 10.4 million) with the EU expected to contribute EUR 7.4 million and with Sida providing the balance.

The **overall objective** of PAT I was to strengthen an enabling environment for PFM reform in Cambodia through improved public accountability and transparency. The **specific objective** was: Strengthening demand for and supply of public transparency and accountability through institutional capacity development.

The programme had a strong focus on institutional capacity development and targeted five key results:

1. Improved quality of national statistics to inform government economic and budget decisions. Support under this result was to the NIS, with technical assistance provided through an institutional capacity development arrangement with Statistics Sweden.
2. Strengthened mobilisation of domestic revenue via support to the GDT with technical assistance provided through an institutional capacity development arrangement with the Swedish Tax Authority.
3. Improved effectiveness and transparency of external audit. Targeted project support was provided to the NAA¹ to complement SNAO's technical assistance to the NAA (using its own budget) in the areas of performance audits, financial audits, and quality assurance.
4. Strengthened parliamentary oversight of the budget. Targeted project support was provided to the Parliamentary Institute of Cambodia with short-term technical assistance and advice provided by experts from the Swedish Parliamentary Research Services.
5. Increased public accountability through enhanced financial/budget literacy via core support to TIC to implement its plans but with activities specifically focusing on assisting Commission 10² to develop and implement a capacity development plan, training of Parliamentarians on anti-corruption

¹ Sida's support was to be to the establishment of an intranet and training on how to use it; establishment (or improvement) of external web-site; publication of NAA audit reports on the web-site; more regular communication/interaction with key stakeholders; and organisation of events linked to the programme of the Association of Southeast Asian Nations Supreme Audit Institutions during Cambodia's Chairing of the organisation (2016-2017).

² Commission 10 is the Commission on Investigation and Anti-Corruption.

investigation and monitoring, capacity development of civil society organisations (CSOs) in the Budget Working Group, and expansion of youth networks on anti-corruption.

Complementarity between the sector budget support under the PFM RP and PAT I was to be ensured by bringing the two programmes together under the Financing Agreement between the EU and MEF.³ The link between the sector budget support and the complementary programme was further reinforced through the inclusion in the Performance Assessment Framework of indicators linked to activities undertaken by the government agencies targeted by the PAT.

A second phase of PAT (PAT II) was then agreed for the period 2020 to 2022, adapted to reflect the experiences, results and lessons learnt from the first phase, as well as changing circumstances in the political context in Cambodia. The anticipated budget was SEK 94 million, with Sweden contributing SEK 40 million, which was subsequently reduced to a total budget of SEK 78.3 million on 28 March 2022 because there had been a significant underspend of the budget as a result of restrictions to travel and meetings in response to COVID-19.

The support under PAT II was to be essentially the same as that under PAT I, with some revisions and changes:

- Although it would remain as a partner and potentially benefit from joint activities funded by horizontal budget lines to be managed by Sida, the NAA elected not to be a direct beneficiary under PAT II. The result related to 'improved effectiveness and transparency of external audit' was thus removed from the list of results for PAT II.
- To increase the partnership approach that was already emerging during PAT I⁴, and to enhance complementarity and synergies across the various institutions and organisations, a horizontal budget line was introduced to fund activities or support that would benefit more than one institution or organisation.
- Rather than targeted project support, any funds to NIS and GDT would be channelled through the Swedish government agencies that had been supporting them - Statistics Sweden and the Swedish Tax Authority respectively.
- Support to GDT under PAT II largely followed on from that under PAT I (three components from PAT I continued) but with the addition of two new components: Strategic Issues (under Small, Medium, and Large Taxpayers) and Forum for Tax Policy issues that would entail closer cooperation with the MEF.
- Support to NIS also continued two 'old' components from PAT I with the addition of two 'new' components: Statistical Methods and Management and Organisation Structure (the latter focused on planning and budgeting).
- Support to TIC would continue, but since the PIC was transitioning into the Parliamentary Centre for Asia (PCAsia), support would be to PCAsia's Cambodian activities.⁵

³ The question of whether PAT I and II were 'programmes' in the strict sense of the word or whether they were five (and later, four) relatively distinct projects, brought together under one 'umbrella' with a common overall objective, will be further explored during the evaluation. At this stage, it is noted that both the ToR and the descriptions of the action for PAT I and II refer to the various aspects of PAT I and II as projects and separate project agreements were entered into with project partners. Although somewhat academic, the issue does have a bearing on evaluation questions related to the coherence criterion and particularly when it comes to internal coherence.

⁴ For example, NIS and Statistics Sweden reportedly provided statistical training to the staff and parliamentary interns at the PIC, while the NAA had provided training in terms of understanding audit reports and audit statements. A joint study visit to Sweden was also made by the NAA and Members of Parliament to explore and learn from the relationship and interactions between the Swedish Riksdag and the Swedish National Audit Office. The MEF had also invited TIC and its partner organisation, the NGO Forum, to participate in the PFM technical working group where no civil society organisations had previously been allowed in the group. (PAT II Description of the Action)

⁵ The transition to PCAsia was completed in 2021. With support to both PIC and PCAsia, both organisations provided support to Cambodia as well as to others in the region, but PAT I and II funds were only to support their work in Cambodia.

- Although some focus on gender was included in PAT I, the focus on integrating gender equality, the Human Rights Based Approach (participation, link to human rights obligations, accountability, non-discrimination/equality, empowerment/capacity development and transparency) and anti-corruption into the implementation of the programme and its four separate interventions would be increased during PAT II.⁶
- The budget for communication and visibility was increased and a 'horizontal budget line for synergies and capacity development' was added to PAT II to foster joint activities and synergies such as joint training or seminars and joint study missions.
- The position of PFM Coordinator would be maintained at the Swedish Embassy during PAT II (80% financed from the project coordination / management budget line with Sida funding the remaining 20%) but a new full time National Programme Officer was to be recruited to support implementation (50% funded from the project coordination / management and 50% by Sida).⁷

Changes were also made to outcomes for sub-projects, reportedly based on lessons learned, changes in context and new components - as illustrated in the table below:

Table 1: Outcomes and outputs in PAT I and PAT II results frameworks

Intervention objective	Outcomes / Outputs as listed in PAT I and II Results Frameworks	
	PAT I	PAT II ⁸
National Statistics Objective: Reliable and transparent statistical information is available for use in decision-making and for accountability.	• GDP and National Accounts are produced with increased relevance and reliability. • National Accounts are published annually. • User friendly statistics available for increased accountability and transparency.	• Improved quality and usage of National Accounts. • Statistical capacity improved within NIS and the national statistical system. • NIS has a stable Information and Communication Technology (ICT) infrastructure and ICT systems for managing data, producing data and disseminating statistics. • NIS is able to disseminate key statistics in a user-friendly way.
Revenue Mobilisation Objective: To modernise the domestic revenue collection system to respond to the changing socio-economic environment (Revenue Mobilization Strategy II (2019 – 2023)).	• Expanded coverage of taxpayers and increased effectiveness of tax collection in the cash sector • Improved transparency of taxpayers obligations, liabilities and rights through improved taxpayers services • Development of a Personal Income Tax System	• GDT works in a structured way with prioritised voluntary compliance and risks supporting fair competition. • Taxpayers in Cambodia are in general satisfied with their interaction with GDT in order to get service/information. • Concerned citizens of Cambodia are filing Capital Gain Tax. • Increased experience and strengthened knowledge about the taxpayers' perception of their business processes and how tax administration can

⁶ Description of the Action for PAT II, page 8.

⁷ As will be further elaborated in the Draft Final Report, the position of National Programme Officer was not filled, partly as a result of complications related to the COVID-19 pandemic but primarily because a decision had been taken that the Embassy in Cambodia was to be closed. Although this decision was later revised to turning the Embassy into a Section Office under the Swedish Embassy in Bangkok, the decision took some time to finalise, and it was not possible to enter into an agreement with a National Programme Officer when it was not clear whether the Embassy would remain.

⁸ The outputs listed in the body of the Description of the Action for PAT II differ to the 'expected outputs' in the results framework at times. While the report will include some discussion on whether the outputs in the Description of the Action have been achieved, we have attempted to better define what the expected outcomes are in the reconstructed theory of change in Section 1.4 below that will be used to answer questions related to the effectiveness criterion (whether the intended outcomes / results have been achieved).

Intervention objective	Outcomes / Outputs as listed in PAT I and II Results Frameworks	
	PAT I	PAT II ⁸
		support their voluntary compliance for a fair and growing economy is used in GDT's planning. Increased cooperation between the MEF and the GDT in Tax System Reform matters.
External Audit Objective: NAA's capacity strengthened as the Supreme Audit Institution of Cambodia through support to its information and communications infrastructure and its ability to partake and contribute in international cooperation. ⁹	- A functioning intranet that facilitates and supports internal work processes and knowledge management. - Better knowledge and understanding of NAA's role, mandate and activities among stakeholders (citizens, parliamentarians, government institutions). - Active and professional chairing of the Association of Southeast Asian Nations Supreme Audit Institutions 2016-2017. - NAA has a new long-term strategy from 2017 to guide the development.	Not applicable.
Parliamentary Oversight Objective: Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament	- Parliamentary staff (Project Budget Office trainees) have increased their knowledge to produce budgetary, fiscal and programmatic information for parliamentarians. - Parliamentarians have enhanced their understanding and knowledge of state budget and its implications. - A foundation for the future establishment of a Parliamentary Budget Office has been laid.	- Strengthened capacity of parliamentary staff by building their technical capacity in a nonpartisan manner in order to support the work of the parliament. - Parliamentary staff has increased capacity to provide support to parliamentarians to actively implement their representative and oversight functions.
Budget transparency and anti-corruption Objective: Increase public accountability and transparency through demand-driven advocacy and dialogue.	- Enhanced capacity of the Parliament's Commission 10 to oversee the enforcement of the anti-corruption law. - Increased demand for budget transparency. - Increased participation by youth on anti-corruption.	- Increased public understanding and demand for fiscal transparency and accountability. - Enhanced participation by youths on anti-corruption and increased demands for positive reforms. - Strengthened effectiveness of alternative reporting mechanisms on corruption cases through the Advocacy and

⁹ This objective is as stated in the agreement between Sida and the sub-project partner, which is replicated in the ToR. However, the objective in the results framework for PAT I appears to have been drawn from the EU Action Document for the programme and is simply stated as: 'Improved effectiveness and transparency of external audit'. It is possible that the objective was revised in a later version of the results framework, which the evaluators will check during the evaluation. The definition in the above table and ToR has been used to reconstruct the theory of change in Section 1.4 below.

Intervention objective	Outcomes / Outputs as listed in PAT I and II Results Frameworks	
	PAT I	PAT II ⁸
		Legal Advice Centre and enhanced anti-corruption legal and regulatory frameworks. Enhanced knowledge and understanding of corruption, accountability, transparency and its effects through evidence-based research and studies.

In line with EU requirements, communication and visibility plans were developed under both PAT I and II. The overall objectives of the plans are set out in the table below:

Table 2: PAT I and PAT II Communication and Visibility Plans

Communication and Visibility Plans	
PAT I: 2016-2019	PAT II: 2020-2022
- Provide visibility to the support provided by the EU and Sweden and to raise awareness among relevant stakeholders of good practice and results of the PAT Programme as well as the nature of support provided. - Promote improved communication between the involved agencies, and between the agencies and other key stakeholders in Cambodia.	- Identify the EU and Sida as main sources of funding. - Assist partners to present information to be available to the public in a way it is easily understood. - Assist partners to reach a wider audience than they normally would. - Facilitate possible forums for partners to meet with one another and/or other relevant actors in order to increase meaningful participation.

Key to both plans was the intention to increase awareness amongst the public and other stakeholders of the PAT programme and to increase opportunities for synergies, complementarity, and coordination amongst relevant actors.

1.3 Relevant Swedish strategies for support to Cambodia

PAT I was designed under the Results Strategy for Swedish Development Cooperation with Cambodia (2014-2018) that included three goals: strengthened democracy and gender equality, strengthened respect for human rights and freedom from oppression; improved possibilities for people living in poverty to contribute to and benefit from economic growth, with focus on education and increased employment; and improved environment, limited effects on the climate and strengthened resilience to environmental degradation, climate change and natural disasters. Since June 2020, Sweden's development cooperation with Cambodia has been regulated by the Strategy for Sweden's Development Cooperation with Asia and the Pacific.¹⁰ From 2020, the Swedish government decided to reduce its support to Cambodia to only include support via civil society actors in the human rights, democracy and rule of law sectors. Under the new Regional Strategy for Asia and the Pacific Region (2022-2026)¹¹, Swedish support to Cambodia will focus on strengthened democracy and increased respect for human rights and the rule of law; and improved conditions for accountability, increased transparency, increased gender equality and reduced corruption in Cambodia. While Sweden retained its commitment to implement the PAT II programme up to the end of its activity period at end 2022, only support through civil society actors is envisioned after the closure of the PAT programme.

¹⁰ <https://www.swedenabroad.se/en/about-sweden-non-swedish-citizens/cambodia/development-and-aid/>

¹¹ Strategy for Sweden's regional development cooperation with Asia and the Pacific Region in 2022-2026.

1.4 Reconstructed theory of change

Neither PAT I nor PAT II contain a written theory of change (ToC) or intervention logic. Instead, the descriptions of the action for both phases state that the intervention logic is summarised in the results frameworks. The results frameworks are relatively standard tables showing the objectives for each project as well as the main expected outcomes, but do not specifically spell out the intervention logic or ToC. The evaluation team has thus attempted to reconstruct the underlying ToC based on available documents and primarily the descriptions of the action and results frameworks for PAT I and II that will be used to guide the evaluation (and that will be tested and revised if necessary during the evaluation) as follows:

Theory of change

If the institutional and human capacity of key government PFM institutions (NIS, GDT and NAA) to better perform their roles and functions is supported, built and enhanced; and if the capacity of Parliament to develop legislation in relation to budget and finance matters, participate in the development of budgets and oversee the use of public monies is enhanced; and if public understanding and demand for fiscal transparency and accountability is enhanced and avenues for reporting corruption are supported; and if gender equality within institutions and during decision-making is enhanced;

then reliable and transparent statistical information will be available for use in decision-making and accountability and in the allocation and use of public funds; the domestic revenue collection system will be responsive to the changing socio-economic environment and citizens will trust the system and be more inclined to voluntarily pay taxes; Parliament (and the NAA¹²) will be able to perform their oversight and accountability functions, including but not only when it comes to budgeting and the use of public funds; greater attention will be paid to the gender dimensions and responsiveness in statistics, budgeting, analysis and anti-corruption; transparency and accountability in the use of public monies will increase; and opportunities for corruption will be reduced;

leading to strengthened demand for and supply of public transparency and accountability; and

ultimately contributing to improved public accountability and transparency and a strengthened enabling environment for PFM reform in Cambodia.

This reconstructed ToC will be used to assist in the evaluation and tested during the entire process. Once all data has been gathered and triangulated, the reconstructed ToC will be revised (if required) and included in the draft final report for consideration by Sida. Once comments to the draft report have been received, a final version will be included in both narrative and graphic versions in the final report.

Key assumptions

Based on the preliminary review of documents and the evaluation team's own analysis, the following assumptions appear from the theory of change proposed above :

- Key institutions such as Parliament and the NAA are sufficiently politically independent to be able to hold the executive and public sector institutions to account.

¹² Although NAA were not supported under PAT II, the focus on oversight and accountability in the use of public funds continued via support to the other main accountability institution - Parliament - and the removal of NAA from PAT II does not fundamentally change the theory of change.

- The executive will take seriously and comply with findings of public and civil society oversight and accountability institutions and organisations.
- Those responsible for development of the budget will make use of statistics when making decisions on budget allocation.
- The necessary tax regulatory system will be put in place for activities related to it to be implemented during the programme's lifetime.
- Key actors are willing to engage in activities to fight gender inequalities and gender imbalances.
- Citizens that have avoided paying tax will be willing to pay taxes and to voluntarily comply with the tax regime.
- Citizens are sufficiently knowledgeable and capacitated to understand the public finance management regime and to identify and report corruption.
- Reports of corruption will be swiftly investigated, dealt with, and that those who have violated the law will be suitably punished.

Assumptions and risks are opposite sides of the same coin¹³ and both the Descriptions of the Action for PAT I and PAT II identified risks facing the programmes as well as mitigation measures to address them. During the evaluation, and in addition to considering whether the above assumptions held true, the evaluation team will also consider whether the risks identified in the Descriptions of the Action materialised, whether the mitigation measures were implemented, and the degree to which they mitigated the risks.

1.5 Evaluation rationale, purpose and scope

Since Sweden will no longer be supporting the Government of Cambodia in the area of PFM after the end of PAT II (although support to rights holders and CSOs focused on accountability and transparency and anti-corruption may continue to contribute to PFM reform), the evaluation is an end-of-programme evaluation. The **purpose or intended use** of the evaluation is to provide input to the Swedish Embassy Section Office and the EU Delegation in Phnom Penh on results achieved under PAT I and II, their sustainability, and recommendations on what further steps the five partners might take to sustain the results or continue the work started under the programme.

The **evaluation scope** encompasses both PAT I and PAT II, starting from 1 July 2016 and ending on 31 December 2022. According to the Terms of Reference (ToR), the evaluation will include all five projects falling under the programme (but NAA to a lesser degree since it was recently evaluated¹⁴) and how they are linked to achieve the overall goal of PAT by focusing on:

- Project / programme design.

¹³ For example, if it is assumed that key institutions would be sufficiently independent, then the risk is that they will not be so.

¹⁴ The evaluation team has considered the report of the ex-post evaluation of SNAO's support to the NAA, commissioned by SNAO in 2021. Although well written and comprehensive, the evaluation focuses on the technical assistance provided by SNAO, using its own budget, over the entire period of such support (2011-2020) and Sida's support to the NAA under PAT I is barely mentioned. While the report is useful when it comes to coherence between the technical assistance provided to the NAA using its (SNAO's) own budget, questions of effectiveness, impact and sustainability need to be seen from a very different perspective to what is covered in the report and interviews with both SNAO and relevant NAA staff will need to be held.

- Project / programme implementation, particularly management, staffing and planning.
- Project / programme outcome.
- Cooperation between the project / programme partners and with other entities on which the programme depends: Ministry of Economy and Finance (MEF), Ministry of Planning (MoP), working groups, coordination groups.
- Capacity development.

The **objectives** of the evaluation are to:

- Analyse the results of the intervention on a sub-project level and overall effectiveness and impact.
- Determine the long-term value of the results of the sub-projects - sustainability.
- Compile and summarise recommendations for further action by the five sub-project partners.

The terms of reference (ToR) for the evaluation also include three '**sub-objectives**':

- The evaluation will examine the core results of the implementation of the Fiscal Analysis Capacity Training programme - also referred to as the Parliamentary Budget Office - at its early stage during both PAT I and PAT II.
- The aspects related to Parliamentary support by PCAsia will also contribute to organisational and capacity information of importance for the Swiss Agency for Development and Cooperation (SDC) and the Embassy of Sweden in Bangkok that provide regional core support to the organisation.
- The evaluation will include an assessment of how the implementation of the communication and visibility plan agreed between EU and Sida and all partners has been implemented, and any challenges encountered.

It is also noted that the EU is undertaking a global evaluation of all EU support to the PFM sector that includes Cambodia as a case-study country and that includes some reference the PAT programme. In line with the ToR, the evaluation team will contact those conducting the ongoing EU consultancy for more information, if required, after contacting the EU Delegation in Phnom Penh and after a closer reading of the draft report shared with the evaluation team in mid-December 2022.

1.6 Users of the evaluation

The **primary intended users** of the evaluation are the Swedish Embassy Section Office in Phnom Penh, the EU Delegation, and the PAT programme partners (GDT, NIS, TIC, NAA and PCAsia). **Other stakeholders** that should be kept informed about the evaluation include:

- Statistics Sweden.
- Swedish Taxation Agency (STA).
- Donor groups (PFM, Statistics).
- Ministry of Economy and Finance, Cambodia.
- Ministry of Planning, Cambodia.
- SDC, Phnom Penh.

- Embassy of Sweden in Bangkok / Sida.

2 Evaluation questions and matrix

According to the ToR, the evaluation is based on four of the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC) evaluation criteria - relevance, effectiveness, impact and sustainability. The ToR include a draft list of evaluation questions for each criterion as well as a set of questions related to cross-cutting issues that were revised slightly in the NIRAS proposal to better align with the revised definitions of the OECD/DAC criteria.¹⁵ In particular, some of the questions listed under 'impact' in the ToR were moved under the 'coherence' criterion, with questions added to cover both internal and external coherence; a question on 'efficiency' was added to address the focus on programme design and implementation in the scope of the evaluation; and a question on visibility and communication was added in line with the requirements in the ToR for this to be assessed.

The approach suggested in the proposal was discussed with Sida during the start-up meeting and has largely been retained below. The proposed list of questions below is further elaborated in the **evaluation matrix** attached as Appendix 1, which includes the corresponding indicators, data sources and collection methods.

Relevance

1. To what extent has the intervention objectives and design responded to beneficiary organisations' or institutions', global, country, and partner/institution needs, policies, and priorities, and have they continued to do so if/when circumstances have changed (in particular with regard to the political context and COVID-19)?
2. To what extent have lessons learned from what works well and less well been used to improve and adjust intervention implementation?

Coherence

3. Has the programme complemented the EU sector budget support to the PFM RP and contributed to synergies between the EU intervention and the intervention of one of its member State Agencies (Sida)?
4. Did PAT I and II lead to greater cooperation between project / programme partners, and with other entities on which the programme depends (MEF, MoP, working groups, coordination groups)?
5. How well did PAT I and II complement support provided by other development partners to the same or similar issues covered by the programme?

Effectiveness

6. To what extent has the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups?
7. Have the different Monitoring & Evaluation (M&E) systems of the five partners delivered robust and useful information that could be used to assess progress towards outcomes and contribute to learning?

Efficiency

8. Did the design, management, staffing and planning of the programme contribute to the achievement of results (or lack of results)?

Impact

¹⁵ www.oecd.org/dac/evaluation/revised-evaluation-criteria-dec-2019.pdf

9. To what extent has the programme generated, or is expected to generate, significant positive or negative, intended or unintended, higher-level effects?¹⁶
10. To what extent has the programme supported policy dialogue with the Government of Cambodia on reforms relevant for the programme's objectives for Sida and for the EU respectively?

Sustainability

11. To what extent will the net benefits of the programme continue, or are likely to continue?

Cross-cutting aspects¹⁷

12. To what extent has the programme been implemented in accordance with the poor people's perspective and the human rights-based approach (HRBA)?
13. Has the programme had any positive or negative effects on gender equality? Could gender mainstreaming have been improved in planning, implementation or follow up?
14. Has the programme had any positive or negative effects on the environment? Could environment considerations have been improved in planning, implementation or follow up?
15. Has the programme been designed and implemented in a conflict sensitive manner?

3 Approach and Methodology

3.1 Overall approach

The overall approach to the evaluation will be anchored in and guided by the Descriptions of the Action for PAT I and II, results frameworks, annual work plans of the programme and programme partners, Communication and Visibility Plans, as well as by the OECD/DAC evaluation criteria.

Although no further Sida support to PFM in Cambodia is envisaged, the evaluation will be both **summative and formative**, assessing achievements and progress made during PAT I and II and providing lessons learned and recommendations for future EU support to PFM as well as for Sida's support to governance, human rights and rule of law in Cambodia.

A Theory-based Approach: the evaluation will employ a theory-based approach which will articulate the pathway of systemic change envisaged, explore what happened, and why the envisaged change occurred or did not occur. For this, the evaluation will use the reconstructed ToC and list of assumptions in Section 1.3 above. The reconstructed ToC will be revised based on comments to the current draft inception report, included in the final inception report, and tested during the remainder of the evaluation. A revision will then be included in the draft final report in narrative and graphic versions, amended after comments, and a final version included in the final report. (See textbox below on the link between theories of change and contribution analysis).

A Utilisation-focused and Participatory Approach: To promote utilisation and learning by the end users, the evaluation team has already:

- Held a **virtual start-up meeting** with the Embassy Section Office, Phnom Penh on 8 December 2022 to determine whether there are any specific issues that need to be addressed that are not reflected in the ToR or in the Sida proposal and to discuss any issues related to the programme that the team needs to be mindful of during the evaluation.

¹⁶ According to the revised definition of impact provided by OECD/DAC (*op.cit*), impact now considers 'higher-level' rather than 'high-level' effects (as was the case under its previous definition).

¹⁷ The ToR also include a question on the effects of the programme on the environment and whether environment considerations were improved in planning, implementation or follow up. From the available documents, the programme was not intended to have a focus on the environment and no activities or outputs were included in any of the interventions. As a result, the question has been removed from the list. However, if any information related to the issue emerges during data collection, it will be addressed in the Draft Final Report.

- **Engaged with** the Embassy Section Office to **determine the list of stakeholders** to be consulted and the further development of the methodology and workplan towards the development of the current report.
- Shared the **draft inception report** with the Section Office for comments.
- Held an **inception meeting** with the Embassy Section Office after submission of the draft inception report to allow for any issues arising to be clarified and corrected.
- Addressed all comments to the draft inception report in the current **final inception report**.

Over the remainder of the evaluation, the evaluation team will:

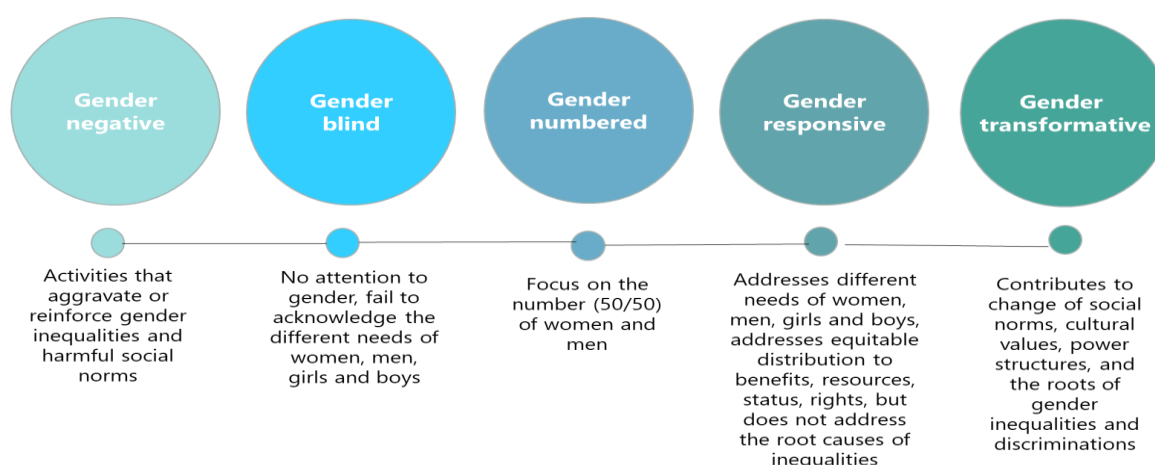
- Employ both videoconference and in-person interviews, as well as roundtable / focus group discussions, to ensure **as many beneficiaries as possible are afforded an opportunity to participate** in the evaluation and have their voices heard.
- **Regularly provide feedback** to the Section Office, Embassy in Bangkok, EU and SDC on findings during the evaluation and immediately raise any 'red flags' that the evaluation identifies.
- **Conduct a debriefing / validation meeting** with the Section Office, Embassy in Bangkok, SDC, EU and project partners at the end of the data collection phase to share preliminary observations, conclusions and recommendations to ensure their voices are heard and to allow for input into the findings before the draft report is prepared.
- Share the **draft evaluation report** with the Section Office, Embassy in Bangkok, SDC, EU and project partners and ensure that all comments received during the debriefing meeting, as well as written comments to the draft report, are addressed. To this end, a '**comment sheet**' will be completed and sent together with the final report, listing all main comments, and showing how and where each comment has been addressed.

A Gender Sensitive and Rights Based Approach: The evaluation will integrate the **HRBA and gender equality** throughout and will foster empowerment through participation of stakeholders in producing knowledge about the intervention. The data collection will ensure that data is disaggregated by sex to facilitate the analysis and to be able to identify a diversity in needs and results between sexes. Sex disaggregated data will moreover be used to capture the gender balance amongst respondents of the evaluation. The language used throughout the evaluation will rest on gender sensitive principles to avoid gender stereotyping. In particular, the evaluation will ensure at minimum that:

- An overall assessment is made of the degree to which the principles of the HRBA are included in individual projects and in the overall approach of PAT I and II to ensure interaction with ultimate beneficiaries / rights holders during programme design, work planning, and during implementation.
- An assessment of the degree to which gender equality has been considered during design, planning and implementation, the degree to which gender has been mainstreamed in projects (going beyond simply determining whether gender equality and representation were included in selection of participants for capacity development activities), levels of budget allocation to gender equality and mainstreaming. To ensure this issue is properly and comprehensively addressed, the evaluation team includes a Gender Expert to specifically focus on this issue.
- As many women's voices are solicited and heard as possible to try to determine whether men and women have different viewpoints and the degree to which stakeholders regard the support provided under PAT I and II is gender-responsive and gender-inclusive.
- Reporting includes a focus on gender equality and the degree to which projects and programming are gender-aware, gender-sensitive, and gender-inclusive, whether the support provided has contributed to greater gender equality and non-discrimination, and what lessons can be learned by Sida, the EU and project partners going forward.

When considering the issue of gender equality, the team will draw on Sida's definitions of gender equality¹⁸ and the definitions for analysing projects on their level of gender integration from gender negative to gender transformative (Fig. 1) in Sida's Gender Toolbox Brief. In addition, the team will be mindful of the Swedish Feminist Foreign Policy¹⁹ and the EU Action Plans on Gender Equality and Women's Empowerment in External Relations II (2016-2020) and III (2020-2025) during the evaluation of questions related to gender equality and gender mainstreaming. Tailor-made questions will be developed for each actor to capture the key gender results; for internal aspects (for example, gender balance, gender policies, collection of sex disaggregated data, capacities on gender) and external aspects (i.e. sector specific questions related to the main theme of the organisation - taxation, audit, statistics, transparency or oversight of budget).

Fig. 1: Key concepts for a gender transformative approach



Adapted from the Gender Toolbox Brief: How Sida works with Gender Equality, November 2020

Transparency and Accountability: During data collection, the evaluation team will ensure transparency and accountability by informing stakeholders met about the objective and methodology of the evaluation, as well as publication of the evaluation report which will be accessible to the public on Sida's webpage. Throughout the data collection process, the local team member will be guided and coached as needed.

Confidentiality: To ensure confidentiality and that those participating in interviews and discussions are able to speak freely, interviews and discussions will be conducted in compliance with Chatham House Rules and no comments received will be ascribed to any particular individual or organisation. The evaluation team will ensure that all stakeholders and beneficiaries are fully informed of the research purpose, measures to ensure anonymity, how the data will be used and reported, and their right to withdraw their consent at any stage in the evaluation process - during and/or after participation in interviews or discussions. All information received will be treated in strict confidentiality: notes from interviews and discussions will be kept strictly confidential, and minimal details will be included in the annex of stakeholders consulted to ensure that no personal or other details are provided that might allow anyone to determine who was consulted.

¹⁸ According to Sida's definition: 'Gender equality is achieved when women and men, girls and boys have equal rights, life prospects and opportunities, and the power to shape their own lives and contribute to society. Gender equality is a question of a fair and equitable distribution of power, influence and resources in everyday life and in society as a whole. A gender equal society makes use of every individual's experiences, skills and competence'.

¹⁹ The evaluators are aware that the Swedish government has abandoned the policy but will need to consider it since it was in place for the entire evaluation period. (See <https://www.hrw.org/news/2022/10/31/swedens-new-government-abandons-feminist-foreign-policy>)

Contribution analysis: Some partner institutions may have benefitted under the PFMRP and/or support from other donors, and institutions and organisations falling under the programme had already been receiving Swedish support in some form prior to the start of the programme. To address the challenge in determining what difference the programme has made compared to other support, and to be able to determine whether the pathways to change in the reconstructed Theory of Change has led to the anticipated change, the team will assess all available data, triangulated as far as possible, and then conduct a contribution analysis to determine whether changes - good or bad - can reasonably be attributed to the PAT programme. In addition, the contribution analysis will help disentangle the effects of the different parts of the support and help create a narrative of how the different sub-projects fit with each other and contribute to the intended impact (or not).

Contribution analysis

Contribution analysis is a methodology used to identify the contribution a programme has made to a change or set of changes. The aim is to produce a credible, evidence-based narrative of contribution that a reasonable person would be likely to agree with, rather than to produce conclusive proof. The approach was developed by John Mayne in the early 2000s as a methodology to identify the contribution a project or programme has made to a change or set of changes. It is based on a recognition that it is difficult to prove attribution for many development interventions and is intended to be used alongside theories of change that explicitly set out how change is, or was, supposed to happen. The aim is to produce a plausible, evidence-based narrative that a reasonable person would be likely to agree with. A plausible narrative is considered to have been developed when four different conditions are met:

1. The intervention is based on a sound theory of change, accompanied by agreed and plausible assumptions, that explains how the intervention sought to bring about any desired changes.
2. Activities were implemented properly.
3. Adequate evidence can be found to show that change occurred at each level of the theory of change.
4. The relative contribution of external factors or other development interventions can be dismissed or demonstrated.²⁰

3.2 Data collection and evaluation methods

The analysis for the evaluation will draw on both primary and secondary data, triangulated to the greatest degree possible.

Primary data collection tools and sources will include:

1. **Document review and analysis** of all of the documents listed in Annex A of the ToR as well as any other documents identified by the Section Office, EU, Embassy in Bangkok and SDC management team during the inception phase, and any other documents referred to or highlighted during the data gathering phase.
2. **Key informant interviews.** Based on discussions during the start-up meeting and inception phase, the following key informants have been identified:

²⁰ Adapted from 'Contribution Analysis', INTRAC, 2017. www.intrac.org/wpcms/wp-content/uploads/2017/01/Contribution-analysis.pdf

Cambodia²¹

- Sida, including the current programme manager for PAT II and Head of Section office in Phnom Penh (as well as the previous programme managers during the start-up and implementation of PAT I - see below).
- EU Delegation (PFM Programme Manager, Head of International Programmes and Head of NGO support).
- PFM Secretariat / Ministry of Economy and Finance (MEF).
- Relevant staff of the MEF General Department of Economic Policy.
- Ministry of Planning (which houses the National Institute of Statistics).
- Senior staff of Transparency International Cambodia (TIC).
- Senior staff of the NIS.
- Senior staff of the GDT.
- Relevant staff of the NAA.
- Senior staff of the Parliamentary Centre for Asia (PCAsia).
- A representative of the Swiss Agency for Development and Cooperation (SDC), Phnom Penh.
- Other development partners supporting PFM generally or any of the specific issues covered by the programme, such as United Nations Population Fund, GIZ²², Asian Development Bank, World Bank, International Monetary Fund and United States Agency for International Development.²³

Sweden

- Relevant staff of the Swedish Parliamentary Research Services.
- Relevant staff and long-term advisors of the Swedish Tax Authority.
- Relevant staff and long-term advisors of Statistics Sweden.
- Relevant staff and advisors of the SNAO during PAT I.

Others (remote interviews)

- Previous Sida programme manager during design and start-up of PAT I currently based in Sida Headquarters.
- Previous Sida programme manager for PAT I currently based in Rwanda.
- Swedish Embassy, Bangkok.
- The consultants conducting the global evaluation of EU support to the PFM sector (if required after a more in-depth reading of the draft report shared with the evaluation team in mid-December 2022).

3. Roundtable/ focus group discussions (Cambodia):

- To ensure as many voices are heard and to better assess what difference capacity development activities have made to the key beneficiary institutions, two roundtable discussions will be held with staff that have benefitted from capacity development activities: one with relevant staff of the NIS and one with relevant staff of GDT.

²¹ Although most relevant Sida and EU staff are based in Cambodia, initial remote interviews will be held with at least some of them prior to the on-site mission, with additional meetings and follow-up taking place during the mission. See Section 3.4.2 below.

²² Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH.

²³ The purpose of these meetings is to determine levels of external coherence. Given the limited time available, the number of projects to be assessed, and the fact that some development partners support the same issue, not all of those listed will be contacted. Instead, the evaluators will first interview beneficiary institutions and implementing partners to determine what support was provided to beneficiaries during the evaluation period and how this was coordinated. Where issues are raised or emerge from these discussions, follow up interviews will be arranged with other development partners as required.

- To allow for input into the work of TIC, and noting that it works with multiple partners, a roundtable will be held with representatives of TIC partners including the Ministry of Interior's One Window Services, Ministry of Mines and Energy, Extractive Industry Governance Forum, Ombudsmen Office, School of Governance Project.
- Various CSOs have been involved in support to PFM and the PAT institutions. To hear their views as to what impact the programme has had, as well as challenges in the area of PFM generally and relationships between government and CSOs, a roundtable will be held with representatives of relevant CSOs, including at least the Civil Society Budget Working Group, of which TIC is a member, representatives of the NGO Forum²⁴, and any others identified by TIC.
- To measure what difference the programme has made and the challenges in providing support to Parliament in the context of virtually de facto one-partyism and the difficulties this may create for Parliament to play its oversight role in PFM, a roundtable will be held with representatives of the relevant Parliamentary committees on budget and anti-corruption supported by PIC / PCAsia.

Secondary data sources will include online resources and reports of international agencies and organisations, reports of other development partners, relevant international indices (such as the Open Budget Survey²⁵), and 'grey literature' such as newspaper and other reports.

3.3 Limitations and challenges

Although the evaluation of support to the NAA will be restricted to some extent, the most obvious challenge facing an evaluation of this nature is the fact that it requires **an assessment of five relatively distinct projects**. At the same time, it should be noted that the current evaluation is not an evaluation of each of the projects, but rather an evaluation of the programme as a whole. While an assessment of what was done within each project, what results these achieved, and how the results contributed to the intended objectives is required, a deep dive evaluation of each project is not possible given the time and budget available. Even so, some challenges remain. To address these, the team leader and international PFM expert will divide the projects between them with the team leader focusing on the NAA, TIC and GDT, while the international PFM expert takes primary responsibility for support to Parliament (via the PIC / PCAsia) and NIS. The team leader will ensure the 'whole programme' focus is maintained and will assist the international PFM expert in consultations and analysis of those projects falling under his primary responsibilities, while the international PFM expert will similarly assist and input into the analysis of those falling under the team leader's primary responsibility. All team members then be involved in the overall analysis of the programme and in developing the draft and final reports (to varying degrees). To ensure that all relevant questions are covered in every interview or roundtable discussion, the team will work together to develop a set of guiding questions for all interviews and discussions based on those in the attached evaluation matrix prior to the data collection phase. In addition, the national expert will assist to ensure that all interviews are arranged in advance of the team leader's visit to Cambodia as well as those to be conducted remotely by the international PFM expert and gender expert.

The most common limitations facing evaluations over the past two to three years have been restrictions to travel and meetings as a result of the **COVID-19 pandemic**. While recent history has shown that it is impossible to predict what will happen, it does not appear that any travel or meeting restrictions are expected. Nonetheless, the evaluation has been designed in such a way that, if international travel is restricted, most interviews can be moved to online while the national expert will be able to conduct some interviews with partners and roundtable / focus group discussions with stakeholders under the guidance of the team leader and international PFM expert. We recognise that conducting

²⁴ The NGO-Forum has played an important role in PFM reforms and budget scrutiny, in particular through the coordination of the Open Budget Survey.

²⁵ <https://internationalbudget.org/open-budget-survey/country-results/2021/cambodia>

key informant interviews via videoconferencing has its own limitations and challenges, but the team has acquired significant experience during 2020, 2021 and 2022 in conducting evaluations this way, including for Sida, and is confident that all relevant stakeholders can and will be consulted. The nature of the assignment in any event means that some interviews will need to be conducted remotely - particularly with those outside of Cambodia or Sweden - and already includes a lengthy data gathering phase (noting that remote interviews often go beyond a 'traditional' period set aside for data gathering) and no problems are anticipated should the evaluation need to move in part or in whole to online.

The next limitation relates to the **availability and quantity of data**. During the inception phase, the team has been provided with a significant amount of documentation that is still being sifted through to determine whether any gaps exist. This will be an ongoing process throughout the inception and data gathering and analysis phases and the team will take steps throughout to ensure that documents are obtained. Reports that have been provided are generally well written, thorough, and of high quality and no major issues are evident in the available documentation. The only gap that exists is the fact that the programme only ended on 31 December 2022 and reports for the 2022 period are only expected in early 2023. While the team will use draft reports provided to it by Sida, it is anticipated that an overview of the major successes and challenges during 2022 will be provided during interviews and that any outstanding data can be prepared and shared with the team by the various project partners. Some level of **interview fatigue** might also be expected given that the NAA has relatively recently been evaluated and some consultations with stakeholders may have taken place during the EU 'horizontal evaluation'. Should any interviews with government officials not be possible during the on-site visit, the team will ensure that these are conducted remotely, drawing on a range of tools developed during the COVID-19 pandemic (such as videoconferencing, emailed questions, or mini surveys). The national expert may also be able to conduct such meetings under the guidance of the team leader prior to or in the weeks after the mission.

As alluded to in Section 3.1, **attributing changes** at the impact / higher-level (as defined by OECD/DAC) and even attributing contributions to outcomes when multiple development partners and others have supported an institution or organisation can be a challenge. Changes at the impact level - both negative and positive - are also usually beyond the control of a programme and it would be difficult to fault a programme for changes at this level when a multitude of external factors may be in play. The discussion around attribution and contribution when it comes to the impact level has largely been settled though and it is now generally accepted that evaluations only consider whether an intervention can reasonably be said to have contributed to change at that level. Similarly, it is now generally accepted that, where multiple development partners support the same organisation or institution, a contribution analysis should be used to determine the degree to which one programme of support can reasonably be said to have contributed to the results that have been achieved. As a result, any challenges when it comes to questions related to effectiveness and impact will be addressed by the application of a contribution analysis approach.

The only other anticipated challenge at this stage is the **language issue** and the fact that some interviewees may not be comfortable in participating in interviews conducted solely in English and some documents, including 'grey literature' and internal documents, may only be available in Khmer. The team includes a native Khmer speaker, who holds a certificate in Translation and Interpretation from the Institute of Foreign Languages of the Royal University of Phnom Penh, to address this and no major problems are foreseen in this regard. The budget for the evaluation also includes costs for simultaneous translation services to assist the international PFM expert during online meetings and discussions, if required.

3.4 Phases of the Evaluation

The following sections provide an overview of the evaluation, as further elaborated in the **revised work-plan** attached as Appendix 2. The evaluation will be conducted in four phases:

1. Start-up and inception.
2. Data gathering.
3. Data analysis and reporting.
4. Dissemination.

3.4.1 Start-up and inception phase

The assignment began with a start-up meeting with the Embassy of Sweden, Section Office Phnom Penh on **8 December 2022** to discuss and clarify any issues arising from the ToR and the NIRAS proposal and to begin the process of obtaining information on key stakeholders to be consulted and how best to consult them. Although some previous correspondence had taken place around the revised list of evaluation questions proposed in the NIRAS proposal, the revisions were discussed, the reasons for them elaborated, and it was agreed to keep them largely as framed in the proposal in the current draft inception report. Once Sida have had a chance to consider the questions and the evaluation matrix in the current report, they will be revised and finalised in the Final Inception Report

The **inception phase** started immediately after the start-up meeting and included a preliminary **document review** of all available documents (which will continue throughout the assignment), additional discussions with the Section Office via email regarding documents and contact details for those to be consulted, and fine tuning logistical and methodological planning. The team then prepared the **draft inception report** and submitted it to the Section Office on **5 January 2023** (ahead of time according to the milestones table below), for written comments. In the interim, the team convened an online **inception meeting** with the Section Office on **16 January 2023** to present the draft report, clarify any issues raised in it, and to discuss any outstanding issues.

Based on all verbal comments during the inception meeting and written comments received, the team submitted the **final inception report** on **20 January 2023** taking all comments received at the inception meeting and written comments into account together with a **comment sheet** setting out how each main comment has been addressed.

Deliverables

- Draft inception report (including revised methodology, evaluation matrix and workplan).
- Final inception report and comment sheet.

3.4.2 Data collection phase

Immediately on approval of the final inception report, the team will begin the data gathering phase.

Key informant interviews and roundtable discussions will be held with all of those in Section 3.2 above as well as any others identified during the ongoing inception phase:

- The team leader will lead all interviews with Swedish Embassy / Sida staff in Phnom Penh and Bangkok, the EU, SDC, and programme management staff with the full participation of the international PFM expert.
- All interviews and discussion in Cambodia will be conducted during a two-week on-site mission to Cambodia from **20 February to 3 March 2023** to be conducted by the team leader and national expert, with the international PFM expert conducting or joining interviews remotely when it comes to issues related to the project for which he has primary responsibility.
- Although interviews with Sida and the EU based in Cambodia will take place during the on-site mission, preliminary interviews with current and previous Sida programme managers, relevant EU staff, and staff of Swedish partner institutions will be prioritised to take place - in-person and/or remotely - during early February and prior to the on-site mission:
 - The international PFM expert, who is based in Stockholm, will conduct in-person interviews with Statistics Sweden and Swedish Parliamentary Research Services with the team leader joining if possible.

- The team leader will conduct remote interviews with STA and SNAO.
- The Gender Expert will participate in interviews with Sida, Swedish partners, TIC and PCAsia and will identify targeted questions to be asked during all interviews to ensure that issues related to gender equality and mainstreaming are properly ventilated. In addition, the team leader will identify the relevant human resource management person within Cambodian project partners for emailed questions to be sent to by the Gender Expert.
- To address questions related to M&E, the Research Assistant and Evaluator will join interviews with the Sida programme managers to discuss the system over the life of the programme. We will then identify who was primarily responsible for M&E within each of the partner institutions for her to follow up with additional interviews and/or emailed questions.
- A preliminary list of interview questions will be shared with all key informants prior to the interview to ensure they are aware of what the team will cover and to give them adequate time to prepare.
- Focus group / roundtable discussions in Cambodia will be held in Khmer if necessary, with the team leader, PFM expert and national expert working together to ensure that all relevant questions are addressed.

Also during this phase, a more **detailed research / document review** will also be conducted based on the list of documents in Annex A to the ToR as well as any others identified during the inception phase or referred to during interviews.

In line with the utilisation-focused approach, the team will ensure that Sida and other stakeholders (as relevant) are kept abreast of key findings as they emerge and that any issues requiring immediate attention are raised with Sida. In addition, at the end of the data gathering phase - and based on a preliminary analysis of the available data - the team will prepare a PowerPoint presentation and debriefing note capturing their main findings and preliminary conclusions and recommendations. This will be presented to the Section Office, Embassy in Bangkok, SDC, EU, and project partners during a virtual **debriefing / validation workshop** on or about **26 March 2023**.

Deliverable: PowerPoint presentation and debriefing note.

3.4.3 Analysis and reporting

Based on all data obtained from primary and secondary sources as well as any comments received during the debriefing workshop, the evaluation team will then analyse and triangulate data across the various sources to ensure that data is accurate and correctly interpreted, and that data from multiple sources and projects is pulled together into a coherent narrative of what has occurred at both the project and overall programme levels. The report will separate out findings related to each of the five sub-projects so that findings and recommendations for each are easily detectable; that organisations are able to identify and use the recommendations and address concerns related to them; and so that it will be easier to share the report with other development partners who are might only be interested in specific organisations or issues targeted by them. Issues related to gender and M&E will also be analysed and triangulated during this process.

Based on the analysis, the team will prepare and submit a **draft evaluation report** to the Section Office, Embassy in Bangkok, SDC, EU, and project partners by **19 April 2023**, paying careful attention to issues of gender throughout the report. Comments to the draft will be requested by **27 April 2023**. Once comments have been received, the team will revise the report and submit a **final evaluation report and comment sheet** setting out how all main comments have been addressed within two weeks of comments being received (tentatively **10 May 2023**).

Deliverables

- Draft evaluation report.
- Final evaluation report and comment sheet.

3.4.4 Dissemination

Once the Final Report has been approved, and on a date to be agreed with Sida (**tentatively 16 May 2023**), the team will prepare for and conduct a **virtual seminar** with the Section Office, Embassy in Bangkok, SDC, EU, and project partners to share the major findings and recommendations with the broader group.

3.5 Milestones and deadlines

The evaluation will include the following milestones:

What	Who	When (2022-23)
Start of the evaluation	<i>Embassy of Sweden, Section Office Phnom Penh, NIRAS</i>	Between 1-8 December 2022
Submission of the draft inception report	<i>NIRAS</i>	10 January 2023
Inception meeting (virtual)	<i>Section office, NIRAS</i>	16 January 2023
Comments on inception report	<i>Section Office,</i>	24 January 2023
Submission of final inception report	<i>NIRAS</i>	3 February 2023
Approval of inception report	<i>Embassy of Sweden Section Office in Phnom Penh</i>	6 February 2023
Data collection field work	<i>NIRAS (stakeholders)</i>	7 February - 24 March 2023 (On-site mission: 20 February - 3 March 2023)
Debriefing/validation workshop	<i>Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia</i>	28 March 2023 ²⁶
Submission of draft evaluation report	<i>NIRAS</i>	19 April 2023
Comments on draft report	<i>Section Office,</i>	27 April 2023
Submission of final report	<i>NIRAS</i>	10 May 2023
Seminar (virtual)	<i>Section Office, Embassy in Bangkok, SDC, EU, GDT, NIS, TIC, PCAsia</i>	Tentative: 16 May 2023

²⁶ The date suggested in the ToR - 26 March - is a Sunday. 28 March 2023 is proposed but can be changed if necessary in the final inception report.

Appendix 1: Evaluation Matrix

Notes:

1. The term 'programme documents' includes Descriptions of the Action for PAT I and II, results frameworks, Sida's annual narrative and financial reports, annual work plans and reports of partners, reports of Swedish partner institutions, previous evaluations and reviews, programme data, etc.
2. Indicators below will be adjusted, revised or added to as new information arises from/during detailed research/desk phase.
3. Where indicators rely on an assessment of the degree / level to which the indicator has been achieved, the evaluation team will, in so far as is possible, employ a four-point rating scale: 'insufficient', 'satisfactory', 'good' or 'excellent'.

Evaluation Questions	Indicators to be used in Evaluation	Sources	Methods
Relevance			
1. To what extent has the intervention objectives and design responded to beneficiary organisations' or institutions', global, country, and partner/institution needs, policies, and priorities, and have they continued to do so if/when circumstances have changed (in particular with regard to the political context and COVID-19)?	• Degree of alignment with Swedish strategies for Cambodia with Swedish strategies related to Cambodia during design and implementation. • Degree of alignment with strategic directions and policy statements made in the Rectangular Strategy IV 2019-2023 and the National Strategic Development Plan 2019-20. • Levels of consultation with sub-project partners during design and implementation. • Degree of alignment with needs / policies / priorities of sub-project partners. • No. and type of changes in context. • Degree of adaptation to changes in context.	• Programme documents. • Key Informants. • Reports of other development partners. • Relevant international indices.	• Document analysis • Analysis of international indices • Semi-structured interviews • Roundtable / focus group discussions • Online research • Triangulation with background literature
2. To what extent have lessons learned from what works well and less well been used to improve and adjust intervention implementation?	• No. and type of opportunities created for sharing of lessons learned. • No. and type of adjustments and improvements based on lessons learned.	• Programme documents. • Key Informants. • Reports of other development partners.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions

Coherence			
3. Has the programme complemented the EU sector budget support to the PFMRP and contributed to synergies between the EU intervention and the intervention of one of its member State Agencies (Sida)?	- No. and type of reported complementarity between EU sector budget support and PAT I and II. - No. and type of synergies created between EU sector budget support and PAT I and II.	- Programme documents. - EU programme reports. - Key Informants.	- Document analysis - Semi-structured interviews - Triangulation with background literature
4. Did PAT I and II lead to greater cooperation between project / programme partners, and with other entities on which the programme depends (MEF, MoP, working groups, coordination groups)?	- No. and type of reported opportunities for coordination, learning and dialogue between sub-project partners. - No. and type of reported joint activities with other sub-project partners. - Examples of cooperation with entities on which the programme depends. - Degree to which the focus on communication and visibility led to greater complementarity in the Programme.	- Programme documents. - Key Informants.	- Document analysis - Semi-structured interviews - Roundtable / focus group discussions
5. How well did PAT I and II complement support provided by other development partners to the same or similar issues covered by the programme?	- No. and type of synergies and complementarity created between PAT I and II and support of other development partners to PFM and/or sub-project partners. - Levels of satisfaction with complementarity between Sida / EU and other development partners. - No. and type of overlaps / duplication of support of other development partners to PFM and/or sub-project partners.	- Programme documents. - Key Informants. - Reports of other development partners. - Reports of international organisations.	- Document analysis - Semi-structured interviews - Online research
Effectiveness			
6. To what extent has the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups?	- Degree to which activities and outputs have contributed to intended results, disaggregated across different sub-projects and partners. - No. and type of negative effects reported.	- Programme documents. - Key informants. - Reports of international organisations / institutions. - Relevant international indices.	- Document analysis - Semi-structured interviews - Roundtable / focus group discussions - Online research - Triangulation with background literature

7. Have the different Monitoring & Evaluation (M&E) systems of the five partners delivered robust and useful information that could be used to assess progress towards outcomes and contribute to learning?	• Degree to which M&E systems of partners delivered robust and useful information. • Degree to which information from M&E system allowed for assessing progress towards outcomes. • Degree to which data from M&E system contributed to learning and adaptation.	• Programme documents. • Key informants.	• Document analysis • Semi-structured interviews • Specific analysis of M&E systems within each partner
Efficiency			
8. Did the design, management, staffing and planning of the programme contribute to the achievement of results (or lack of results)?	• Degree to which programme design and planning contributed to achievement of results / lack of results. • Degree to which programme management and staffing contributed to achievement of results / lack of results.	• Programme documents. • Key informants.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions
Impact			
9. To what extent has the programme generated, or is expected to generate, significant positive or negative, intended or unintended, higher-level effects?	• Examples of higher-level impact identified by beneficiary institutions and organisations, stakeholders and others consulted. • No. of changes to laws, policies, strategies in the areas of PFM. • Increase / decrease in levels of transparency and accountability. • Increase / decrease in government's mobilisation, management and use of public finances. • Changes in score / ranking on Transparency International Corruption Perception Index. • Degree to which projects can be said to have contributed to the above changes.	• Programme documents. • Key informants. • Reports of international organisations / institutions. • Relevant international indices.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions • Online research • Triangulation with background literature • Contribution analysis
10. To what extent has the programme supported policy dialogue with the Government of Cambodia on reforms relevant for the programme's objectives for Sida and for the EU respectively?	• No. of opportunities for policy dialogue with Government created as a result of the programme. • No. of actual policy dialogue taking place in relation to opportunities created / offered by PAT I and PAT II. • Degree to which the project supported policy dialogue with Government on reforms.	• Programme documents. • Key informants.	• Document analysis • Semi-structured interviews

	Degree to which the focus on communication and visibility led supported policy dialogue with Government on reforms.		
Sustainability			
11. To what extent will the net benefits of the programme continue, or are likely to continue?	- No. and type of institutional development reported. - No. and type of benefits that will continue beyond end 2022. - Extent to which outputs are institutionalised, embedded in, and owned by GDT, NIS, NAA and Parliament. - Level of ownership and institutionalisation of activities and approaches.	- Programme documents. - Key informants. - Reports of international organisations / institutions.	- Document analysis - Semi-structured interviews - Roundtable / focus group discussions - Triangulation with background literature
Cross-cutting aspects			
12. To what extent has the programme implemented in accordance with the poor people's perspective and the HRBA?	- Degree to which pro-poor perspectives influenced design and implementation. - Degree to which stakeholders and rights-holders were consulted / able to participate in design and implementation of the programme. - Degree to which applicable human rights standards and instruments were used to identify and formulate objectives and outcomes. - No. and type of mechanisms for participation and complaints for rights holders, civil society, and other stakeholders to hold duty bearers / beneficiary institutions to account. - Degree to which the root causes of the non-realisation of the human rights of rights-holders were identified and taken into account during design and implementation. - Degree to which the programme developed the capacity development of duty bearers to uphold their responsibilities to rights-holders. - No. and type of measures put in place to ensure that stakeholders were able to access relevant information and knowledge regarding the programme.	- Programme documents. - Key informants.	- Document analysis - Roundtable / focus group discussions - Semi-structured interviews

13. Has the programme had any positive or negative effects on gender equality? Could gender mainstreaming have been improved in planning, implementation or follow up?	• No. and type of activities / support specifically targeting gender equality reported. • No. and type of dialogues on gender equality reported. • No. and type of changes / positive contributions to gender equality reported within sub-project partners - for example: ○ No. of women in the institution. ○ No. of women/men in management structures; ○ No. of gender policies developed as a result of the support. ○ Gender capacities within institutions. ○ Use of sex disaggregated data. • No. and type of activities to assist projects to mainstream gender equality reported. • Degree to which gender equality mainstreamed across sub-projects, activities and outputs.	• Programme documents (including any gender-specific plans / projects / policies). • Key informants.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions • Online research • Triangulation with background literature
14. Has the programme had any positive or negative effects on the environment? Could environment considerations have been improved in planning, implementation or follow up?	• No. and type of activities / support specifically targeting gender equality reported. • No. and type of changes / positive contributions to gender equality reported within sub-project partners. • Degree to which issues related to the environment might have been better addressed during planning, implementation and follow up.	• Programme documents (including any plans / projects / policies related to the environment). • Key informants.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions
15. Has the programme been designed and implemented in a conflict sensitive manner?	• Degree to which conflict sensitivity included in design. • No. of surveillance systems to monitor and manage potential conflicts arising in programme implementation. • Degree to which the programme was able to respond to conflict during implementation.	• Programme documents. • Key informants.	• Document analysis • Semi-structured interviews • Roundtable / focus group discussions • Triangulation with background literature

Appendix 2: Revised workplan

Revised Workplan

Specifications: C=Comments; DL=Deadline; M=Meeting; QA=Quality Assurance; WS=Workshop								December					January				February				March					April				May				
2022-2023	GM	GS	MN	CK	EP	QA	PM	w48	w49	w50	w51	w52	w1	w2	w3	w4	w5	w6	w7	w8	w9	w10	w11	w12	w13	w14	w15	w16	w17	w18	w19	w20	w21	
Inception Phase																																		
Start-up meeting btw. Dec 1-8	1	1	1	1	1																													
Review of documents	3	2,5	1	1	1																													
Stakeholder analysis	1	1																																
Stakeholder meetings	1																																	
Drafting inception report	3	1	0,5	0,5	0,5						Xmas	N-Ys																						
QA of inception report						1	1							QA																				
Submission of draft Inception Report Jan 10														DL																				
Inception meeting Jan 16	1	1	1	1	1		1								C																			
Comments by stakeholders Jan 24																M																		
Revisions and finalization of inception report																																		
Submission of final Inception Report February 3																	DL																	
Sida approval of final inception report Feb 6																																		
Data Collection Phase (Feb 7-March 24)																																		
Gathering and review of additional documents	3	4	2		2																													
Digital remote interviews	1	5																																
In-person interviews in Stockholm		2																																
Field work preparations					3																													
In-country data collection	10				11																													
Validation and debriefing workshop March 27	1	1	1	1	1	1	1																		WS									
Data Analysis and Reporting Phase																										Easter								
Report writing	7	3	2	2	1																													
QA on Draft report / Report revision						1	1																				QA							
Submission of Draft Report April 19																													DL					
Comments from stakeholders on draft report April 27																													C					
Revisions of evaluation report	3						1																											
Submission of Final Report May 10																																	DL	
Dissemination seminar May 16	1	1	1	1	1		1																											
Preparation of publication & finalisation							1																											
Total days	36	22,5	9,5	21,5	8,5	2	7																											

Initials: GM=Greg Moran; GS=Göran Steen; MN=Maria Nilsson; CK=Chiv Kimsrun; EP=Emelie Pelby; QA=Quality Assurance; PM=Project Manager

Appendix 3: Documents consulted to date

The documents consulted include among others:

- Project documents for each sub-project under PAT I and PAT II
- Annual narrative and financial reports of each sub-project 2016-2022
- Workplans and budget on an annual basis for each sub-project 2016-2022
- Annual audit reports of each sub-project 2016-2022
- Annual narrative and financial reports by Sida Phnom Penh to EU 2016-2021
- Sida internal decisions and assessments of the overall PAT I and PAT II support
- Sida internal decisions and assessments of each sub-project under each of the two phases
- Agreements between Sida Phnom Penh and respective sub-project during PAT I and II, including amendments
- Sweden's strategies for development cooperation

The documents are listed separately under PAT I and PAT II below.

PAT I

Embassy of Sweden, Decision on Contribution EU/PAT 2016-2019, Parliamentary Budget Office, June 2016.

Embassy of Sweden, Decision on Contribution EU/PAT 2016-2019, Transparency International Cambodia, June 2016.

Embassy of Sweden, Decision on Contribution EU/PAT 2016-2019, Tax Cooperation, June 2016.

Embassy of Sweden, Decision on Contribution EU/PAT 2016-2019, National Audit Authority, June 2016.

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Embassy of Sweden, Decision on Overall Contribution EU/PAT 2016-2019, June 2016.

Embassy of Sweden, EU/PAT 16-19: Parliamentary Budget Office, Appraisal of Intervention, Parliamentary Institute of Cambodia final, February, 2017.

Embassy of Sweden, Management Declaration for Transparency International Cambodia's financial period of 07/2017-12/2016, May 2017.

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Embassy of Sweden, Financial Outcome Review, Partnership for Accountability and Transparency 2016-2019, May 2017.

EU, Financing Agreement between the EU and the Kingdom of Cambodia, EU support to Public Financial Management Reform, Stage 3, including Annex 1 Technical and Administrative Provisions, June 2016.

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Sida, Engagement Contract Proposal for Framework for Framework Development Assistance with KPMG Cambodia, August, 2016.

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Sida, Agreement Overview PAT/EU.

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Empowerment and Accountability Consortium, Partnership for Accountability and Transparency in Cambodia, Partner meeting Defining the common goal, March, 2017.

Empowerment and Accountability Consortium, External Monitoring Team for Partnership for Accountability and Transparency in Cambodia – in relation to the PFM reforms Aide memoire, Mission March, 2017 (draft).

Empowerment and Accountability Consortium, Partnership for Accountability and Transparency (PAT) Reflections on Capacity Development with an eye on the future, Gerhard van 't Land and Kimchoeun PAK, 27 June 2018.

Sida's engagement in PAT and the recent political developments Confidential memo upon request 05 March, 2018. Include or exclude from list?

Transparency International

Transparency International Cambodia, Statement of Fund Receipts and Disbursements and Report of Independent Auditors, for the 6-month period ended 31 December, 2016.

Transparency International Cambodia, "Collective Actions for Transparency and Integrity (CATI)", Completion Report, July 2016 – December 2019, including Annex 1: TI Cambodia's Strategic Plan 2020-2022 and budget, Annex 2: Result Assessment Framework (RAF), Annex 3: Audit report and management response, Annex 4: Risk and Mitigation, Annex 5: List of Activities carried out during the reporting period, Annex 6: Visibility Report (2016-2019), Annex 7: Procurement Plan 2020, Annex 8: List of Key Event 2020, Annex 9: List of Sub-grantee in 2020-2022, May 2020.

Transparency International Cambodia's, Visibility and Key Events 2016-2019.

Transparency International Cambodia's, Management Letter, for the year ended 2019.

Transparency International Cambodia's, Audited Financial Statements and Report of Independent Auditors, for the year ended 2019.

Transparency International Cambodia, Human Resources Manual, Revised version 1, January 2015.

Transparency International Cambodia, Financial Management Manual, Revised version 1, January 2015.

Transparency International Cambodia, Procurement Management Manual, Revised version 1, January 2015.

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PAT II

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Transparency International

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Transparency International Cambodia, "Collective Actions Against Corruption (CA2C)", 2020-2022, Programme period: 1st of January-31st of December, 2021, Overview of budget vs. actual expenses, April 2022.

Action Document, Partnership for Accountability and Transparency in Cambodia 2020-2022, including annexes (Budget, Results Matrix, Communication and Visibility Plan, Risk Matrix).

Transparency International Cambodia, Organisational Chart, 2020-2022.

Transparency International Cambodia, Strategic Plan 2020-2022, Collective Actions Against Corruption (CA2C).

Transparency International Cambodia, Results Framework (RAF), 2020-2022.

Transparency International Cambodia' Strategy, Global Programmes' Workplan and Budget January 2020-December 2022.



Evaluation of the European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency, Phase I and II, (PAT I and PAT II), Cambodia

The European Union (EU) and Swedish International Development Cooperation Agency (Sida) Joint Partnership for Accountability and Transparency Cambodia programme ran in two phases from 2016 to 2022 and was designed to complement the EU's budget support to public financial management reform. Building on previous Sida support to taxation, statistics, public account auditing, and support via civil society organisations to Parliament and anti-corruption, transparency and accountability and was highly relevant given the context. Although negatively impacted on by COVID-19, changes in the political context, and the decision by one partner under Phase I not to continue under Phase II, outcomes were achieved in all sub-projects and contributed to the specific (outcome) and overall (impact) objectives. With a strong focus on both institutional and individual capacity building, mostly provided with the assistance of Swedish institutions, many of the benefits achieved under the programme can be expected to continue now that the programme has ended. The programme was also largely successful in integrating the human rights-based approach, poor people's perspective, and gender equality.

SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY

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