Improved Service Delivery for Citizens in Cambodia (ISD) Programme

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Disclaimer

This evaluation is conducted by independent consultants. The findings, interpretations and conclusions expressed in this report are solely those of the authors and do not necessarily reflect the official views, policies of SDC, BMZ or GIZ representatives, its staff or any affiliate entities. Assumptions made in the analysis are not reflective of the position of any individual entity other than the authors. Since the content of this report involves critical analysis, the findings, interpretations and conclusions presented herein are always subject to change, revision and reconsideration in the light of new data or information which was not available to the authors during the course of assessment. The content of this report, therefore, should not be held in perpetuity.

Authors

This ISD programme phase I evaluation report is written by:

Mr. Noel Mathews, Consultant team leader, noelmmatthews@gmail.com / Tel: 012 34 71 43
Ms. Anne-Lise Klausen, Quality Assurance Consultant, alklausen@ncg.dk
Mr. Phan Sothea, Consultant team member, sotheacam@gmail.com / Tel: 017 58 58 07

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List of Acronyms and Abbreviations

ACLEDA	Association of Cambodian Local Economic Development Agencies
ADB	Asian Development Bank
API	Advocacy and Policy Institute
BMZ	The Federal Ministry for Economic Cooperation and Development
BoG	Board of Governors
CAF	Community Accountability Facilitators
C/S	Commune /Sangkat
CCWC	Commune Committee for Women and children
COMPED	The Cambodian Education and Waste Management Organization
COMPOSTED	Environmental Education and Recycle Organization
CPDD	Coalition for Partnership in Democratic Development
CSO	Civil Society Organization
DFAT	Australian Government Department of Foreign Affairs and Trade
DM	District and Municipality
DMK	District, Municipality and Krong
DPs	Development partners
EU	European Union
FGDs	Focus Group Discussions
MEF/GDSNAF	General Department of Sub-National Administration Finance, MEF
GESI	Gender Equity & Social Inclusion
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GRET	Groupe de Recherches et d'Echanges Technologiques
HFHC	Habitat for Humanity Cambodia
ID poor	Identification of the poor
IDIs	In-Depth Interviews
ISAF	Implementation of Social accountability Framework
ISD	Improve service delivery programme
KIIs	Key Informant Interviews
MEF	Ministry of Economic and Finance
MoE	Ministry of Environment
MoI/DFR	Ministry of Interior/Department of Functions and Resources
MoWRAM	Ministry of Water Resource and Meteorology
NCDDs	National Committee for Subnational Democratic Development Secretariat
NGO	Non-governmental organization
NRM	Natural Resource Management
O&M	Operation & Maintenance
OECD	Organization for Economic Cooperation and Development
DAC	Development Assistance Committee
OSC	Oversight Committee
OWSM	One Window Service Mechanism
OWSO	One Window Service Office
OWSU	One Window Service Unit
RGC	Royal Government of Cambodia
SA	Social Accountability
SDC	Swiss Agency for Development and Cooperation
SNAs	Subnational administrations
ToC	Theory of Change
WCCC	Women and Children Consultative Committee
WG	Working Group
WVI	World Vision International

Executive Summary

Below is a summary of the key findings under the headings of Relevance, Coherence, Effectiveness, Efficiency & Value for Money, Impact, and Sustainability, followed by a brief summary of recommendations.

Relevance

The ISD project is strongly aligned with national priorities, including Cambodia's National Program for Sub-National Democratic Development (NP-2), key sectoral reforms, and SDC's strategic objectives. It supports critical functions transferred to district and municipal levels, enhancing local governance, accountability, and service delivery, particularly in administrative, environmental, and social sectors.

The project's focus on capacity development, gender inclusion, and citizen engagement is well-suited to the context and addresses identified gaps in decentralization and local service responsiveness. The integration of digital services, mobile outreach, and mechanisms for citizen feedback further reinforces the project's relevance in improving equity and access.

The intervention design also reflects adaptive management and responsiveness to emerging needs, such as supporting newly transferred functions in education and health, and leveraging existing structures like the Ombudspersons and OWSOs to strengthen institutional resilience

Coherence

The ISD project demonstrates strong internal and external coherence. Its various intervention areas—waste management, administrative services, water and irrigation systems, and local revenue generation—are mutually reinforcing and collectively enhance public service delivery, livelihoods, and local governance. The integration of Social Accountability (SA) tools further strengthens these areas by promoting transparency and citizen engagement.

Externally, ISD aligns with the priorities of both BMZ and SDC, contributing to goals in governance, health, economic development, and climate resilience. It supports SDC's thematic portfolios—Governance and Citizen Participation, Inclusive Economic Development, and Climate Change and Natural Resource Management—and advances multiple SDGs (3, 11, 13, and 16).

ISD is also well-aligned with national policies, particularly NP2, and complements other donor initiatives like the World Bank-led ISAF and USAID-funded ISAC projects under the Social Accountability Framework, despite uncertainty around future USAID support

Effectiveness

The ISD project has made notable progress in achieving its intended outcomes, with strong evidence of behavioral change, increased local ownership, and improved service delivery at the district level (DMK).

District councilors reported enhanced understanding of their roles and responsibilities, resulting in greater engagement with citizens and closer collaboration with Ombudspersons on complaint resolution. Citizens echoed this shift, highlighting more responsive and hospitable public officials. Councils also strengthened oversight functions, contributing to improved service quality and trust.

The formation of multi-stakeholder sub-committees for solid waste and water management—featuring diverse representation and high levels of engagement—has yielded robust district master plans. Members demonstrated confidence, technical knowledge, and strong ownership of planning processes. Capacity was built through a blend of training, exchange visits, and practical planning exercises, laying a foundation for effective implementation. However, financing remains a barrier. The final phase should explore low-cost implementation options and potential funding models, including matched funding and improved service fee retention.

Efforts to mainstream climate-sensitive approaches—such as vermicomposting, waste separation, and climate-sensitive irrigation planning—are underway, with promising pilots but limited scaling due to financial constraints. While future revenue generation through recycling and composting remains aspirational, requiring further support to build viable business models at the local level the model developed in Banteay Meanchey with funding from the sub-national level of 20% (Development Partner) and 80% (Government) is a co-financing mechanism aligning with commune, district and line agency budgets and planning cycles. It generated sufficient funds to implement 4 district's Climate Sensitive-Water Management Action Plans. This is a model which can be adapted and tailored to different districts and used for upscaling

The OWSO (One Window Service Offices) have seen clear performance improvements, supported by ISD training and infrastructure. Mobile services (which combines administrative services and better access to the ombuds mechanism) reached underserved populations and improved service accessibility, though long-term sustainability requires planning for equipment replacement and government financing.

Complaint mechanisms have expanded and diversified, enabling citizen feedback through multiple channels and promoting real-time service improvements. The role of the Ombudsperson has been strengthened through ISD support, with public awareness rising via regular outreach.
Citizen participation has increased, especially in DMK forums and master plan development processes. Anticipated rollout of Social Accountability (SA) mechanisms is expected to further deepen engagement and accountability. DMK officials voiced support for SA, recognizing the value of public feedback in driving service quality.

In summary, ISD has significantly advanced the capacity, responsiveness, and effectiveness of local governance structures. Sustaining and scaling these gains will require continued attention to financing, participation, and institutional support.

Impact

The evaluation finds that the project has achieved meaningful and measurable impacts at both the institutional and policy levels, contributing significantly to Cambodia's decentralization agenda and aligned with the Swiss Development Cooperation's focus on inclusive, accountable governance.
At the subnational level, the project strengthened service delivery through capacity development, participatory planning, and increased citizen engagement:

- Enhanced local government performance: OWSO staff and Ombudspersons demonstrated stronger understanding of their roles, improved responsiveness, and increased citizen trust. Service users reported noticeable improvements in hospitality, efficiency, and accountability at the point of service.
- Broadened access to services: The introduction of mobile OWSO/ services and increased access to the ombuds mechanism to remote and disadvantaged populations, while digital tools

(e.g. digital OWSO application & platform and "Our Voice" app) created new pathways for citizens and entrepreneurs to access services and lodge feedback and complaints.

- Empowered citizen engagement: Community-based waste and water management committees are operational, with strong ownership and readiness for implementation. Social accountability mechanisms—such as structured feedback loops and complaint systems—have been piloted and are being institutionalized.
- Stronger local planning and oversight: Participatory processes led to the development of climate-sensitive water and waste management plans, supported by GIS trainings (and for the water component small-scale Irrigation System GIS data & map) and improved subnational budget planning. Local governments are incorporating these plans into investment frameworks.

At the policy level, the project supported key national reforms aligned with NP-2 and SDG goals:

- Gender equality and leadership: A national strategic plan to increase women in subnational leadership was approved, contributing to SDG 5 and more inclusive governance.
- Decentralized service delivery: The transfer of education functions to DMK administrations, as well technical guidelines on position descriptions, and ongoing studies in health and administrative restructuring representing key steps in functional devolution.
- There are more policy recommendations in train for 2025, so they are not covered here, although they will be in place by the end of the project, including recommendations for the role of regional and capital level and options for delegations on health services
- Digital and fiscal transformation: Sub-National digital governance and fiscal decentralization efforts benefited directly from project-supported innovations, including complaint databases, digital communication tools, and proposals for enhanced DMK financing mechanisms.

The project demonstrates a systemic and scalable impact, with locally validated models influencing national policies and institutional reforms. It has laid the groundwork for a more responsive, transparent, and inclusive governance system in Cambodia, positioning SDC's contribution as catalytic in supporting sustainable, citizen-centered service delivery.

Efficiency and Value for Money

The ISD project demonstrates strong efficiency and value for money, with a clear results framework and effective alignment to national decentralization goals. Implementation through existing government systems has strengthened institutional capacity and fostered local ownership, while decentralized management and low-cost coordination tools have enhanced operational responsiveness.

With a total budget of USD 11.8 million (USD 6.05 million from SDC), the project reached approximately 2.96 million citizens across 36 DMKs—at a low cost of USD 3.99 per capita over five years. This compares favorably to similar interventions, such as the World Bank's LEAP project. Significant in-kind contributions from district administrations further boosted cost-efficiency.

Capacity-building efforts extended to nearly 9,600 public officials, emphasizing real-time application of skills and reducing long-term reliance on external support. The project also maintained financial discipline through local procurement and integration into government systems.

Recommendations include, to continue to support disaggregated cost-efficiency analyses by DMK (with associated capacity development) and more detailed assessments to enhance their future planning and accountability.

Sustainability
As the ISD transitions into Phase 2 in January 2026, a key focus will be ensuring the sustainability of outcomes, particularly through the gradual transfer of facilitation services from GIZ to local counterparts, including DMKs and CAFs. This transition will promote local ownership and resilience, especially as Cambodia approaches the end of NP-2 and faces financial constraints.

For waste and water management, both the waste and water management subcommittees have developed actionable plans, but financing remains a challenge for effective waste management, although the Banteay Meanchey model mentioned earlier could now be tailored to different districts in funding water management. In the final months of Phase 1, discussions with NCDDS and development partners should explore funding options, including these matched-funding models, to ensure the continuation and extension of these initiatives. Additionally, strategies for own-source revenue generation, such as plastic recycling and composting, have significant potential for long-term sustainability.

A successful model for upscaling water management investments & activities is the December 2024 MoU between Banteay Meanchey Sub-National Authorities and ISD/GIZ, which blends local investment with external co-financing. This model can serve as a blueprint for scaling up, with the aim of improving local livelihoods—such as a projected 15% increase in rice production. As the project progresses into Phase 2, integrating **sustainability planning** into each output area will be critical for ensuring lasting impact beyond donor support.

Recommendations

I. Keeping in mind that Finance follows functions in decentralisation, and this has been somewhat delayed during the first half of NP2, the project should continue this year working with DMKs to identify what kind of budgets (how much exactly) will be needed to execute the by SD 182,183 and 184 mandated functions of both waste management and (irrigation) water management and OWSO. So, there is a need for the cost analysis and breakdown conducted under ISD to be continued and enhanced under ISD 2. The project could then look at providing a startup grant [perhaps on a matched-funding basis] for this in discussion with NCDDS as part of Phase 2.

II. There is a need to develop an entrepreneurial vision and skill set among DM administrations around income generation in the areas of DMK services, waste management and water management with particular attention to recycling, composting for fertilizer, drinking water and reassigning and retention of service fees as an own-source budget. This will require significant capacity development, which can be aligned with, and conditional on, the start-up grant recommended above.

III. The complaint box mechanism at the OWSO has had good, but variable progress, largely dependent on the understanding, skills, and commitment of the various ombudsperson The social accountability feasibility study, and the DM guidelines which have now followed should be used to address this deficit, with the design and delivery of joint training on the new DM guidelines for both ombudspersons and CAFs. Such joint training would also help to address one of the recommendations of the feasibility study which was agreed with NCDDS, that the ombudsperson and CAF should work much more closely together at DM level. Such joint training would serve to enable this, as would the current involvement of CAFs in the

development and roll-out of the OWSO communication plans. It would also be important to to involve CAFs in informing citizens about mobile services, which is already happening in the two pilot districts for mobile OWSOs and could be extended under ISD 2.

IV. Looking forward from this year and into the next phase of the project, a model for operationalizing the SA guidelines at DM level in two key areas (community scorecards and the Joint Accountability Action Plans (JAAP) should be developed drawing on lessons learned from the C/S level in their initial attempts to implement these two tools as part of ISAF implementation. This will need to take into account, the significant geographic differences at district and municipality level and develop a specific curriculum to ensure that district, municipality, and OWSO staff and civil society organizations working together through the facilitation of the CAFs are able to participate effectively. A sequenced capacity development strategy along with a curriculum framework structured around the new guidelines will therefore be essential.

V. Recommendation: Consolidate all digital interfaces including OWSO services and the OWSO complaint mechanism under single online platform/APP. This could also include interfaces for both the community scorecard and the JAAP development processes, with citizens who are unable to attend meetings still able to provide their inputs. Given that the early adopters will inevitably be youth, the awareness, raising and capacity development strategy for the use of this should include education and training in high schools and among youth groups who can in turn become trainers of others in their communities in the use of the platform/App.

VI. On study visits, it is recommended that tailored study visits for the requisite project groups be developed as part of the capacity development strategy around:

- Waste and water management, particularly in relation to revenue generation models, which are currently operational within Cambodia or Thailand for example, although it may be necessary to go further afield.
- As the new DMK guidelines for social accountability or piloted, and the model is refined, good practice models in using the community school card and developing the JAAP will develop in 2025, which can then be used for study visits in phase 2 of the project.

VII. Looking forward, the ISD project under its next phase, rather than extending to new districts, should focus on continuing the successful work with the 36 DMK's by incorporating the recommendations provided here and then use this as a model to be replicated nationally as ISD phase 2 comes to an end. This also aligns with the national RGC leadership's vision and intention behind the aforementioned 55 functions transferred.

VIII. It is clear to the evaluation team that the project requires a phase 2 in order to ensure institutional sustainability of project outcomes within government by 2030 to fulfill the ambition of the NP2. In order for that sustainability to be ensured, there is a need for a specific sustainability strategy, which would have key milestones with indicators for how the project will be internalized within NCDDS by the final year of ISD 2. As part of that, and in order for NCDDS to be effective at the subnational as well as the national levels, it will also be necessary for it to have its own budget to participate at subnational level.

IX. Under ISD 2, a demand side sustainability strategy should be developed (possibly in coordination with other social accountability donors) which details how 'demand-side'

accountability (external to and independent of government) can continue to be supported, potentially through a single social accountability fund, for example.

X. At the time of writing this report, the mid-term review of the IP-5 was underway, but not yet published, the findings of this report should be taken into account in the design of the ISD2, in order to maintain its alignment with NP-2 and coherence with any further donor support.

Final Recommendation [repeated under Relevance below]
The ISD project is clearly relevant to the government's 'Pentagonal' strategy and the NP 2, and it is also relevant to RGC PFM policies and in turn these policies relevance to government being able to continue to extend and institutionalize the decentralization reforms under NP2. It is also true that development partners have had concerns that, despite the extensive policy influencing work they had undertaken and seen adopted, policy implementation on the other hand lagged behind somewhat, although it seems to be now catching up under the leadership of NCDDS and the support of projects such as ISD.

Therefore, given the premise that finance follows functions in decentralisation reforms, as part of transparency and accountability efforts, as increased finance gets allocated to districts for their increased function, a Public Expenditure Tracking Survey (PETS)[c] could be envisaged, led by NCDDS with ISD support. A PETS is a social accountability tool for unpacking why good government policy does not always translate into effective implementation and is specifically designed to track the flow of public funds and resources from central government levels down to service delivery points (such as schools or health clinics). It reveals and can help explain any re-prioritization of funds before they reach the intended beneficiaries, as well as bottlenecks in administration or bureaucracy, corruption, inefficiencies, or delays in the disbursement process and discrepancies between allocated resources and actual use on the ground.

If a collective group of DPs (which could include ADB and WB for example) were to adopt this and propose it to through NCDDS to the relevant ministries [MOI, MEF and the education and health sectoral ministries its relevance to Public Financial Management (PFM) and Public Administration Reform (PAR) nd NP2, could be enhanced, pursuing the following possible strategic alignments:

- Aligning budgeting and planning across levels with PFM Reform supporting the integration of sub-national plans and budgets into national systems. This could begin by Introducing medium-term budget frameworks (MTBF) at the provincial/district levels, thereby strengthening local development planning and ensuring that resources flow in line with decentralization goals.
- Devolving financial autonomy with accountability/functions by defining clear fiscal transfers and local revenue mechanisms in line with the Intergovernmental Fiscal Transfer (IGFT) framework to help ensure that communes and districts can implement their mandated functions with sufficient resources.
- Professionalising the local civil service with PAR supporting the creation of a merit-based, decentralized civil service, with local HRM units under national standards to allow for recruitment, performance management, and capacity-building at sub-national levels.
- Using social accountability to monitor reform synergies through community scorecards and PETS (as discussed earlier) to monitor how well PFM and PAR reforms translate into improved local service delivery, creating a feedback loop between citizens and reform processes.
- Harmonising legal and policy frameworks through ensuring that the legal instruments governing PFM and PAR reflect the principles and structures of decentralization. This would involve then the revision of laws and sub-decrees to align mandates, financing, and staffing structures across ministries and sub-national administrations, reducing duplication between central and local roles.

Practically speaking, it is possible to envisage this happening at DMK level through the District Integration Workshop (DIW) process, which could be expanded as part of support to JAAP planning by ISD under its revised social accountability guidelines in phase 2. The DIW workshop planning process could therefore serve as a convergence point, with PFM contributing through budget ceilings and cost estimation, PAR contributing by identifying needed civil service posts and capacities and the NP-SNDD [2] providing the framework for local development planning, with better integration of these inputs at the DIW level making decentralization more results-oriented and coherent. NCDDS could also be further strengthened by the next ISD in their role in the coordination of the three reforms, to be able to propose policies contributing to SNDD.

1. Introduction

The support for democratization, local good governance and citizens' participation as a key contribution to poverty reduction and stability in Cambodia must be understood in the context of decades of civil war and genocide. Cambodia started building up its governing structures almost from scratch only in 2000. A first decentralization reform established democratically elected commune councils with the first local elections in 2002. Participatory planning processes were introduced, and more financial responsibilities were given to local governments. This has allowed local government to better serve their constituencies through the implementation of service delivery and local development projects. A milestone of the reform were the Sub decrees 182, 183,184 decided in 2019. Since then, most sectoral authorities (e.g. the Environment office) at the level of districts and municipalities were integrated into the local administrative structure (this is called unified administration) and are thus formally under the supervision of the elected local councils and no longer under the supervision of the line ministries.

In 2008, the *Law on Administrative Management of Province, Capital, District and Municipality and Khan* was adopted. The first (indirect) elections of the councils at provincial, district and municipality levels took place in 2009, followed by the 1st National Programme for Sub-National Democratic Development (NP-1) 2010-2020 adopted in 2010. The strategic focus of reform was placed on promoting democratic governance at the district and municipal level as the layers between the commune and provincial level government. The achievements are encouraging, especially in terms of the legal framework, and newly established structures and systems at the sub-national administrations (SNA) at the district and municipality level. The next steps of reform will focus on strengthening these established structures and systems. These will include capacity development of SNA officials, the definition of roles and responsibilities for different tiers of government as well as the continuous transfer of financial and human resources from the national to the SNA level.

Recognising the importance of further reform, the Royal Government of Cambodia (RGC), with technical assistance from SDC (Swiss Development Cooperation), GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH) and EU (European Union Delegation), has designed the 2nd National Programme for Sub-National Democratic Development (NP-2), aiming to overcome the challenges encountered in implementation of NP-1 and to continue the reform process. The new NP-2, will be implemented in the ten-year period, 2021-2030. Its strategic objective is to improve access to socially equitable and inclusive public services in order to achieve Cambodia's socio-economic goals of becoming a middle-income country by 2030 and a high-income country by 2050.

SDC is convinced that it is important to stay engaged and support the decentralization reform in Cambodia, as the support of some level of vertical power sharing (between the different state levels), is crucial. Furthermore, a rights-based approach is an integral part of the "service delivery for the citizens" at the local level.

2. Background information

The programme "Improved Service Delivery for Citizens in Cambodia" (ISD), was implemented by GIZ and co-financed by BMZ and SDC. By the end of phase 1, the budget committed to this project will be around USD 12 million, since 2024 including an SDC additional credit to integrate social accountability measures into the initial project. The duration of phase 1 is from 01 Mar 2022 to 31 Dec 2025. The programme is being implemented by the National Committee for Sub-National Democratic Development Secretariat (NCDD-S), and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH-GIZ with co-financing by BMZ and SDC. With this cooperation, SDC

and BMZ jointly support selective elements of the NP-2 (1) the implementation of the National Programme on Sub-National Democratic Development 2021–2030 (NP-2) especially in the health sector and for the promotion of women working in sub-national administrations; but also the role of the capital and provinces, roll out of education function etc. (2) administrative service delivery in digital and mobile form; (3) the development of scalable and climate-sensitive waste and water management strategies and their implementation; (4) citizens' access to decision-making processes and the strengthening of the complaint mechanisms at district and municipal level; and (5) improving local finance of Districts/ Municipalities (DMs). The program's additional activities aim to strengthen Social Accountability (SA) by expanding and institutionalizing efforts with NCDDS to ensure long-term sustainability of initiatives under the World Bank Trust Fund. This work focuses on four interlinked objectives: piloting and sustainability, empowering citizens through new guidelines, and implementing digital feedback tools. It also complements the ongoing World Bank's trust funds project on the Implementation of Social Accountability (ISAF), of which SDC and BMZ are the co-donors. While the latter project strengthens the demand-side of accountable governance and service provision, ISD mainly focuses on the supply-side. Together, the two projects stand for SDC's two-pronged approach on strengthening local governance and improving service provision.

The overall objective (Impact) of the programme is to ensure that the Local Administrations are more effective and responsive in providing quality public services in priority sectors: "Districts and municipalities in the selected partner provinces use strategies and improved processes for service delivery in priority sectors". The overall goal shall be reached through five outcomes:

> Outcome 1: The National Committee for Sub-National Democratic Development uses recommendations prepared by its secretariat for the further implementation of national decentralization project.
> Outcome 2: Reforms of the One-Window Service Offices (OWSOs) have been implemented in districts and municipalities in accordance with the requirements of the national decentralization project.
> Outcome 3: Selected districts and municipalities in the three partner provinces have strategies in place to shape their water - and waste management in a climate sensitive manner
> Outcome 4: Citizens' access to decision making processes and complaint mechanisms at the level of districts and municipalities are strengthened.
> Outcome 5: The soundness of local finances with respect to the funding of service delivery as well as the financial management is strengthened.

To that end, the local administrations are more effective and responsive in providing quality public services in priority sectors (digital/mobile administrative services, solid waste management, and water governance). The enhancements will contribute to the promotion of socio-economic development through improved good governance and inclusive service delivery at sub-national and national level.

3. Objective, scope and focus of the evaluation

This evaluation was commissioned by Swiss Agency for Development and Cooperation (SDC). The intended users are SDC, BMZ and GIZ. The intended users of the evaluation formed a steering group, which has contributed to and agreed on the Terms of Reference (ToR) for this evaluation. NCDDS is the main political partner on the Cambodian side, with whom the evaluation questions, the planned schedule for the evaluation and inception and final results was to be shared and discussed. The decision-making body is BMZ and SDC; who will approve the inception report and the final report of

the evaluation. The steering group will participate in the start-up meeting of the evaluation, as well as in the debriefing/validation workshop where preliminary findings and conclusions are discussed.

The objective of the evaluation is to inform all stakeholders about progress, achievements and future possibilities of ISD to NCDDS and GIZ, as well as to provide SDC and BMZ with a solid basis for decision making on future funding and support to the second phase of ISD programme. The current bilateral contracts between the respective donors and GIZ are effective until 31 December 2025.

The evaluation was to cover conceptual, content-related, and organisational aspects. It would further focus on project design and implementation, particularly management, staffing, planning, monitoring and evaluation, as well as project outcomes and quality of capacity building project of ISD I. It will analyse the results of the intervention on overall effectiveness and impact, determine the long-term value of the results, and compile insights and actionable recommendations for further action and follow-up. The evaluation will be both reflective and prospective, in that it reflects on GIZ's past achievements and explores future possibilities, whether the initial Theory of Change (ToC) is still valid, whether there is any missing middle in the ToC, and formulates recommendations aiming to guide the future design of the 2nd phase of ISD programme.

The 'missing middle' in a theory of change refers to the potential gap or lack of clarity between the initial activities or inputs of a program and the ultimate desired outcomes or impacts. This gap can undermine the effectiveness of the theory of change by making it difficult to evaluate, replicate, or scale the program. Identifying the missing middle is particularly important when working on good governance and systems programming in order to get beyond process outcomes to tangible intermediate outcomes, which can be named in the theory of change.

The scope of the evaluation was to assess districts and municipalities in the three selected partner provinces (Siem Reap, Battambang and Banteay Meanchey) that use strategies and improved processes for service delivery in the abovementioned priority sectors. Activities on social accountability, even if started mid-2024, were also assessed from the perspective of preliminary results and trends and with a view to its further development in phase 2. An important part of ISD programme is also the work at national level. The evaluation therefore would assess NCDDS's progress on national level (Output 1) and the progress in fiscal decentralization (Output 5) as well.

As per the ToRs and the approved inception report for this evaluation, the project evaluation were guided by the OECD/DAC criteria on relevance, coherence, effectiveness, efficiency, impact, and sustainability.

4. Evaluation approach and methodology

The consultant team used the Assessment Grid for the project/project evaluation of the SDC interventions, for the assessing the level of satisfaction with project performance.

4.1. Approach:

The consultant team conducted Key Informant Interviews [KII] and Focus Group Discussions [FGD] with all key stakeholders, including GIZ, donors (SDC and BMZ), the NCDDS, selected partner ministries (MoI/DFR, MEF/GDSNAF, MoWRAM and MoE), selected provincial administrations, and districts and municipalities, implementation partners such as World Vision International, and related projects like NURTURE and with the direct beneficiaries of the ISD project.

In addition, as requested by SDC, the consultant team carried out a case study development on one of the DM's targeted by the project for the development of waste management system to deep dive into successes, failures and lessons learned. This external evaluation assignment will follow the following key steps:

1) Conduct a desk review, and prepare and submit the inception report;
2) Finalize the methodology and evaluation plan with SDC team;
3) Primary data collection (Field visits: key informant interviews and focus group discussion);
4) Data analysis and report writing.

4.2. Methodology:

The evaluation methodology was participatory and inclusive, drawing on qualitative and quantitative triangulated data collected through desk review, key informant interviews and focus group discussions. The following section details the process and methodology which will be complemented or adapted in order to fulfil the mandate such as:

- Kick-off meeting with SDC, BMZ, and GIZ to clarify objectives, expectations, and the timeline for the assignment.
- The desk review which will entail a review of documents concerning the ISD project, a review of prior engagements and identify lessons learned by development actors
- Contact and communicate with relevant agencies, including NCDDS, donors, service providers, and academic institutions to gather relevant documents
- Conduct field missions and interviews with the selected respondents.
- Present the preliminary findings to the steering group, (SDC, BMZ and GIZ) and NCDDS? after the review of primary data and secondary data
- Submit a draft evaluation report covering preliminary findings to SDC, BMZ and GIZ. The team will check the understanding of the preliminary findings and collect feedback and incorporate in the final report
- The Final report will incorporate written feedback from SDC, BMZ, and GIZ and NCDDS?

4.3. The deliverables:

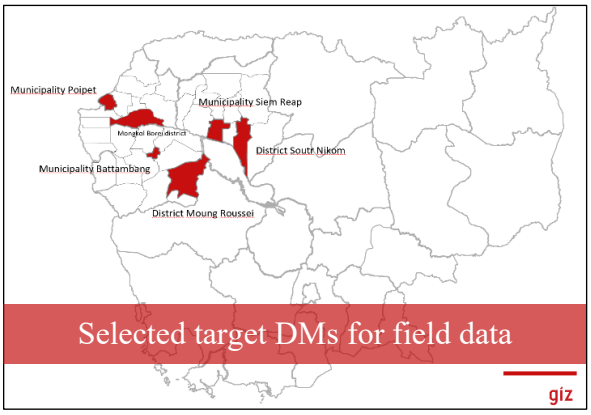
- **Inception report** describing the evaluation methodology and implementation schedule.
- Carry out a **case-study on one of the municipalities** targeted for the development of a waste management system focusing on success, failures, and lessons learned.
- Concise and simple visual **presentation of main review findings and conclusions** for project staff and partners in the project sites.
- Presentation of **draft results** incorporating the feedback obtained during the presentation
- Final **project evaluation report** clearly incorporating the feedback obtained during the draft results presentation in the workshop. The evaluation report (main text max 30 pages, excluding annexes)
- Economic analysis of the project with a focus on Cost-Effectiveness included in the report
- A final financial report in excel of the assignments (include timesheets together with original receipts and other supporting documents)

4.4. Target areas for data collection:

The ISD project aims to support local governments to deliver high quality services to the citizens in the sectors of waste and water management, health, administrative services and fiscal decentralization in **36 target districts and municipalities (DMs)** of the **three provinces**: Battambang, Banteay Meanchey and Siem Reap. However, not all DMs focus on the same areas of interventions.

Different intervention activities have been developed in different DMs depending on how suitable they were in that DM depending on the availability of services, the extent to which there were conducive conditions and other selection criteria with regards to implementation.

According to the ISD project presentation on the target areas and intervention focused in each DM, the information can be used for tabulation to find DMs which cover most of the intervention focus areas to be selected for field data collection visits for the external evaluation. The result of the tabulation exercise informs that in each DM the project has a focus on from 2 to 8 areas of interventions (see table 1 below). Based on the result in table 1 below, the evaluation team suggests selecting **6 DMs** for data collection as follows:



- Siem Reap: (1) Soutr Nikom district and (2) Siem Reap municipality
- Banteay Meanchey: (3) Mongkol Borei district and (4) Paoy Paet municipality
- Battambang: (5) Battambang municipality and (6) Moung Ruessei district

The selection of locations and respondents was therefore purposive [rather than random] to cover each intervention area which is a focus of the ISD project. The selection therefore prioritizes DMs which implement most of the areas of interventions. Different types of respondents will be selected for interview and focus group discussions to gain a variety of perceptions on project implementation from both a reflective and prospective perspective, including among project implementers, donors, government counterparts, CSO partners, service providers, local authority and beneficiaries [service users] to triangulate their varied perspectives within the findings. These stakeholders therefore include those who design, deliver, influence, actively participate in and are impacted by the project. The selection is based on the tabulation of intervention areas in table below. These 6 DMs together will cover all the areas of interventions focused by the ISD project.

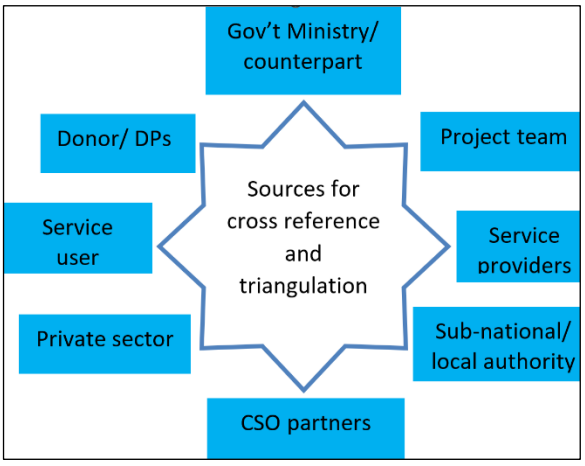


Table 1: Tabulation of target DMs versus areas of focus

			Battambang	Banteay Meanchey	Siem Reap

No.	Target DMs		D. Moung Ruessei	M. Battambang	D. Bavel	D. Banan	D. Thma Koul	D. Kam Rieng	Other DMs	M. Paoy Paet	D. Mongkol Borei	M. Serei Saophoan	D. Svay Chek	D. Preah Netr Preah	Other DMs	M. Siem Reap	D. Soutr Nikom	D. Puok	Other DMs
1	**Waste Management Sub-committees** (waste management plan, training, awareness raising and more)	6 DMs	1	1	1					1						1	1		
2	**E&W Sub-committee** (capacity building/training, district water management profile, O&M small scale irrigation activities and CS water management plan	4 DMS									1	1	1	1					
3	**Cost Analysis of OWSO and Waste** (Estimated expenditure and revenue, , Documentation methodology and transfer knowledge to DM)	4 DMs	1	1												1	1		
4	**Digital OWSO** (capacity building/training, awareness raising, working group)	10 DMs	1	1	1	1	1	1		1		1				1	1		
5	**Mobile OWSO** (capacity building/training, awareness raising, working group)	2 DMs	1															1	
6	**Strengthening Complaint mechanisms (Ombuds)**[1]	36 DMs	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	**Strengthening Councils** (Capacity building/training, reflection on role and responsibility workshop, exchange visit,	36 DMs	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	**E-learning 10 DMs,**	10 DMs	1	1	1	1				1	1		1			1	1	1	
9	**Improving SA at DM level** (feasibility and piloting, digitalization strategy, SA for new sector waste/water,)[2]	4 DMs	1	1					1					1					
	Total areas of project interventions in each DM		**8**	**7**	**4**	**4**	**2**	**2**	**3**	**5**	**4**	**4**	**4**	**4**	**2**	**6**	**5**	**4**	**2**

4.5. Respondents and sampling:

List of relevant respondents was identified together with and agreed by the project team at GIZ/SDC based on the above principle of evaluation triangulation. They are from government, civil society as well as the private sector who have a stake in this ISD programme implementation. All respondents and key informants are classified into 8 respondent groups.

Table x: List of respondents and key informant

[1] Note:

- Provide capacity building (CB) to ombudspersons & staff through trainings, reflection workshops, exchange workshops/ coaching
- Introduced means incl. digital one for citizens to submit their complaints (App)
- Provide Ombudspersons with necessary tools and equipment to perform their roles and utilize their power
- Provided ombudspersons with communication material (paper based, leaflets and billboards as we as video)
- Provided support to national partner (DFR) in developing guidelines and policies, adjusting old documents and support in designing logo

[2] SA feasibility study in M. Battambang and D. Moung Roussei, and piloting in D. Sang Kae, and D. Preah Netr Preah.

No.	Respondents	Description
1	Government ministries	• Steering committee and counterpart staff from MoI/DFR, MoE, MEF and MoWRAM.
2	Project team	• NCDDS • Project team include GIZ ISD team, SDC and
3	Service providers	• OWSO chief and relevant officers • Chief of Ombudsperson
4	Sub-national/ local authority	• Provincial governor/head of OSC • Relevant provincial departments • DM board of governors and councilors • Chief and officers of relevant DM offices • DM sub-committees (water/ solid-waste) • Head of Women and Children Consultative Committee-WCCC
5	CSO partners	• Christian Religion Association – (Paoy Paet) • GRET and Farmer Group in SN (NGO – Sotr NiKum district) • CPDD, WVI, NURTURE, HFHC (NGO - SRP) • NGO Representative from Water Subcommittee
6	Private sector and consultancy firm	• CINTRI company (waste collection – in Battambang • Leap Lim, waste collection contractor in BTB • Waste Collection Company - in Moung Ruessey district • Hotel/Guesthouse – in Soutr Nikum district • Consultancy firm: API
7	Service user citizens	• Direct beneficiaries especially disadvantaged groups
8	Donor/ DPs	• BMZ/German Embassy, ADB, DFAT

The sampling design anticipated 150 participants to participate in 14 FGDs (84 people), 30 KIIs (55 people), 4 IDIs (11 people). In fact, there are 195 respondents and key informants joined 17 FGDs (84 people), 36 KIIs (74 people), 3 IDIs (5 people). They are from various stakeholder entities and beneficiaries as listed in able above.

4.6. Evaluation criteria and questions:

The consultant team will consult with the SDC team on the development and finalization of the evaluation questions for data collection. The guiding questions below will help steer the evaluation. The questions are developed to cover the key areas of intervention include 1) Waste management, 2) Water management with focus on small & mid-scale irrigation, 3) Local revenue of DM on OWSO and Waste management, 4) Digital OWSO, 5) Mobile OWSO, 6) Complaint mechanisms, 7) DM Council performance, 8) women working in local administration and 9) SA at DM level etc. All information from different respondents will be collected through the methods and research questions according to OECD/DAC evaluation criteria included relevance, coherence, effectiveness, efficiency, impact, sustainability, implementation challenges and lessons learned.

4.7. Limitations

- Some intervention areas, for example, social accountability, have a much later starting point than others, so in these cases, it is not possible to assess their outcome and impact on the target groups and beneficiaries.
- It should also be noted that the evaluation is taking place 9 months prior to the project's end point. It is understood that this is to enable the appraisal, design and launch of ISD phase 2, but it does

mean that a full evaluation of the success of the project in implementing climate-sensitive water management plans, effective waste management plans, digitization, mobilization and delivery of one window service office services, promoting effective feedback mechanisms to DMK's and the piloting of the social accountability guidelines, is somewhat limited. It was quite apparent to the evaluation team that it could be very reasonably expected over the next nine months that implementation is on track to deliver further results than can be described in this report to date.

- Given the short duration allocated to the field research aspects of the evaluation of 9.5 days, the sample size is inevitably relatively small. For example, in the case of water, the team were able to only visit one out of the four districts which had this as an area of intervention.
- A challenge, rather than a limitation, for the team during the fieldwork, was that one district (Moung Russai) OWSO was engaged in a land registration drive on the day the team was to meet with the chief, ombudsman and staff. As a result, the offices were packed full of people registering their land, and it was very challenging to gain the necessary interviews given that all staff were required to deal with the very large numbers of citizens wanting to register their land. On the other hand, it was very interesting to witness the staff team and volunteer's enthusiasm and commitment to their work. Perhaps a lengthened time-frame could have been adopted, with different communes assigned different time periods/phases in which to register their land, in order to avoid the district office getting inundated with people.
- In some cases (for example in Poipet) it was not possible to meet the municipal governor, due to his unavailability. The team do not necessarily think that this limited the findings, but it is possible that a richer picture could have emerged if such officials were available.
- Although the evaluation team accepted and proposed against a timeline of 9.5 days for fieldwork (including travel times) in retrospect it is recommended that a larger sample size than six out of 36 districts be selected in future and therefore a longer duration for the evaluation be envisaged. The same can also be said for the time required to meet with development and implementing partners and government agencies, which was considerable.
- In terms of the cost benefit analysis in visit in the evaluation TOR it should be noted that as this project concerns itself with practice, behavior, and capacity changes, rather than infrastructure and equipment (with the exception of laptops, printers, and motorbikes.) there are limitations to the teams ability to comment on how the project use the finance available. While it is clear that the project is producing results, monetizing or auditing these results were considered outside the scope of this evaluation and so a qualitative rather than quantitative research, methodology was adopted.

5. Key Findings

5.1. Relevance

The development of the services of One Window Service Offices (OWSO) at DMK level is directly relevant to the needs of l\ citizens. From land to birth registration to attestation letters and licensing, it was clear it was highly valued and well used by citizens at the time of the field visits. The introduction of additional free services [civil registration, social protection card] during Covid by the government was also very positively regarded by beneficiaries and staff alike.

The strengthening of quality services at OWSO and the easing of access for citizens due to digitalization and increasing mobile OWSO services is necessary for 1) improving services by making

public services easier for citizens to access. It provides a variety of services in one place. It is then easier for people to access the services they need saving on time and costs, 2) streamlining business management by allowing businesses to register for licenses and comply with regulations, which at the same time makes it easier for authorities to monitor them, and 3) improving government accountability and efficiency and by ensuring that government services are more transparent and more accessible.

The support provided on better Management Information Systems and Data processing (by way of the provision of a new server and technical assistance in the design and training of MIS) also makes it easier for OWSO to manage services and fast-track processes/speed up services delivery for citizens, while the support on mobile and digital OWSO service provides more options for citizen to access the essential and most demanded administrative service reaching the poor and attracting youth to access the service on line, so they can help family to request the service at their own convenient.

The strengthening of OWSO staff and district councilors (Strengthening Councils in 36 DMs through capacity building/trainings, reflection on role and responsibilities workshops, exchange visits, e-learning in 10 target DMs and sub-committees in 10 targets DMs) to better perform their roles and responsibilities are in linked with the Cambodian government pentagonal strategy core area 2 on improvement of human resources and work efficiency and core area 3 on enhancement and strengthening of accountability and integrity in public administration, where the strengthening of the role of the Ombudsmen office has clearly contributed. Strengthening of the DM council capacities on their roles and responsibilities through training and workshops, exchange visits and e-learning, also reflects the RCG's pentagonal strategy on improvement of human resources and work efficiency and also institutional reforms and strengthening.

The support for the improvement of OWSO mobile and digital services (Digital OWSO: 10 target DMs and Mobile OWSO: 2 target districts) provides more options for people to access the administrative and licensing services through which people can process their necessary documents for study, business operations, jobs and other administrative requirements. The mobile OWSO brings the services to the ultra-poor, the elderly people with disabilities and marginalized people in remote areas.

This also contributes to implementation of the government's policy on social inclusion and 'leave no one behind'. On a practical level, mobile and digital services are also highly relevant to the needs of beneficiaries, given that in some cases people are having to travel distances of up to 60km to reach the DM office to obtain services, which for the poorest and people with disabilities, means they are affected by cumulative disadvantage and exclusion. The provision of mobile solar printers, laptops and means of transports was therefore a strategically vital intervention, which could be considered for extension in phase 2.

Digitalization of OWSO services is very relevant to the needs of service users, and can help users in some cases avoid the need to actually travel distances to DM offices or in other cases prepare them via the preparation and submission of documentation for a shorter and/or more fruitful visit to the DM OWSO. At the same time, given the limited digital awareness of the general public with the exception of the younger, more educated and the both digitally and literally literate] and the self-reported limited capacity in this area of OWSO staff, the development of a single digital platform/app will take time to roll out into common/wider usage, and so digitalization will increase in relevance over the implementation period of phase 2. ISD 1 activities towards this improved digital awareness and user-friendliness are: improved digital app/platform interface; Updated DFR/DMK communication plans and development of district aligned awareness plans and communication material (both social media & traditional)

The focus on solid waste management (6 focus DMs through sub-committees, Waste Management Plans, trainings and Awareness raising) is in line with the government sub-decree 113 by the Ministry of Environment on the management of garbage and solid waste in urban and peri-urban settings The sub-decree covers separating, storing, cleaning, collecting, transporting recycling and management of landfills of garbage and solid waste of urban centres, except industrial solid waste and hazardous waste management. The waste management awareness raising among general citizens and school students contributes to the 3 main campaigns introduced by the Ministry of Environment; 1) today, "I will not use plastic", 2) 'Clean Cambodia - Khmer can do', and 3) 'Clean along national roads' and is very much appreciated by the ministry. The awareness raising helps people to understand and apply the three Rs principles of waste management — Reduce, Reuse, Recycle which the MoE is highly committed to seeing becoming the new norm in Cambodia.

The support for better and climate sensitive water management and small-scale irrigations (4 target DMs through E&W sub-committees, capacity building/trainings, District water management profiles, O&M small scale irrigation activities and the CS-Water Management Plan) contributes to realizing the ambition of the Ministry of Water Resource and Meteorology (MOWRAM) as well as capacitating and providing resources allowing the districts to execute the in sub-decree mandated water sector tasks & responsibilities, thus advancing SNDD reform. According to the department of irrigation and agriculture of MOWRAM, among 2,352 irrigation sites throughout the country, the ministry now looks after 56 large size irrigation sites. In comparison, the provincial department of water resource and meteorology (PDOWRAM) takes care of 1,166 medium size irrigation sites. In comparison, 1,130 small-scale irrigation sites have been transferred to DMK administrations and water user groups at the grassroots level to perform the functions of operation and maintenance (O&M).

The support for better Sub-National Water Sector Governance is in support of the implementation of DMK sub-decree 182 & 184, 2019, which mandates Districts & Municipality with specific tasks towards the planning and oversight of small-scale irrigation system O & M. The 4 target pilot DMs are capacitated to take on these new irrigation systems related tasks & responsibilities through the: i) set up of multi-stakeholder District Environmental & Water sector sub-committees, which include representatives of the private sector, communes and FWUCS; ii) capacity building/trainings on the topics of water sector sub-national regulatory framework, planning, operation & maintenance of small scale irrigation systems, irrigation system climate sensitive adaptation & mitigation measures.

The four District/Municipality Climate Sensitive-Water Management Plan, focus on the systematic rehabilitation, operation & maintenance of selected poorly operating small-scale irrigation systems. Once rehabilitated it is expected that they provide the farmers (individual or organised in a FWUCS) with 15% on additional income. CS-WMP action plan 2025, generated a total investment of 250.000 USD. But equally relevant, working through the government systems, the implementation of the irrigation systems will further capacitate the districts and align sub-national (sector/DMK) planning, budgeting and implementation, thus contributing to improved water sector governance

Therefore, Water Management planning and O&M is very important for DMK administrations and water user groups running small irrigation sites for cultivation and cropping activities. It primarily provides support to the district administration's office of Agriculture, National Resources and Environment functions 1) agriculture, forestry and fishery affairs; 2) Water resource affairs; 3) Management of natural protected area systems; 4) Solid waste management in urban area; and 5) Management of sewage systems and wastewater treatment systems etc. according to the RGC sub-decree-184-ank.bk on functions and structure of district administration, dated 02 December 2019.

Therefore, given the premise that finance follows functions in decentralisation reforms, as part of transparency and accountability efforts, as increased finance gets allocated to districts for their increased function, a Public Expenditure Tracking Survey (PETS)c could be envisaged, lead by NCDDS with ISD support. A PETS is a social accountability tool for unpacking why good government policy does not always translate into effective implementation and is specifically designed to track the flow of public funds and resources from central government levels down to service delivery points (such as schools or health clinics). It reveals and can help explain any re-prioritization of funds before they reach the intended beneficiaries, as well as bottlenecks in administration or bureaucracy, corruption, inefficiencies, or delays in the disbursement process and discrepancies between allocated resources and actual use on the ground.

If a collective group of DPs (which could include ADB and WB for example) were to adopt this and propose it to through NCDDS to the relevant ministries [MOI, MEF and the education and health sectoral ministries its relevance to Public Financial Management (PFM) and Public Administration Reform (PAR) and NP2, could be enhanced, pursuing the following possible strategic alignments:
Aligning budgeting and planning across levels with PFM Reform supporting the integration of sub-national plans and budgets into national systems. This could begin by Introducing medium-term budget frameworks (MTBF) at the provincial/district levels, thereby strengthening local development planning and ensuring that resources flow in line with decentralization goals.
Devolving financial autonomy with accountability/functions by defining clear fiscal transfers and local revenue mechanisms in line with the Intergovernmental Fiscal Transfer (IGFT) framework to help ensure that communes and districts can implement their mandated functions with sufficient resources.
Professionalising the local civil service with PAR supporting the creation of a merit-based, decentralized civil service, with local HRM units under national standards to allow for recruitment, performance management, and capacity-building at sub-national levels.
Using social accountability to monitor reform synergies through community scorecards and PETS (as discussed earlier) to monitor how well PFM and PAR reforms translate into improved local service delivery, creating a feedback loop between citizens and reform processes.
Harmonising legal and policy frameworks through ensuring that the legal instruments governing PFM and PAR reflect the principles and structures of decentralization. This would involve then the revision of laws and sub-decrees to align mandates, financing, and staffing structures across ministries and sub-national administrations, reducing duplication between central and local roles.

Practically speaking it is possible to envisage this happening at DMK level through the District Integration Workshop (DIW) process, which could be expanded as part of support to JAAP planning by ISD under its revised social accountability guidelines in phase 2. The DIW workshop planning process could therefore serve as a convergence point, with PFM contributing through budget ceilings and cost estimation, PAR contributing by identifying needed civil service posts and capacities and the NP-SNDD [2] providing the framework for local development planning, with better integration of these inputs at the DIW level making decentralization more results-oriented and coherent. NCDDS could also be further strengthened by the next ISD in their role in the coordination of the three reforms, to be able to propose policies contributing to SNDD.

The financial analysis of OWSO and Waste management conducted (4 focus DMs, through estimated revenue of OWSO and Waste expenditure, cost analysis, documentation methodology and transfer knowledge) at DMs also helps build the relevant district administration's capacity on estimating financial expenditure and revenue, documentation methodology etc. and this in line with the objectives

of the RGC fiscal decentralization reforms under the National Programme 2 and its efforts to see better coordination of D&D reforms with the National Program for Public Administration Reform and the Public Financial Management Reform Program to transform Sub-National Administrations into efficient public service providers[3]. This was envisaged as including:

I. Clear assignment of functions to subnational administrations matched by transfer of human and financial resources,
II. Delegation of powers to subnational administrations to raise local revenues and to set revenue policies and rates, and
III. Control of subnational administrations over their civil service.

Provincial administrations are obligated to focus on planning and coordination roles and to address cross-district matters and national policies, while districts and municipalities on the other hand were tasked to work closely with communes and sangkats and become the key service delivery point, while the C/S were to remain providers of localized infrastructure and services. So, the concept of a 'unified administration' with each level (from Provincial to DMK to Commune/Sangkat) playing its clearly distinctive role and a gradual phased transition to de-concentration—and eventually decentralization—were central to the original fiscal decentralization strategy. Responsibilities for reassignment of functions and fiscal decentralization were split between the NCDD and MEF. This strategy provided for five interrelated program components, the two most important for fiscal decentralization being component 3 on the reassignment of functions between tiers of government and component 4 on budget, financial management, and asset management systems. The program recognized the importance of the NCDD and the MEF in ensuring coordinated approaches, particularly to ensure that funding followed function.

The ISD project's intention to improve social accountability (SA) at DMK level is in line with RGC commitment on functional reassignment, where the DMK is expected to deliver quality public services to citizens, beyond their traditional role of public order and security, administrative work and demographic statistic control etc. Citizen participation and feedback through SA exercises is important to improve the quality-of-service delivery which as part of the drive for good governance is at the core of the pentagonal strategy phase I. Moving SA focus to new sectors such waste and water is also an important reflection on the need of people for better welfare and livelihoods.

In summary, there was strong conviction among the project stakeholders (including DMK staff, leadership, beneficiaries, national government staff and leadership) that the project is highly relevant to the needs of Cambodian citizens in both rural and urban contexts.

Improved water management is considered critical in districts which suffer from flooding in the wet season and drought in the dry season and also as a result have greater poverty, as they are able to plant only one rice crop per year. This, coupled with the price of rice stagnating, and even dropping, meant that some beneficiaries described themselves as paying almost as much for fertilizer for the rice as they received from selling the rice so it was barely even subsistence agriculture. It was clear that effective rural irrigation would have a major impact on the poverty levels of people living in these areas, as would access to a cheaper form of fertilizer – we will say more on this below.

[3] https://www.worldbank.org/en/country/cambodia/publication/decentralization-and-deconcentration-d-d-reforms-bring-public-service-delivery-closer-to-people

More effective waste management was praised highly by the different beneficiary groups. It was also highly priced by local businesses, including one guest house owner, who remarked on the impact that effective waste management was having on her business as a cleaner district town would affect tourism positively. More effective and climate-sensitive waste management also significantly impacted the burning of rubbish, including plastics and other solvents, which is detrimental to human health as local flora and fauna. Furthermore, as effective composting is put in place it can be used to replace or reduce the chemical fertilizers mentioned earlier in relation to rice growing, thereby also impacting on rural livelihoods, and potentially in the future, providing a source of income for those DMKs who make and sell it.

ISD can also be considered highly relevant to the NP2 components, expected outputs, and priority activities, including:

NP 2 Component 1, which has an outcome which focuses on strength strengthening, "leadership, coordination, and support mechanisms of national and subnational levels, in order to promote ownership and responsibilities of ministries and institutions", while ISD under its outcome one aims to support NCDDS to use recommendations prepared by its Secretariat to support implementation of the NP2. The extent which this has occurred will be examined under area 5 (impact) later in this report.

NP 2 Component 2, which has an outcome of "structure systems, powers, and functions of SNA being clearly defined and differentiated, according to the level and type of SNA in accordance with their relevant characteristics, as well as that SNA use information technology systems to promote effective management and internal and external communication ". This will be covered in more detail, particularly in relation to DMK capacities, promoting the inclusion of CSOs, strengthening mechanisms for receiving requests from citizens, strengthening digitization of systems for SNA service delivery in the targeted areas, under 3. Effectiveness, below.

ISD is also highly relevant to **Component 3 of the NP**2 in that it seeks to support SNA human resource management and development, in particular strategic outcome 3.6 which focuses on the assessment of capacity development needs and capacity development planning being strengthened and more clearly defined, as well as 3.8 where curricular for SNA staff is developed and implemented. This is reflected well in project proposals and reports, and was further validated in focus group, discussions (FGD), and key informant interviews (KII) with respondents at the national and subnational levels.

As covered above, the project is also highly relevant to **NP's Component 4** which focuses on Fiscal Decentralization and SNA Planning and Budgeting Systems through its outcome that SNAs have predictable, adequate budget resources aligned with their mandates and policy priorities and allocated with the flexibility to respond to local situation and needs that are determined in the development plans, investment programs and budget strategic plans of SNAs, and is reflected in ISD Outcome 5 on the soundness of local finances with respect to the funding of service delivery as well as the financial management.

Lastly **NP 2's Component 5**: Public Service Delivery and Local Development which has an outcome of developing mechanisms, procedures and standards for providing public services, local development and communication in an effective, transparent, accountable and socially equitable and inclusive manner in response to the needs and problems of the citizens in their jurisdiction. This is reflected well across the ISD project's outcomes on access to service and also to information and complaint

mechanisms and will be further enhanced by the piloting and implementation of the Social Accountability Guidelines, developed under Phase 1.

The project's relevance was further strengthened by the decision to include the development of a feasibility study on if/how social accountability (SA) could be applied at the DMK level, and following that study's recommendations, the development of a SA Guidelines for that level [adapting the existing guidelines from the C/S levels], which are then to be piloted in two DMKs in 2025, with the aim of extracting lessons learned and applying these lessons in ISD phase 2. This key step ensures even greater relevance to the NP 2, which views SA [noting the shift by RGC from using the ISAF terminology to now using simply SA] as being central and key to ensuring the strengthening of mechanisms to provide information and services to citizens at subnational level, and also notes that, although remarkable progress has been made in the areas of social accountability and the establishment of ombudsman offices at DMK levels, citizens still have limited knowledge, particularly at DM level in holding their councils and administrations to account. The NP 2 also notes that local administrations will have 'important functions of taking up the needs and wishes of citizens in continuous communication and participative cooperation in their planning, customized to the respective local situation and strengthening the implementation of social accountability'.

In addition to all of the above the ISD project positioned itself to support NCDDS under its outcome 1: The National Committee for Sub-National Democratic Development uses recommendations prepared by its secretariat for the further implementation of national decentralization project to support policy outcomes under each output and this will be covered in more detail under 3. Effectiveness, below.

5.2. Coherence

Here we shall consider both internal coherence and external coherence, and found that in general each intervention area of the project is interlinked and mutually support each other success. Improved waste management promotes people's well-being, health and sanitation as well as a healthier business environment, while administrative services include civil registration, legalization, attestation and licensing by OWSO and district administration, which then provides people with the legitimacy required for employment and business operations and also facilitates people's access to other services such as health, education and demographic administration. The care and management/maintenance for water management and small irrigation systems would allow farmers to access better agriculture related livelihood activities with more affordable services, whereas the promotion of local revenue generation encourages sustainability of DMK administrations in providing services to people**.**

In addition, the mainstreaming of SA into the project has the potential to provide a mirror for both citizens and service providers to reflect on the quality of public service delivery and add to and enhances the original project concept that citizen's feedback and complaint mechanisms are essential for improving quality of service delivery. It was clear through the feasibility study, the SA at DMK Guidelines, and the piloting of SA activities [inclusion of CAFs, JAAPs and Community Scorecards/Self-assessment] at DMK levels, the existing project intervention areas will all be enhanced by accountability measures which promote its effectiveness.

The ISD project also allows for GIZ to work on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and co-financing partners to achieve in their priority areas of 1) sustainable economic development, 2) health and social protection and 3) Climate change. The ISD project outcomes are also consistent with the SDC's aims of fostering participative and democratic governance while improving people's resilience to impacts from climate change and disasters. The

SDC overall goal for the Swiss Cooperation Programme in the Mekong Region 2022-25 and development and cooperation activities in Cambodia, is to enable people, in particular young people, women and disadvantaged groups, to be more prosperous, resilient and better included in development processes. In this regard the ISD programme is also seen as contributing to the three thematic portfolios of SDC including 1) Governance and Citizen Participation (GCP), 2) Inclusive Economic Development (IED) and 3) Climate Change and Natural Resource Management (CCNRM). The intervention areas and activities of ISD are also contributing to SDGS 3) good health and well-being, 11) sustainable cities and communities, 13) climate change and 16) peace, justice and strong institutions.

As covered earlier, the aligning of the project with NP2 and with its key government partner also being NCDDS at Ministry of Interior, the project has positioned itself for coherence as it can also more easily align with any other projects supporting both SNDD and enhance and accountable service delivery. As a result, the ISD programme is also consistent and well-aligned with the commitment to better quality service delivery under the implementation of the social accountability framework (ISAF), 2020-2025 and the Innovations for Social Accountability in Cambodia (ISAC), 2019 – 2025. The two project under ISAF, with lead funding within a pooled fund by the World Bank, is promoting accountability in public service delivery at local level whilst ISAC, funded by the U.S. Agency for International Development (USAID) and led by FHI 360, works to improve delivery of public education and health services in 64 selected Sangkats in Cambodia by implementing demand-side social accountability activities to increase citizen access to information public fund management and promote citizen-led engagement in government decisions and processes. At the time of writing, the continuation of this project is in doubt with the suspension of USAID funding around the world.

5.3. Effectiveness [Project Indicators are in Annex 1, for reference]

Under this heading the team assessed the effectiveness of interventions in the achievement of the expected outcomes, and note that while most results are under the relevant intervention areas already covered under 1. Relevance above, others such as those under outcome 1 on policy are cross-cutting across the intervention areas and will be covered separately here.

The members of district councils reported that they benefitted from (and enjoyed) the capacity building activities of the project. It allowed them to understand the meaning of their role and responsibility described under the law and policies. They report that they now have the 'feeling of wanting to being closer and friendlier' to citizens. This behavior change was also confirmed by the citizens during the FGDs. The DMK councilors also reported working closely with Ombudsperson on the complaint handling mechanism, and they themselves are also receiving and mediating complaints from the citizens. This was also confirmed by the Ombudspersons. The council's oversight role on administrative services delivery by both OWSO and DMK administration also ensures a more effective response of services to the needs of citizen, again confirmed by beneficiaries. The engagement of the district councilors in the work of the DMK was very much noted in those councilors met. It was also noted that while they were women counselors in place, there was still a journey to be taken in targeting women for selection by the parties, and that some consideration will eventually need to be given by government [not within the ambit of the ISD project] on how to engage, attract and capacitate women to be considered for party lists. Given the limited number of councilors met (6 out of 37) it is difficult to draw any firm conclusions. At the same time, it will be important to consider their engagement in the social accountability model to be piloted at DMK level to ensure that democratic/political accountability can also support, and be supported by, social accountability.

Women staff in the DM offices, were not as numerous as male officers, although they were vocal in focus group discussions. In one particular office, the chief and the Ambulance person of 1 OWSO we're both female as we are a number of other staff. The district chief went asked about this stated that it was a priority for him to recruit females as he knew, it was now a priority for Central government to see a significant increase in the number of females working at district officers. Aside from this office, although they wear a number of female staff present, they were significantly fewer than male staff in meetings.

The solid waste management sub-committees as well as water management sub-committees were impressive in terms of the diversity of their membership and their clear levels of knowledge and ownership of their sub-sector and these sub-committee meetings have become a very useful space for dialogue, bringing the DMK council to work together with the DMK board of governors, administrative staff, specialized officers under the MDK administration, school principals, CSOs, the private sector and Communes/Sangkats. The multi-sector nature of the sub-committee has clearly made the planning phase (which they have engaged in under ISD phase 1) more effective and also provides a cross-learning platform where members can share knowledge and information. Members of both committees in each of the DMs also see that the mixed membership re-enforces the effectiveness and shared responsibility. The capacity of DMK administration and councils were not only built through training and workshops but through exchange visits and the exercise of development of their master plans for solid waste management and water governance. The visited target DMKs also demonstrated great pride and ownership of the plans as well as knowledge that these master plans were now a center piece ready to be implemented. Many members of each sub-committee were able to answer detailed questions on their master plans and declared and demonstrated how much they benefitted from training in areas such GIS [for water-planning] to planning, to waste management models.

The concept of climate-sensitive waste management strategies has been incorporated into waste management through green waste initiatives – the piloting of vermicomposting (earthworm composting), waste separation to reduce the amount of waste on dumpsites and encouragement of recycling activities has tremendous potential, but now needs to move towards implementation and mainstreaming. In some market areas, separated bins with different colours have been placed for storing, and people have started to separate organic waste from general waste while plastic and other recycle waste are separated at the dumpsites.

To limit the number of Water Sector Government Agencies, in recognition of the pilot districts' rural character, the climate-sensitive water management plan focusses on improved small irrigation operation & maintenance, The Climate-Sensitive Water Management Plans of the 4 pilot districts in Banteay Meanchey province include Mongkul Borey, Serey Sopaon, Svay Chek and Preah Net Preah districts.

For both the waste management subcommittees, with their management plans in place, subcommittees in the districts and municipalities visited stated that they were now ready for implementation of the plans. The challenge as they saw it was financing. So, while it is a significant result to get them to this point in terms of capacity, commitment and plans, in the final nine months of this phase of ISD, it will be important to explore firstly, what level of implementation can take place with minimal financing, and also to discuss with NCDDS and development partners what finances might be releasable for implementation of these plans. Consideration of a matched funding model (with a clear sustainability timeline) might also be another possibility for the implementation of these plans.

Related to this issue of financing, one area which remains a challenge and could be a focus for the next ISD phase is the concept of revenue generation through either service fees, waste management, or water management. It was clear that respondents from each group found it difficult to envisage a waste management service that could have a surplus in fees charged compared to expenditure, while DMKs also were not yet at the point where they could make a business case for this. There are clear linkages as mentioned above between the use of composting to provide fertilizer (which is almost as expensive as the income that the rice producers) and the use of better irrigation methods to enable two rice crops per year to impact the livelihood of poor farmers. There is therefore work to do in the next phase in facilitating that vision among the sub committees, the DMK counselors, staff and governors in relation to this as well as to recycling of plastics also being a potential source of revenue.

Interestingly this potential could also be seen by the private waste collection agencies, but was more of challenge with the DMK administrations. Service fees were also subject to significant discussion with DMK respondents, and the prevailing responses where that given that a large percentage of service fees received were remitted to the provincial and national levels (with only a very small percentage used as staff incentives, locally) it was difficult for them to envisage how these fees could contribute to their capital and recurrent budgets. Discussion around this was usually in parallel with a range of comments regarding the increased number of functions assigned to the DMK level, without the necessary accompanying finances to enable those functions. Potential solutions around this are the transferring of finance to follow the functions from national and provincial levels, or the possibility of a greater retention of service fees to be absorbed into the DMK budgets.

In every interview, respondents expressed their appreciation for the changed behavior of DMK staff especially the staff of OWSO. They applauded the greater hospitality, faster service, better information disclosure and the improved facilities. It was noticeable that this change in behaviour by service providers also included hospitality by staff of each of the service providers, which was attested to by many service users and witnessed on many occasions by the evaluation team. As stated elsewhere, it was clear to see how this became a self-re-enforcing positive cycle between both service providers and users, with both declaring how much easier it was to engage with more hospitable providers and better-informed users.

A number of target districts have carried out mobile service to the remote communes and villages and successfully mobilized a large number of service users who had never gone to the OWSO office. The mobile activities also provided an opportunity for the OWSO team to see the real living situation of the ultra-poor and other disadvantaged people and have direct conversations with them during the process of service delivery. This is clearly a real demonstration of bringing services closer to people.

Due to the late launching of the digital OWSO administrative services application/platform and the need to further improve its user interface, it has not yet been able to mobilize a larger number of users. However, interviewees agreed that it created an option for different types of service user especially school students and youth who can also support families on the use of digital platforms to facilitate better and faster services.

The performance of OWSO was also seen as improving compliance with national requirements and policy guidance. Every chief of OWSO expressed sincere thanks to the support of ISD project with both capacity and facilities that allow them to perform their role better. The ISD project is clearly responsible for the direct support to these highly valued mobile services, which can target people with limited digital literacy, people with disabilities, the elderly and mothers with children with vital public services. The question remains whether this service can be sustainable from within government

budgets in the coming years. The equipment will inevitably have to be renewed, probably towards the end of phase 2 of the project (around 2030) and will require a significant budget at that point. At the same time, it was clear that this mobile service was only required in rural areas with very remote villages, so an assessment of the number of districts which would require it, and then associated budget for equipment should be developed.

The complaint mechanisms are also in place including via the special Ombudsperson and desk feedback box, sometimes a complaint box or accountability box and face-to face complaints to the Ombudperson or through phone call or social media messenger and telegram channels. The number of complaints vary widely from one district to another with some ombudspersons saying they had few complaints to others saying that they had many each month which require extensive investigation. The message received is not always a complaint but also appreciation, request for assistance, grievances, and general information, and it is not always related to the service delivery but also general issues that are relevant to other duty bearer as well. Although the complaints received so far by the Ombudpersons are mostly not serious cases, the mediation and facilitation to solve the issues has clearly become a prompt for better service delivery process and behavior and is contributing to improving the quality of OWSO performance. The people's awareness of the role of the Ombudsperson's office is also carried through dissemination sessions and distribution of leaflets. ISD support the publication of 1,000 leaflets a year for each of the targeted Ombudsperson's office. Therefore, the complaint mechanisms have been strengthened and accommodate feedback and complaints from people related to service delivery and the performance of DMK administration. The citizens' access to decision-making processes has also been facilitated through different DMK forum meetings as well as during formulation of master plans for waste management and water management.

At the same time, based on the SA feasibility study, it can be envisaged that the roll out of the SA guidelines at DMK will enhance that participation and accountability and should include a focus on supporting the Ombudsperson in engaging more closely with the community accountability facilitator (CAF) to promote more constructive engagement and response to citizen's priorities.
In every interview, staff of DMK administration said that they now valued people's participation and that that they saw that feedback is very important for improving quality service delivery. When questioned, they said that they viewed SA activities as necessary at DMK level because they thought that only when people are telling them where to improve will the service providers really understand the areas for improvement. They fully expected that SA at DMK level would be beneficial to improvement of quality service delivery.

5.4. Efficiency and Value for Money

The ISD project has demonstrated efficient design and implementation, with a coherent results framework and clearly defined indicators (Annex 1). Notable progress has been made in several areas—for example, increases in the number of female DM councilors reporting greater political influence and the monthly average of services delivered by OWSOs. Other results are expected to materialize in Phase 2, consistent with the project's design, which emphasized institutional capacity building and planning during Phase 1.

By embedding implementation within existing government systems and delegating responsibilities to local authorities, the project promotes institutional strengthening and sustainability, aligning well with national decentralization priorities. Joint implementation with local counterparts has fostered mutual accountability and local ownership.

Operationally, a decentralized management model with outcome-specific leads and low-cost digital coordination tools (e.g., Telegram) enabled efficient communication and adaptive management. Monitoring systems were adequate for tracking both financial and operational progress, and the project showed flexibility in adapting plans in response to evolving conditions.

From a value for money perspective, the total budget of ISD project is USD 11,800,000 of which SDC contributed 6,052,138.87 USD or (CHF 5,350,000). The project's total budget of USD 11.8 million covered interventions across 36 DMKs in three provinces, reaching an estimated 2.96 million people—53% of whom are women. This translates to a cost of USD 3.99 per capita over five years, or USD 0.80 per year. In a context where the national poverty line is USD 2.70 per person per day, this represents strong value.

The per capita cost compares favorably with similar projects—for instance, the World Bank-supported LEAP project (USD 7.76 per capita over five years). Moreover, ISD's reliance on existing administrative structures—including staff time, offices, and vehicles—generated substantial in-kind contributions, further increasing efficiency.

In addition to direct citizen benefits, approximately 9,570 public officials (28% women) received capacity-building support through a blend of training, facilitation, and mentoring. This approach enables immediate application of learning and builds sustainable local capabilities, reducing long-term reliance on external support.

The project also demonstrated financial discipline by leveraging local procurement and avoiding parallel systems, aligning with SDC's aid effectiveness principles.

Recommendations:

- Future phases should include disaggregated cost-efficiency analysis at the DMK level to guide resource optimization.
- A more detailed value-for money assessment by outcome area could better capture the cost-effectiveness of complex institutional change

5.5. Impact

The evaluation team observed several concrete impacts resulting from the intervention, based on evidence gathered through key informant interviews and focus group discussions. These impacts demonstrate increased capacity, accountability, citizen engagement, and alignment with policy reforms at both local and national levels.

Institutional and Behavioural Changes

- **Increased awareness and accountability among local government actors**: OWSO staff at DMK level demonstrated a clearer understanding of their roles and responsibilities and reported a stronger commitment to responsive service delivery. This was attributed in part to the training and facilitation received under the project.
- **Citizen feedback contributing to improved services**: Service providers noted that citizens' better understanding of service standards and the right to provide feedback—particularly

through Ombudsperson channels—has motivated improved performance. Citizens reported tangible improvements in service quality, including hospitality, timeliness, and staff behavior.

- **Strengthened role of Ombudspersons**: Both users and Ombudspersons cited a clearer, more visible role for the Ombuds office, with citizens increasingly seeing Ombudspersons as facilitators. This institutional trust was reported as variable across sites but trending positively overall.
- **Inclusive and locally led service delivery models**: Mobile OWSO services were reported to have extended reach to disadvantaged groups in remote areas, increasing access to administrative services.
- **Functioning multi-stakeholder structures established**:
    - **Waste Management Subcommittees** and **Water Management Committees** are now operational in target areas, with high levels of local ownership. Plans are in place and budgeted for, with climate-sensitive and participatory planning processes in evidence.
    - GIS training was especially impactful in water management, enhancing the capacity of committee members to develop and articulate evidence-based solutions.

- **Social accountability and digital transformation**:
    - The development of digital tools—including a unified digital OWSO service interface and piloting of the "Our Voice App"—shows potential to significantly increase transparency and responsiveness.
    - The feasibility study and guideline for social accountability at DMK level lay the groundwork for more institutionalized citizen oversight mechanisms.

- **Complaint handling systems have improved**: Investigations and remedies have been documented at OWSO level, and national rollout of the complaint database management system has expanded capacity across all levels of government.

Policy-Level Impact and National Alignment

In addition to local-level institutional impact, the project contributed significantly to shaping national policy frameworks aligned with Cambodia's **NP-2**, decentralization reforms, and SDG commitments. Highlights include:

- **Gender and leadership**: Approval of the 2024–2028 strategic plan to increase women in leadership at sub-national levels contributes directly to SDG 5 and national efforts for inclusive governance.
- **Functional transfers and decentralization**: The transfer of education functions to DMK administrations (Sub-Decree 213, July 2023) exemplifies the project's contribution to deepening decentralization and local service delivery capacity. Ongoing studies in health and provincial/urban administration reform also reflect its upstream policy influence.
- **Environmental governance**:

    - Waste management plans and approved regulatory instruments (e.g. fee/fine Deika in Bavel) demonstrate localized regulatory progress.
    - Plans for national scaling up—including manuals, exposure visits, and workshops—indicate systemic transformation rooted in field-tested models.

- **Digital governance and communication**: The approved communication strategy, official branding of the Ombuds office, and integration of e-learning materials into NASLA

programming signify progress in institutionalizing reforms. These actions improve transparency and strengthen SNA performance.

- **Fiscal decentralization and planning**: The development of procedures for estimating revenues/expenditures and proposals for new DMK-level financing mechanisms demonstrate progress toward more autonomous, better-resourced subnational administrations. These efforts are aligned with both NP-2 Component 4 and the national Budget System Reform Strategy (BSRS).

5.6. Sustainability

Sustainability considerations are central as the ISD project concludes Phase 1 in December 2025 and transitions into Phase 2. A key area of focus will be defining the level of continued facilitation support provided by GIZ and identifying which roles and responsibilities can be gradually transferred to local actors, including the DMKs and CAFs, particularly in the context of implementing the new social accountability guidelines. This transition will be critical to promoting **local ownership, institutional resilience, and long-term sustainability**. The next phase should incorporate strategies for embedding knowledge and competencies within sub-national administrations (SNAs), especially given that Phase 2 is expected to coincide with the final years of NP-2. As Cambodia moves toward Local Democratic Development (LDD) graduation, financial prioritization will intensify, potentially reducing external development funding. Building sustainable administrative and financial systems will be essential to ensure continuity beyond donor support.

In terms of sector-specific sustainability:

- **Waste and Water Management Subcommittees** in the districts and municipalities visited have developed robust plans and demonstrate strong ownership. However, implementation is currently constrained by financing. In the remaining months of Phase 1, it will be important to (1) assess what elements of the plans can be implemented with minimal resources, and (2) engage with NCDDS and development partners to explore funding opportunities, including the possibility of a **matched-funding model** with clear sustainability benchmarks.
- For **waste management**, there is significant potential for sustainability through strategies for own-source revenue generation, including plastic recycling and composting. Such initiatives could contribute to both environmental and financial sustainability at the local level.
- For **water management and financing**, a promising example is the December 2024 Memorandum of Understanding (MoU) between Banteay Meanchey Sub-National Authorities, ISD/GIZ, and the Nurture Project. This MoU outlines the 2025 implementation of a District Climate-Sensitive Water Management Plan in all four pilot districts. Notably, 80% of the budget comes from aligned commune and district investment plans and PdWRAM, with only 20% co-financed by the Nurture project. This model illustrates how strategic co-financing and local investment can achieve sustainability and deliver tangible benefits, such as a projected 15% increase in rice production, thereby contributing to rural livelihoods.

As the project moves into Phase 2, it will be critical to **embed sustainability planning into each output area**, including planning for financial autonomy, institutional capacity, and policy integration. These elements will ensure that results are not only achieved, but maintained and expanded after the project's conclusion.

5.7. Implementation challenges & Lessons Learned

- The concept and intention of local revenue generation through solid waste management and OWSO services is promising and can be realized within a longer time span. The greater achievement could be made after people become better aware, and engage in active participation in solid waste management, and law enforcement on this could can be applied at full capacity by DMKs. The district administration is now prioritising that collection and sanitation and considers that local revenue generation would come next. After public awareness is built then law enforcement [such as fines for polluters] can meaningfully come in to play, although it is noted that DMs are currently very reluctant to introduce or enforce such measures. Furthermore, further steps on the waste separation practice could encourage recycling and composting which people would benefit from it while the amount of waste and the payment for collection could be reduced.
- Cleaner sanitation creates greater business environment while better water management allow farmer to perform better agriculture
- People have greater access of OWSO services and administrative service allow them to process their necessary documents which is useful to legalize or legitimize their business or improve their employability with the available support/require document.
- The intention for waste separation is considered feasible given that there were reports from beneficiaries of some knowledge of waste partition among citizens. Perhaps it is because, as they reported, people previously used their kitchen waste for the livestock and storing plastic bottles and recycling stuff for selling to recycle plastic buyers.
- All counterpart staff of district administrations are very eager to join the project. They see the project as very important to them since not many projects are working with district level so far. So, they feel very positive about the ISD project coming to fill gaps of the missing middle between provincial and commune-level service delivery.
- The MEF department of SNA finance said they will use the experience of ISD to inform decisions on policy development for SNA finance management and allocation of national budgets for DMKs.
- It is noted that the project has already achieved against its indicator on female leadership [See Annex 1] and it was noted in one district that the OWSO leadership and staff were mostly women and included a female 'ombudsperson', reportedly based on the prioritization of this by the district chief, which was considered the key factor by both the chief and his staff.

6. Conclusions and Recommendations

Conclusion: Finance follows functions. A financial model for supporting the transfer of functions to DMK is essential if local governments are to be able to follow through on their OWSO services, waste management plans and water management plans. There are three sources of funding available to DMK administrations 1) funds for staff salaries, 2) funds from user fees (although still very limited at the moment) and 3) additional budgets for functions. Waste management user fees could also become a fourth source, but in order to enable this, a startup grant will be needed. An Inter/ministerial Working group has been working on the 55 functions which were reassigned and has collected data to identify which functions require funding and which don't need it. NCDDS will

work with MEF on this as well as with the Ministry of Civil Service, because human resources will also be needed for prioritized functions.
Recommendation: With this in mind, the project should consider this year working with DMKs to identify what kind of budgets (how much exactly) will be needed for the functions of waste management (water management income is currently outside the scope of ISD). The DMK do not know how much they need for this, so there is a need for a cost analysis and breakdown to be conducted. The project should then look at providing a startup grant on waste management [perhaps on a matched-funding basis] for this in discussion with NCDDS as part of Phase 2.

Conclusion: The project implicitly adopts as a working assumption that district and municipality administrations and their waste and water management committees would be capable of taking on board the concepts and skills required for revenue generation, and this has proved to be a challenge for local government staff, who have not been required to take on such an entrepreneurial approach to date. It was clear to the team in our discussions and interviews, that many staff found this difficult to envision.
Recommendation: There is a need to develop an entrepreneurial vision and skill set among DM administrations around income generation in the areas of DMK services, waste management with particular attention to recycling, composting for fertilizer, and reassigning and retention of service fees as an own-source budget. This will require significant capacity development, which can be aligned with, and conditional on, the start-up grant recommended above.

Conclusion: The complaint box mechanism at the OWSO has had good, but variable progress, largely dependent on the understanding, skills, and commitment of the various ombudsperson. In some locations, they saw themselves more as an assistant to the OWSO chief, and a facilitator of users in seeking services, while in others, they very much saw themselves as somebody who would investigate complaints and follow up and seek resolution.
Recommendation: The social accountability feasibility study, and the DM guidelines which have now followed should be used to address this deficit, with the design and delivery of joint training on the new DM guidelines for both ombudspersons and CAFs. Such joint training would also help to address one of the recommendations of the feasibility study which was agreed with NCDDS, that the ombudsperson and CAF should work much more closely together at DM level. Such joint training would serve to enable this.

Conclusion: It was clear that at the DM level, while there is good engagement of one or two CSOs with the waste and water management committees, there is significantly less civic engagement collectively than there is at the CS level. This can be significantly enhanced by the implementation of the new SA guidelines, particularly with regard to community scorecards and the joint accountability action plans (JAAP).
Recommendation: Looking forward from this year and into the next phase of the project, a model for operationalizing the guidelines at DM level in these two key areas should be developed drawing on lessons learned from the CS level in their initial attempts to implement these two tools as part of ISAF implementation. This will need to take into account, the significant geographic differences at district and municipality level and develop a specific curriculum to ensure that district, municipality, and OWSO staff and civil society organizations working together through the facilitation of the CAFs are able to participate effectively. A sequenced capacity development strategy along with a curriculum framework structured around the new guidelines will therefore be essential.

Conclusion: It is clear based on the desk review, focus group, discussions, and interviews, that there is significant potential for digital OWSO services to improve availability and efficiency of service

delivery, as well as reduce travel time and waiting times for service users, and therefore also the potential burden on OWSO staff at DM offices. At the same time, it's also clear that uptake will be gradual, with older and less educated populations expected to find it more difficult to use the Apps, especially in remote areas where they would most likely benefit from this, as they are less likely to visit the DM office to receive help in using the Apps. This challenge of gaining increased earlier adapters of Apps, would be exacerbated if there are more than one app or online platform to access local government services, and potentially to provide feedback and complaints as well.
Recommendation: Consolidate all digital interfaces under single online platform/APP, with an online complaint mechanism integrated also. This could also include interfaces for both the community scorecard and the JAAP development processes, with citizens who are unable to attend meetings, still able to provide their inputs. Given that the early adapters will inevitably be youth, the awareness, raising and capacity development strategy for the use of this should include education and training in high schools and among youth groups who can intern become trainers of others in their communities in the use of the platform/App.

Conclusion: At every level the evaluation team held their meetings, the benefits of study visits was raised, whether they be international (the German/Switzerland study visit was mentioned several times), regional within ASEAN, or local [from district to district for example) and it was apparent that this had a significant impact on the respondents ability to envisage changes (such as improvements in services, the importance of better knowledge among service users and that complaints were not necessarily a negative thing but also an opportunity to improve for example) occurring. It is recommended that, in a number of project intervention areas, not least in the area of local governance revenue generation from waste, study visits be considered to be at least on a par with capacity development workshops in terms of their utility in changing hearts and minds and gaining a vision for what is possible.
Recommendation: On study visits, it is recommended that tailored study visits for the requisite groups be developed as part of the capacity development strategy around:
Waste and water management, particularly in relation to revenue generation models, which are currently operational within Cambodia or Thailand for example, although it may be necessary to go further afield.
As the new DMK guidelines for social accountability or piloted, and the model is refined, good practice models in using the community school card and developing the JAAP will develop in 2025, which can then be used for study visits in phase 2 of the project.

Conclusion: It is clear from the foregoing, at the ISD project has been effective in its outcome areas, although it is also recognized that it is possibly only at its halfway point in terms of embedding the targeted practice areas within the DM administrations and OWSO officers. This is an important point to consider when looking at whether to broaden the reach of the project, into new district and municipalities. This 'broader or deeper question' was explored with NCDD S, project, donors and implementers, and stakeholders at the DM level. There was general agreement that working more deeply with the 36 DMs targeted would be the most effective way to work given the need to begin implementation of the waste and water management plans, the continuation and extending of digital and mobile services, and the introduction of social accountability mechanisms such as their community scorecard, the JAAP and the introduction of CAFs at DM level all of which will require significant focus and funds.
Recommendation: Looking forward, the ISD project should focus on continuing to work with the 36 DMK's in order to enhance and strengthen the DM capacity and service delivery supported to date, and then use this as a model to be replicated nationally. This also aligns with the national RGC leadership vision and intention behind the aforementioned 55 functions transferred.

Conclusion: it is clear that the project requires a phase 2 in order to complete a full cycle through to completion in the activity areas and in order to also ensure sustainability of project outcomes by 2030.
Recommendation: In order for that sustainability to be ensured, there is a need for a specific sustainability strategy, which would have key milestones with indicators for how the project will be internalized within NCDDS by the final year of ISD 2. As part of that, and in order for NCDDS to be effective at the subnational as well as the national levels, it will be necessary for it to have an assigned budget at national level nto participate at subnational level, [so that it can plan to attend subnational events as required.

Conclusion: As stated previously as Cambodia is planned to graduate from LDC status in December 2029, there has been a general expectation, that was this is achieved, donor funds to Cambodia for development cooperation will significantly reduce. As a result, there is a strong impetus to institutionalize projects and their activities within government as part of its usual business. ISD2 therefore, will have a similar impetus and focus on institutionalization and sustainability within government. At the same time, it should be recognized that social accountability is predicated on a model which has supply and demand side aspects, and that for accountability purposes, those demand side aspects should remain outside of government, usually supported by civil society.
Recommendation: Under ISD 2, a demand side sustainability strategy should be developed (possibly in coordination with other social accountability donors) which details demand side accountability (external to and independent of government) can continue to be supported, potentially through a single social accountability fund, for example.

Conclusion: The ISD project was particularly well timed to coincide with the first IP5 of the NP2 which at the time of this evaluation is currently undergoing a midterm review. The design of ISD2 therefore can benefit from the recommendations in this evaluation report and the findings of the midterm review of the first IP5.
Recommendation: The findings of the mid-term review of the IP-5, which was being undertaken while this evaluation was being conducted, should be considered in the design of the ISD2, in order to maintain its alignment with NP-2 and coherence with any further donor support.

1. Annexes

Annex 1: Assessment Grid for the DAC Criteria

Assessment Grid for project/project evaluations of the SDC interventions
Version: 30.06.2020
Note: this assessment grid is used for evaluations of SDC financed projects and projects (hereinafter jointly referred to as an 'intervention'). It is based on the OECD Development Assistance Committee evaluation criteria.[4] In mid-term evaluations, the assessment requires analysing the likelihood of achieving impact and sustainability.
All applicable sub-criteria should be scored and a short explanation should be provided.
Please add the corresponding number (0-4) representing your rating of the sub-criteria in the column 'score':
0 = not assessed
1 = highly satisfactory
2 = satisfactory
3 = unsatisfactory
4 = highly unsatisfactory

Key aspects based on DAC Criteria	**Score** (put only integers: 0, 1, 2, 3 or 4)	**Justification** (please provide a short explanation for your score or why a criterion was not assessed)
Relevance **Note**: the assessment here captures the relevance of objectives and design *at the time of evaluation*. In the evaluation report, both relevance at the design stage as well as relevance at the time of evaluation should be discussed.		
1. The extent to which the objectives of the intervention are aligned with the development needs, priorities and capacities of the target group?'	1	The ISD project objectives are very much aligned with priority needs of government of Cambodia, especially the commitment to functional reassignment to the DMK level. It makes a significant contribution to improving quality public service delivery and bringing effective services closer and easier for citizens to access. It responds to the need of service user citizens, and also plays an important role in building the capacity of DMK council and staff of service providers. The OWSO services management services are necessary for target communities to have both the legitimate documentation required for accessing public administration and services as well as for business and livelihood performance and operation. The fact that these services can increasingly be available as digital and online services directly relates to the needs of the target groups

[4] For information on the 2019 revisions of the evaluation framework see: Better Criteria for Better Evaluations. Revised Evaluation Criteria. Definitions and Principles for Use, OECD/DAC Network on Development Evaluation, 2019.

2. The extent to which core design elements of the intervention (such as the theory of change, structure of the project components, choice of services and intervention partners) adequately reflect the needs and priorities of the target group?	1	The core design elements of the project are interlinked and mutually support each other's success. The improved waste management provides people well-being, better health and sanitation and healthier business environment. The administrative services provided by OWSO and the district administration gives people the legitimacy needed for employment and business operations and also facilitates people's access to other service such as health, education and other demographic administration. The improved care of water and small irrigation allows farmers to have better agriculture related livelihood activities, whereas the promotion of local revenue generation encourages self-sustenance of the bDMK administration in providing services to people.
3. The extent to which the objectives of the intervention are aligned with the (global, regional and country specific) policies and priorities of the RGC, BMZ/SDC, stakeholders?	1	The project helps the government to translate its policies into practice. It supports translation of government specific sector policies into effective practices related to public service administration, environmental management and solid waste management as well as water resource management. The ISD project is allowing GIZ to works on behalf project of the German Federal Ministry for Economic Cooperation and Development (BMZ) and cofinancing partners to realize their priority areas of 1) sustainable economic development and 2) health and social protection. ISD is also in line with the SDC's aims of fostering participative and democratic governance by improving people's resilience to impacts from climate change and disasters through water and solid waste management. It matches to SDC's overall goal for the Swiss Cooperation Programme in the Mekong Region 2022-25; the three thematic portfolios of SDC include 1) Governance and Citizen Participation (GCP), 2) Inclusive Economic Development (IED) and 3) Climate Change and Natural Resource Management (CCNRM), for more prosperous, resilient and better included in development processes. It also contributes to SDGs 3) good health and well-being, 11) sustainable cities and communities, 13) climate change and 16) peace, justice and strong institution.
4. (Prospective question) The extent to which a future phase 2 of the program could be geared towards supporting decentralization during the transition of Cambodia future LCD graduation?	1	Both DMK staff and beneficiaries in target districts requested the ISD project to continue to a next phase since they believe that the project will definitely contribute to supporting decentralization reforms. The request is based on the fact that the ISD project shares the government's commitment to decentralized public service delivery through functional reassignment, strengthening the function of DMK level administration and increasing accountability for services. The integration of social accountability, the crosscutting issues of gender and climate change and innovative digital capacity into the future ISD would contribute to achieve the outcomes mentioned in the NP-2, the Cambodian government's core program to implement local governance and decentralization reforms. When Cambodia graduates from LCD to Upper Middle Income Country status in 2030 as planned, it needs to have already built stronger local financial and economic development models along with better democratic functions of the local administration to better serve its people. In this connection, the thematic focus of the ISD project interventions will play important role helping them to achieve this purpose.
Coherence		
5. How compatible is the intervention with other interventions in the country, sector or	1	The ISD project is logically consistent with the government commitment to better quality service delivery especially at the DMK level. It both complements and benefits from the implementation of the social accountability framework (ISAF), 2020-2025, implemented nationwide by government of

organization where it is being implemented (NP-2)? Specify how could synergies and complementarities be better-fostered to increase impacts of the project?		Cambodia, and funded by the World Bank to promote accountability in public service delivery at local level. The design elements of ISD are directly linked to the implementation of the National Programme on Sub-National Democratic Development 2021–2030, especially 1) support to the health sector and for the promotion of women working in sub-national administrations and the roll out of education functions to the DMK levels (2) administrative service delivery in digital and mobile form; (3) the development of scalable and climate-sensitive waste and water management strategies and their implementation; (4) citizens' access to decision-making processes and the strengthening of the complaint mechanisms at district and municipal level; and (5) improving local finance of Districts/ Municipalities (DMs). With other civil society interventions, the ISD project also shares a convergent commitment with the Innovations for Social Accountability in Cambodia (ISAC), 2019 – 2025, funded by the U.S. Agency for International Development (USAID) and led by FHI 360, which works to improve delivery in public education and health services. ISD therefore re-enforces these government and non-government projects, to better achieve the increase in overrall impacts.
Effectiveness: Is the intervention achieving its objectives?		
6. The extent to which approaches/strategies during implementation are adequate to achieve the intended results.	1	ISD is using a two-pronged approach working with both existing government structures and with civil society partners. It therefore invites multiple players to the process of implementation. In this way, the project has built constructive engagement not just for effective and inclusive implementation but as an example for citizens that engagement and participation is important to address common concerns where both service providers and service users wanted to see improvements in quality. Building internal capacity and ownership of the DMK administration to deliver effective services is also a useful motivational strategy to encourage the duty bearers to carry out their functions. Simultaneous to that, enabling them to be able to develop and implement strategies on better OWSO services, better waste management and water management enable the duty bearers to be able to respond to citizen demands. At the same time, raising awareness of citizens and mobilizing participation of other relevant actors and building common understanding and join commitment is also critical to effective service delivery. Therefore, the approaches/strategies used during implementation are highly adequate to achieve the intended results.
7. The extent to which the intervention achieved, or is expected to achieve, its intended outputs and outcomes as originally planned (or as modified to cater for changes in the environment)? Specify what are the major factors influencing the achievement or non-achievement of the objectives?	2	Despite the revision of the implementation timeframe for few activities which caused the delay of its expected outputs, the ISD project secured the achievement of its expected outcomes. Local administration staff commented on the benefits and enjoyment of the capacity building activities of the project, observed that there is an increase in service delivery in their district due to better awareness, the active participation of citizen and the much-improved responsiveness of OWSO/OD staff. SWM has been implemented in the selected districts, which is highly appreciated, in terms of its impact on health and sanitation, while water and small irrigation is now being prioritised by district administrations in the target districts. The master plans for SWM in six districts and water management in four districts have been participatorily developed and are now owned by the sub-committees with master-plans ready for implementation.

And what areas should be improved or strengthened to achieve the project's objectives?		The ISD project also has increased DMK's focus on the health sector and the promotion of women in in sub-national administrations in the implementation of the SNDD reform. The ISD project has also fostered multi-sector local dialogue in waste and water management at national and sub-national level to discuss the recommendations for improving the quality-of-service delivery and the implementation of functional reassignment. The mobile and digital OWSOs are being implemented in key selected districts with high relevance to the needs of people and is able to also extend the mobile services to meet the needs of marginalized group. People are now enjoying better access to administrative services provided by the OWSO and the district administration. The level of District accountability on local development has improved and people now see improved infrastructure and services. The recommendations of local councils are valued and adopted by local administrations to improve waste and water management and the District Council plays a more important role in addressing people's complaints about service delivery. People feel that the spaces are more open for them to make complaints or comment to the OWS or Districts either verbally, through a phone call, using social media or feedback boxes seeking for justice and dispute resolution. Few among the 6 districts have developed procedures for fee collection and financial management of their respective local SWM and OWSO while the local revenue generation and tax sharing is being discussed at national level.
8. The extent to which the program has contributed to positive or negative unintended effects (on Outcome level)?	2	The project has produced good positive unintended outcomes: For example, the change of behaviour toward waste management of district administration staff themselves, not just citizens, wanting to be a role model and giving serious consideration and attention to SWM issues in local administration. The multistakeholder composition of the SWM sub-committee provides opportunity for those members from different entities in return to improve their own performance regarding SWM and be a responsible waste generator and they now demonstrate a strong commitment to that. Improved SWM not only benefits people's welfare, health and sanitation but gives business an opportunity to engage in waste collection and recycling etc.
9. The extent to which policies developed and advised at national level are disseminated at local level and the extent to which experiences evidenced at local level are reflected on national level for policy advice (elevator)? (related to question 16)	1	The project helps the government to walk the talk of their policies such as the Ministry of Interior sub-decree 182, 183, 184 on functions and structure of municipal and district administration, and some national provisions on environment and waste management such sub-decree 113 on Management of Urban Garbage and Solid Waste: issued on August 27, 2015, the Prakas 8682: Management and Use of Revenue from Transactional Penalties for Non-Compliance Activities Identified in Sub-degree 113: issued September 10, 2019, by MoE, MoI, and MEF, the prakas 195: Maximum Fee of Urban Garbage and Solid Waste: issued June 6, 2018, by MoE, MoI, and MEF, and the sub-decree 168: Management of Plastic Bags: issued October 10, 2017, as well as the sub-decree on the transfer of small and medium irrigation O&M function to provincial departments and district administration by Ministry of water resources and meteorology. All of these national level policy provisions has been used by the project to disseminate and guide local performance to reflect national policy advice.
10. What results have been achieved/or will most likely be achieved by adding Social	2	The SA component come late to the project but even its limited use to date [through the suggestion boxes] it has already generated the feeling among local administrations and service providers that people's participation is very important for improving quality services. The staff of DMK administration

Accountability components into the ISD project? (Prospective question) The extent to which the demand-side aspect of the ISD project could be strengthened in the future design of the phase 2 of the program?		said that they now valued people's participation and that they saw that feedback is very important for improving quality service delivery. They viewed SA activities as necessary at DMK level because they thought that only when people are telling them where to improve will the service providers really understand the areas for improvement. This shows that the demand-side aspect of the ISD project could be strengthened in the future design of the phase 2 of the program. The feasibility studies a drawing up of new SA Guidelines at DMK level will help build on that initial positivity through new community accountability facilitators [CAFs] working closely to facilitate the people and local administrations in constructive engagement.
Efficiency: How well are resources being used?		
11. The extent to which the intervention delivers, or is likely to deliver, results (outputs, outcomes) cost-effectively? And if compared to other alternatives? What are the recommendations to reach the objectives on time in a more cost-efficient way?	2	The ISD project demonstrates strong efficiency and value for money, with a clear results framework and effective alignment to national decentralization goals. Implementation through existing government systems has strengthened institutional capacity and fostered local ownership, while decentralized management and low-cost coordination tools have enhanced operational responsiveness. With a total budget of USD 11.8 million (USD 6.05 million from SDC), the project reached approximately 2.96 million citizens across 36 DMKs—at a low cost of USD 3.99 per capita over five years. This compares favorably to similar interventions, such as the World Bank's LEAP project. Significant in-kind contributions from district administrations further boosted cost-efficiency. Capacity-building efforts extended to nearly 9,600 public officials, emphasizing real-time application of skills and reducing long-term reliance on external support. The project also maintained financial discipline through local procurement and integration into government systems
12. The extent to which management, monitoring and steering mechanisms (including lessons learnt) support efficient implementation.	1	There is an M&E framework, using result indicators and a reporting system in place to track progress and achievements of the project. Monitoring activities have been implemented and reports on progress generated. Project management and steering appears to be effective and responsive
Impact		
13. The extent to which the intervention generated, or is expected to generate, 'higher-level effects' as defined in the design document of the intervention? Note: when assessing this criterion, the primary focus is the intended 'higher-level effects'. In the event that significant unintended negative or positive effects can be discerned, they must be specified in the justification column, especially if they influence the score.	1	Many policy recommendations have been generated and taken into consideration by NCDDs and other relevant line ministries. At the policy level, the project supported key national reforms aligned with NP-2 and SDG goals: • Gender equality and leadership: A national strategic plan to increase women in subnational leadership was approved, contributing to SDG 5 and more inclusive governance. • Decentralized service delivery: The transfer of education functions to DMK administrations and ongoing studies in health and administrative restructuring represent key steps in functional devolution. • Digital and fiscal transformation: National digital governance strategies and fiscal decentralization efforts benefited directly from project-supported innovations, including complaint databases, digital communication tools, and proposals for enhanced DMK financing mechanisms.

		At a local level water management and waste management sub-committees are in place with a master-plans in place and a strong commitment to addressing the waste and water management challenges. Mobile OWSO significantly benefit disadvantaged people living in remote areas. Suggestions and complaints by service users to Ombuspersons have been investigated, documented. Arrangements for Digital services have been strengthened etc.
14. The extent to which the program has contributed to positive or negative unintended impacts?	1	No positive or negative unintended impacts identified. [Please GIZ advise otherwise if that is not the case]
15. The extent to which the population, in the three partner provinces, benefitted from the improved service delivery in the priority sectors?	1	Every beneficiary met during field interviews in the partner provinces expressed their appreciation and could state benefits from the project in term of improved quality of DM services, the changing behaviour and improved accountability of the district administration and the better quality of administrative services provided. Beneficiaries also clearly saw benefits from improved SWM although better water management [requiring significant infrastructure development benefits are somewhat slower to be realised.
16. At national level, the extent to which NCDD uses the recommendations prepared by the secretariate for the further implementation of the NP-2 (National Program of the Subnational Democratic Development Reform)?	2	At national level, NCDD has benefited from the experience of the ISD project implementation at the ground level as it has also provided evidence on the level of applicability of functional reassignment delegated to DMKs by line ministries. The experience of ISD project therefore provides valuable food for thought for the NCDD secretariat staff and management to make policy recommendations for more effective implementation of NP-2.
17. (Prospective question) What are the enabling factors for fiscal decentralisation at national level?	1	The NP-2 (National Program for Sub-National Democratic Development, Phase II) provides the strategic roadmap for functional and fiscal decentralization and Sub-decrees like No. 182 and No. 184 define the structure, responsibilities, and functions of sub-national administrations (SNAs), while the Intergovernmental Fiscal Transfer (IGFT) Framework is essential to define transparent, predictable, and rules-based transfers. High-level commitment from the Royal Government of Cambodia (RGC), particularly from the Ministry of Interior (MoI) and Ministry of Economy and Finance (MEF), is also essential, while coordination through NCDD (National Committee for Sub-National Democratic Development) is key to ensure inter-ministerial alignment. Fiscal decentralization must follow the principle of "finance follows function"—i.e., clear assignment of responsibilities must be matched with corresponding budgets and current gaps exist where functions are reassigned but budgets or control over resources are not sufficiently devolved. At the same time, Sub-national administrations need both expanded authorities to raise local revenues (e.g., service fees, non-tax revenues), and clarity on revenue-sharing arrangements between central and local levels while developing capacity to manage local budgets and revenues is also critical. Public Financial Management (PFM) Reforms at Sub-National Level is essential including integration of SNAs into the national budget system is key (e.g., via MTEFs, Program-Based Budgeting) and strengthening planning-budgeting linkages and financial reporting mechanisms at DMK and C/S levels ensures fiscal transparency and accountability. Training and capacity support for finance and planning officials at the sub-national level (e.g., budget formulation, expenditure tracking, revenue forecasting) and investment in financial management

		information systems (FMIS) and digital tools for local finance tracking, while citizen participation and oversight mechanisms such as Social Accountability (SA) and public budget hearings enhance transparency and local legitimacy of fiscal decisions. Tools like Public Expenditure Tracking Surveys (PETS) could help identify blockages and inefficiencies in fund flows.
18. At sub-national level, the extent to which selected Districts/Municipalities Administration succeed in providing quality service delivery in priority sectors (digital/mobile administrative services, waste management, water, etc.)?	1	The ISD project has provided invaluable know-how knowledge and experience for DMKs to successfully provide quality service delivery in priority sectors (digital/mobile administrative services, waste management, water, etc) and capacity development of district councillors and OWSO on digital and mobile service has been significantly strengthened. The master plans for SWM and water management are already in place, and the subcommittees on SWM and water management have had their capacity developed to implement their plans.
19. The extent to which the intervention contributes to increase women in leadership positions at sub-national administration?	**2**	The project has significantly contributed to realize the government policy in promoting women in sub-national administration and DMK women councillors and male and female staff also reported the increased attention to promoting women within district administrations; and increasing the number women in public positions and encouraging community women's participation in service delivery and local development activities. The policy on women's quotas and promotion of women has been put in place by government and strongly highlighted by the project to promote women working in the sub-national administration and capacity building for women was carried out to prepare women to take up a leadership role in district administration. There were women in leadership positions with OWSO, as ombudspersons and District Administrations, though not so much within municipalities.
Sustainability		
20. The extent to which partners are capable and motivated (technical capacity, ownership) to continue/ or likely to continue activities contributing to achieving the outcomes.	2	The knowledge gained by district administration staff and councillors and the water and SWM sub-committees will allow them to continue to implement according to their responsibilities under transferred functions. The master plan for water and SWM was developed and is now owned by the subcommittee made up of multistakeholder members, they clearly have strong commitment to implement for the long-term benefit of citizens. The multistakeholder composition of the subcommittee will also allow the mutual reinforcement of the functions of the subcommittee and maintain a diversity of knowledge, experience and information sharing that will support the long-term running of the subcommittee and services. The district administration, OWSO and the subcommittee will continue to work on the transferred functions to prove their capability to undertake the functions delegated to them. If the relevant budgets can be transferred to support these functions, then sustainability will be significantly more assured.
21. The extent to which partners have the financial resources to continue/ or likely to continue activities contributing to achieving the outcomes.	2	Finances have not yet followed functions and the existing national policy on tax sharing, and guiding policy on fiscal decentralization and local revenue generation and management must be in place to allow appropriate and adequate local revenue generation for better quality service delivery and local development. However, in the meantime, some district administrations have managed to allocate part of their budget (for instance from the social service budget package) to cover the implementation of service delivery particularly the implementation of water and SWM master plans.

22. The extent to which contextual factors (e.g. legislation, politics, economic situation, social demands) is conducive to continuing activities leading to outcomes.	1	The legislation and political commitments are already in place and continue to be developed to support better performance on quality service delivery. The economic context is challenging however demands for social security and services is high. Both factors are in need of support from government and also civil society interventions. In this reason, the contextual ecosystem is conducive for the ISD intervention to be continued.

Annex 2: Project indicators

- Women district councillors confirm that they have a positive perception on their influence in exercising their political functions.
- The number of administrative services provided per year by the One Window Service Offices (OWSO) in the partner provinces increased by 25% on a monthly average from 44.409 to 55.806.
- In 6 districts or municipalities in the partner provinces, activities based on local waste management strategies have been implemented, benefiting 640.750 citizens.
- In 4 districts or municipalities in the partner provinces, activities based on their local water management strategies are implemented.
- In response to citizen complaints forwarded by the ombuds-offices, 20 decisions for the improvement of public services have been taken by district, municipality or provincial councils of the partner provinces.
- 8 decisions that take up recommendations of the NCDD Secretariat (including 1 decision on the health sector and 1 on the promotion of women in sub-national administrations) have been adopted by the National Committee for Subnational Democratic Development (NCDD) as a basis for the implementation of the SNDD reform.
- 3 of the 4 municipalities and 22 of the 31 districts of the partner provinces confirm that they are satisfied with the dialogue and responsiveness of other government units within the framework of the NCDD-S coordinated steering mechanism for ministries and national and sub-national authorities to discuss the recommendations.
- 10 administrative services are offered digitally by 10 One-Window-Service-Offices (OWSOs) in the partner provinces.
- Administrative services of particular relevance to disadvantaged groups are offered in 2 districts in the form of mobile One-Window-Service-Offices (OWSOs).
- Number of people with access to improved administrative services.
- 6 climate sensitive waste management strategies, developed in a participatory manner, which are suitable for upscaling are available to districts or municipalities for implementation.
- 4 climate sensitive water management strategies/plan, developed in a participatory manner, which are suitable for upscaling to other districts or municipalities, are available to the districts or municipalities for implementation.
- KT4.6. Number of people in urban areas who benefit from new or improved, more sustainable basic infrastructure or services.
- The number of complaints received digitally every year by the ombudsperson offices in the 3 partner provinces has increased from 0 to 70
- In 10 districts and municipalities, sub-committees of the councils dealing with water or waste management have adopted recommendations to their Councils on local initiatives in the two sectors with the participation of representatives of civil society and the private sector.
- K1.2. Number of people who have directly participated in municipal, regional or national policy or decision-making processes.
- KT1.4. Number of people, enterprises and/or other organisations with access to justice through government or non-government bodies that resolve complaints or legal disputes or work in transitional justice in accordance with the principles of rule of law
- 2 districts and 2 municipalities have developed at least 2 procedures each for facilitating the financing of local waste management and of services provided by their respective OWSO. Base value: 0 Target value: 8 procedures"

- At least 2 newly developed proposals for improvements in the financial position of DMs through changes in the system of national transfers, provincial shared taxes and local source (tax and non-tax) revenues are discussed by stake-holders from sub-national administrations, MEF, MoI, NCDD-S, academia, NGOs and the private sector.

Annex 3. Sampling and data collection methodologies

Table 2: Sampling

Methods	Sample pattern	Sample sizes	
Field interviews			
Focus group discussion		# of interviews	Anticipated participants
FGD with beneficiary, (service user citizens) The beneficiary could be identified from CBOs, CSO partner target groups, members of WGs or committees e.g., members of election committees for DOs, representatives for private sectors in the Sub-committees on waste etc. or participant of D&C forum of the DM council who have knowledge/ experience with DMs services related to OWSO, DO, waste and water management.	FGD with beneficiary of **OWSO and DO** in most relevant DM. 1) Siem Reap, SRP, 2) Moung Roeusey, BTB Preferably people from different demographic group of youth, children, ethnic minorities, persons from low-income/ID Poor households, and PWDs (different type of disabilities).	2 FGDs	(for all selected DMs) 5-7 participants per group. 14 participants
	FGD with beneficiary of **waste management** in most relevant DM 1) Sotr Nikum, SRP 2) Paoy Paet, BMC, 3) Battambang, BTB 4) Moung Russei, BTB	4 FGDs	(for all selected DMs) 5-7 participants per group. 28 participants
	FGD with beneficiaries of **water management** in most relevant DM 1) Mongkul Borey, BMC	1 FGDs	(for all selected DMs) 5-7 participants per group. 7 participants
FGD with provincial administration	Provincial Governor/Head of OSC Dept of health and education DM deputy Governor/ councilor for fiscal/OWSO and relevant intervention Chief of municipal OWSO Chief MD Office of environment, waste and water management	3 FGDs	5-7 participants per group. 21 participants
FDG with Women working in DM administration	Women councilors Head of WCCC Deputy Governor, Chief office, female councilor (Female who part of leadership programme, GESEI training etc.)	3 FGD	5-7 participants per group. 21 participants
FDG with CSOs and consultancy firm in Phnom Penh	CPDD (CSO) WVI (CSO) API (consultancy firm)	1 FGD	3 participants
Key Informant Interview			
KII with project implementers and stakeholders at sub-national level (SRP, BMC and BTB)	Service providers (OWSO)		
	OWSO chief and staff (2 persons per OWSO)	5 interviews	10 persons
	Chief of Ombudsperson	5 interviews	5 persons
	DM waste and water sub-committee		
	water sub-committees in Mongkul Borey, MBC province. (2 person/ interview)	1 interview	5 persons
	Waste sub-committees, Paoy Paet & Sotr Nikum (3-5 person/ interview)	2 interviews	10 persons
	CSOs		

	• Christian Religion Association – Paoy Paet • GRET and Farmer Group (NGO – Sotr NiKum) • HFHC in SRP • Nature project, BMC	4 interviews	4 persons
	Private sectors		
	• Representative of CINTRI company (waste collection – in Battambang • Leap Lim, waste collection contractor, BTB • Waste Collection Company - Moung Ruessei • Consultant group: API	3 interviews	2 persons
In-depth interviews	on waste management in Soutr Nikum district of Siem Reap		
IDI with service provider and beneficiaries for case study development	IDI		
	Governor, and Chief office of Environment of Soutr Nikum district	1 interview	3 persons
	Representative of Hotel/Guesthouse – Soutr Nikum district	1 interview	2 persons
	Beneficiaries of waste management (1 group of 3 men, 1 group of 3 women)	2 interviews	6 persons
Nation level interviews			
KII with project implementers and stakeholders at national level (Phnom Penh)	Government ministries		
	Department of Functional Reassignment, MOI	1 interview	1 person
	MoE (waste/environment mgnt)	1 interview	1 person
	MEF (local fiscal revenue decentralization)	1 interview	1 person
	MoWRAM (water magnt/ small scale irrigation)	1 interview	1 person
	Project team/ counterpart (NCDDs)		
	NCDDS project manager/staffs	1 interview	5 persons
	SDC	1 interview	2 persons
	GIZ	1 interview	5 persons
	Donor and DPs		
	BMZ/German Embassy	1 interview	1 person
	DFAT	1 interview	1 person
	ADB	1 interview	1 person
		48 FGDs/KIIs/IDIs	

Annex 4: Evaluation criteria and interview questions

Table 4: Key questions for external evaluation of ISD project:

Criteria	*Purposes*	*Evaluation Questions*
1.Relevance	To assess the relevance of project design and focus with regard to consistency with citizen's needs, ownership and fit to the context, and complementarities to other initiatives, national strategy and priorities.	1. To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?
2.Coherence	To assess internal and external coherence	2. Are all intervention areas interconnected and mutually supporting each other? (internal coherence) 3. To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence) 4. To what extent did the ISD project capitalize on synergies and interlinkages with interventions by other donors (external coherence)?
3.Effectiveness	To assess how effective the project strategy, approach and level of achievement, and the contributing/hindering reasons and factors, including factors beyond the control of the project, as well as the extent it achieves the stated objectives, plan, changes existing situation.	5. To what extent is the DM administrations/council's performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance). 6. Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements? 7. How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people? 8. Are the complaint mechanisms working well and how do they contribute to improving the quality of OWSO and the DM performance? Has citizens' access to decision making processes and complaint mechanisms been strengthened? 9. Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards) 10. Is there a suitable M&E framework to monitor and support the implementation?
4.Efficiency	To analyze whether project resources (budget, time, staff) have been efficiently used, allowing the project objectives to	11. For the assessment of the overall design, how efficient are the management and accountability structures of the project? 12. Have the resources and support (budget,

	be met including asking could the results have been obtained by other means, at a lower cost and within the same time frame. The Evaluation team considers that this section replaces the Economic Analysis as they duplicate the work.	time, staff) been efficiently and adequately used, allowing the project objectives to be met? From the team: it is difficult to answer this in a meaningful way in a short time. We will report on one or two areas if there is clear evidence of waste for example 13. Did the actual or expected results (outputs and outcomes) justify the costs incurred? Were the resources effectively utilized? 14. Was the strategy adopted and inputs identified, realistic, appropriate and adequate for achievement of the results?
5.Impact	To highlighting what were the intended and unintended, positive and negative effects of the ISD project	15. To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery? 16. How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level? 17. What are the positive and negative changes, directly or indirectly, intended or unintended? and how unplanned results may have affected the intended project benefits? 18. What are the challenges for women working in local administration, and how does the project help women to work better? 19. To what extent does the NCDDS use recommendations prepared by its Secretariat for the further implementation of the national decentralisation project? 20. Could you describe the policy outcomes made by the ISD project?
6.Sustainability	To assess sustainability of the project outcomes as well as assessing the measures taken to improve the quality of project implementation.	21. What are the project benefits that are likely to continue after project completion and how can this be improved in future? 22. What is the level of buy-in and ownership among service providers?
7.Lessons Learnt	To identify lesson learnt and good practice that is useful for future project design and replication	23. What are the successes, failures and lessons learned from the development of waste management systems, implemented by the ISD project? 24. Are there any best practices, success stories, lessons learned and positive outcomes that should be documented to share with others?

		25. What are your recommendations for future project design and implementation?

Annex 5: Interview question and respondent groups

Criteria	Evaluation question	Govt ministries	Project team/ NCDD	Service providers	SNA/ local authority	CSO partners	Private sector	Service user citizens	Donor /DPs
1. Relevance	1. (Q1) To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?	1	1		1	1			
2. Coherence	2. (Q2) Are all intervention areas interconnected and mutually supporting each other? (internal coherence)		1	1					
	3. (Q3) To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence)	1	1	1	1				
	4. (Q4) To what extent did the ISD project capitalize on synergies and interlinkages with interventions by other donors (external coherence)?		1						1
3. Effectiveness	5. (Q5) To what extent is the DM administrations/council's performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance).			1	1		1	1	
	6. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?			1	1	1	1	1	
	7. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?		1	1	1		1	1	
	8. (Q8) Are the complaint mechanisms working well and how do they contribute to improving the quality of OWSO and the DM performance? Has citizens' access to decision making processes and complaint mechanisms been strengthened?			1			1	1	
	9. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)	1		1	1	1	1		1
	10. (Q10) Is there a suitable M&E framework to monitor and support the implementation?		1			1			
4. Efficiency	11. (Q11) For the assessment of the overall design, how efficient are the management and accountability structures of the project?		1			1			
	12. (Q12) Have the resources and support (budget, time, staff) been efficiently and adequately used, allowing the project objectives to be met? From the team: it is difficult to answer this in a meaningful way in a short time. We will report on one or two areas if there is clear evidence of waste for example		1			1			
	13. (Q13) Did the actual or expected results (outputs and outcomes) justify the costs incurred? Were the resources effectively utilized?					1			1

Criteria	Evaluation question	Govt ministries	Project team/	Service providers	SNA/ local authority	CSO partners	Private sector	Service user citizens	Donor /DPs
	14. (Q14) Was the strategy adopted and inputs identified, realistic, appropriate and adequate for achievement of the results?			1		1			
5. Impact	15. (Q15) To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery?	1		1	1				1
	16. (Q16) How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level?	1		1	1				1
	17. (Q17) What are the positive and negative changes, directly or indirectly, intended or unintended? and how unplanned results may have affected the intended project benefits?		1			1		1	
	18. (Q18) What are the challenges for women working in local administration, and how does the project help women to work better?				1	1			
	19. (Q19) To what extent does the NCDDS use recommendations prepared by its Secretariat for the further implementation of the national decentralisation project?	1	1						1
	20. (Q20) Could you describe the policy outcomes made by the ISD project?	1	1						1
6. Sustainability	21. (Q21) What are the project benefits that are likely to continue after project completion and how can this be improved in future?		1			1		1	
	22. (Q22) What is the level of buy-in and ownership among service providers?			1	1		1		
7. Lessons Learnt	23. (Q23) What are the successes, failures and lessons learned from the development of waste management systems, implemented by the ISD project?		1	1		1			
	24. (Q24) Are there any best practices, success stories, lessons learned and positive outcomes that should be documented to share with others?				1		1	1	
	25. (Q25) What are your recommendations for future project design and implementation?	1		1	1	1	1	1	1
		8	13	13	12	13	8	8	8

Annex 4: Question for each respondent group

Government ministries

1. (Q1) To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?
2. (Q3) To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence)
3. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
4. (Q15) To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery?
5. (Q16) How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level?
6. (Q19) To what extent does the NCDDS use recommendations prepared by its Secretariat for the further implementation of the national decentralization project?
7. (Q20) Could you describe the policy outcomes made by the ISD project?
8. (Q25) What are your recommendations for future project design and implementation?

Project team/ NCDDs

1. (Q1) To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?
2. (Q2) Are all intervention areas interconnected and mutually supporting each other? (internal coherence)
3. (Q3) To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence)
4. (Q4) To what extent did the ISD project capitalize on synergies and interlinkages with interventions by other donors (external coherence)?
5. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?
6. (Q10) Is there a suitable M&E framework to monitor and support the implementation?
7. (Q11) For the assessment of the overall design, how efficient are the management and accountability structures of the project?
8. (Q12) Have the resources and support (budget, time, staff) been efficiently and adequately used, allowing the project objectives to be met? From the team: it is difficult to answer this in a meaningful way in a short time. We will report on one or two areas if there is clear evidence of waste for example
9. (Q17) What are the positive and negative changes, directly or indirectly, intended or unintended? and how unplanned results may have affected the intended project benefits?
10. (Q19) To what extent does the NCDDS use recommendations prepared by its Secretariat for the further implementation of the national decentralisation project?
11. (Q20) Could you describe the policy outcomes made by the ISD project?

12. (Q21) What are the project benefits that are likely to continue after project completion and how can this be improved in future?
13. (Q23) What are the successes, failures and lessons learned from the development of waste management systems, implemented by the ISD project?

Service providers

1. (Q2) Are all intervention areas interconnected and mutually supporting each other? (internal coherence)
2. (Q3) To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence)
3. (Q5) To what extent is the DM administrations/council's performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance).
4. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?
5. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?
6. (Q8) Are the complaint mechanisms working well and how do they contribute to improving the quality of OWSO and the DM performance? Has citizens' access to decision making processes and complaint mechanisms been strengthened?
7. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
8. (Q14) Was the strategy adopted and inputs identified, realistic, appropriate and adequate for achievement of the results?
9. (Q15) To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery?
10. (Q16) How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level?
11. (Q22) What is the level of buy-in and ownership among service providers?
12. (Q23) What are the successes, failures and lessons learned from the development of waste management systems, implemented by the ISD project?
13. (Q25) What are your recommendations for future project design and implementation?

Sub-national/ local authority

1. (Q1) To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?
2. (Q3) To what extent did the ISD project capitalize on synergies and interlinkages with other interventions by SDC and partners, including the logic, unity of strategy, harmony of approaches? (internal coherence)
3. (Q5) To what extent is the DM administrations/council's performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance).

4. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?
5. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?
6. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
7. (Q15) To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery?
8. (Q16) How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level?
9. (Q18) What are the challenges for women working in local administration, and how does the project help women to work better?
10. (Q22) What is the level of buy-in and ownership among service providers?
11. (Q24) Are there any best practices, success stories, lessons learned and positive outcomes that should be documented to share with others?
12. (Q25) What are your recommendations for future project design and implementation?

CSO partners

1. (Q1) To what extent is the ISD project relevant to the context and effectively responds to the needs of Cambodian citizens?
2. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?
3. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
4. (Q10) Is there a suitable M&E framework to monitor and support the implementation?
5. (Q11) For the assessment of the overall design, how efficient are the management and accountability structures of the project?
6. (Q12) Have the resources and support (budget, time, staff) been efficiently and adequately used, allowing the project objectives to be met? From the team: it is difficult to answer this in a meaningful way in a short time. We will report on one or two areas if there is clear evidence of waste for example
7. (Q13) Did the actual or expected results (outputs and outcomes) justify the costs incurred? Were the resources effectively utilized?
8. (Q14) Was the strategy adopted and inputs identified, realistic, appropriate and adequate for achievement of the results?
9. (Q17) What are the positive and negative changes, directly or indirectly, intended or unintended? and how unplanned results may have affected the intended project benefits?
10. (Q18) What are the challenges for women working in local administration, and how does the project help women to work better?
11. (Q21) What are the project benefits that are likely to continue after project completion and how can this be improved in future?
12. (Q23) What are the successes, failures and lessons learned from the development of waste management systems, implemented by the ISD project?

13. (Q25) What are your recommendations for future project design and implementation?

Private sector

1. (Q5) To what extent is the DM administrations/councils performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance).
2. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?
3. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?
4. (Q8) Are the complaint mechanisms working well and how do they contribute to improving the quality of OWSO and the DM performance? Has citizens' access to decision making processes and complaint mechanisms been strengthened?
5. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
6. (Q22) What is the level of buy-in and ownership among service providers?
7. (Q24) Are there any best practices, success stories, lessons learned and positive outcomes that should be documented to share with others?
8. (Q25) What are your recommendations for future project design and implementation?

Service user citizens

1. (Q5) To what extent is the DM administrations/council's performance more effective and responsive in providing quality public services in priority sectors? (digital/ mobile administrative services, solid waste management, and water governance).
2. (Q6) Are digital OWSO and mobile OWSO effective in delivering services to people? Do these reformed OWSOs comply with national requirements?
3. (Q7) How have the strategies for climate sensitive waste management and water management with a focus on small & mid-scale irrigation been implemented and have they benefited the people?
4. (Q8) Are the complaint mechanisms working well and how do they contribute to improving the quality of OWSO and the DM performance? Has citizens' access to decision making processes and complaint mechanisms been strengthened?
5. (Q17) What are the positive and negative changes, directly or indirectly, intended or unintended? and how unplanned results may have affected the intended project benefits?
6. (Q21) What are the project benefits that are likely to continue after project completion and how can this be improved in future?
7. (Q24) Are there any best practices, success stories, lessons learned and positive outcomes that should be documented to share with others?
8. (Q25) What are your recommendations for future project design and implementation?

Donor /DPs

1. (Q4) To what extent did the ISD project capitalize on synergies and interlinkages with interventions by other donors (external coherence)?
2. (Q9) Is social accountability and people's participation important for the quality public service delivery at DM level? why? (reflective and prospective perception – looking backwards and forwards)
3. (Q13) Did the actual or expected results (outputs and outcomes) justify the costs incurred? Were the resources effectively utilized?
4. (Q15) To what extent have the project and its fiscal activities (local revenue generation from OWSO and waste management), contributed to improving service delivery?
5. (Q16) How has inclusive service delivery contributed to the promotion of socio-economic development at sub-national and national level?
6. (Q19) To what extent does the NCDDS use recommendations prepared by its Secretariat for the further implementation of the national decentralisation project?
7. (Q20) Could you describe the policy outcomes made by the ISD project?
8. (Q25) What are your recommendations for future project design and implementation?

Annex 6: The itinerary of data collection for ISD project evaluation

available internal only

(Siem Reap-BMC-BTB: 19-28 February 2025)

18 February 2025: travel to Siem Reap (Tuesday)
19-22 February: data collection in Siem Reap

Annex 6: Case Story on Solid-waste management in Sotr Nikom, Siem Reap [Attached separately due to file size]

The team carried out a **case-study on one of the municipalities** targeted for the development of a waste management system focusing on success, failures, and lessons learned.

Template for the Management Response

Management response to the Program Evaluation of the Improved Service Delivery Project (Phase I: 01 Mar 2022 to 31 Dec 2025)

Management Response

The Management Response (MR) states the position of the GIZ on the recommendations of the Improved Service Delivery Project's Project Evaluation. The MR provides a solid basis for strategic decision-making. The relevant stakeholders should be consulted.

Assessment of the evaluation

The evaluation was conducted by a team of independent consultants, namely Mr. Noel Mathews, Ms. Anne-Lise Klausen and Mr. Phan Sothea, in accordance with international standards. The evaluation process was well-managed and included in close involvement of the SDC's reference group.

The main objectives – are to inform all stakeholders about progress, achievements, challenges and future possibilities of ISD to NCDDS and GIZ, as well as to provide SDC and BMZ with a solid basis for decision making on future funding and support to the second phase of ISD programme – have been met by the evaluators. The SDC appreciates the inclusiveness of the evaluation report and the sound analysis of key elements of the SDC's performance in the support of the D&D reforms. The report's analysis and resulting recommendations are considered to be useful for strengthening the strategic orientation of Governance and Citizen Participation portfolios.

Main findings

Shortly present an overall statement regarding the evaluation itself, especially its accuracy and usefulness, including an overall opinion on the most important recommendations in management's views.

The evaluation's focus on the subnational level (engaging not only with the administration but also with citizen) was well chosen as it allowed. the evaluation team to provide very concrete and practical inputs and recommendations, that could feed very well the design of the next phase. Recommendations on different perspectives and facets of social accountability were vital, though there is still no clarity on the future of the ISAF project. Also the recommendation on 'finance follows function' is very important as it will be key for the success of the SNDD reform.

Summarise the conclusions and the follow-up from the evaluation as described in the section below.

Out of the 10 recommendations, five are 'fully agreed' (green), four are 'partially agreed' (orange) and one are not agreed ('disagree' - red) – see table below. The SDC agrees to seize this opportunity to improve its results by taking specific measures in line with the recommendation.

Please reflect the color in the last column

[Recommendation 1]: “Keeping in mind that Finance follows functions in de-centralisation, and this has been somewhat delayed during the first half of NP2, the project should continue this year working with DMKs to identify what kind of budgets (how much exactly) will be needed to execute the by SD 182,183 and 184 mandated functions of both waste management and (irrigation) water management and OWSO. So, there is a need for the cost analysis and breakdown conducted under ISD to be continued and enhanced under ISD 2. The project could then look at providing a startup grant [perhaps on a matched-funding basis] for this in discussion with NCDDS as part of Phase 2.”	
[Recommendation 2]: “There is a need to develop an entrepreneurial vision and skill set among DM administrations around income generation in the areas of DMK services, waste management and water management with particular attention to recycling, composting for fertilizer, drinking water and reas-signing and retention of service fees as an own-source budget. This will require significant capacity development, which can be aligned with, and conditional on, the start-up grant recommended above.”	
[Recommendation 3]: “The complaint box mechanism at the OWSO has had good, but variable pro-gress, largely dependent on the understanding, skills, and commitment of the various ombudsperson The social accountability feasibility study, and the DM guidelines which have now followed should be used to address this deficit, with the design and delivery of joint training on the new DM guidelines for both ombudspersons and CAFs. Such joint training would also help to address one of the recommen-dations of the feasibility study which was agreed with NCDDS, that the ombudsperson and CAF should work much more closely together at DM level. Such joint training would serve to enable this, as would the current involvement of CAFs in the development and roll-out of the OWSO communication plans. It would also be important to involve CAFs in informing citizens about mobile services, which is already happening in the two pilot districts for mobile OWSOs and could be extended under ISD 2.	
[Recommendation 4]: “Looking forward from this year and into the next phase of the project, a model for operationalizing the SA guidelines at DM level in two key areas (community scorecards and the Joint Accountability Action Plans (JAAP) should be developed drawing on lessons learned from the C/S level in their initial attempts to implement these two tools as part of ISAF implementation. This will need to take into account, the significant geographic differences at district and municipality level and develop a specific curriculum to ensure that district, municipality, and OWSO staff and civil society organizations working together through the facilitation of the CAFs are able to participate effectively. A sequenced capacity development strategy along with a curriculum framework structured around the new guidelines will therefore be essential.”	
[Recommendation 5]: “Consolidate all digital interfaces including OWSO services and the OWSO com-plaint mechanism under single online platform/APP. This could also include interfaces for both the community scorecard and the JAAP development processes, with citizens who are unable to attend meetings still able to provide their inputs. Given that the early adopters will inevitably be youth, the awareness, raising and capacity development strategy for the use of this should include education and training in high schools and among youth groups who can in turn become trainers of others in their communities in the use of the platform/App.”	
[Recommendation 6]: “On study visits, it is recommended that tailored study visits for the requisite project groups be developed as part of the capacity development strategy around: - Waste and water management, particularly in relation to revenue generation models, which are currently operational within Cambodia or Thailand for example, although it may be necessary to go further afield. - As the new DMK guidelines for social accountability or piloted, and the model is refined, good practice models in using the community school card and developing the JAAP will develop in 2025, which can then be used for study visits in phase 2 of the project.	
[Recommendation 7]: “Looking forward, the ISD project under its next phase, rather than extending to new districts, should focus on continuing the successful work with the 36 DMK’s by incorporating the recommendations provided here and then use this as a model to be replicated nationally as ISD phase 2 comes to an end. This also aligns with the national RGC leadership’s vision and intention behind the aforementioned 55 functions transferred.”	
[Recommendation 8]: “It is clear to the evaluation team that the project requires a phase 2 in order to ensure institutional sustainability of project outcomes within government by 2030 to fulfill the ambition of the NP2. In order for that sustainability to be ensured, there is a need for a specific sustainability strategy, which would have key milestones with indicators for how the project will be internalized within NCDDS by the final year of ISD 2. As part of that, and in order for NCDDS to be effective at the subna-tional as well as the national levels, it will also be necessary for it to have its own budget to participate at subnational level.”	

[Recommendation 9]: "Under ISD 2, a demand side sustainability strategy should be developed (possibly in coordination with other social accountability donors) which details how 'demand-side' accountability (external to and independent of government) can continue to be supported, potentially through a single social accountability fund, for example."	
[Recommendation 10]: "At the time of writing this report, the mid-term review of the IP-5 was underway, but not yet published, the findings of this report should be taken into account in the design of the ISD2, in order to maintain its alignment with NP-2 and coherence with any further donor support."	

Fully agree	Partially agree	Disagree

Overview of recommendations, management response and measures

Recommendation 1		
Keeping in mind that Finance follows functions in de-centralisation, and this has been somewhat delayed during the first half of NP2, the project should continue this year working with DMKs to identify what kind of budgets (how much exactly) will be needed to execute the by SD 182,183 and 184 mandated functions of both waste management and (irrigation) water management and OWSO. So, there is a need for the cost analysis and breakdown conducted under ISD to be continued and enhanced under ISD 2. The project could then look at providing a startup grant [perhaps on a matched-funding basis] for this in discussion with NCDDS as part of Phase 2."		
Management response		
Fully agree	Partially agree	Disagree
The issue of 'finance follows functions' is indeed crucial for the success of the reform. Greater clarity on the cost implications of the transferred functions would provide a more realistic estimate of required revenues at the DM level. In 2025 we will continue to work systematically with selected DMs on the identification of budgets in the fields of waste management and OWSO ,.We also support the Districts we work with in the field of water to integrate key activities in the annual budget. Under ISD II it is planned to work wholistically on planning and budgeting and to integrate specific service plans into the 3-year rolling investment plan and the annual budget. The tentative ISD II concept furthermore includes targeted interventions to feed DM-level findings and observations into the policy process at national level, both via NCDDS and via the MEF. The idea of a start-up grant for selected key projects under the service delivery plans will be considered during implementation of ISD II.		
Measures	Responsibility	Timing
a) Finalize the cost estimates for waste and OWSO in selected DMs	Teamleader Fiscal Decentralization ISD I	12/2025
b) Support Districts with water management plans to integrated key activities for the implementation in the annual budget.	Teamleader Water ISD I	10/2025
c) Under ISD II Output 2: Technical and process advice to champion DMs in strengthening planning and budgeting functions with a focus on availability of relevant data, integration of climate considerations as well as aligning medium and annual development planning and budgeting processes.	Program Manager ISD II	01/26 until 12/2029

Recommendation 2
There is a need to develop an entrepreneurial vision and skill set among DM administrations around income generation in the areas of DMK services, waste management and water management with particular attention to recycling, composting for fertilizer, drinking water and reassigning and retention of service fees as an own-

source budget. This will require significant capacity development, which can be aligned with, and conditional on, the start-up grant recommended above."

Management response		
Fully agree	**Partially agree**	Disagree

We fully agree that DM administrations need to become more entrepreneurial and imaginative in identifying opportunities for increasing own-source revenue (e.g. through fees and charges for services provided), even in the currently rather restricted fiscal space provided to the DMs. However, in our view the required "entrepreneurial vision" goes beyond revenue generation – it is also about utilizing in a more proactive manner the opportunities for providing services in line with the assigned functions and for fully utilizing the space provided by the current legal framework. This includes informed decisions about how to provide services, i.e. to what extent to involve the private sector, or to utilize inter-municipal cooperation arrangements. These aspects are planned to become part of the ISD II concept, e.g. under the planned Output 1 (on service delivery) or under the planned Output 4 (on learning and skill development).

Measures	Responsibility	Timing
a) ISD II, Output I: Support to DMs in the introduction of cost-covering financing instruments for service provision (e.g. cost-estimates for service provision, introduction of fees, cooperation with private sector etc.)	Program Manager of ISD II	01/26 until 12/29
b) ISD II, Output 4: Technical and methodological advice to NASLA and other relevant training institutions to include relevant aspects in the offered training formats; creation of peer-learning networks to disseminate good practices from DMs	Program Manager of ISD II	01/2026 - 12/2029

Recommendation 3
The complaint box mechanism at the OWSO has had good, but variable progress, largely dependent on the understanding, skills, and commitment of the various ombudsperson The social accountability feasibility study, and the DM guidelines which have now followed should be used to address this deficit, with the design and delivery of joint training on the new DM guidelines for both ombudspersons and CAFs. Such joint training would also help to address one of the recommendations of the feasibility study which was agreed with NCDDS, that the ombudsperson and CAF should work much more closely together at DM level. Such joint training would serve to enable this, as would the current involvement of CAFs in the development and roll-out of the OWSO communication plans. It would also be important to involve CAFs in informing citizens about mobile services, which is already happening in the two pilot districts for mobile OWSOs and could be extended under ISD 2.

Management response		
Fully agree	Partially agree	Disagree

We agree that for the sustainability of different accountability mechanisms (e.g. Ombuds office, Social Accountability through CAFs etc.) the different actors should work together more closely in order to increase efficiency in a system which is under-financed. This aspect of better collaboration is for instance being explored in the pilot initiatives of ISD I and will be followed on in Output 3 of ISD II.

Measures	Responsibility	Timing
a) ISD I: In pilot Districts for Social Accountability, but also in the pilot districts for mobile OWSO cooperation between Ombudspersons, CAFs and OWSO-staff is already accelerated and this will continue until the end of ISD I	Program Manager and TL OWSO	12/25
b) ISD II: in view of the uncertain future of the ISAF project, the concept of ISD II proposes a wider understanding of	Program Manager ISD II	01/26 until 12/29

"social accountability"; integrating and linking different accountability mechanisms at DM level is foreseen in the new project design under Output 3. Once NCDDS has approved the DMK guideline there will be a framework that provides enough room for DMs to implement social accountability mechanisms in the future.		

Recommendation 4		
Looking forward from this year and into the next phase of the project, a model for operationalizing the SA guidelines at DM level in two key areas (community scorecards and the Joint Accountability Action Plans (JAAP) should be developed drawing on lessons learned from the C/S level in their initial attempts to implement these two tools as part of ISAF implementation. This will need to take into account, the significant geographic differences at district and municipality level and develop a specific curriculum to ensure that district, municipality, and OWSO staff and civil society organizations working together through the facilitation of the CAFs are able to participate effectively. A sequenced capacity development strategy along with a curriculum framework structured around the new guidelines will therefore be essential.		
Management response		
Fully agree	Partially agree	Disagree
As explained under Recommendation no 3, it is not decided yet, whether and in which way the ISAF project will continue beyond 12/2025. Hhence, it is not clear whether the CAF network can be maintained throughout the country following a certain standard (e.g. via a certification process of CAFs), and whether a wholistic capacity development strategy for all DMs will be implemented by NCDDS. Hence GIZ is not in a position yet to determine whether and how this could be supported. ISD II is planning to integrate accountability mechanisms like score cards or potentially also JAAP, building on a capacity development strategy supporting selected champion DMs and disseminating good practices from these champion DMs. Additionally it could also explore to support further development of policy frameworks such as a capacity development strategy if requested by NCDDS. Further clarification needed.		
Measures	Responsibility	Timing
a) Monitor the decision-making process at national level (NCDDS, MoI) and clarify details of future support under ISD II until the end of the year	Program Manager ISD I	12/25

Recommendation 5		
Consolidate all digital interfaces including OWSO services and the OWSO complaint mechanism under single online platform/APP. This could also include interfaces for both the community scorecard and the JAAP development processes, with citizens who are unable to attend meetings still able to provide their inputs. Given that the early adopters will inevitably be youth, the awareness, raising and capacity development strategy for the use of this should include education and training in high schools and among youth groups who can in turn become trainers of others in their communities in the use of the platform/App		
Management response		
Fully agree	Partially agree	Disagree
In general, we fully share the assessment behind this recommendation: establishing a single point of entry for citizens is the right strategic vision. ISD is therefore conducting a study to assess how existing apps can be harmonized and integrated. Given that each app has different owners and funding sources, full consolidation is not yet agreed by all stakeholders. The study, to be completed by end of 2025, will provide concrete recommendations for future steps towards an integrated solution.		
Measures	Responsibility	Timing

a) ISD I: Conducting a study on harmonizing and integrating digital tools to provide a unified point of entry for subnational service delivery.	Digital Advisor ISD I	12/25
b) ISDII, Output 3: Provide technical and process advice for the harmonisation, further development and institutionalisation of digital feedback and accountability tools, including full digitalization of complaint handling workflows, integration of mobile applications, and the development of an M&E framework to extend the existing MIS.	Program Manager ISD II	01/26 until 12/29

Recommendation 6		
On study visits, it is recommended that tailored study visits for the requisite project groups be developed as part of the capacity development strategy around: - Waste and water management, particularly in relation to revenue generation models, which are currently operational within Cambodia or Thailand for example, although it may be necessary to go further afield. - As the new DMK guidelines for social accountability or piloted, and the model is refined, good practice models in using the community school card and developing the JAAP will develop in 2025, which can then be used for study visits in phase 2 of the project.		
Management response		
Fully agree	**Partially agree**	Disagree
Regional and international study and exposure visits involving national and subnational decision-makers have proved to be useful if embedded in a more comprehensive advisory and capacity development process. The ISD I experience with using these formats has been quite positive, not least because the Cambodian partners have shown a serious commitment (both thematically, but also in co-funding such formats). The tentative ISD II concept proposes the establishment of peer-learning formats and structured, institutionalized learning formats under Output 4. Study and exposure visits are normally integral part of GIZ' advisory approach. The topics, scope, target groups etc. need to be determined in the joint operational planning, and in accordance with partner and programme priorities and available financial resources.		
Measures	Responsibility	Timing
Determine priority needs for regional and international study and exposure visits as part of the annual planning process of ISD II	NCDDS; Programm Manager ISD II, Team Leader Output 4	01/2026 - 12/2029

Recommendation 7		
Looking forward, the ISD project under its next phase, rather than extending to new districts, should focus on continuing the successful work with the 36 DMK's by incorporating the recommendations provided here and then use this as a model to be replicated nationally as ISD phase 2 comes to an end. This also aligns with the national RGC leadership's vision and intention behind the aforementioned 55 functions transferred."		
Management response		
Fully agree	Partially agree	Disagree
The recommendation (deepening and extending at the same time and using successful examples as models to be replicated elsewhere) is well taken, and is partly reflected in the tentative concept of ISD II. A deviation from the recommendation is the proposed		

competitive selection process of the future partner DMs which will be identified through an "expression of interest" process at the beginning of ISD II in order to be able to identify motivated and committed DMs from the beginning onwards. This might include any of the current 36 DMs (in the present 3 provinces), but not all of them and not necessarily only DMs from the current ISD I partner structure. The bigger the cohort of champion DMs is, the better in order to have a critical mass of forward movers who can overcome scepticism of stakeholders on national level (e.g. sector ministries). The notion of upscaling successful DM innovations developed under ISD I is part of the ISD II concept, both by expanding to a fourth province but also by creating peer-learning networks which can disseminate such good practices and by supporting policy frameworks (such as guidelines), that foster the adaption of good practices in other DMs.

Measures	Responsibility	Timing
c) Identify champion DMs through an "expression of interest" process under the leadership of NCDDS during the inception phase of ISD II.	NCDDDS, Program Manager ISD II	Beginning of 2026

Recommendation 8		
"It is clear to the evaluation team that the project requires a phase 2 in order to ensure institutional sustainability of project outcomes within government by 2030 to fulfill the ambition of the NP2. In order for that sustainability to be ensured, there is a need for a specific sustainability strategy, which would have key milestones with indicators for how the project will be internalized within NCDDS by the final year of ISD 2. As part of that, and in order for NCDDS to be effective at the subnational as well as the national levels, it will also be necessary for it to have its own budget to participate at subnational level."		
Management response		
Fully agree	**Partially agree**	Disagree

ISD is closely aligned with NP2 and the priorities identified in five-year implementation plans of NP-2.All ISD activities are executed through partners at both national and subnational levels. GIZ provides technical assistance with consistently involving national partners in subnational activities. The process of internalization is thus integrated into every activity and occurs throughout the duration of ISD II, not merely at its conclusion. This approach spans both the NCDDS level and significantly puts the subnational administrations in the driver seat, which bear the primary responsibility for service delivery.

We do not concur with the suggestion that ISD should allocate budget directly to NCDDS for their participation at the subnational level (if that is the meaning of the recommendation). We consider this as a vital contribution of NCDDS to the joint programme and evidence of the Government's commitment to ISD. It is already standard practice that GIZ facilitates NCDDS involvement in subnational activities. .

It is pertinent to note that GIZ is prohibited from disbursing DSA to partners, a stipulation agreed upon during recent government negotiations between Germany and Cambodia. Our assessment indicates that the issue of NCDDS exposure to subnational reality is more about the availability and time constraints of national partners to participate, rather than budget limitations.

Measures	Responsibility	Timing
a) ISD will continue involving national partners in subnational level activities and facilitate the interaction of NCDDS officials with the subnational level where needed and requested. This will be also fixed in the operational plan. . The capacity development strategy of ISD II will include aspects of knowledge and skill enhancement of NCDDS (and other national) decision-makers.	Program Manager ISD II	01/26 until 12/29

Recommendation 9		
Under ISD 2, a demand side sustainability strategy should be developed (possibly in coordination with other social accountability donors) which details how 'demand-side' accountability (external to and independent of government) can continue to be supported, potentially through a single social accountability fund, for example."		
Management response		
Fully agree	Partially agree	**Disagree**
ISD has not been requested during the appraisal process by the actors of the Social Accountability project to work on this. At the moment there is no clarity yet how ISAF will continue and how the demand side will be organized and who will take the lead in this. Nevertheless ISD II design has a strong element of supporting demand side accountability in its champion DMs (Output 3) .		

Recommendation 10		
At the time of writing this report, the mid-term review of the IP-5 was underway, but not yet published, the findings of this report should be taken into account in the design of the ISD2, in order to maintain its alignment with NP-2 and coherence with any further donor support."		
Management response		
Fully agree	Partially agree	Disagree
As the MTR of the first IP-5 is not yet available, there is no basis for commenting or for detailing measures. Overall, we are convinced that the tentative concept of ISD II is aligned with the NP-2 priorities and based on the priorities of NCDDS (and other partners) - these are likely to shape the priorities of the next IP-5 as well. The joint planning of the annual plan of operations has proven to provide a robust basis for the alignment of ISD with the Government's priorities.		
Measures	Responsibility	Timing
a) Once the MTR is available it will be taken into account during operational planning of ISD II.	Program Manager ISD II	First half year of 2026