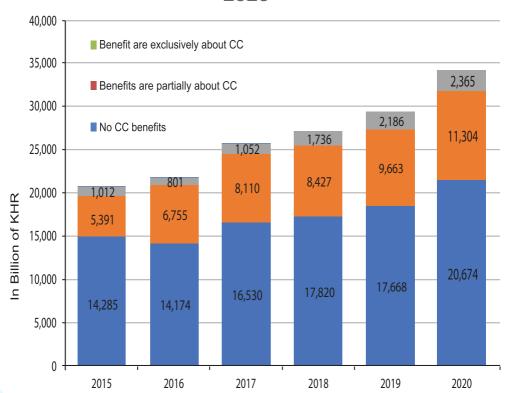


Cambodia Climate Public Expenditure Review 2020



Preface

As one of the countries most affected by climate change, Cambodia has committed to address this challenge both locally and internationally. Cambodia submitted its updated Nationally Determined Contribution (NDC) to the UNFCCC on December 30, 2020, and a Cambodia Climate Change Strategic Plan (CCCSP, 2014-23) is in place with action plans in 14 ministries and agencies. Since 2017, Ministry of Economy and Finance has included guidance on climate change in annual budget circulars, and in 2019 climate change was recognized as a key challenge to be addressed both in the debt policy and in the budget of the Government. Key ministries have also started to integrate climate change in the way they prioritize activities for the national budget with technical supports from our partners.

This report provides an update on climate finance trends, including data up to fiscal year 2020, to monitor to what extent Cambodia and its development partners are effectively supporting national climate change priorities. This year's report has benefitted from further improvements in the quality of data available and actual expenditure of the sub-national administrations (SNA), which represent a growing percentage of the government budget expenditure, at 7%.

In 2020 expenditure, climate change expenditure remains high at 2.2% of GDP (from 2% in 2019) or KHR 2,365 billion. The main component remains climate-proofing of infrastructure as part of the measures against floods. The government's investment during the Covid-19 pandemic has displaced some other investments but it also had some climate change resilience co-benefits for the most vulnerable. For example, social protection through cash transfer to the vulnerable groups and the poor has been implemented as part of the Covid-19 measures, amounting to USD 300 million spent in the first phase.

In the current Government mandate (2019-23), climate change is better reflected in the National Strategic Development Plan. This has to be translated into sectoral strategies and budgets. While the level of climate-relevant public expenditure keeps increasing, it is still below the levels required to address the climate change issues that Cambodia is facing. Continued infrastructure development against flood and drought is required, as well as interventions in livelihoods, water supply and social sectors.

This report also takes a look at gender issues in the climate change response. Partial data indicates that gender issues remain under-addressed in climate change programmes. Case studies of specific climate change programmes show that initiatives have been taken to address these gender issues, but comprehensive information on the effectiveness of these efforts is not always available. This is an area where progress needs to be made, so that the most vulnerable groups are effectively protected and that women and men can contribute to increased resilience and low carbon development.

The Ministry of Economy and Finance will continue to be actively involved in these efforts to assess the effectiveness of climate finance, alongside the National Council for Sustainable Development and the Council for the Development of Cambodia.

Ros Seilava

Secretary of State

Ministry of Economy and Finance

Acknowledgment

The Ministry of Economy and Finance would like to express its gratitude to the extended cooperation and contribution from the National Council for Sustainable Development (NCSD), the Cambodia Climate Change Alliance (CCCA) and the regional project on the Governance of Climate Change Finance (UNDP/Sweden) in providing technical support, comments and training on the concept of tracking climate expenditure and to the Cambodian Rehabilitation and Development Board (CRDB) in providing data from the Cambodia ODA database as an input to this report.

The Cambodia Climate change Public Expenditure Review report has been developed with technical support from the NCSD and CCCA (Mr So Polen, Mr. Julien Chevillard, Mr. Koeuth Samuth), by the Climate Change Technical Team of the Ministry of Economy and Finance with support of their technical officials from General Department of International Cooperation and Debt Management (GDICDM) and General Department of Budget (GDB), and technical officials of Council for the Development of Cambodia (CDC).

Contents

Pr	eface	2	2
Αd	knov	vledgment	3
Lis	st of F	Figures	5
Lis	st of 1	Tables	5
Lis	st of A	Abbreviation and Acronyms	6
Ex	ecuti	ve Summary	8
ı.	Cli	imate expenditure	10
	1.1	Overall trend	10
	1.2	Sectoral allocation of climate change-related expenditure	11
П.	So	urces of climate public expenditure	14
Ш		Assessment of Gender integration in Climate Change Programming	17
	3.1	Gender in key climate change projects	18
	3.2 Accre	A case study of incorporating gender in climate change response:NCDD's Green Climate Fueditation	
IV	. Is pu	ublic spending in line with the NDC priorities: a case study of NCSD, MoE and MPWT	21
Re	eferer	nces	24
ΑI	NNEX	ES	25
	Anne	ex 1: Scope of the study and data sources	25
	a.	Scope of this study	25
	b.	Data sources	25
	Anne	ex 2: Weighted Climate Change expenditure by ministries and agencies (in billions of KHR)	27
	Anne	ex 3: Largest Items of Climate Change Expenditure (in millions of USD)	28

List of Figures

Figure 1: Public expenditure with CC benefits vs. total public expenditure (in billions of KHR)
Figure 2: Allocation of climate expenditure per ministry in 2020
Figure 3: Selected ministries and agencies' climate change expenditure in 202014
Figure 4: Source of Public Climate Finance (In billions of KHR)
Figure 5: Source of CC external finance (In billions of KHR)
Figure 6: Shares of Adaptation (A) and Mitigation (M) in CPER 202017
Figure 7: 2020 climate and gender public expenditure (in billions of KHR, from external partners only). 18
List of Tables
List of Tables Table 1: Proportion of climate change expenditure to total public expenditure and GDP
Table 1: Proportion of climate change expenditure to total public expenditure and GDP
Table 1: Proportion of climate change expenditure to total public expenditure and GDP
Table 1: Proportion of climate change expenditure to total public expenditure and GDP
Table 1: Proportion of climate change expenditure to total public expenditure and GDP

List of Abbreviation and Acronyms

ADB Asian Development Bank

ASPIRE Agricultural Service Programme for Innovation, Resilience and Extension

PB Programme-based
CBR Cost Benefit Ratio
CC Climate Change

CCCSP Cambodia Climate Change Strategic Plan 2014-2023

CCAP Climate Change Action Plan

CCFF Climate Change Financing Framework
CDC Council for the Development of Cambodia

CRDB Cambodia Rehabilitation and Development Board

CPER Climate Public Expenditure Review

CPEIR Climate Public Expenditure and Institutional Review

KHR Khmer Riel

CRI Climate Relevance Index
DI Department of Investment

DBF Department of Budget Formulation
DCC Department of Climate Change
FA Forestry Administration

FCPF Forest Carbon Partnership Facility

FiA Fisheries Administration

FMIS Financial Management Information System

GCF Green Climate Fund

GMAGs Gender Mainstreaming Action Groups

GDP Gross Domestic Product

GDANCP Genera Department of Administration for Nature Conservation and Protection

GHG Greenhouse Gas

MPTC Ministry of Posts and Telecommunications
MAFF Ministry of Agriculture, Fisheries and Forestry

MCS Ministry of Civil Service

MEF Ministry of Economy and Finance MRD Ministry of Rural Development

MOH Ministry of Health

MoEYS Ministry of Education, Youth and Sports
MPWT Ministry of Public Work and Transport
MIH Ministry of Industry and Handicraft

MISTI Ministry of Industry, Sciences, Technology, and Innovation

MME Ministry of Mines and Energy
NCCC National Climate Change Committee

NCDD National Committee for Sub-National Democratic Development

NCDDS National Committee for Sub-National Democratic Development Secretariat

NCDM National Committee for Disaster Management

NRS National REDD+ Strategy
MWA Ministry of Women's Affairs

MoWRAM Ministry of Water Resources and Meteorology

MoInf Ministry of Information MoT Ministry of Tourism

MLMUPC Ministry of Land Management, Urban Planning and Construction

MoE Ministry of Environment

MIS Management Information System

NCSD National Council for Sustainable Development

NGO Non-Governmental Organization
NSDP National Strategic Development Plan
ODA Official Development Assistance
PB Program-based
PFM Public Financial Management

PFM Public Financial Management
PFMRP Public Financial Management Re

PFMRP Public Financial Management Reform Program

REDD+ Reducing Emissions from Deforestations and Forest Degradation, and Foster

Conservation, Sustainable Management of Forests, and Enhancement of Forest Carbon

Stocks

RGC Royal Government of Cambodia SIS Safeguard Information System

Sol Summary of Information of the Safeguards System

SNA Sub-National Administrations
SNIF Sub-National Investment Fund
WRI World Resources Institute

Executive Summary

Key messages for the 2020 CPER:

- The share of climate change expenditure in GDP in 2019 and 2020 were 2.0% and 2.2% respectively, mainly infrastructure development, although some development projects have been impacted by the Covid-19 response measures;
- Climate change spending financed by domestic resources kept increasing in 2020 and represented 46% of total climate change expenditures, up from 41% in 2019;
- The climate change concessional loans disbursements in 2020 dropped by 2%, while the overall ODA grew by 29%, due to a few large non-CC projects on the Covid-19 response;
- Climate change integration in "hard" infrastructure investments continues to grow as part of
 the government fiscal expansion during the Covid-19 measures, while the crucial "soft"
 expenditure, for the social protection on the vulnerable group and poor has seen slower
 progress despite some improvements through cash transfers with USD 300 million in the first
 phase as part of the Covid-19 measures.

In 2020, infrastructure ministries (MPWT, MoWRAM and MRD) shared 60% of the climate change expenditure compared to 59% a year earlier. The government's heavy investment in constructing and rehabilitating roads, rural roads and irrigation systems result from the measures against flood and drought and the fiscal expansion during the Covid-19. Measures include thicker, stronger roads lined with drainage systems, sidewalks and bike lanes with trees. In addition, highway construction on national road No. 4 is underway.

Investment in climate-relevant rural infrastructures (small irrigation, rural water and sanitation, and rural roads), under MRD rose by 28%. Since the flood and drought events become more frequent, the importance of climate proofing provincial and national roads construction and improvement programmes has been increasingly recognized.

In the agriculture, forestry and fisheries sectors climate change expenditure continued to increase strongly (31% increase from 2019). The main sources of finance on the agriculture sector was mainly driven by the external finance, which represented 79% in 2020, reflecting high donor support for climate action in agriculture.

The climate change expenditure in the social sectors (education, health and gender) represents a small share of about 2% of total climate spending in 2020, slightly dropping by 0.8% from 2019. The climate spending in the education sector under MoEYS increased by 48%, while health and gender fell by 24% and 22% respectively in 2020. Generally speaking, it seems that the trend on prioritization of "hard" investments in climate change resilience is continuing, while the soft investment in social sectors is limited.

Climate change spending in the energy and mining sectors under the MME represented 2.1% in 2020, or a 317% increase from 2019, mainly due to the continued investment on the transmission lines and solar park projects funded by ADB in 2020. A new Power Development Plan and energy efficiency policy are expected in 2021, which should provide direction for future investment in low carbon technologies in the energy sector.

SNAs represent about 3.7% of the total climate change spending, increasing by 3.4% in 2020, mainly contributed by the administrative reforms on decentralization, which have increased the amounts of funds available to communes and provinces for development projects, especially rural roads, water and irrigation.

In 2020, 53% of the total overall external finance was tagged as gender relevant in the CDC/CRDB database, an increase from 37% in 2019. However, from these large externally-financed gender-related programmes, only 34% are also climate change relevant, a decrease from 75% in 2019. This decrease is a result from the fact that some large Covid-19 active response programmes, which are gender relevant, are not climate change related. In addition, some projects committed for 2020 have experienced delays due to Covid-19. In addition, only 11% or 1617 billion KHR of the total climate change relevant programmes were also tagged as having a specific gender focus, dropping from 16% in 2019.

I. Climate expenditure

1.1 Overall trend

The share of the overall climate change expenditure in 2020 remained high, at 39.8% of Government Expenditure which was either fully or partially delivering climate change benefits, despite a slight drop from 40% in 2019. During the period 2015-2020, the average share is 37%.

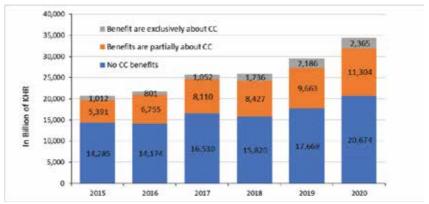
Once climate change relevance weights are applied to this expenditure, climate change expenditure¹ constituted 6.9% of the total public expenditure, a 0.5% decrease compared to 2019. However, the proportion of climate change expenditure to GDP is 2.2% in 2020, compared to 2.0% in 2019, as the GDP² decreased in 2020 while climate change expenditure has increased from KHR 2,186 billion in 2019 to KHR 2,365 billion (about USD 591 million) in 2020.

Table 1: Proportion of climate change expenditure to total public expenditure and GDP

	2015	2016	2017	2018	2019	2020
Public expenditure with CC benefits vs. total public expenditure	30.9%	34.8%	35.7%	39.1%	40.1%	39.8%
CC public expenditure (weighted) vs. total public expenditure	4.9%	3.7%	4.1%	6.7%	7.4%	6.9%
CC public expenditure (weighted) vs. GDP	1.4%	1.0%	1.17%	1.8%	2.0%	2.2%

Source: NIS, MEF, CDC & expert team calculation.

Figure 1: Public expenditure with CC benefits vs. total public expenditure (in billions of KHR)



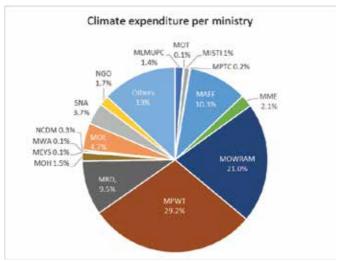
Source: MEF, CDC, and expert team calculation.

 1 In this report, "climate change expenditure" refers to public expenditures that deliver climate change benefits, once they have been weighted for climate change relevance.

 $^{^2}$ The real GDP in 2020 is estimated to decline by 3.1%, while the level term of the estimated nominal GDP declined slightly.

1.2 Sectoral allocation of climate change-related expenditure

Figure 2: Allocation of climate expenditure per ministry in 2020



Source: MEF, CDC, and expert team calculation.

In 2020, infrastructure ministries (MPWT, MoWRAM and MRD) shared 60% of the climate change expenditure compared to 59% a year earlier. The government's heavy investment in constructing and rehabilitating roads, rural roads and irrigation systems result from the measures against flood and drought and the fiscal expansion during the Covid-19. Measures include thicker, stronger roads lined with drainage systems, sidewalks and bike lanes with trees. In addition, highway construction on national road No. 4 is underway.

In this connection, MPWT continues to take the largest share with 29%, of the climate change expenditure in Cambodia, growing by 19% in 2020, due to the continued investment in climate proof infrastructure, especially on national road improvements by increasing the heights of the roads and fitting roads with bridges or drainages for water ways or flood management, as well as government decision to construct and rehabilitate city roads in Kampong Som Province (34 roads, late 2019) and Siem Reap Province (38 roads, late 2020), costing respectively USD 300 million and USD 150 million.

The second largest share of climate expenditure is MoWRAM, representing 21% in 2020, followed by MAFF for 10.3%, MRD (9.5%), MoE (4.7%), SNA (3.7%), MME (2.1%), MoH (1.5%), and MLMUPC (1.4%), while other ministries share less than 1% of the total climate spending.

Investment in climate-relevant rural infrastructures (small irrigation, rural water and sanitation, and rural roads), under MRD rose by 28%. Since the flood and drought events become more frequent,

the importance of climate proofing provincial and national roads construction and improvement programmes has been increasingly recognized.

The climate spending in irrigation system and dams under MoWRAM declined by 7% in 2020. The decline in 2020 is due especially to fewer new big projects, but the implementation of a few large project on irrigation systems, dams, rehabilitation of water resources and water resource management remains underway.

In the agriculture, forestry and fisheries sectors climate change expenditure continued to increase strongly (31% increase from 2019). The main sources of finance on the agriculture sector was mainly driven by the external finance, which represented 79% in 2020, reflecting high donor support for climate action in agriculture. The increase in 2020 spending was contributed mainly by the climate resilient projects in sectors such as rice sector, fishery sector, and small holders in low land or Tonle Sap areas. Some big projects in the fishery sectors committed for 2020 were not realized, which may be due to the Covid-19. Without such event, the CC spending in the fisheries sectors would have been rising more.

The climate change expenditure in the social sectors (education, health and gender) represents a small share of about 2% of total climate spending in 2020, slightly dropping by 0.8% from 2019. The climate change spending in the education sector under MoEYS increased by 48%, while health and gender fell by 24% and 22% respectively in 2020. Generally speaking, it seems that the trend on prioritization of "hard" investments in climate change resilience is continuing, while the soft investment in social sectors is limited.

MoE shares about 5% of the total climate spending and decreased by 17.5% in 2020. MoE's sources of finance are 37% from recurrent expenditure, whereas the 63% external sources include projects on protect areas management, forest carbon partnership, biodiversity and conservation, climate livelihood, as well as environmentally sustainable development.

Climate change spending in the energy and mining sectors under the MME represents 2.1% in 2020, or a 317% increase from 2019, mainly due to the continued investment on the transmission lines and solar park projects funded by ADB in 2020. A new Power Development Plan and energy efficiency policy are expected in 2021, which should provide direction for future investment in low carbon technologies in the energy sector.

The water supply and sanitation sector³ under MISTI, shares about 1% of the total climate spending, decreasing by about KHR 5 billion from 2019. Clean water supply and sanitation continue to be funded for both city and rural areas, but water supply is a top priority for climate resilience and further investments are needed.

SNAs represent about 3.7% of the total climate change spending, increasing by 3.4% in 2020, mainly contributed by the administrative reforms on decentralization, which have increased the amounts of funds available to communes and provinces for development projects, especially rural roads, water and irrigation. SNA expenditure is expected to constantly increase and contribute to more climate adaptation responses at the grassroot level for infrastructure, livelihood, community and vulnerable

³ Water supply and sanitation network for community in the rural areas are under the MRD.

groups across different geographical areas. NCDDS is currently developing a new multi-year programme with a climate change component, which will provide a framework for further adaptation and mitigation investment through SNAs.

Table 2: Climate change expenditure by the ministries (total donor and national) in billions of KHR

Climate Change	2015	2016	2017	2018	2019	2020
Expenditure						
MLMUPC	13.3	7.3	20.8	22.0	31.4	33.7
MOT	0.0	1.1	3.4	1.5	1.8	3.4
MISTI	13.2	6.7	23.7	26.3	27.3	22.2
MOINFO	0	0	0	0	0	0
MPTC	7.1	9.8	5.8	9.9	9.5	3.8
MAFF	101.6	85.6	143.0	160.1	184.7	242.7
MME	213.5	138.0	159.7	20.5	12.1	50.6
MOWRAM	73.4	117.1	168.6	405.9	532.8	496.3
MPWT	180.3	156.7	180.1	467.6	581.3	691.1
MRD	196.7	75.2	99.9	151.3	175.9	224.8
MOH	45.5	30.1	30.3	40.8	45.9	34.7
MoEYS	0.0	0.6	0.4	2.2	0.8	1.2
MoWA	7.7	7.9	4.0	5.3	3.4	2.7
NCDM	1.5	1.1	1.4	8.1	12.6	7.5
MOE	7.3	13.2	29.5	98.1	134.9	111.3
SNA	29.2	21.2	28.5	69.2	85.6	88.5
NGO	39.9	44.3	44.5	76.6	54.5	40.9
Total CC, CCFF	930	716	944	1,565	1,895	2,056
ministries	01.6	04.0	100.1	170.3	200.0	200.4
Others	81.6	84.8	108.1	170.3	290.8	309.4
Total CC, all ministries	1,012	801	1,052	1,736	2,186	2,365
in millions of USD	252.9	200.2	262.9	433.9	546.4	591.3

Source: MEF, CDC, and expert team calculation.

Table 3: Climate change expenditure by ministry (total donor and national, in percentage of total climate change expenditure

Climate Change Expenditure	2015	2016	2017	2018	2019	2020
MLMUPC	1.3%	0.9%	2.0%	1.3%	1.4%	1.4%
MOT	0.0%	0.1%	0.3%	0.1%	0.1%	0.1%
MISTI	1.3%	0.8%	2.3%	1.5%	1.2%	0.9%
MOINFO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MPTC	0.7%	1.2%	0.6%	0.6%	0.4%	0.2%
MAFF	10.0%	10.7%	13.6%	9.2%	8.5%	10.3%
MME	21.1%	17.2%	15.2%	1.2%	0.6%	2.1%
MOWRAM	7.3%	14.6%	16.0%	23.4%	24.4%	21.0%
MPWT	17.8%	19.6%	17.1%	26.9%	26.6%	29.2%
MRD	19.4%	9.4%	9.5%	8.7%	8.0%	9.5%
МОН	4.5%	3.8%	2.9%	2.4%	2.1%	1.5%
MoEYS	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
MoWA	0.8%	1.0%	0.4%	0.3%	0.2%	0.1%
NCDM	0.1%	0.1%	0.1%	0.5%	0.6%	0.3%
MOE	0.7%	1.6%	2.8%	5.7%	6.2%	4.7%
SNA	2.9%	2.6%	2.7%	4.0%	3.9%	3.7%
NGO	3.9%	5.5%	4.2%	4.4%	2.5%	1.7%
Others	8.1%	10.6%	10.3%	9.8%	13.3%	13.1%

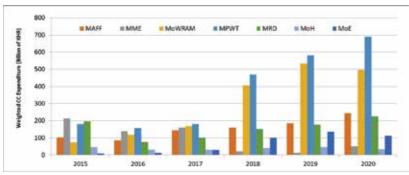
Source: MEF, CDC, and expert team calculation.

Table 4: Climate change expenditure by ministry (total, in percentage change)

Ministries/institutions	2016	2017	2018	2019	2020
MLMUPC	-44.6%	183.0%	5.7%	42.6%	7.6%
MOT	na	217.2%	-56.3%	23.2%	89.1%
MISTI	-49.1%	251.7%	10.9%	3.9%	-18.5%
MOInfo	na	na	na	na	na
MPTC	37.9%	-40.6%	70.2%	-3.7%	-59.7%
MAFF	-15.7%	67.0%	12.0%	15.4%	31.4%
MME	-35.4%	15.7%	-87.1%	-40.9%	317.3%
MOWRAM	59.5%	44.0%	140.7%	31.3%	-6.9%
MPWT	-13.1%	15.0%	159.6%	24.3%	18.9%
MRD	-61.8%	32.8%	51.4%	16.2%	27.9%
MOH	-33.8%	0.8%	34.7%	12.5%	-24.4%
MEYS	na	-33.5%	447.8%	-63.0%	48.0%
MWA	2.5%	-49.3%	32.0%	-35.0%	-21.7%
NCDM	-23.8%	19.2%	495.4%	55.4%	-40.9%
MOE	80.9%	123.8%	233.0%	37.5%	-17.5%
SNA	-27.5%	34.8%	142.5%	23.7%	3.4%
NGO	11.2%	0.4%	72.1%	-28.9%	-25.0%
Others	3.8%	27.5%	57.6%	70.8%	6.4%

Source: MEF, CDC, and expert team calculation.

Figure 3: Selected ministries and agencies' climate change expenditure in 2020



Source: MEF, CDC, and expert team calculation.

II. Sources of climate public expenditure

The amounts allocated from domestic resources (national budget), for climate change expenditure reached KHR 1080 billion in 2020, a KHR 179 billion increase or a 20.5% rise from 2019. In 2020, the domestically financed climate change expenditure represents 46% of the total climate expenditure, while externally financed climate change expenditure drops by 0.3% but remains high at 54% of the total. This climate spending drop may be caused by the Covid-19, with delays on some climate change projects while some large projects for Covid-19 response were mostly unrelated to climate

change. A portion of the climate change spending financed by the national budget has been used for the Covid-19 measure for social protection.

The RGC's social protection package provides cash transfers to the poor and vulnerable households, by using the Ministry of Planning's ID Poor, contributing indirectly to more resilience to climate change or increased adaptation capacity for their livelihoods impacted by climate change during this Covid-19 pandemic. Within one year of the implementation of the "Cash Transfer for the Poor and Vulnerable Households during COVID-19" from 25th, May 2020 to 24th August 2021, approximately 667,217 households, have received cash relief benefits that total over KHR 1,643 billion (or US\$410.77 million) from the national budget⁴. This special social assistance program has protected the livelihoods of the poor and vulnerable households impacted by the pandemic. In 2020, this social programme contributed to the livelihood adaption response in climate expenditure about KHR 33.9 Billion⁵.

Most externally funded climate change expenditure continues to flow through the national treasury and MEF financial systems, representing 80% of the total in 2020.

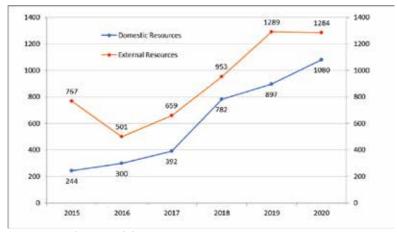


Figure 4: Source of Public Climate Finance (In billions of KHR)

Source: MEF, CDC, and expert team calculation.

To look into loan disbursement flow, the MEF's General Department of Investment and Cooperation data is a useful resource. The total concessional loan disbursements amounted to KHR 4,853 billion (or about USD 1.2 billion) in 2020, rising by 46% from 2019. In term of the CC spending, the CC concessional

⁴ MoSVY's public report on the social protection in Cambodia on June 24, 2021.

 $^{^5}$ MoSVY's public report on December 31, 2020 on Social Protection in Cambodia. The partially-CC benefits amount to KHR 677.5 billion from the national budget from the start of the relief on June 24^{th} 2020 until December 24^{th} , 2020.

loans fell to KHR 704 billion or a 2% decrease. However, the CDC's ODA remained rising at 29%, mainly contributed by the non-CC mega projects of the Covid-19 response.

1,400 10000 CDC Loan (RHS) EXTRICOC Grant (RHS) 9000 1,200 -CC Loan MEF (LHS) 8000 CC External Finance (UIS) 1,000 7000 6000 800 5000 600 4000 400 2000 200 1000 2013 2014 2015 2016

Figure 5: Source of CC external finance (In billions of KHR)

Source: MEF, CDC, and expert team calculation.

For CC external resources, Table 5 below shows that the main donors for climate change expenditure in 2020 are China (25%), followed by Japan (19%), ADB (17%), USA (5.8%), World Bank (5.7%), IFAD (5.4%), EU/EC (4.2%), Republic of Korea (3.9%), France (2.4%), Sweden (2%), Australia (1.9%), UNDP (1.5%), UNIDO and WFP (each 1.2%), while other donors are at 1% and below.

Table 5: top 25 of Climate change (weighted) expenditure per development partner (in Billions of KHR)

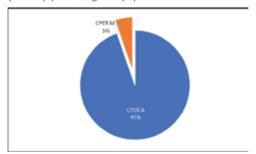
No.	Development	2014	2015	2016	2017	2018	2019	2020	2020
	Partners								(%)
1	China	290.4	257.0	153.5	182.0	172.3	246.3	233.1	25.1%
2	Japan	71.8	53.0	25.4	74.2	92.2	132.4	178.1	19.2%
3	ADB	207.7	161.3	111.0	131.2	145.8	371.9	159.4	17.2%
4	USA	13.1	24.4	32.2	27.2	67.0	42.0	54.0	5.8%
5	World Bank	94.8	0.1	3.7	3.5	18.0	40.1	53.3	5.7%
6	IFAD	54.2	50.9	55.1	52.7	69.3	46.5	50.0	5.4%
7	EU/EC	28.3	26.7	33.1	26.1	28.4	39.2	39.2	4.2%
8	Republic of Korea	31.3	25.9	15.1	19.6	35.5	43.2	36.1	3.9%
9	France	57.9	28.4	8.2	20.2	17.1	106.4	22.2	2.4%
10	Sweden	7.7	5.4	5.3	11.8	13.5	17.2	18.2	2.0%
11	Australia	54.4	29.0	27.1	40.0	36.4	23.6	17.4	1.9%
12	UNDP	22.7	13.3	10.2	16.9	25.3	25.6	13.7	1.5%

13	UNIDO	2.3	3.6	1.6	2.3	1.9	3.8	11.5	1.2%
14	WFP	0.2	0.0	0.1	0.2	0.1	7.8	10.9	1.2%
15	New Zealand	1.5	0.2	0.7	2.0	2.1	9.8	8.8	1.0%
16	Germany	4.3	5.6	8.3	15.0	13.7	9.2	6.4	0.7%
17	FAO	1.1	1.0	0.9	3.5	4.6	10.5	5.4	0.6%
18	Switzerland	2.9	4.0	4.1	6.9	6.5	6.4	4.0	0.4%
19	Global Fund	9.0	4.4	3.2	3.8	0.8	1.9	2.0	0.2%
20	UNICEF	0.2	0.3	0	0	0	0.6	1.1	0.1%
21	Un Women	0.0	0.0	0.0	0	0.1	1.0	1.0	0.1%
22	Czech Republic	0.2	0.4	0.4	0.4	1.3	1.3	0.7	0.1%
23	IAEA	0	0	0	0	0.0	0	0.4	0.04%
24	GAVI	0.1	0.3	0.3	0.3	0.3	1.1	0.3	0.03%
25	UNFPA	0.2	0.1	0.1	0.0	0.0	0.1	0.1	0.01%

Source: MEF, CDC and team expert calculation.

Mitigation expenditure represents 5% in CPER 2020, while adaptation takes a 95% share. This is broadly in line with the policy priorities of the government, where adaptation is the main priority while mitigation is a smaller but growing component of the climate change response.

Figure 6: Shares of Adaptation (A) and Mitigation (M) in CPER 2020



Source: MEF, CDC and Expert team calculation.

III. Assessment of Gender integration in Climate Change Programming

This section assesses to what extent gender concerns are integrated into the climate change programming, based on the quantitative data from externally funded projects, and a more qualitative assessments based on a case study of gender integration in climate change programmes at sub-national level.

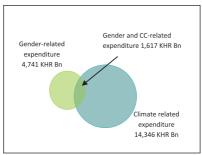
3.1 Gender in key climate change projects⁶

While relatively little data is available on climate change finance and gender linkages, this section takes a look at the evidence available from CDC's ODA database.

In 2020, a remarkable level, 53%, of the total overall external finance is tagged as gender relevant, an increase from 37% in 2019. Climate Change is one of the key focus areas for the Neary Rattanak IV Gender Strategic Plan (2014-2018). However, of these large gender-related programmes, only 34%, are also climate change relevant, a decrease from 75% in 2019. This decrease is a result of the fact that the large Covid-19 active response programmes, which are gender relevant, are not climate change-related. In addition, some projects committed for 2020 have been delayed by the spread of the Covid-19. In addition, only 11% or 1617 billion KHR of the total climate change relevant programmes were also tagged as having a specific gender focus, a slight drop from 16% in 2019.

This indicates that while climate change remains a significant issue from a gender perspective, more efforts need to be made to systematically integrate gender concerns in climate change programmes.

Figure 7: 2020 climate and gender public expenditure (in billions of KHR, from external partners only)



Source: CDC and Expert team calculation

On the other hand, while gender is mentioned as one of the objectives of the Cambodia Climate Change Strategic Plan (CCCSP 2014-23), a recent mid-term review of the CCCSP indicated that there is a scope to improve the way gender is integrated into this national policy, and the way gender impacted by climate change is monitored. In particular, it was recommended to better reflect gender concerns in the prioritized activities under the CCCSP, to strengthen knowledge around the climate change – gender interactions, and to build capacity to develop gender-sensitive climate change programmes.

⁶ Gender data in the chart is based on the ODA database tag (self-reporting by development partners) and climate change data is based on expert team analysis of ODA database. Both gender and climate exchange data are unweighted (i.e. expenditure is relevant to CC and gender but not 100% allocated to these objectives).

It should be noted that Cambodia's updated Nationally Determined Contribution (NDC) includes climate change commitments up to 2030. This updated version of the NDC includes a strong focus on gender issues, and gender commitments will be monitored under the NDC transparency framework.

3.2 A case study of incorporating gender in climate change response:NCDD's Green Climate Fund Accreditation

NCDDS⁷ is the entity in charge of sub-national democratic development in Cambodia and has significant experience supporting both gender mainstreaming activities and climate change programming in cooperation with a number of ministries, public entities, and NGOs, including the gender budgeting and finance with MoWA, Ministry of Interior, Ministry of Civil Service, climate change finance with MoE, and climate change investment at the sub-national administrations level with different ministries/institutions. At the policy level, gender mainstreaming has been one of the priorities of the Decentralization and Deconcentration Reforms. The National Program for Sub-National Democratic Development (2010-2020) defines activities to promote gender equality in the outputs and outcomes of the five components of the program. In order to achieve this goal, the three-year implementation plan of the National Program has been put in place, with the policy and action plan on "the promotion of gender equality for sub-national democratic development" endorsed on August 8, 2019.

Preparation of the policy and action plan are participatory processes with the involvement of the climate change technical team and gender team of the MoWA. The policy is to be implemented nationwide and based on 3 main pillars: Accountability, Climate Change and Gender. The Policy has 11 strategic objectives and 33 actions (table 6 below), implemented by different ministries, sub-national administrations, development partners, NGOs in different sectors and includes a clear timeline.

Table 6: Strategies on Promotion of Gender Equality for Sub-national Democratic Development

No.	Strategies
1	Increase number of women in management positions
2	Develop capacity of leaders in promoting gender equality
3	Gender equality promotion shall be regularly reviewed and discussed by ministry/institution on
3	leaders
4	Review and revise management systems, procedures and the working modalities of national
4	institutions and subnational administrations to respond to gender equality needs
5	Promote and support the implementation of management systems, procedures and the working
)	modalities of sub-national administrations to respond to gender equality needs
6	Improve human resource management and development at the sub-national level to respond to
0	gender equality needs

⁷ NCDDS is the Secretariat of the NCDD, which is an inter-ministerial mechanism for promoting democratic development through decentralization and deconcentration reforms throughout Cambodia.

⁸ NCDD's Action Plan on Policy on Promotion of Gender Equality for Sub-national Democratic Development on August 8, 2019.

7	Promote and support the transfer of functions and resources to the sub-national administrations
′	that respond to gender equality needs
8	Develop programs, projects, activity plans and budgets that respond to gender equality needs
9	Develop mechanisms at workplaces to make it easier for female staff
10	Promote and support gender responsive in planning formulation at SNA
11	Promote the allocation of funds to SNAs are gender responsive

Source: NCDDS' Action Plan on Policy on Promotion of Gender Equality for Sub-national Democratic Development.

In addition, as NCDD applied to be accredited as a Direct Access Entity by the Green Climate Fund, gender mainstreaming was one of the key components of the assessment, to acertain that NCDD could deliver climate finance in a gender sensitive way. The gender aspects were subsequently audited by PWC on behalf of the GCF. Both on the policy framework and on its execution, the NCDD has completed the gender requirements for accreditation by GCF. The result of the gender audit for NCDD's GCF accreditation was satisfactory, as confirmed by the audit report on February 16, 2021. A technical training workshop on the Gender Policy for NCDD's management and staff has been conducted to support internal capacity development. Overall, the GCF audit found that gender capacities and track record in NCDDS were adequate for climate change programme implementation. NCDDS is now a nationally accredited entity of the GCF, with possibility to submit funding proposals. As part of the funding requirements, the CC projects shall integrate gender aspects. The examples of the conditions for gender aspects in the CC projects are provided for as follows:

- Concept note development should align with NCDD's National Programme (where Gender, Climate Change, and E-governance are cross cutting issues) and NCDDS' GCF Entity Work Program where gender is fully addressed;
- Project Proposal: all the project proposals will go through screening on Environmental and Social Safeguardsand Gender;
- Project implementation: Gender has been mainsteamedg in all operational aspects, including technical design, M&E, and reporting; and
- Performance Based Climate Resilient Grant (PBCRG) Award to Sub-National Administrations: one minimum condition requirement is the number of women who benefit from the climate investment activity. A high number of women beneficiaries will increase the proposal scoring to met the minimum level.It is also a criterion to assess the performance of SNAs.

The gender audit report describes the improvements made on the overall trends in terms of gender in relation to decentralization, focusing on gender mainstreaming and women's empowerment, on the four main areas: policy, technical advice, women in decision-making positions, organizational culture, and partners. The overall index presents a 14% increase from the baseline 2013 to 2016. Furthermore, the gender audit report assesses the three-year implementation plan by the ministries/institutions and SNAs into policy, planning, budgeting, implementation, and M&E, and assesses impact of the efforts to increase gender equality both within and outside NCDDS and SNAs.

Based on the audit results the following were recommended in the Audit Report:

1. Arrange high level management meetings between NCDDS and MoWA to resolve institutional issues in terms of gender coordination and the implementation of the action plan:

- With UNICEF and other stakeholders, and based on a situation analysis, develop planning and budgeting guidelines on promoting and implementing social service delivery at both Commune/Sangkat and District/Municipality levels;
- 3. Implement a communications campaign which promotes gender;
- Arrange one NCDD meeting per year to discuss gender related issues and integrate gender better into all other NCDD meetings;
- 5. Implement the mandatory training for SNA leaders; although they are busy it is essential they do not send colleagues and subordinates to replace themselves.

Overall, NCDD is a good example of a national institution working together with both Ministry of Women's Affairs on gender and the National Council for Sustainable Development on climate change, to incorporate these issues in its programming with sub-national administrations. Recent audits have shown good progress and confirmed that NCDD standards and practices meet the gender requirement of a multilateral climate fund (namely GCF). This has required specific policies, full mainstreaming in NCDDS operations, capacity development for NCDDS staff, and gradual improvement through the implementation of concrete programmes and projects.

IV. Is public spending in line with the NDC priorities: a case study of NCSD, MoE and MPWT

The total NDC financial requirement for NCSD, MoE and MPWT for the period 2020-2030 vary in accordance with their conditions and some are with variable costs. A macro-level alignment assessment of the total public expenditure for NCSD and MoE indicates that out of USD 27.8 million in climate change expenditure, USD 16.6 million in disbursement in 2020 were aligned with the NDC priorities of NCSD and MoE. For MPWT, out of 172.8 million in climate change expenditure USD 128.6 million are aligned with the MPWT's NDC priorities (please see the table below).

This indicates that NDC alignment has started, but ministries and development partners still have some margin of improvement to fully align climate expenditure with NDC priorities.

Table 7: NDC priorities' alignment of NCSD, MoE, and MPWT (in millions of USD)

NDC	NDC priorities' actions	Ministries	Α	Related	NDC
No.			/	Amount	costs
			M	(Million	2020-
				USD)	2030
					(Million
				In 2020	USD)
	New sanitary landfills with LFG extraction and LFG extraction at the				
4	Dangkor Landfill. Potential for private sector engagement in	MoE	М	0	1452
7	financing, constructing, and operating sanitary landfill and LFG	IVIOL	141	O	1432
	systems				

5	Composting of biodegradable organic fraction of MSW supplemented with separation of organic waste (at source). Can be done at different stages in the waste management value chain, either at household, community level or at landfill site. Private sector can invest in and operate the composting facilities	MoE	М	0.3	Variable cost
6	Production of Refuse-Derived Fuel (RDF) from either a) fresh MSW or b) old MSW mined from the Dangkor landfill. The mechanical and biological separation and treatment of waste will be combined with an anaerobic digestion plant (generation of biogas from organic waste) to power facilities at the landfill. The produced RDF can be sold to e.g. cement industry as fuel. Private sector can invest in and manage the RDF and anaerobic digestion plant	МоЕ	М	0	16.88
7	Implementation of National 3R strategy	MoE	М	0.3	Variable cost
45	Installing air quality monitoring equipment in all provinces across the countries and establishing air quality data monitoring center with mobile application for public information and access	МоЕ	М	0	NA
46	Establishing air quality monitoring and broadcasting center	MoE	М	0	Variable cost
47	Improving urban environmental management through increasing green spaces in the city	MoE	М	4.9	NA
48	Emission management from factories	MoE	М	0.2	NA
49	Air quality management from construction sites	MoE	М	0	0.5
50	Development of a longterm low emission strategy	NCSD	М	0	NA
18	Protection, risk mitigation, and resilience building from marine pollution particularly caused by activities on land including marine pollution from waste and aquaculture activities.	МоЕ	А	0	2
19	Effective management and protection of ecological systems of marine and costal zones to avoid adverse impacts from various factors, build their resilience and restore its functions for productive and healthy oceans	МоЕ	А	0	70
63	Building resilience of biodiversity conservation and restoration to adapt to climate change	MoE	А	5.9	1.125
74	Strengthen resilience and adaptation capacity to climate change in the most vulnerable provinces/districts/communes (produce vulnerability index maps at the commune level, integrate climate change into investment and development plans, demonstrate the identified actions at pilot sites)	NCSD	А	0.2	10
75	Update and implement the Cambodia Climate Change Strategic Plan (CCCSP) for 2024-2033	NCSD	Α	0	5
76	Integrate climate change measures into national policies, strategies and sectoral strategies and plans	NCSD	Α	4.2	5
77	Enhance institutional capacity on climate change (mitigation, adaptation, policy, strategies, planning, and finance) through	NCSD	Α	0.7	2

	awareness raising, training, and advocacy				
	Sub-total (MoE and NSCD)			16.6	
28	Promote integrated public transport systems in main cities	MPWT	М	0	NA
29	Enhance maintenance and inspection of vehicle (Piloting maintenance and emission inspections of vehicles) MPWT		М	0	NA
30	E-mobility	MPWT	М	0	NA
31	Establish green belts along major roads for climate change mitigation	MPWT	М	3.5	NA
32	Shift long distance freight movement from trucks to train	MPWT	М	0	NA
56	Develop national road construction and maintenance design standards for national and provincial roads, considering climate change impact including M&E framework develop for climate proofing and low-carbon technology roads	MPWT	А	0	0.5
57	Repair and rehabilitate existing road infrastructure and ensure effective operation and maintenance systems, considering climate change impact	MPWT	А	125.1	10
	Sub-total (MPWT)			128.6	
	Grand Total			145.2	

Source: Updated NDC 2020, MEF, CDC and Expert team calculation

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ANNEXES

Annex 1: Scope of the study and data sources

a. Scope of this study

This study updates the information provided in the last published CPER in the following way:

- Includes public expenditure for fiscal year 2020;
- Analyses the public expenditure data for the 14 ministries and agencies with an approved Climate Change Action Plan, and for the Ministry of Posts and Telecommunications⁹ (MPTC);

b. Data sources

This CPER report follows the methodology used in the previous CPER, first identifying expenditures which deliver some degree of climate change benefits, and then weighing these expenditures based on the share of their benefits that contribute to the climate change response. Tools used for this report follow the "Methodological Guidebook: Climate Public Expenditure and Institutional Review (CPEIR)" produced by the UNDP regional programme on the Governance of Climate Finance. The sources of the data are from the followings:

- Recurrent Spending: Since the 2019 CPER report, CPER has started to use the actual recurrent
 expenditure from FMIS, which allows to assess the CPER from the year 2018. the recurrent
 spending data was provided by the FMIS Secretariat of MEF. Data obtained for programme
 budget ministries was broken down to group of activities which are detailed enough to conduct
 the climate change tagging and assessment. Detailed data on the functional classification of the
 programme budget ministries' expenditures is available for 14 CCAP ministries.
- Domestic financed Investment: The sources Domestic financed investment remains actual
 figures, but since the 2019 report uses figures from the FMIS. In this regard, more data are be
 able to obtained and comprehensive, especially the counterpart funding.
- MEF and CDC loan and grant: External finance (CDC and MEF loan and grant): data on
 development partner disbursements was provided by the CDC/CRDB (ODA database) the
 General Department of International Cooperation and Debt Management. CDC/CRDB data
 includes all development partners' loans and grants with data templates designed by CDC/CRDB.
 MEF data includes actual disbursements from development partners' loans and grants under
 MEF management. When data on loan and grant projects came from two sources (CDC/CRDB
 and MEF), data from MEF is used;

⁹ MLMUPC, MoT and MoInfo were added to the CCFF exercise, and MIME was split in two: MIH and MME. MPTC was included although its CCAP is pending approval.

- In the case of loan and grant programmes involving several implementing ministries/agencies, disaggregated information on the share of disbursements channeled to each implementing agency is not always available. In these cases, estimated percentages have been applied for each implementing agency based on the project/program document and past experience. It is assumed that the percentage share is constant for each year over the multi-year life of the project/program.
- Continued analysis on estimated climate change current expenditure of Sub-National Administration expenditure from the aggregate level of the actual spending data during the period 2018-2020; and
- Gender qualitative analysis;

Analysis of the ODA database relied on the climate change sector and thematic markers (with some limitations as donor tagging of these markers is improving but not yet systematic), and on additional information available in the database on project objectives and outputs.

The CPER assignment was coordinated by the General Department of International Cooperation and Debt Management of the MEF, with support from the FMIS, the General Department of Budget of the MEF to provide and process data as well as provide inputs for the report. The Information Management Department of CDC/CRDB provided the loan and grant data of the ODA database. MEF technical officials have processed the loan and grant data, including tagging for climate change relevance and allocation of disbursements to relevant ministries and agencies.

Annex 2: Weighted Climate Change expenditure by ministries and agencies (in billions of KHR)

Donor and national UNWEIGHTED	2015	2016	2017	2018	2019	2020
MLUPC	13.3	7.3	20.8	22.0	31.4	33.7
MoT	0.0	1.1	3.4	1.5	1.8	3.4
MIH	13.2	6.7	23.7	26.3	27.3	22.2
MoInfo	0	0	0	0	0	0
MPTC	7.1	9.8	5.8	9.9	9.5	3.8
MAFF	101.6	85.6	143.0	160.1	184.7	242.7
MME	213.5	138.0	159.7	20.5	12.1	50.6
MoWRAM	73.4	117.1	168.6	405.9	532.8	496.3
MPWT	180.3	156.7	180.1	467.6	581.3	691.1
MRD	196.7	75.2	99.9	151.3	175.9	224.8
МоН	45.5	30.1	30.3	40.8	45.9	34.7
MoEYS	0.0	0.6	0.4	2.2	0.8	1.2
MWA	7.7	7.9	4.0	5.3	3.4	2.7
NCDM	1.5	1.1	1.4	8.1	12.6	7.5
MoE	7.3	13.2	29.5	98.1	134.9	111.3
SNA	29.2	21.2	28.5	69.2	85.6	88.5
NGO	39.9	44.3	44.5	76.6	54.5	40.9
Total CC, CCFF ministries	930	716	944	1,565	1,895	2,056
Others	81.6	84.8	108.1	170.3	290.8	309.4
Total CC, all ministries	1,012	801	1,052	1,736	2,186	2,365
in millions of USD	252.9	200.2	262.9	433.9	546.4	591.3

Source: MEF, CDC and team expert calculation.

Annex 3: Largest Items of Climate Change Expenditure (in millions of USD)

No.	Donor	Official Title	CC sector	CC %	Adatp. (a) / Mitig. (m)	2020 (weighted)
1	China	Water Resource Development of Stung Raksa, Preah Vihear Province	wcc	50%	а	17.9
2	China	Construction of National Road from Samlot-Veal Veng-Koh Kong (NR. 1551)	roc	15%	а	12.1
3	Japan	National Road No.5 Improvement Project (Thlea Ma'am - Battambang and SriSophorn - Poipet Section) (I)	roc	15%	а	10.1
4	Japan	West Tonle Sap Irrigation and Drainage Rehabillitation and Improvement Project(II)	wcc	50%	а	8.6
5	ADB	(40190-013) LN 2970-CAM: GMS Flood and Drought Risk Management and Mitigation Project	drr	100 %	а	8.6
6	China	Design and Construction Project of Phnom Penh Ring Road No.3 (NR.4-NR.1)	roc	15%	a	7.8
7	IFAD	Agricultural Services Programme for Innovation, Resilience and Extension (ASPIRE)-Loan Original Fund and Loan Additonal Fund	lvtc	100 %	а	5.6
8	Japan	National Road No.5 Improvement Project (Prek Kdam - Thlea Ma'am Section) (II)	roc	15%	а	5.1
9	China	National Road No.3 Construction Project (From Chom Chao - Bek Kus - Kampot)	roc	15%	a	4.7
10	Japan	National Road No. 5 Improvement Project (Battambang - Sri Sophorn Section) II	roc	15%	а	4.5
11	EU/EC	CAPFISH-Capture: budget support component	lvt	50%	а	4.3
12	USA	Commercialization of Aquaculture for Sustainable Trade (CAST) - USDA Vietnam Program	lvt	50%	a	4.2
13	ADB	(44321-013) LN 3007-CAM: Climate-Resilient Rice Commercialization Sector Development Program (Project Loan)	lvtc	100 %	а	4.2
14	IFAD	Accelerating Inclusive Markets for Smallholders Project (AIMS)	lvtc	100	а	4.0
15	World Bank	Land Allocation for Social and Economic Development	lvt	50%	а	3.8

		Project (LASED II) funded by IDA Credit No. 58070				
16	Republic of Korea	Sala Ta Orn Dam Development Project	wcc	50%	a	3.7
17	Japan	The Project for Flood Protection and Drainage Improvement in the Phnom Penh Capital City (Phase IV)	drm	50%	а	3.7
18	ADB	(41123-015) LN 3576-CAM: Road Network Improvement Project	roc	15%	a	3.6
19	China	The Project on the construction of Express Way (Phnom Penh-Sihanouk)	roc	15%	a	3.3
20	Sweden	Cambodia Climate Change Alliance III, 2020-2022	рсс	100	a	3.2
21	USA	USAID Greening Prey Lang	fmc	100 %	m	3.2
22	World Bank	Cambodia South East Asia Disaster Risk Management - IDA Credit No. 60140	drr	100	a	3.0
23	ADB	(41435-054) LN 3570-CAM: Tonle Sap Poverty Reduction and Smallholder Development Project - Additional Financing	lvt	50%	a	3.0
24	China	Project for Upgrading NR. 11 (Nak Leoung - Thnal Torteung)	roc	15%	a	2.9
25	Australia	Cambodia Agricultural Value Chain Program Phase 2 (CAVAC II)	lvt	50%	a	2.8
26	Japan	National Road No.5 Improvement Project (Battambang- Sri Sophorn Section)	roc	15%	a	2.6
27	Japan	National Road No.5 Improvement Project (Battambang - Sri Sophorn Section)	roc	15%	a	2.6
28	ADB	(44321-013) GR 0349-CAM: Climate-Resilient Rice Commercialization Sector Development Program (GAFSP)	lvtc	100	а	2.5
29	IFAD	Agricultural Services Programme for Innovation, Resilience and Extension (ASPIRE)-Grant and Grant addional Fund	lvtc	100	а	2.4
30	UNIDO	CaPFish Capture:Cambodia Programme for Sustainable and Inclusive Growth in the Fisheries Sector	lvt	50%	а	2.4
31	France	AFD- ECOnomic development, ECOsystem	drm	50%	a	2.3

		Modifications, and emerging Infectious diseases Risk Evaluation (Ecomore II)				
32	USA	Feed the Future Cambodia Harvest II USAID Cambodia Bilateral program	lvt	50%	а	2.2
33	ADB	(44328-013) LN 3289-CAM: Uplands Irrigation and Water Resources Management Sector Project	irr	25%	а	2.1
34	WFP	Activity 2 - Provide implementation support and technical assistance to national and subnational public and private sector actors engaged in food production and transformation.	pcc	100	а	1.9
35	Republic of Korea	Dauntri Dam Development Project (EDCF)	wcc	50%	а	1.9
36	World Bank	Livelihood Enhancement & Association Of the Poor (LEAP) Project (IDA Credit No. 59600)	lvt	50%	a	1.9
37	ADB	(43319-033) LN 2983-CAM: GMS Southern Economic Corridor Towns Development Project	roc	15%	a	1.9
38	China	Vaico Irrigation Development Project Phase II	irr	25%	a	1.8
39	ADB	(48409-002) LN 3661-CAM: Climate-Friendly Agribusiness Value Chains Sector Project	lvtc	100 %	а	1.7
40	China	Vaico Irrigation Development Project Phase II (Economic and Technical Cooperation)	irr	25%	a	1.6
41	World Bank	Mekong Integrated Water Resources Management Project- Phase III (MIWRM3)	wcc	50%	а	1.6
42	China	The 500 KV Backbone & Sub-Region Transmission Line Project	eng	2%	m	1.5
43	EU/EC	CAPFISH-Aquaculture	lvt	50%	a	1.4
44	World Bank	Road Asset Management Project II Additional Financing	roc	15%	а	1.4
45	EU/EC	Cambodia Climate Change Alliance (CCCA) phase 3	рсс	100	a	1.3
46	ADB	(40190-013) LN 8262-CAM: GMS Flood and Drought Risk Management and Mitigation Project	drr	100	а	1.1
47	New Zealand	Cambodia Climate Smart Commercial Horticulture (CSMART)	lvtc	100	a	1.1
48	China	Project for Stung Pursat Dam No. 3 & 5 Development in Pursat Province - Phase II	wcc	50%	а	1.1

49	Sweden	UNDP Environmental Programme 2019-2020	рсс	100 %	m	1.1
50	UNDP	Forest Carbon Partnership Facility II	fmc	100 %	m	1.1
51	China	The Transmission Line 230KV Project Phase II (Completion of Loop Transmission Line in South Western & Eastern Part of Cambodian National Grid)	eng	2%	m	1.1
52	ADB	(40253-023) GR 0426-CAM: GMS Biodiversity Conservation Corridor Project (Additional Financing) (STCF)	bc	50%	m	1.0

Source: MEF, CDC and team expert calculation.

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