

**A REVIEW OF THE OBA PAYMENT PROCESS IN
WOBA
A SUPPLEMENT TO THE MTR**

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Abbreviations

EMW	:	East Meet West organization
MRD	:	Ministry of Rural Development
PDRD	:	Provincial Department of Rural Development
DoRD	:	District of Rural Development
CCWC	:	Commune Council for Women and Children
VFP	:	Village Focal Person
RSCC	:	Rural Sanitation Clean Company
OBA	:	Output-based Aid
DRHC	:	Department of Rural Health Care
CWA	:	Cambodia Water Association
CIP	:	Commune investment planning
NAP	:	National Action Plan

1. Introduction

This report summarises the results of the field work conducted by Mr Len Ang (independent consultant) to document the WOBA project's OBA payment process in the four provinces (Pursat, Kratie, Kampong Cham, and Prey Veng).

The field work in relation to the sanitation component consists of:

- Discussion with Mr Kim Hor and Mr IV (EMW Cambodia)
- 52 interviews conducted with Village focal points (VFP), CCWCs, DoRDs, PDRDs, RSCC, and MRD (see Table 1).
- Review of the documents supplied by the interviewees

Table 1 Number of local partners interviewed for the sanitation component

Province	VFP	CCWC	DoRD	PDRD*	MRD/DHRC	RSCC	Total
Phnom Penh					1		1
Pursat	6	4				1	11
Kratie	8	4		4			16
Kampong Cham	8	4					12
Prey Veng	8	4	2	2			16
Total	30	16	2	2	1	1	52

*In Kratie, there were four representatives from PDRD (PDRD's Deputy Director, two team leaders assigned for the WOBA project, and one staff). In Prey Veng, there were two representatives from PDRD (data management officer, key person who oversee the WOBA project). One key representative of PDRD was also not able to attend the interview due to prior health care commitments. In Kampong Cham, the key representative was not able to attend the interview due to prior commitments. Some questions and responses were communicated via telegram.

The interviews with the local partners had three main components:

1. Elicit information about method of recording households who registered to build latrine old latrine construction; collection of thumbprints from the households that completed latrines; collection of the official stamps from commune and verification of the constructed latrines before payment proceeded from EMW.
2. Elicit information about the process of transferring household subsidies (for latrine construction) from EMW to partners; who made the decision for the subsidy payments; amounts of subsidies provided to GESI poor/poor households.
3. Elicit information about the process of paying performance incentive from EMW to partners; who made the decision to proceed into different levels of government (e.g from PDRD to DORD etc.); amounts of performance incentive received by partners at the different levels of government.

In addition to the interviews, the following steps were conducted.

- From PDRD and RSCC, the lists of households who registered to constructed latrines. The lists were used to select the communes to visit, and to select households who had received rebate payment to ask the CCWC and VFP whether those selected households had received the rebate payment from RSCC and PDRD/DoRDs or other organizations. All PDRDs provided the lists of households who registered to construct latrines, except for Kampong Cham where the lists were sent to the consultant after the fieldwork had completed. Unfortunately, the lists provided by the RSCC in Pursat were dated in 2019, and therefore did not contain recent lists of households to construct latrines.
- The consultant randomly selected HHs that received rebate payment in the list, and request OBA rebate payment receipts from CCWC and VFPs, DoRDs, and PDRDs, and RSCC. However, these partners did not have all associated payment records (rebate and incentive payment receipts) or transaction records to substantiate the payments.

For the water component, two separate interviews were conducted with MRD/DHRC and the Cambodia Water Association (CWA) representative to understand the process of paying subsidies to households and incentives payment to partners.

2. Results of the field work

2.1 Structure of rebate and incentive payment

In Pursat, EMW has contracted RSCC, a local agent or a self-declared rural sanitation company, to implement the output-based aid (OBA). This rural company was working in 34 communes and one Sangkat to provide education to villagers in collaboration with CCWC and VFP. For latrine installation, they worked with laborers/masons in those local communes and Sangkat to supply latrines to villagers—both ID poor/GESI poor and non-ID poor households. RSCC was the key player to manage rebate payment in its own bank account and provided incentive payment to CCWC and VFPs as well as claiming budget from EMW. They used laborers/masons to collect all payments for latrines that were not part of the rebate payment, from the villagers—both ID poor/GESI poor and non-ID poor households.

In Kratie, Kampong Cham, and Prey Veng, EMW worked with PDRD. Then, PDRD worked in a vertical structure of governance to implement the OBA by providing rebate payment to masons, no direct (rebate) payment to ID poor/GESI poor households. For Kratie, PDRD provided rebate payment directly to masons (latrine suppliers), but distributed incentive payment to CCWC directly. Then, CCWC provided the incentive payment to VFP under their juridical administration. This practice was not the same in Kampong Cham and Prey Veng where they had a central support at the district level, known as DoRD to implement the OBA. In these two provinces, DoRD managed all rebate payment and incentive payment. Instead of paying rebate payment to ID poor/GESI poor households directly, DoRD paid the rebate payment to masons.

The payment of incentive payment (to the local government and VFP) was only utilized in one commune (in Kampong Cham) and none in all visited communes (in Prey Veng) had the incentive payment application.

The process of transferred rebate and incentive payment (i.e receipts) has no proven documents from national down to province and commune level. All partners received the

payment either by bank transfers and checks (in some cases). There was no receipts or document that substantiate that such payment took place in all provinces. On top of that, the payment for incentive has also had no receipts or document proven at districts or commune level.

2.2 OBA performance process prior to rebate and incentive payment

The procedure for meeting the OBA requirement prior to payment transfer from EWM to partners had almost a consistent practice from four provinces. Firstly, triggering sessions were conducted by RSCC (in Pursat), by PDRD (in Kratie), and by PDRD/DoRD (in Prey Veng, and Kampong Cham). They all collaborated with CCWC/VFP to conduct orientations to villagers. The purpose of the orientations was to increase HHs' understanding on the vital importance of latrine construction.

From the orientation, a list of volunteers to construct the latrines was identified. Those volunteers were named in a list – called the list of households volunteered to build latrines. Then, the new list was reproduced. In that new list, the volunteers were required to put their thumbprints on it when latrines constructed. This list identified the codes of ID poor (either 1 or 2)/GESI poor, non-ID poor, cost of latrine, and thumbprints (of volunteers or villagers). The list could be likely collected from the volunteers for latrine construction either at the stage of construction or after the completed construction. The list with thumbprints was, then, brought by RSCC, PDRD, DoRD to the commune offices for official stamps.

The processes of collecting stamps from the commune offices varied across provinces. In Pursat, the representative of RSCC brought the latter list to commune office and collected stamps. After getting the list stamped, RSCC, then, sent it to EMW together with a cover letter, summarizing the amount of payment for rebate and incentive payment as well as other associated cost (per diem, travelling cost, administrative costs). In Kratie, PDRD played this role. In Prey Veng and Kampong Cham, the process of collecting stamps from the commune offices was different. DoRD played important roles to collect those stamps from their respective communes. In summary, in the three provinces (Kratie, Kampong Cham, and Kratie), submitting request to EMW for rebate and payment for incentive was carried out by PDRD. In Pursat, the rebate and payment for incentive request was submitted to EMW by RSCC.

Transferring rebate and incentive payment was also implemented differently in the three provinces by EWM's partners. In Pursat, once they received the rebate and incentive payment from EMW, the rebate payment was kept in the RSCC's bank account, as RSCC was also a latrine supplier. They only collected the amount that was not part of the rebate payment from the volunteered (i.e., ID poor/GESI households) latrine construction. It has never been transferred to the ID poor/GESI poor households. In terms of incentive payment, RSCC transferred to CCWC and VFP, but not to district and provincial levels (as instructed by the established procedure/guidelines). In Kratie, the transferred amount of the rebate and incentive payment from EMW was kept by the deputy director of PDRD. From these, deputy director released the amount of rebate and incentive payment to two team leaders (split responsibilities by geographical districts). From this point, only incentive payment was transferred to CCWC and VFP. Rebate payment was kept at the PDRD levels. This was dissimilar practices in Kampong Cham and Prey Veng. In these two provinces, rebate and incentive payment was transferred to DoRD by PDRD for their responsible communes and

villages. Quite similar practices, the DoRD kept the rebate payment and paid directly to mason suppliers.

2.3 Rebate payment (subsidy from EMW and commune offices) for latrine construction to ID poor/GESI poor households

The rebate payment based on completed latrines performance was implemented in all the four provinces. Such implementation was, however, not consistent in all visited communes; most importantly the rebate payment scheme for GESI poor households and the shared contribution from commune offices were rarely evident. For the rebate payment to ID poor (i.e \$13), it has been almost evident, implemented in all visited communes. This (i.e \$13) rebate payment for ID poor was consistent in Pursat and Kratie (see Table 2). However, there are some inconsistencies in Kampong Cham and Prey Veng. In Kampong Cham, this scheme was implemented in two communes, but the other two communes had the rebate payment in between \$2.5 and \$7.5 for ID poor. No GESI poor's rebate payment was identified in three communes (in Kampong Cham).

In Prey Veng, two communes visited have never received rebate payment from EMW or DoRD, but they received the subsidy from iDE organization (i.e \$45). The other two communes showed some kind of evidence of receiving rebate payment from DoRD for the (i.e \$13 for ID poor households).

The rebate payment for the GESI poor households is critical for improving access of latrine construction for extreme poor households, meeting the criteria of support. The amount of rebate payment for the GESI poor is \$30 (clearly stated in the OBA procedure). Such support was not consistent according to proven evidence from all communes (see Table 2). In Pursat, all CCWC and five out of six VFPs did not know this scheme. Only one VFP realized that there was some support for extreme (GESI) poor households for latrine construction, so villagers only paid only labor cost (i.e about \$10) for latrine constructors. That was a few years back (appropriately) in 2017 which is prior to WOBA. The rest of the CCWC and VFP interviewed did not know about this GESI poor support scheme.

In Kratie, the rebate payment for the GESI poor was more evident. There were supports of the GESI poor in the first stage (in between 2017-2018 which is before WOBA) when the GESI poor required paying only labor cost (i.e about \$10 or \$15) of latrine construction. This scheme, however, was not evident in the following years which is WOBA.

In Kampong Cham, the GESI poor support was only proven in one commune. The rest of the three communes have provided no records of the GESI poor rebate payment scheme. CCWC and VFP did not realize that such GESI poor rebate payment scheme was provided in their locations.

In Prey Veng, two communes also did not realize this GESI poor rebate payment; however, the other communes did realize this payment when it was only in the initial stage of the project.

There were also difficulties to get a clear picture of mobilizing the GESI poor rebate payment in two provinces. First, reason was that there were many different resources mobilized to build latrines, attempting to get ODF in Prey Veng and Kratie (i.e only floated commune). In Kratie, many organizations (i.e UNICEF and other charities—from Muslim communities abroad) channeled funded via subsidies to building elevated latrines for ID poor households.

So, CCWC and VFPs did not realize which schemes were either from UNICEF, charities or EMW); however, those subsidy projects might have different phases. In Prey Veng, DoRD played the role to collect all resources (i.e mobilized from Buddhist temples, commune offices) paying for latrine constructions. There were also some organizations (i.e iDE organization) implemented (i.e two visited communes). In those communes (i.e four in Prey Veng and one in Kratie), ID poor paid only about \$10 or \$15 per latrines for the former, and even a few hundreds for the latter (i.e floated communities for elevated latrines in Kratie).

The co-financing payment from the commune offices was also implemented inconsistently (see Table 2). In Pursat, the CCWC confirmed the \$5 contribution from the commune offices. They stated the commune offices either used Wing, a local money transfer agent, to transfer the contribution of latrine payment from the commune offices to RSCC or latrine construction laborers from RSCC collected the contribution from the commune offices. However, the consultant could not find any evidence of such contributions when cross checking with other multiple sources. There were no evidence records of such transfer from the commune offices to the RSCC proven for verifications. Other sources provided were however, contradictory. In Pursat, there were only the figures of budget (i.e \$5) that were planned in the commune investment planning (CIP); however, there was no real transfer of those contributions from the commune offices to the RSCC or to the ID poor/GESI poor households for latrine construction as set out in the WOBA’s project and its OBA procedure. In Kratie, this practice was the same as Pursat. Only figures of budget were planned in the CIP and were no actual contributions transferred from the commune offices.

In Kampong Cham and Prey Veng, there were varied in terms of co-contributions from the commune offices. In Kampong Cham, only one commune shared about \$20 per latrines for a few latrines per year. Other communes received some latrine donation support from Muslim communities abroad; however, it has never paid for latrine building from the commune budget. This practice, however, was not the same as other two commune offices in Kampong Cham where they had never allocated \$5 budget to share contribution for latrine construction. In these two communes, there was also only small subsidy provided by the EMW’s project through DoRD, ranging from \$2.5 to \$7.5 per latrine (generally for ID poor/GESI poor). In Prey Veng, all commune offices have mobilized both its budget (although the interviewees did not know the exact figure) and other resources (i.e village leaders and Buddhist temples) for latrines construction for ID poor/GESI poor households. All the mobilized resources were kept at the commune offices. At the point when latrine construction completed, the DoRD collected those contributions from the commune office and paid to masons. There were no exact figures of the commune budget and/or mobilized resources paid per latrine.

Table 2: Rebate (Subsidy) Payment and Co-financing Matrix

Rebate payment	Pursat			Kratie		K. Cham		Prey Veng	
	CCWC	VFP		CCWC	VFP	CCWC	VFP	CCWC	VFP
\$13	✓	✓		✓	✓	X/✓	X/✓	(?)X/✓	(?)✓
\$30	X	X/✓		X/✓	X/✓	X/✓	X/✓	X/✓	X/✓
\$5	X			X		X/✓		✓	✓

Note: () apply; () don't apply; (/) sometimes do not apply/others apply; ((?)/ /) don't know/don't apply/apply

2.4 Incentive payment to national and subnational government for latrine construction

WOBA's scheme of incentive payment to national and subnational government institutions is the key motivation for concerted effort to improve latrine coverage. Geographical locations informed some similar and different practices of incentive payment.

At the national level, MRD received an incentive payment per latrine for \$1.50.

At the provincial level, the incentive payment was consistent, depending on provinces with or without the direct implementation of DoRD (see Table 3). In Pursat and Kratie, the incentive payment to the provincial level was between \$7 (i.e ID poor/GESI poor households) and \$5 (i.e for general households). These amounts of incentive payment were different to Kampong Cham and Prey Veng where they had DoRD as direct implementers. At provincial level, the incentive payment was received \$2 per latrine (i.e both ID poor/GESI poor and non-poor ID households) for PDRD. At district, the incentive payment was \$7 (i.e for ID poor/GESI poor) and \$5 for non-poor ID householders.

At the commune and village level, the incentive payment had some similarity and difference, depending on the geographical locations of implementing WOBA project at commune and village levels (see Table 3). In Pursat, the incentive payment was only paid by RSCC to CCWC and VFPs, the only two levels of subnational government institutions with direct implementation of the project. This incentive payment, at the initial stage, provided \$5 per latrine (i.e \$2 for CCWC and \$3 for VFP). This amount of incentive payment, in the later stage, changed to only \$3 (i.e \$1 for CCWC and \$2 for VFP). That amount of the incentive payment was however, not provided to CCWC and VFP in the past 1.5 years. This might result from some villages with already ODF, so they had only few latrines constructed. Other reasons could be the process of providing incentive payment was constrained by Covid-19 infection. Irrespective of the reasons for nonpayment, some CCWC and VFP were still waiting for those incentive payments as part of the new latrines constructed (i.e in the past 1.5 years). Others also complained about promised commission to be provided by RSCC at a time when a project baseline conducted (in 2017). It took a few days, collecting latrine household data for the project baseline, but the promised commission has never been provided.

In Kratie, the incentive payment complied with the OBA procedure, but was not the same as in Kampong Cham and Prey Veng. In Kratie, the incentive payment was \$1 for CWCC and \$2 for VFP. In Kampong Cham, only one commune complied with the incentive payment procedure, CCWC receiving \$1 and VFP for \$2. The other one (commune) did not receive any incentive payment lately. The reason might be that that commune has already declared ODF, having no more latrines constructed under the subsidy schemes. Still, CCWC and VFPs could not recall when they received incentive payment (i.e \$1 for CCWC and \$2 for VFP). The rest of the two communes in this province (Kampong Cham) have; however, not received any incentive payment since project inception/implementation in their communes. This was similar to CWCC and VFP in Prey Veng. They have never received any incentive payment since the project inception/implementation of their communes. Instead, they, sometimes, donated their pocket money for ID poor/GESI poor household latrine construction, an initiative under the commune offices' strategies of resource mobilization (only in Prey Veng).

There was no fixed schedule of incentive payment for all implementers because incentive payments were based on out-put-based performance. So, the payments could be monthly, or quarterly depending on new latrine constructions in the communities. At the national and provincial levels, incentive payments provided to MRD, PDRD, and RSCC depended largely on EWM's process after latrine verifications. At the sub-provincial level, DoRD, CCWC, and VFPs received incentive payments only when PDRD and RSCC's transfer either through meeting gatherings or making visits to communities. Regardless of the incentive payment transferring methods, there were no records or documents to describe the procedures for and processes of transferring incentive payments to different levels, mainly at district, commune, and village.

Table 3: Incentive Payment Matrix

Incentive payment	Pursat				Kratie			K. Cham				Prey Veng			
	MRD	RSCC	CCWC	VFP	PDRD	CCWC	VFP	PDRD	DoRD	CCWC	VFP	PDRD	DoRD	CCWC	VFP
\$1.5	✓														
\$7		✓			✓				✓				✓		
\$5		✓			✓				✓				✓		
\$1			✓	✓		✓	✓			X/✓	X/✓			X	X
\$2			✓	✓		✓	✓	✓		X/✓	X/✓	✓		X	X

Note: () apply; () don't apply; (/) sometimes do not apply/others apply; (?) / (/) don't know/don't apply/apply

2.5 Emerging themes from the OBA performance monitoring

Lack of clarity in roles across levels of government

Connection between PDRD, DORD, RSCC and masons is blurred. In Pursat, it was clear that RSCC is the latrine supplier. So, they supplied latrine material and hired laborers for construction of latrines. In that case, they kept the rebate payment in their bank account. In the three provinces (Kratie¹, Kampong Cham, and Prey Veng), there was no clear roles between PDRD (i.e Kratie), DoRD (i.e Kampong Cham, Prey Veng) and masons. In those three provinces, the rebate payment collected by masons was at PDRD offices (i.e Kratie) and at DoRD offices (i.e Kampong Cham, Prey Veng).

Unequal wealth and latrine affordability

The rate of latrine coverage (i.e communes with ODF) was high, with 62.50% of the total 16 communes in the four provinces had declared ODF in the past one or two years (see Table 4). Such high proportion of ODF in the visited communes could be resulting from concerted efforts of the recent increased partnership between NGOs and MRD, trying to address the national action plan (NAP) for the universal coverage of sanitation and hygiene by 2025. However, the inequality of wealth quantile remained an issue. Across the communes visited in this study, all had a few proportions of the households in the 16 communes, some ID poor households, that cannot afford to get latrines (see Table 4). Three communes (in Pursat), two communes (in Kampong Cham), and two communes (in Kratie) still had many more ID poor households who could not afford to build latrines. In Prey Veng, the issue of inequality of

¹ Mason (in Sambo commune) visited during the Mid-term review (MTR) was truly a private supplier. Under the visited communes (for this OBA process of verifications) was different. Mason and PDRD role is blurred.

wealth quantile was low, having a few ID poor without latrines (i.e those who did not have land to build latrines or migrated households). The initiative of the PDRD, pushing the commune offices to mobilize resources and using commune budget for shared cost of latrine construction could have positive impact on reducing the inequality of wealth quantile in Prey Veng.

Table 4 Commune with ODF/with ID poor still without latrines in the communes visited

No	Total		Pursat	Kratie	K.Cham	Prey Veng
	No	%				
Commune with ODF	10	62.50	1	2	3	4
Commune with at least still have some ID poor without latrines	16		4	4	4	4
Total number of communes			51	49	109	116

Borrowing ID poor

An issue of borrowing ID poor status for purchasing cheap latrines was also identified. Some households borrowed ID poor from others to purchase latrines. In such cases, for example, the ID poor households already had latrines, potentially provided by another organization. So, other families who did not have ID poor (although still have a medium standards of livelihoods) borrowed ID poor from others to buy cheap latrines – this was mainly in Kampong Cham and Prey Veng. These problems are likely to have occurred in the processes of latrine subsidy in the other provinces (i.e Kratie and Pursat).

Invalid name with ID poor in the list of rebate payment

Another issue observed was that some of the ID poor HH names on the list of rebate payment was not correct. For example, a woman as a household with ID poor lived and already shared latrines with relatives, but the woman had never built a latrine and received rebate. It was not sure why this woman’s name was recorded in the list under the rebate payment scheme (i.e in Prey Veng)². This issue may relate to inaccurate process of recording rebate or relate to bigger issue of probity. However, in the scope of this review, the issue could not be further investigated, and a full audit of all latrines built is required.

2.6 Process of subsidy payment for piped water connection

The process of rebate payment for the ID poor/GESI poor households for piped water connection is implemented at two levels. At the first level, it was a signed agreement between Cambodia Water Association (CWA) and EMW, scheduling of payment with 30% of transfer to CWA at the first installment when contract agreement came into effective. Subsequent payment was provided based on real expenses of CWA to ID poor households connected piped water. The last and final payment was subject to be reviewed by EMW prior to make a payment to CWA (see payment schedule document from CWA). At the downward level, CWA worked with Women-Led Operators for the subsidy of ID poor/GESI households. The Women-Led Operators made a request for the subsidy once they connected at least 50 ID poor/GESI poor households. Once the Women-Led Operators submitted claims for the subsidy, CWA (in some cases) together with EMW verified (approximately 100%) those connections by conducting fieldworks to monitor those piped water connection to households

² Verifications were made with CCWC and VFP;

with ID poor/GESI poor. Once verification was approved, CWA requested rebate payment from EWM and released reimbursement to the Women-Led Operators.

The contribution of rebate payment for piped water connection came from different sources. The WOBA scheme set the total of cost of piped water connection per connection/household with ID poor/GESI poor at \$70. For each ID poor piped water connection/household, CWA reimbursed \$30, which comes from EWM; another contribution from the operators was \$30. The rest amount of \$10 could come either from ID poor/GESI households or commune offices (with only when commune council made verifications) (see document provided by CWA). The actual contribution tended to be \$10 paid by the ID poor/GESI poor households (see agreement document as references). In the agreement (references) between the Operators and individual households with ID poor/GESI poor from Kampong Chhnang, Kratie, Kampong Cham, and Prey Veng provinces, they entailed the payment of \$10, made by individual households together with ID poor attachments in the contract agreement.

3. Conclusion

This review of the OBA payment in WOBA sets out to understand the process of OBA performance flows in four provinces (i.e Pursat, Kratie, Kampong Cham, and Prey Veng). It was conceptualized based on the MTR finding of inconsistent OBA payments understanding and processes across different provinces and within provinces. The provinces were selected because they had the highest number of latrines completed in WOBA project.

The findings from this review reinforced the findings in the MTR in that there were different structures of the OBA performance. In Pursat, the structure started from RSCC downwards to CCWC and VFPs. This was quite similar to the OBA performance structure in Kratie, where PDRD was the top downwards to CCWC and VFP. In the other two provinces (i.e Kampong Cham and Prey Veng), they had more layers of the OBA performance, starting from PDRD downwards to DoRD, CCWC, and VFP.

In terms of the rebate payment for ID poor/GESI poor households, as found in the MTR, there were some inconsistencies throughout the four provinces. The first scheme of rebate payment (i.e \$13) was applied in almost all targeted locations (except two communes in Kampong Cham) of the four provinces; however, the second scheme of rebate payment (i.e \$30) was not commonly known or implemented widely (i.e only at early stage of project— from Kratie, a village from Pursat, a commune from Kampong Cham), and unknown in Prey Veng³.

Findings about incentive payment was consistent in the four provinces. At the provincial level, the incentive payment was consistent, depending on provinces with or without the direct implementation of DoRD. The district level, the incentive payment was also consistent \$7 (i.e for ID poor/GESI poor) and \$5 for non-poor ID householders. At the commune and village level, the incentive payment varied in terms of the amount, and whom they received from. The majority of CCWCS and VFPs have not received incentive payment.

³ This was due to mixed resource mobilization between commune budget, Buddhist temples, and rebate payment. It is just known that ID poor/GESI paid a few amount (i.e about 10\$ to 15\$ per latrine).

For the piped water connection to ID poor/GESI poor households, the provided documents entailed the evidence of only \$10 payment from the ID poor/GESI poor households.

The limitation of this review is that it is entirely based on crossed checks and interviews from multiple sources from national down to village levels for the OBA performance inflows. However, the findings reinforce the critical issues identified in the MTR in terms of the use of ID poor as eligibility criteria, the lack of clarity in the funds transfer between levels of government, and the lack of proper documentation of latrines and payment that affect accountability, transparency and probity. Given that OBA subsidy scheme in WOBA aimed to increase equitable access and support the service delivery of WASH in an accountable way, these issues should be addressed in future programs that apply OBA.

It is suggested that all rebate and incentive payments should have a proper document with thumbprints from relevant persons in the process of paying and receiving the payments (i. e MRD, PDRD, DoRD, CCWC, and VFP). The payment process should be clearly documented as set of OBA procedures and provided to all related persons, especially at the commune level. Training on the OBA scheme and OBA payment procedure should be provided to all partners involved in the WOBA partnership structure (i.e MRD, PDRD, CCWC, and VFP).

Further work is required to investigate the potential of duplication of projects, for example in two communes, the HHs received support from IDE and EMW, and received rebate from EMW, as a result of lack of accurate recording HHs' names, ID poor status, and latrines completion. The issues of borrowing ID poor from other households in order to access subsidy also need further fieldwork to verify. These issues also apply to the piped water connection.

4. Documents accessed in this review:

- 1) A list of volunteered latrine construction households
- 2) A list (contains both ID poor/GESI poor households, and non ID poor families) of family volunteered latrine construction (with coding) and thumbprints
- 3) A list of family volunteers for latrine construction (excel sheet without inserting codes of ID poor)
- 4) Contract agreement between RSCC and CCWC for shared costs of latrines
- 5) CWA's scheme of payment;
- 6) CWA's steps of verifications ID poor
- 7) Contract agreements between Women-Led Operators and ID poor/GESI poor households
- 8) Table of verifications of latrines (excel sheet);
- 9) Lists of latrine updates from all communes