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Cambodia

Biodiversity Finance Initiative

Biodiversity Expenditure Review

June 2021

Prepared by BIOFIN Consultant Team

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ABBREVIATIONS

ABS	Access and Benefit Sharing
ADB	Asian Development Bank
AFD	Agence Française de Développement
BER	Biodiversity Expenditure Review
BFP	Biodiversity Finance Plan
BIOFIN	Biodiversity Financing
CBD	Convention on Biological Diversity
CBO	Community-Based Organization
CBT	Cambodia Biodiversity Target
CDC	Council for the Development of Cambodia
CF	Community Forestry
CFi	Community Fisheries
CHM	Clearing-House Mechanism
CIF	Climate Investment Funds
CPA	Community Protected Area
CSOs	Civil Society Organizations
DPs	Development Partners
EIA	Environmental Impact Assessment
ELC	Economic Land Concession
EU	European Union
FA	Forestry Administration
FAO	Food and Agriculture Organization
FCPF	Forest Carbon Partnership Facility
FFI	Fauna and Flora International
FiA	Fisheries Administration
FNA	Finance Needs Assessment
GDANCP	General Directorate of Administration for Nature Conservation and Protection
GDE	General Department of Energy
GDLC	General Directorate for Local Community
GDP	Gross Domestic Product
GEF	Global Environment Facility
GSDD	General Secretariat for Sustainable Development
IUCN	International Union for Conservation of Nature
JICA	Japan International Cooperation Agency
KHR	Khmer Riel
KSWs	Keo Seima Wildlife Sanctuary
MAFF	Ministry of Agriculture Forestry and Fisheries
MCFA	Ministry of Culture and Fine Arts
MEAs	Multilateral Environmental Agreements

MEF	Ministry of Economy and Finance
MOEYS	Ministry of Education, Youth and Sports
MIH	Ministry of Industry and Handicraft
MLMUPC	Ministry of Land Management Urban Planning and Construction
MME	Ministry of Mines and Energy
MoC	Ministry of Commerce
MoE	Ministry of Environment
MoH	Ministry of Health
Mol	Ministry of Interior
MoT	Ministry of Tourism
MOWRAM	Ministry of Water Resource and Metrology
MPWT	Ministry of Public Works and Transport
MRD	Ministry of Rural Development
NBC	National Bank of Cambodia
NBSAP	National Biodiversity Strategy and Action Plan
NCDD	National Committee for Sub-National Democratic Development
NCSD	National Council for Sustainable Development
NGO	Non-Governmental Organization
NRS	National REDD+ Strategy
NSDP	National Strategic Development Plan
NTFP	Non-Timber Forest Products
ODA	Official Development Assistance
PES	Payment for Ecosystem Services
PIR	Policy and Institutional Review
REDD	Reducing Emissions from Deforestation and Forest Degradation
RGC	Royal Government of Cambodia
SNA	Subnational Administration
UNCCD	United Nations Convention to Combat Desertification
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
USAID	United States Agency for International Development
WB	World Bank
WCS	Wildlife Conservation Society
WWF	World Wildlife Fund

EXECUTIVE SUMMARY

As part of the Biodiversity Finance (BIOFIN) Initiative, the Biodiversity Expenditure Review (BER) helps countries to establish a firm baseline of biodiversity expenditure levels in relation to the National Biodiversity Strategies and Action Plan (NBSAP). The objectives of this BER paper are as the follows:

1. To define biodiversity expenditures in the national policy context, specifically the biodiversity expenditure in 2018, the latest year when expenditure data was available. The sources, channels and instruments used for biodiversity expenditures are identified;
2. To conduct a qualitative study on government revenue and funds with the aim to mobilize resources for biodiversity in Cambodia. Government revenue and funds are insufficient compared to needs, whereas the data on the private sector are available based on the investment approval by sector and the economic land concessions;

The BER provides specific findings on (1) key sources of financing, (2) possible re-alignment of expenditures, (3) allocation or absorption issues, (4) and other insights generated from the review.

The Biodiversity Expenditure Review in Cambodia has the following research questions:

1. What is the definition of the Biodiversity Expenditure in Cambodia?
2. How much money is currently spent within each NBSAP theme and CBT sectors?
What are the sources and channels of funding?
3. What is the private investment in relation to biodiversity?

Following the adoption of the PFM Reform Programme and the subsequent revenue mobilization strategy, the Cambodian government achieved a steady increase in revenue collection. In 2008 government revenues comprised 13.3% of GDP and 20.5% of GDP in 2018 when USD 6.17 billion were generated. Most of the revenue was from taxes on trade and value added tax, as capital revenue remained relatively modest.

Related to biodiversity and ecosystems, excise tax on timber and rubber exports is the most important current revenue collection at the national level. The revenue from timber export declined dramatically from USD 19.74 million in 2014 to around USD 2.5 million in 2017 and 2018. As for rubber, which occupied a notable amount of former forests and degraded forests, the excise taxes on exports increased from USD 5.18 million in 2014 to USD 8.24 million in 2018.

Non-tax income from fisheries concessions, forestry concessions, mining concessions, and economic land concessions are most related to land use. These did not provide large amounts of budget revenue in the past 5 years. At the national level, fisheries concessions yielded royalties of less than USD 1 million per year, forestry concessions USD 3.16 million, mining concessions USD 14.43 million, and economic land concessions only USD 2.12 million in 2018. At the provincial level, non-tax revenues from such concessions of state natural resources were modest, recorded at less than USD 2 million per year.

Using 2018 data, the Biodiversity Expenditure Review finds the overall public biodiversity expenditure amounted to USD 112 million (KHR 453 billion), 2% of the national budget

expenditure in 2018, or about 0.5% of GDP. This is relatively high, but when considering protected areas comprise 41% of the country, 12 ministries and many DPs involved, the amount of biodiversity expenditure is not exaggerated.

The most popular spending was on sustainable agriculture and animal production, which saw USD 13 million in 2018, followed by 5 themes that received from USD 9 to 11 million include:

- Biodiversity and Climate Change (USD 11 million),
- Resource mobilization (USD 10 million),
- Environmental security (USD 10 million),
- Quality of life and poverty reduction (USD 9 million), and
- Protected area system: protected areas and conservation areas (USD 9 million).

However, relatively little was invested in the following themes (in order of least to most):

- Access and Benefit-sharing,
- Threatened species,
- Sustainable mining,
- Customary sustainable use and traditional knowledge, and
- Ex-situ conservation.

These are the areas that should receive more attention.

Most of the 2018 expenditure related to biodiversity was through the 12 line ministries, which accounted for USD 112 million, of which USD 33 million (29%) was in the form of recurrent budget of RGC for those ministries. The subnational administration spent only USD 1.7 million (1.6%), even less than NGOs (USD 2.4 million) and other sources (USD 19 million). In the future, the subnational level administration is expected to be given more responsibilities to provide services to communities and would see more resources channelled through the subnational offices.

MAFF and MoE are among the most important ministries for biodiversity expenditure. MAFF and MoE comprise 35% and 14% shares of total expenditures, respectively. Water resource management under MoWRAM consumes 11%, followed by rural road and local community development under MRD (9%), land management and registration under MLMUPC (8%), national road construction under MPWT (7%), and energy under MME (6%), while other ministries' share is less than 5% of the total biodiversity expenditure.

Biodiversity investments in the Cambodia Biodiversity Target represent USD 83.5 million (KHM 338 billion) compared to the total biodiversity expenditure on the NBSAP of USD 112 million (KHM 453 billion). This is because some biodiversity investment programmes are not related to CBT, mainly investment in roads and electricity. Of the USD 83.5 million, USD 25.6 million (31%) come from government recurrent budget for operations in the most relevant ministries (especially MAFF and MoE).

The promotion of private investment has a huge bearing on land use and biodiversity, especially in the agriculture sector. RGC provides incentives to investment projects that meet the criteria of large employment creation and export. From 2013 to 2018, a total of 942 projects with a total of proposed fixed assets of USD 26.5 billion were approved and granted the Qualified Investment Project (QIP) for various tax incentives. Not all the projects were implemented or implemented as

planned, though. In this 5-year period, 98 projects with fixed assets of USD 3.2 billion were classified as agriculture and agro-processing, associated with plantations, which requires large areas of land, often with forests or degraded forests to clear.

Cambodia

Biodiversity Finance Initiative

Biodiversity Expenditure Review

I. Introduction

As part of the Biodiversity Finance (BIOFIN) Initiative, the Biodiversity Expenditure Review (BER) helps countries to establish a firm baseline of historic and current biodiversity expenditure levels and future projections in comparison to the underlying institutional and policy vision and framework. The expenditure review is conducted with the public, private, and civil society institutions identified under the inception phase and the Policy and Institutional Review (PIR).

The BER provides specific recommendations on (1) key sources of financing, (2) possible re-alignment of expenditures, (3) allocation or absorption issues, (4) and other insights generated from the review. Stakeholder engagement is ensured through a consultation workshop in the early stages and a validation workshop at the end to discuss the complete findings and refine recommendations and finally the Steering Committee of the BIOFIN project will review and endorse the BER.

1.1 Research Questions and Objectives

The Biodiversity Expenditure Review in Cambodia has the following research questions:

1. What is the definition of the Biodiversity Expenditure in Cambodia?

Biodiversity expenditures will be identified based on the 2018 BIOFIN Workbook and Cambodia related biodiversity policies, the National Biodiversity Strategies and Action Plan (NBSAP), and Cambodia Biodiversity Target (CBT), which were prepared based on the Convention on Biological Diversity (CBD).

2. How much money is currently spent within each NBSAP theme and CBT sector?
What are the sources and channels of funding?

The expenditure review is conducted within the NBSAP themes and CBT sectors. Possible resource mobilization is also discussed.

3. What is the private investment in relation to biodiversity?

Private investment in biodiversity will be discussed through qualitative analysis, especially economic land concessions and investment project approvals and other private initiatives.

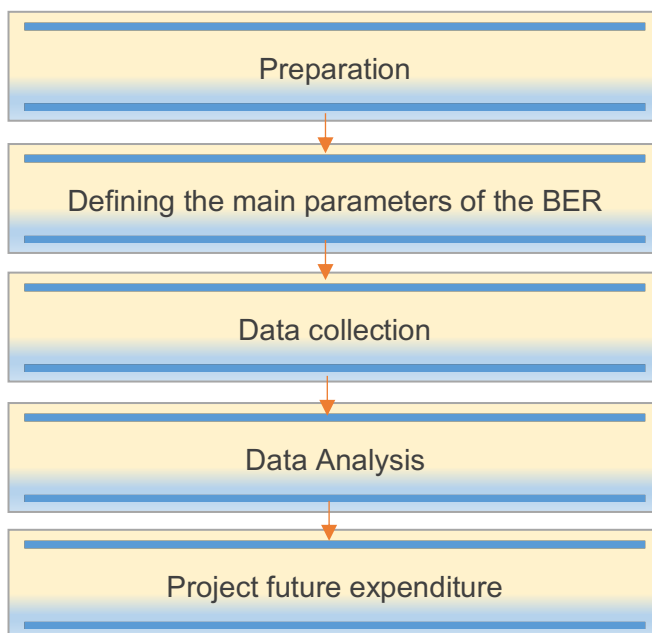
Thus, the objectives of this BER paper are as the follows:

1. To define biodiversity expenditures in the national policy context, specifically the biodiversity expenditure in 2018, the latest year when expenditure data was available. The sources, channels and instruments used for biodiversity expenditures are identified;
2. To conduct a qualitative study on the government revenue and funds, with the aim to mobilize resources for biodiversity expenditures in Cambodia; and
3. To assess the private sector investment related to biodiversity based on project approvals in Cambodia.

1.2 Main Concepts

The BER in Cambodia is developed to support Cambodia's National Biodiversity Strategies and Action Plan of 2016 and Cambodia's 20 Biodiversity Targets on the Convention of Biological Biodiversity. The conceptual basis for the report is based on the BIOFIN Workbook 2018, indicated mainly in the 5 processes below.

Figure 1: Biodiversity expenditure review process



Source: BIOFIN Workbook, 2018

II. Analytical Approaches and Methodology

2.1 Preparations

The stakeholder consultation plan was conducted in 3 phases:

1. **The inception phase:** Involved the key stakeholders from the National Council for Sustainable Development (NCSD), development partners, relevant ministries and institutions, including the Ministry of Economy and Finance (MEF) and the Council for the Development of Cambodia (CDC), and Non-governmental Organizations (NGOs). The first stage of consultation followed the presentation and discussion of the concept of biodiversity finance;
2. **The methodological phase:** Was based on the 2018 BIOFIN workbook and the tagging was presented, along with an exercise of matching the 24 themes of NBSAP to BER sectors in the workbook.
3. **The typology of biodiversity expenditure and findings on data analysis:** The preliminary data analysis was presented internally with team and project supervision for comments and adjustments. The tagging continued to use also the Cambodia's biodiversity targets. The validation workshop was conducted with active participation key stakeholders from government institutions, private sector and NGOs.

The list of participation and date of the consultation workshop is presented in the Annex 2.

Table 1: Consultation workshops for BER

No.	Description	Date
1	Consultation workshop on inception report	20 June 2019
2	Workshop Consultative Workshop on “Biodiversity Finance Policy and Institutions, Expenditure Review and Financial Needs Assessment” as part of the Biodiversity Finance Initiative in Cambodia	23 December 2019
3	Consultative workshop on validation of findings	September 2019

Source: BIOFIN team

2.2 Defining the Main Parameters of the Biodiversity Expenditure Review

Biodiversity Expenditure is any expenditure whose purpose is to have a positive impact or to reduce or eliminate pressures on biodiversity. These biodiversity expenditures include primary expenditures that have biodiversity as their “primary purpose” as well as “secondary” expenditures where biodiversity is clearly identified as an objective (BIOFIN Workbook 2018, page 78).

OECD Rio Markers are designed to track international development assistance financing for the three main Rio Conventions: Climate Change, Desertification, and Biodiversity. To identify a biodiversity-positive expenditure, it refers to the Convention on Biological Diversity's (CBD) three main objectives:

- a. The conservation of biological diversity;
- b. The sustainable use of the components of biological diversity;
- c. The fair and equitable sharing of the benefits arising out of the utilization of genetic resources

The OECD Rio Markers also identifies a “principal objective” (what BIOFIN terms “primary”) if it “*directly and explicitly aims to achieve*” one or more of the above three objectives. Thus, primary expenditures have one or more of the CBD objectives as a stated primary purpose or “*causa*

finalis”, and secondary expenditures are identified as when one of the CBD objectives is noted but is not the expenditure’s primary purpose (BIOFIN Workbook, 2018, Box 4.2).

Classification of BIOFIN categories: The table below (BIOFIN Workbook 2018, Table 4.1) shows the nine proposed BIOFIN categories and their relationship to the six categories originally derived from the CBD Strategic Plan.

Table 2: BIOFIN Categories

Nine BIOFIN Categories		Previous BIOFIN Categories
1.	Biodiversity Awareness and Knowledge (BAK)	Mainstreaming
2.	Green Economy (GE)	
3.	Pollution Management (PM)	
4.	Sustainable Use (SU)	Sustainable use
5.	Biodiversity (BS)	
6.	Protected Areas and Other Conservation measures (PAC)	Protection
7.	Restoration (RE)	Restoration
8.	Access and Benefit Sharing (ABS)	Access and benefit sharing
9.	Biodiversity and Development Planning and Finance (BDP)	Enabling

Source: BIOFIN Workbook 2018, page 80

Based on the stakeholder consultation during the conceptual workshop on the scope of biodiversity expenditure dated 23 December 2019, the key stakeholders matched the nine categories to the 24 themes of Cambodia NBSAP, confirming that the 24 themes of NBSAP are related to all the 9 categories in the BIOFIN Workbook.

NCSD and the workshop decided that the biodiversity expenditure scope for Cambodia would use the public expenditure in year 2018 in relation to the **24 themes of NBSAP, Cambodia’s biodiversity target, and the Biodiversity Expenditure sectors identified in the 2018 Workbook.**

Subsequently, the typology of the classification and their attribution are developed and presented in the Table 3 below. The tagging exercise is done using trial and error with internal team review and put in review and comments from experts. The tagging on 24 themes, the BER sector, and CBT has been reviewed and revised back and forth for consistency.

NBSAP developed in 2016 has 3 main groups covering 24 themes, and contains a total of 498 key actions with responsible ministries and institutions at national and sub-national levels. However, the 2016 NBSAP activities are not costed. These NBSAP actions listed in Table 3 have been partially or fully implemented by MoE, GSSD, MAFF, MoEYS, MoT, MRD and Mol, and other participating line ministries and agencies but without adequate resources (NCSD, 2016). Some key examples are, inter alia, the increase number and size of PAs from around 3 to over 7.4 million ha; promotion of in situ and ex situ conservation; promotion of green energy (12% of 210 MW electricity comes from solar energy); increase of marine protected areas; increase of

20% budget allocation for biodiversity conservation; the creation of 644 fishery conservation areas, 516 CFI, 614 CF and 168 CPAs by 2019; mainstreaming biodiversity into curriculums of lower and higher education and awareness raising events; (GSSD, 2019; NCSD, 2016).

Table 3: Themes by Group in NBSAP 2016

Groups	Themes	No. action
1. Protection of biodiversity (themes 1-8)	<ol style="list-style-type: none"> 1. Protected area system 2. Threatened species 3. Ex-situ conservation 4. Sustainable mining 5. Environment security 6. Sustainable land-use planning 7. Sustainable water resources 8. Biodiversity and climate change 	135
2. Sustainable use of biodiversity (Themes 9-16)	<ol style="list-style-type: none"> 9. Sustainable forest resources management 10. Sustainable freshwater, fisheries and aquaculture 11. Sustainable coastal and marine resources management 12. Sustainable animal and wildlife resources management 13. Sustainable agriculture and animal production 14. Sustainable energy resources management 15. Access and benefit sharing 16. Customary sustainable use and traditional knowledge 	221
3. Enabling environment and service (manufacturing, biotechnology and biosafety, and tourism) (Themes 17-24)	<ol style="list-style-type: none"> 17. Industry, technology and services (Manufacturing, biotechnology and biosafety and tourism) 18. Resource mobilization 19. Community participation 20. Awareness, education, and research coordination and development 21. Legislation and institutional structure 22. Quality of life and poverty reduction 23. Landscape and seascape management and coordination 24. Clearing-house mechanism for technical and scientific cooperation, knowledge sharing and information exchange 	142

Source: MoE, NBSAP 2016

Attribution: Based on the BIOFIN 2018 Workbook there are two potential approaches for the attribution of expenditures:

- A programme approach, focused on the detailed expenditures of programmes/projects, and

- An agency approach, focused on the organizations (or “agents) for making the expenditures;

The programme approach is regarded as the best practice, as it assures that budget and expenditure data are associated with specific programmes, activities, targets and indicators. The agency-based approach cannot adequately capture either annual changes or fine details of attribution.

In the case of Cambodia, the programme approach is mostly used, with timely review and consistency check with past experience of the climate change weighting concept. The climate change concept is based on experience of tagging from different country case on programme approach and the cost-benefit analysis of various sectors in assuming with or without climate change consideration. While the programme approach is used for the biodiversity the same as climate change sector, the biodiversity attribution is based on the percentage of relevance, rather than the cost-benefit analysis. In the typology table below, after applying climate change tagging, it can be clearly noted that all the 24 NBSAP Themes are related to climate change sectors, suggesting that the biodiversity conservation and reduction in pressures will contribute to climate change responses.

Expenditure of programmes of development partners (both loan and grant), and activity level of recurrent budget expenditure are applied with different levels of expenditure attributions to the 24 themes of Cambodia’s NBSAP. The tagging processes of the 24 themes to the expenditure line items of development partners are based on project documents and previous project experiences, while the expenditure items of recurrent budget are based on the activity level information of the spending.

The attribution of each theme presented in the table below is clustered into 4 levels:

1. **100% direct or primary** contribute to positive goals of biodiversity or reduction in its pressure;
2. **Direct and indirect contribution at high level** (60% to less than 100%, i.e. predominance expenditures attributing to biodiversity);
3. **Mid-level attribution** (40% to 60%, i.e. expenditures moderately intent on biodiversity positive goal); and
4. **Low-level attribution** (less than 40%, i.e. the expenditures have (i) secondary impacts to reduce the pressure on biodiversity, or (ii) generally improve the ecosystem which in turn contribute to biodiversity improvement or reduction in its pressure, or (iii) the existence of some expenditure components that have a positive effect on biodiversity).

Although the percentage is derived from experience from climate change weighting of expenditure lines in Cambodia, it is aligned with the BIOFIN 2018 Workbook attribution concepts. The attribution system weights expenditures by an estimate of the percentage of money spent (or budgeted) that was targeted to specific biodiversity categories. The range of attribution levels can be from 0 to 100 percent with suggested milestones at 0, 1, 5, 25, 50, 75, and 100 percent and a range of +/- 15 percent for each (BIOFIN Workbook 2018, page 84).

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attri- bution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
1	Protected area system: protected areas and conservation areas	90%	The title of projects or activities of the expenditure items depicts the matching themes. The projects include: -GMS biodiversity conservation corridors; -Sustainable management of the protected areas; -Forest conservation and biosafety; -Natural resource management and conservation and community in the natural protected areas;	BAK, BS, SU	3, 5, 6, 8, 11, 14, 16, 19	2, 7, 14, 11, 17, 8, 19	BC, FM, WG
2	Threatened species	100%	The title of projects or activities of the expenditure items depict the matching themes. The projects include: -Enhance rice varieties; -Wildlife-friendly farming;	ABS, BAK, BS, GE, BDP, PM, RE	3, 5, 6, 8, 11, 14, 16, 20	2, 7, 14, 11, 15, 17, 8, 13	DRR, LVT
3	Ex-situ conservation	90%	The title of projects or activities of the expenditure items depicts the matching themes. The projects include wildlife zoo ² ;	ABS, BAK, BS, GE, BDP, PM, RE, SU	1, 5, 6, 7, 8, 11, 20	1, 7, 14, 4, 11, 15, 13	BC
4	Sustainable mining	2%	The project title of spending item reflects the regulation or governance of mining activities. Good governance is assumed to have a low weight for controlling biodiversity degradation, although mining is allowed and managed aiming at sustainable way.	ABS, BAK, BS, BDP, PM, PAC, RE, SU	1, 4, 5, 7, 8	1, 6, 7, 4, 11	GG
5	Environmental security	30%	The project title of spending items reflects the regulation or governance to secure the	RE	4, 5, 8	6, 7, 11	DRM, DRR, GG, PCC,

¹ The Climate Change sectors and its weights are presented in the Annex 2.

² In the Cambodia context, open zoos do not exist. However, the zoo is used for wildlife conservation or rescue, entertainment, and re-introduction.

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attri- bution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			environment. The spending line items which are related mostly to infrastructure for environment protection are considered to contribute indirectly to biodiversity at this percentage weight. The projects include: -Infrastructure or rehabilitation project for flood protection or other extreme events, aiming at protecting the ecosystem; -Disaster reduction and early warning; -Environmental Impact Assessment; -Land mine clearing;				ROG, WCC
6	Sustainable land-use planning	30%	The spending items are mainly related to the land use planning, and then considerably contributing to the biodiversity. The projects mainly related to: -Protected areas registration and management; -Biodiversity-related demarcation; -Land reform, governance, and capacity building, contribution to biodiversity conservation and pressure reduction;	ABS, BS, PM, RE	7, 20	4, 13	GG, LVG, LVT
7	Sustainable water resources	2%	The spending items are meant for the usage of water resources and water resource and pollution management at a sustainable way, including the irrigation, water resource management, clean water and sanitation. Since it is related to infrastructure contributing to biodiversity management, a small portion of the	ABS, BS, BDP, RE	1, 5, 6, 7, 8, 11, 14, 18, 20	1, 7, 14, 4, 11, 15, 17, 9, 13	DRM, DRR, GG, HG, ICP, IRR, LVG, LVT, PCC, PG, ROC, WCC, WG, WOG

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attri- bution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			investment is considered to contribute to biodiversity.				
8	Biodiversity and climate change	50%	The expenditure characterized with both intervention to climate change and biodiversity, especially the sustainable agriculture and integrated natural resource management; The spending activities also include investments in climate resilience projects, for instance, agriculture and water.	ABS, BS, PM, RE	1, 5, 8, 11, 14	1, 7, 11, 15, 17	BC, DRR, EG, HG, LVG, LVT, PCC
9	Sustainable forestry management	80%	The spending items depict the activities related forest management and livelihoods. The spending directly and largely contributes to forest and biodiversity. The projects include: -Community forest management and livelihood; -Forest research, development and restoration; -Green Investment programme; -Forest resource management;	BS, PM, RE	7, 8, 14	4, 11, 17	BC, EG, FM, GG, HG, LVG, LVT, PCC
10	Sustainable freshwater fisheries and aquaculture	50%	The spending items depict the activities related to freshwater fisheries and aquaculture. The contribution to biodiversity exists with co-benefits of livelihood from fisheries. The projects include: -lab research on aquaculture and capacity building; -Sustainable fishing;	ABS, BAK, BS, GE, BDP, PM, RE	6, 17	14, 18	LVG, LVT

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attri- bution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			-fisheries management, governance, and regulation; -Fishery resource management;				
11	Sustainable coastal and marine resources management	80%	The spending items depict the activities related to management of coastal and marine resource management. It is contributed to the marine life and resource management and sustainable livelihood. The projects include: -sustainable small-scale fisheries; -capacity development on sustainable management of coastal and marine; -coastal areas management;	ABS, BAK, BS, BDP, PM, RE	5, 6, 7, 8, 11, 16	7, 14, 4, 11, 15, 8	LVG, BC
12	Sustainable animal wildlife resources management	80%	The spending items depict the activities related to supports to management of animal wildlife, governance, and other support services.	ABS, BAK, BS, GE, PM, RE, SU	1, 2, 7, 11	1, 20, 4, 15	FM
13	Sustainable agriculture and animal production	20%	The spending items depict the activities related to sustainable agriculture and animal production and their related services. Its contributes to biodiversity by reducing pressures, in projects of sustainable livelihoods of small crop holders, local communities or vulnerable communities, sustainable animal production, and other agricultural and animal production services.	ABS, RE	1, 5, 6, 7, 8, 14	1, 7, 14, 4, 11, 17	GG, LVG, LVT, ROG, WQG
14	Sustainable energy resources management	5%	The spending items are indirectly related to energy from Biomass or other renewable energy, as well as national the grid that	ABS, BAK, BS, PAC, RE	1, 3, 5, 6, 7, 8, 11, 13, 14, 19	1, 2, 7, 14, 4, 11, 15, 16, 17, 19	EG, ENG, FM, GG, RE

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attri- bution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			contribute to the reduction of using charcoal woods and woods as burning energy and safe energy for human health				
15	Access and benefit-sharing	60%	This includes the equitable sharing of resources, conventions or rules of law that provide good resources to different social groups, especially women and more vulnerable communities. The projects include: -Using information and knowledge to the Rio Conventions; -Partnership for sustainable management of protected areas; -Heath equity and quality; -Gender promotion and mainstreaming, -Social land concessions;	BAK, BS, GE, BDP, PM, PAC, RE, SU	1, 2, 5, 7, 8, 11, 13, 14, 16	1, 20, 7, 4, 11, 15, 16, 17, 8	FM, HG
16	Customary sustainable use and traditional knowledge	50%	The project spending that preserves traditional or community knowledge. It is considered to have 50% contribution to biodiversity. The projects include: -Claims for land tenure security; -Silkworm varieties; -Development for ethnic communities;	ABS, BAK, BS, GE, BDP, PM, RE	1, 3, 5, 6, 7, 8, 14, 16, 20	1, 2, 7, 14, 4, 11, 17, 8, 13	DRR, GG
17	Industry, technology and services (Manufacturing, biotech, biosafety, and Tourism)	50%	The spending items are related to the innovation in biotech and biosafety, and eco-tourism, contributing to moderately biodiversity. The projects include: -Sustainable tourism development; -Clean city;	ABS, BAK, RE	7, 8	4, 11	ECT, LVG
18	Resource mobilization	100%	The project spending seeks find financial resources for biodiversity. The	BS, PM, PAC, RE	1, 11, 13, 19, 20	1, 15, 16, 19, 13	PCC

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attribution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			expenditure item includes forest carbon funding proposals, and human resource for biodiversity;				
19	Community participation	50%	The spending items aim to bring together communities and biodiversity or ecosystems. The projects include: -Poverty reduction and smallholder development; -youth marginalisation and vulnerable in rural communities; -Resilience of communities to extreme events; -Development community activities for agriculture and rural development, as well as forest management;	ABS, BAK, BS, RE	3, 5, 6, 8, 11, 14, 16, 19	2, 7, 14, 11, 15, 17, 13, 19	DRM, DRR, LVG, LVT, GG
20	Awareness, education, and research coordination and development	10%	The line spending may have contributed in general awareness to biodiversity. The projects involved in the research, development, promotion, policy supports and enforcement, capacity development and education.	GE, RE	3, 5, 6, 8, 11, 14, 16, 20	2, 7, 14, 11, 15, 17, 8, 13	GG, LVG, PG, PCC
21	Legislation and institutional structure	5%	Law, regulation, institution development and enforcement contributing to biodiversity, including the projects for sub-national administration, governance, enforcement, and efficiency of administration. These contribute to the systematic implementation of biodiversity and ecosystem governance and have moderate weights.	BS, RE	1, 5, 6, 7, 8, 11, 20	1, 7, 14, 4, 11, 15, 13	GG, LVT
22	Quality of life and poverty reduction	1.0%	The spending items are related mostly to development that indirectly contributes to poverty reduction and quality of life	BS, RE	1, 4, 5, 7, 8	1, 6, 7, 4, 11	EG, GG, IG, IRR, LVG, LVT, PG, PCC,

Table 4: Typology of Biodiversity Expenditure Review in Cambodia

No	Themes	Attribution	Description	BER sector	CBT	CBD	Climate Change Sector ¹
			(livelihood), contributing indirectly reduction in biodiversity pressure. The projects include: -Infrastructure development and rehabilitation of roads for better livelihoods and, in turn, avoid forest dependence and pressure; -Livelihood services for gender, communities, and skills;				ROG, ROC, WCC
23	Landscape and seascape management and coordination	80%	The expenditure items are indirectly contributing to landscape and seascape management and coordination and also part of sustaining biodiversity, environmental and social benefits in protect areas.	BAK, BS, GE, PM, PAC, RE	4, 5, 8	6, 7, 11	BC, PCC
24	Clearing house mechanism for technical and scientific cooperation, knowledge sharing and information exchange.	40%	The operational or investment spending aim at the clearinghouse mechanism. The item has 100% weight to biodiversity. The projects include: -biological events; -knowledge related to environment, such as environmental data and geography;	BS, GE, PM, RE, SU	7, 20	5, 13	GG

Source: MoE, NBSAP, CBT, workbook 2018, and consultative workshop in August 2020.

2.3 Data Collection

The 2018 data used under the study for BER studies in Cambodia are described below:

2.3.1 Public Expenditure for BER

As presented in details below for data components for analysis and its sources, public expenditure for BER consists of (i) recurrent budget (budget data), (ii) government financed capital expenditure (chapter 21), (iii) external financing through loan and grant (MEF and CDC –taking out the double counting).

In terms of timing, the annual data used in the BER depends on the availability of data as follows:

1. **2018 for BER public expenditure:** due to the availability of data, only 2018 data will be assessed by their sources of funds, channels, and their recipients of funds and their uses of funds to the 24 NBSAP themes, BER sector, CBT;
2. **2013-2019 for projection on the aggregate data:** The qualitative analysis of the aggregate spending and revenue evolution from **2013-2019** are conducted in aggregate level as indicated in the inception report as well as the PIR.

2.3.2 BER Public Expenditure Data

Recurrent Expenditure Data

- **Central Government (planned data, 2018):** the recurrent budget data are provided by the Department of Budget Formulation (DBF/MEF) and are sufficiently detailed at the activity level for tagging the 24 NBSAP themes. The analysis is based on the approved budget documents because the actual expenditure data disaggregated on a functional basis is not yet readily available due to ongoing public financial management reforms. Programme-based budget (PB Budget) has been fully implemented by all ministries since 2018. The budget outturn by each budget entity is expected to be tracked by the new Financial Management Information System (FMIS) of MEF, which is currently under deployment.

Data obtained for programme budget ministries is broken down to levels of the sub-programmes, and activities. **For the data analysis**, the data allows tracking the spending activities based on their **functional classification** by ministry.

- **Sub-National Administration (Planned data, 2018):** The obtained data on Sub-National Administration from national budget is aggregate data, which shows rather a small amount of budget, thus not so significant for the expenditure relevant for BER. No detailed data broken down by each ministry are available. **For the data analysis**, the qualitative analysis at only the aggregate level will be conducted.

Capital Expenditure Data

- **Domestic Finance (disbursed and planned data, 2013-2018):** The domestic finance data for domestic investment projects by each ministry is the actual disbursement data. **For the data analysis**, the detailed analysis is conducted with disaggregation by ministry and sector, except for the counterpart funding projects which is assessed qualitatively only.

- **External Finance (2013-2018) on loan and grant:** there are two sources (1. Project disbursement data from ODA database of CDC/CRDB, and 2. Project disbursements from loan and grant data of MEF):
 - Data on disbursements by development partners was provided by the CDC/CRDB (ODA database), the General Department of International Cooperation and Debt Management, and General Department of Budget of the MEF. 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. In the case that data on loan and grant projects are available from two sources (CDC/CRDB and MEF), data from MEF are used for its better reliability;
 - Resolving **double counting** of loan and grant data: In the case of loan and grant programmes involving several implementing ministries/agencies, disaggregated information on the share of disbursements channelled to each implementing agency is not always available. In this case, estimated percentages have been applied for each implementing agency based on the project/programme documents and past experiences. It is assumed that the percentage share is constant for each year over the multi-year life of the project/programmes.
 - For the assessment, the detailed analysis is conducted for 2018 and by ministry and sector.

2.4 Key Stakeholders of Biodiversity Expenditure

NCSD (National Council for Sustainable Development) is an inter-ministerial decision-making body to promote sustainable development and ensure economic, environmental, social and cultural balance within the Kingdom of Cambodia. The General Secretariat of NCSD plays a very important role in developing policy and legislations relating to sustainable development principles, especially in areas of environment, biodiversity, and climate change.

In addition to NCSD, there are 11-line ministries involved in the BER sectors and are key stakeholders to be consulted as indicated reported by PIR:

1. **Ministry of Environment (MoE):** The main policy is to protect environment, biodiversity, and sustained natural resource management. The ministry has the principal responsibility for biodiversity, especially to manage, protect, conserve and restore biodiversity and ecosystems, as well as utilize the natural resources to support sustainable development objectives;
2. **Ministry of Agriculture, Fisheries and Forestry (MAFF):** The policy is to promote the growth of agriculture around 5% per year through the productivity increases, agricultural product diversification and trading, and promotion of livestock and aquaculture by encouraging on forest and fishery protection and management. The ministry has 2 key administrations related to biodiversity, the roles of which are forestry, fisheries and their

biodiversity and ecosystem. As part of the ecosystem, agriculture and livelihood are key factors that directly and indirectly impact on biodiversity.

3. **Ministry of Water Resources and Meteorology (MoWRAM):** The policy is to efficiently, equitably and sustainably manage water resources, development and conservation. In relation to biodiversity, the ministry has a key role in water resources especially the construction of irrigation systems.
4. **Ministry of Rural Development (MRD):** The ministry has 2 policies: to (i) increase the living standard of rural citizens by 2025; and (ii) promote rural economic growth through rural development support from national and international communities. The ministry engages in rural communities and their development and rural infrastructure development, especially rural roads.
5. **Ministry of Land Management, Urban Planning, and Construction (MLMUPC):** The ministry has a policy to reform the land sector, and development of construction and housing sectors. Regarding biodiversity expenditures, the ministry is involved in sustainable uses of the land, urban planning and registration.
6. **Ministry of Mines and Energy (MME):** The policy is to encourage the development and management of mining and energy sectors. The ministry is in charge of regulating the mining and energy sector, especially on grid, hydropower, and clean energy.
7. **Ministry of Tourism (MoT):** The policy is to promote tourism and add value to tourism sector in Cambodia. In relation to biodiversity, the ministry develops and regulates the eco-tourism activities in Cambodia.
8. **Ministry of Public Works and Transportation (MPWT):** Ministry has a policy to safely and effectively develop, maintain, and manage public works, transportation infrastructure, means of transportation, and logistics. In relation to sustainable use of biodiversity expenditures, the sectors that the ministry is involved in are national road and infrastructure as well as regulating transportation.
9. **Ministry of Health (MoH):** The main policy is to promote better public health and financial risks in using health services. The ministry is involved in public health in relation to biodiversity, mainly traditional herbal medicines which are mostly derived from forests.
10. **Ministry of Education, Youth and Sports (MEYS):** The ministry has 2 main policies: (i) inclusive and equity education quality and promoting life learning, and (ii) efficient leading and management at all level. The ministry provides knowledge and awareness on biodiversity.
11. **Ministry of Women's Affairs (MWA):** The policy to promote women's living situation, economy, social relations and politics to be stimulators in the country's development and family happiness. Related to biodiversity expenditures, the ministry engages in promotion of gender equality and mainstreaming in development, especially in key female roles in the household to be prepared and resilient to harmful natural events, and preserving traditional household knowledge.

Other important ministries include:

1. **Ministry of Economy and Finance (MEF):** The ministry enhances and increases efficiency in economy management and financial sector development, as well as enhances and increases efficiency in public finance and state property.
2. **Ministry of Planning (MoP):** the ministry prepares the national development reports such the five-year National Strategic Development Plan (NSDP) and Public Investment Program (PIP).

3. **Council for the Development of Cambodia (CDC):** The agency coordinates official development assistance and is also a one-stop-shop service for approving sizeable private investment projects. Data on investment approvals and ODA projects was collected from CDC.

Other key stakeholders include the National Council for Democratic Development (NCDD), Development Partners, Private Sector, NGO and Academia.

2.5 Limitations of Biodiversity Expenditure Analysis

The following are the main limitations faced during the development of the study:

- Detail level of data: there is a lack of detailed information about expenditure items on projects of development partners, while information on domestic financed investments are straight forward, particularly infrastructure;
- Recurrent budget vs. budget outturn: only the planned data on recurrent expenditure is used for this report, because the figures on the detailed recurrent budget outturn by related ministries are not available;
- SNA breakdown figures by functional classification: the SNA budget data are at the aggregate level and is not sufficiently detailed to be used for the BIOFIN BER study; and
- The weighting applied to some programmes is based on past experience of project implementation, project documents, and CPEIR. The detailed weight could be enhanced further in the future with specific research studies and consultations, such as cost-benefit analysis.
- Private sector data are based on the investment approvals for investment incentives. In addition, the economic land concession data provides some information, but it is very limited in relation to biodiversity. Both private sector investment and economic land concession data are assessed qualitatively only;
- In addition, engagement with stakeholders was very difficult during the situation of Covid-19 in the country.
- Project future expenditure: The aggregate revenue and expenditure 2013-2019 will be used to discuss the trend.

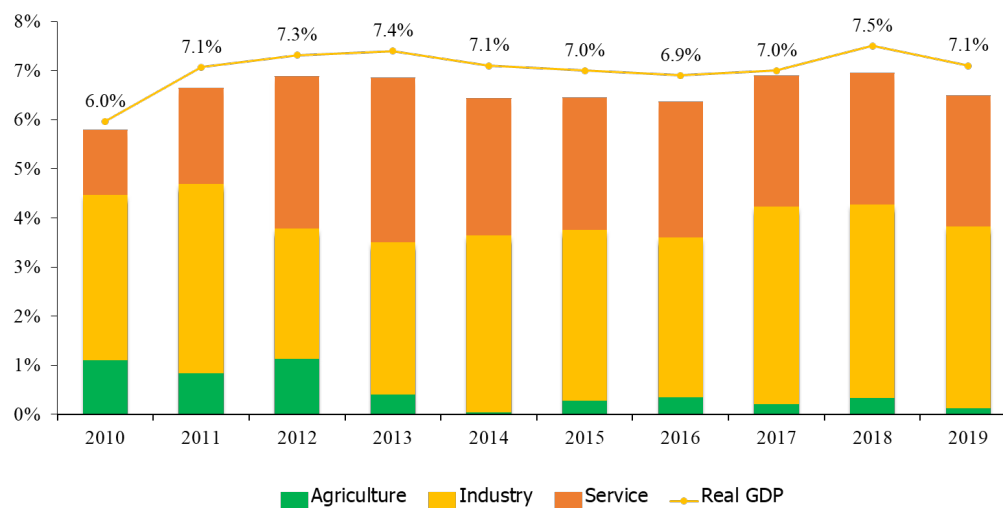
III. Biodiversity Expenditure Analysis

3.1 National Macroeconomic Context

Until 2020, Cambodia's economy remains solid in the short and medium term, despite global uncertainty due to the COVID-19 pandemic, tensions stoked by trade wars, strikes in Hong Kong, and instability of world financial system, which have driven down the economies of China, USA and many other countries.

As illustrated by Figure 2, in 2018, Cambodia achieved real growth rate of 7.5 percent due to strong external demand and expansionary fiscal policies while inflation is expected to remain around 2.5 percent. In 2019, Cambodia's economy grew by 7.1%, bringing the income per capita to USD 1,674 (MEF, September 2019). However, the growth rate in 2020 was revised to -2.9% by MEF and even at a worse rate by IMF, WB and ADB after the economy has been hit negatively by the COVID-19 situation.

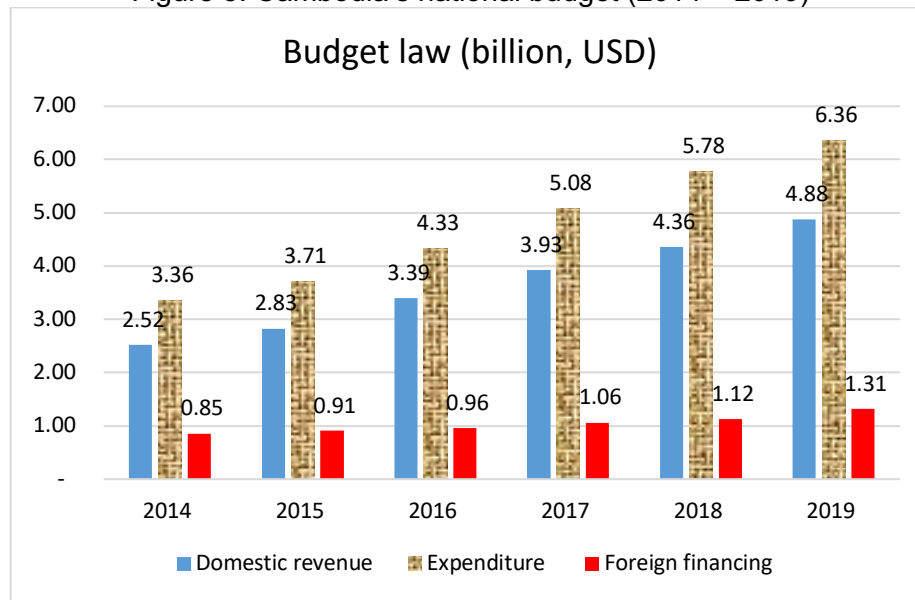
Figure 2: Cambodia's economic performance



Source: https://www.mef.gov.kh/assets/images/home_GDP_20191024.png

Cambodia expenditure, revenue and foreign financing at aggregate level: As Cambodia achieved high economic growth and employed effective measures in collecting more and more domestic tax revenues, the budget expenditure was raised substantially, even at a higher rate than GDP growth. In 2019, national expenditure was budgeted at USD 6.36 billion, compared with USD 3.36 billion in 2014, almost doubling the amount in just 6 years. The sharp increase has been enabled by the substantial increase of domestic revenue as the foreign financing has been around USD 1 billion per year in this period (Figure 3).

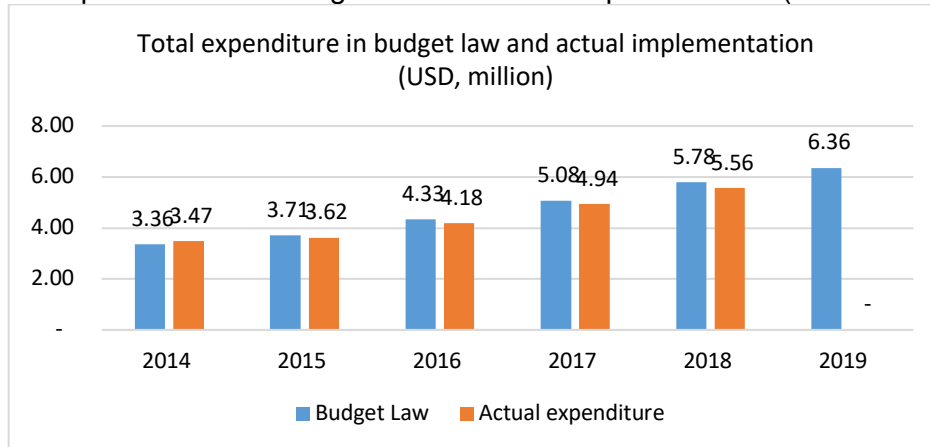
Figure 3: Cambodia's national budget (2014 – 2019)



Source: Law on National Budget for Management 2014-2019

Government budget expenditure vs. outturn: Cambodia has been spending slightly less than the budgeted amount in the budget law since 2015. This is often due to the slow release of the budget, although the unspent amount is allowed to be carried over to the next year's budget. Total expenditure in 2018 was budgeted at USD 5.78 billion but USD 5.56 billion was actually spent as recorded in the law on settlement of national budget for management passed by the parliaments and signed off by the King. The 2018 expenditure nearly doubled compared to that in 2014.

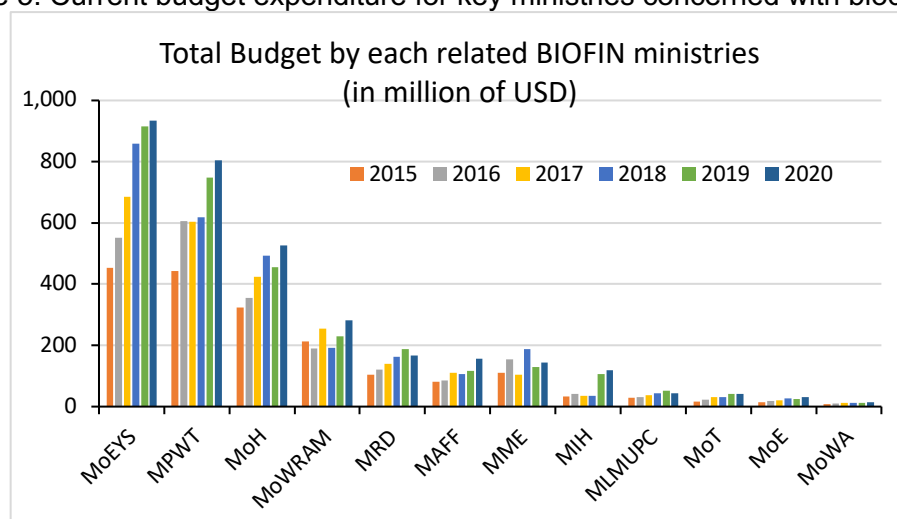
Figure 4: Total expenditure as in budget law and actual implementation (2014-2019)



Source: Laws on national budget for management 2014-2019 and laws on settlement of national budget for management 2014-2018

As the overall budget has been increasing substantially from year to year, the allocation for each ministry has also been raised. As presented in Figure 5, the current budget for 11 ministries most concerned with biodiversity gained steadily from year to year between 2015 and 2019. The largest share for MPWT is due primarily to road maintenance, which is classified as current expenditure.

Figure 5: Current budget expenditure for key ministries concerned with biodiversity



Source: Law on National Budget for Management 2014-2019

The Cambodian annual budget follows a process of five-year strategic plans and strategies developed by the coordinating agencies such as Ministry of Planning, Ministry of Economy and Finance and the line ministries.

As the domestic revenue increased remarkably from year to year, aggregate expenditure was raised steadily over the past 10 years when the public finance management reform was implemented effectively. The extent of the increase was relatively greater for current expenditures from USD 3.36 billion in 2014 to USD 6.36 billion in 2018, while the investment or capital expenditure was raised to USD 1.12 billion in 2018, compared to USD 0.85 billion in 2014.

From the ministries relevant to biodiversity management, four ministries, which are responsible for physical infrastructure development, got a larger share of budget, especially the capital budget, during the past five years (2015-2019). This reflects Cambodia's top priority in building and maintaining roads, bridges, rural roads, irrigation systems, and electricity gridlines.

Compared with the above-mentioned ministers, the ministries in charge of managing the forests and other lands, namely Ministry of Environment, Ministry of Agriculture, Forestry and Fisheries, Ministry of Land Management, Urban Planning and Construction, have been provided with a limited budget. When the physical infrastructure development is in an advanced stage, more budget could perhaps be invested in better biodiversity management.

3.2 Biodiversity Expenditure in Cambodia

3.2.1 Landscape of Biodiversity expenditure

Using 2018 data, the Biodiversity Expenditure Review finds the overall public biodiversity expenditure amounted to USD 112 million (KHR 453 billion), 2% of the national budget

expenditure in 2018, or about 0.5% of GDP. This is relatively high, but when considering protected areas comprise 41% of the country, 12 ministries and many DPs involved, the amount of biodiversity expenditure is not exaggerated.

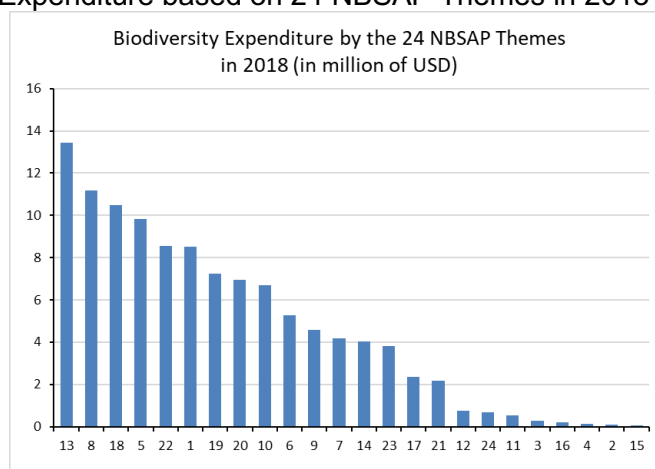
Table 5: Overall Biodiversity Expenditure in Cambodia

Description	Year 2018	
	In billions of KHR	In million USD
Nominal GDP	98,786	24424.8
National Budget Expenditure in 2018	22,240	5,560
Biodiversity Expenditure	453	112
Biodiversity Expenditure as % of national budget expenditure		2%
Biodiversity Expenditure as % of GDP		0.5%

Source: MEF, CDC, and team calculation. 4044.5 Riels to USD exchange rate in 2018.

NBSAP 24 theme expenditures: Biodiversity expenditures as defined above are based on NBSAP. Table 5 below presents the expenditure on biodiversity across the 24 themes in 2018, used for the gap analysis and financial analysis.

Figure 6: Biodiversity Expenditure based on 24 NBSAP Themes in 2018 (in millions of USD)



Source: MEF, CDC, and team calculation

Table 6: Biodiversity Expenditure of the 24 NBSAP themes for gap analysis in 2018 (in Millions of USD)

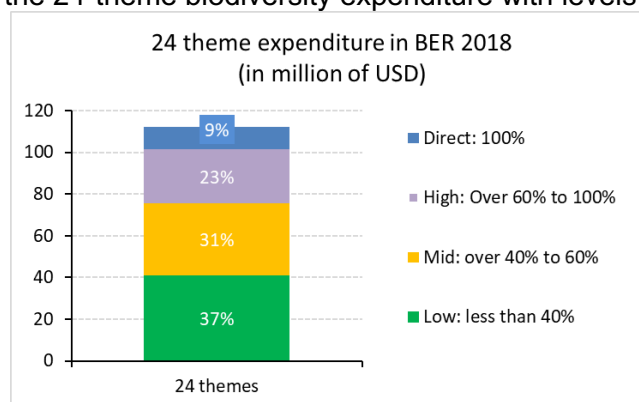
24 themes	Description	Total	Recurrent budget	Capital Expenditure	(CDC) loan & Grant, ex. MEF	(MEF) loan & Grant
1	Protected area system: protected areas and conservation areas	8.5	2.0	0	5.1	1.4
2	Threatened species	0.1	0.0	0	0.1	0.0
3	Ex-situ conservation	0.3	0.3	0	0.0	0.0
4	Sustainable mining	0.1	0.1	0	0.0	0.0
5	Environmental security	9.8	0.3	2	4.4	3.2
6	Sustainable land-use planning	5.3	2.3	0	1.5	1.4

7	Sustainable water resources	4.2	0.1	1	0.7	2.4
8	Biodiversity and climate change	11.2	0.3	0	5.2	5.7
9	Sustainable forestry	4.6	1.5	0	2.0	1.1
10	Sustainable freshwater fisheries and aquaculture	6.7	1.0	0	5.7	0.0
11	Sustainable coastal and marine resources management	0.5	0.4	0	0.1	0.0
12	Sustainable animal wildlife resources management	0.8	0.5	0	0.3	0.0
13	Sustainable agriculture and animal production	13.4	2.0	0	7.4	4.1
14	Sustainable energy resources management	4.0	0.1	0	1.6	2.3
15	Access and benefit-sharing	0.1	0.1	0	0.0	0.0
16	Customary sustainable use and traditional knowledge	0.2	0.0	0	0.2	0.0
17	Industry, technology and services	2.4	1.1	0	1.1	0.1
18	Resource mobilization	10.5	10.2	0	0.0	0.3
19	Community participation	7.2	1.8	0	3.1	2.4
20	Awareness, education, and research coordination and development	7.0	5.8	0	0.7	0.5
21	Legislation and institutional structure	2.2	1.8	0	0.4	0.0
22	Quality of life and poverty reduction	8.5	1.4	2	1.3	3.9
23	Landscape and seascape management and coordination	3.8	0.0	3	0.6	0.0
24	Clearing house mechanism for technical and scientific cooperation, knowledge sharing and information exchange.	0.7	0.1	0	0.1	0.5
	Total	112.0	33.0	8.3	41.5	29.2

Source: MEF, CDC, and team calculation

Clustering of NBSAP attribution: Based on the 24 themes of the NBSAP, the sectors can be clustered to different levels of attribution of its expenditure. Of the total, the low level attribution comprises 37% of the biodiversity expenditure, followed by the mid-level summing to 31%, then 23% of the expenditures coming from high-level attribution projects and programs, while the direct 100% level share is only 9%. (Figure 7).

Figure 7: Clustering of the 24-theme biodiversity expenditure with levels of attribution



Source: MEF, CDC and team calculation

Table 7: Cluster of NBSAP expenditures (in millions of USD)

Level	Attribution	24 themes	Description	Million USD
Direct 100%	100%	2	Threatened species	0.1
	100%	18	Resource mobilization	10.5
High	90%	1	Protected area system: protected areas and conservation areas	8.5
	90%	3	Ex-situ conservation	0.3
	80%	9	Sustainable forestry	4.6
	80%	10	Sustainable freshwater fisheries and aquaculture	6.7
	80%	11	Sustainable coastal and marine resources management	0.5
	80%	12	Sustainable animal wildlife resources management	0.8
	80%	23	Landscape and seascape management and coordination	3.8
	70%	24	Clearing house mechanism for technical and scientific cooperation, knowledge sharing and information exchange.	0.7
Mid	60%	15	Access and benefit-sharing	0.1
	50%	8	Biodiversity and climate change	11.2
	50%	13	Sustainable agriculture and animal production	13.4
	50%	16	Customary sustainable use and traditional knowledge	0.2
	50%	17	Industry, technology and services	2.4
Low	50%	19	Community participation	7.2
	30%	5	Environmental security	9.8
	30%	6	Sustainable land-use planning	5.3
	10%	20	Awareness, education, and research coordination and development	7.0
	5%	14	Sustainable energy resources management	4.0
	5%	21	Legislation and institutional structure	2.2
	2%	4	Sustainable mining	0.1
	2%	7	Sustainable water resources	4.2
	1%	22	Quality of life and poverty reduction	8.5
Total (in Millions of USD)				112.0

Source: MEF, CDC, and team calculation

Biodiversity expenditures in BIOFIN categories at classification level I (BIOFIN Workbook, 2018, page 99): Derived from the NBSAP tagging results, the biodiversity expenditure can be aligned with the biodiversity expenditure sectors identified in the 2018 BIOFIN Workbook as below.

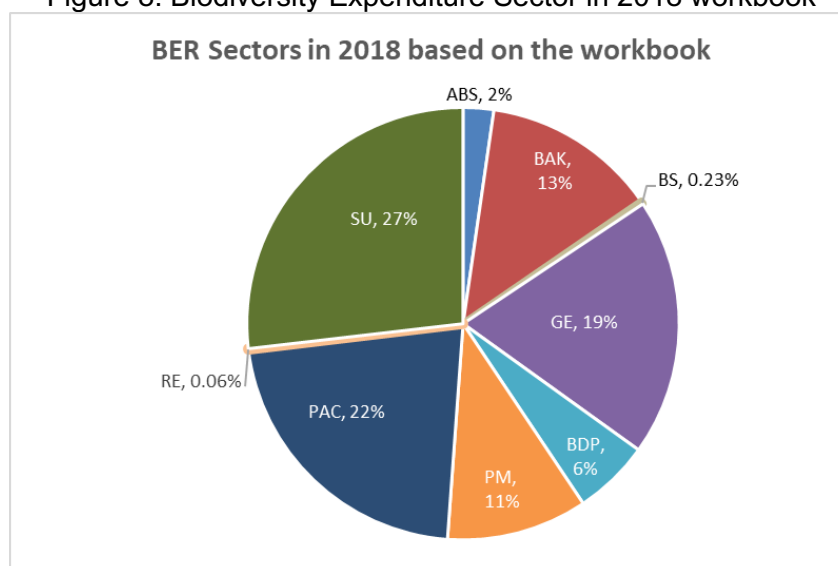
The main expenditure items are Sustainable Use (27% to total), which includes mainly the agriculture and livelihood improvement. The second big sector is the Protected Areas and other Conservation Measures (PAC), a 22% share that could reduce the biodiversity pressure, followed by the Green Economy, which represents 19% mainly in infrastructure spending.

Preserving traditional knowledge and awareness under Biodiversity Awareness and Knowledge (BAK) absorbs 13% of total expenditures, followed by the Pollution Management (PM), representing 11% of the total, which includes water resources and clean water.

At the lower percentage, expenditures on the activities related to policy and planning on biodiversity under the Biodiversity and Development Planning (BDP) comprises 6% of the total, while the Access and Benefit Sharing (ABS) consists of only 2%.

Two sectors are under-represented including Biosafety (0.23%) and Restoration (0.06%) investments, suggesting Cambodia's spending priorities favour sustainable use, green economy, and reduction in pressures of biodiversity through conservation and protection, rather than spending on restoration and high-tech research on biosafety.

Figure 8: Biodiversity Expenditure Sector in 2018 workbook



Source: MEF, CDC, and team calculation.

Table 8: Biodiversity Expenditures According to 2018 BIOFIN Workbook Categories

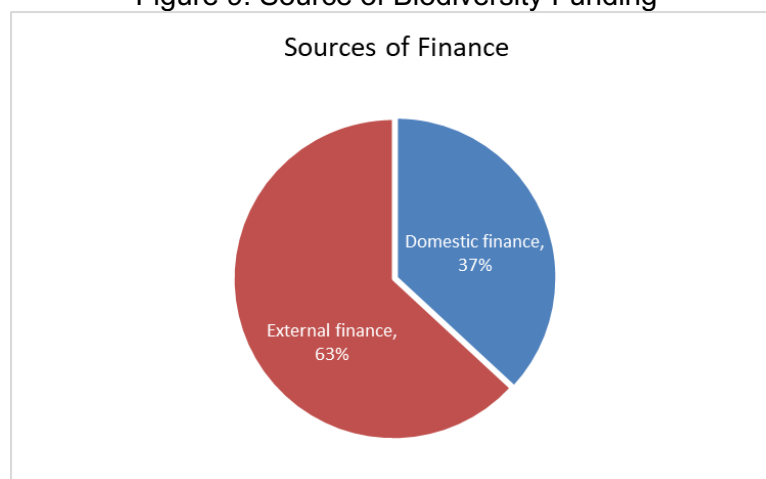
No.	Derived attribution from 24 NBSAP	Biodiversity expenditure sectors in the 2018 BIOFIN workbook	Millions of USD	Percentage of total
1	53%	Access and benefit sharing (ABS)	2	2%
2	22%	Biodiversity awareness and knowledge (BAK)	14	13%
3	23%	Biosafety (BS)	0	0%
4	3%	Green Economy (GE)	20	19%
5	31%	Biodiversity and development planning (BDP)	6	6%
6	3%	Pollution management (PM)	11	11%
7	47%	Protected Areas and other Conservation Measures (PAC)	23	22%
8	40%	Restoration (RE)	0	0%
9	30%	Sustainable Use (SU)	28	27%
		Total	103	100%

Source: MEF, CDC and team calculation

3.2.2 Sources of Funding

The main source of funding for biodiversity objectives is from development partners using concessional loans and grant instruments, which represented 63% of total funding in 2018, while government financed biodiversity makes up the remaining 37%.

Figure 9: Source of Biodiversity Funding



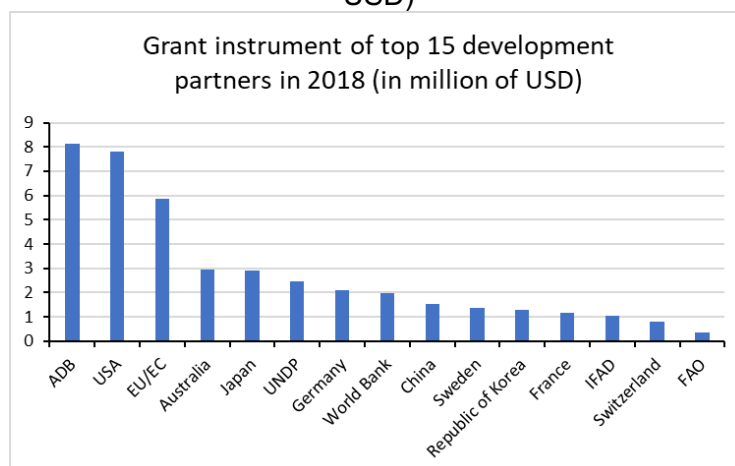
Source: MEF, CDC, and team calculation

The grant instruments represent about 61% to the total external finance from development partners, while the rest is through concessional loans.

The top 10 development partners for grant instruments in 2018 were ADB, USA, EU/EC, Australia, Japan, UNDP, Germany, World Bank, China, and Sweden.

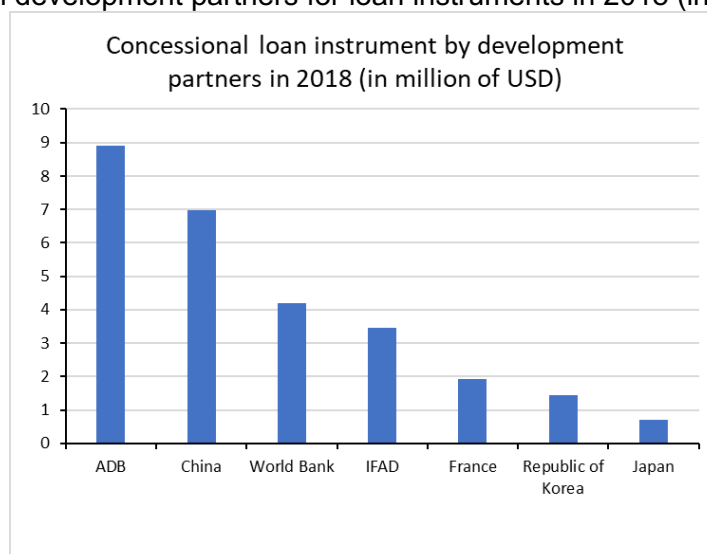
For loan instruments, the main development partners include ADB, China, World Bank, IFAD, France, Republic of Korea, and Japan.

Figure 10: Main development partners for biodiversity grant instruments in 2018 (in millions of USD)



Source: MEF, CDC, and team calculation

Figure 11: Main development partners for loan instruments in 2018 (in millions of USD)

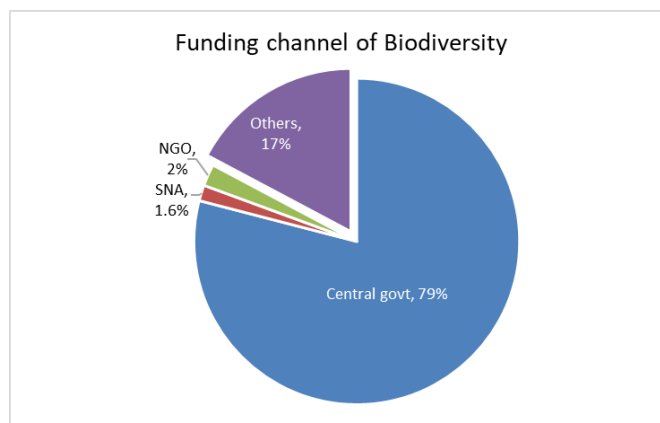


Source: MEF, CDC, and team calculation

3.2.3 Channels of Funding

The biodiversity expenditure channels mainly through the central government (79%), reflecting more systematic and sustainable implementation of the programmes, followed by other line ministries and government entities (17%), NGOs (2.2%) and the SNA (1.6%). The SNA is under-represented but has potential to participate in the implementation of government policy and public services under the decentralization reforms.

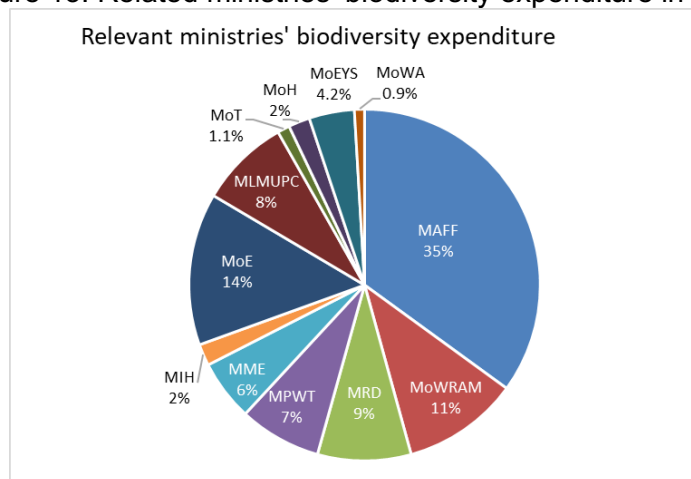
Figure 12: Channels of funding in 2018



Source: MEF, CDC, and team calculation

The figure below presents the relevant ministries' biodiversity expenditure. MAFF and MoE, the two key ministries in biodiversity management, comprise 35% and 14% of the total, respectively. Water resource management under MoWRAM consumes 11%, followed by rural road and local community development under MRD (9%), land management and registration under MLMUPC (8%), national road construction under MPWT (7%), and energy under MME (6%), while other ministries contribute less than 5% to total biodiversity expenditures.

Figure 13: Related ministries' biodiversity expenditure in 2018



Source: MEF, CDC, and team calculation

As presented in Table 9, most of the 2018 expenditure related to biodiversity was through the 12 line ministries, which accounted for USD 112 million, of which USD 33 million (29%) was in the form of recurrent budget of RGC for those ministries. The subnational administration spent only USD 1.7 million (1.6%), even less than NGOs (USD 2.4 million) and other sources (USD 19 million). In the future, the subnational level administration is expected to be given more responsibilities to provide services to communities and would see more resources channelled through the subnational offices.

Table 9: Related ministries' biodiversity expenditure in 2018 (in millions of USD)

No.	Ministries	Total 2018	Recurrent budget	Domestic Investment	CDC loan & Grant, ex. MEF	MEF loan & Grant
1	MAFF	31.0	14.3	0.1	11.4	5.1
2	MoWRAM	9.5	1.8	1.0	1.9	4.9
3	MRD	7.6	2.0	0.5	3.3	1.8
4	MPWT	6.7	1.0	1.4	1.0	3.3
5	MME	5.0	0.6	0	1.3	3.0
6	MIH	1.8	0	0	0.6	1.1
7	MoE	12.4	5.8	0	2.0	4.6
8	MLMUPC	7.3	2.6	3.3	1.2	0.3
9	MoT	1.0	0.8	0	0.2	0.0
10	MoH	1.7	0	0	0	1.7
11	MoEYS	3.7	3.6	0	0.1	0
12	MoWA	0.8	0.5	0	0.3	0
	Total Ministries	88.5	33.0	6.3	23.4	25.8
	SNA	1.7	0	0	1.3	0.4
	NGO	2.4	0	0	2.4	0
	Others	19.3	0	2.0	14.3	3.0
	Total	112.0	33.0	8.3	41.5	29.2

Source: MEF, CDC, and team calculation

3.2.4 Cambodia Biodiversity Target and Aichi Biodiversity Target

The Cambodia Biodiversity Target (CBT) expenditures are USD 83.5 million (KHM 338 billion compared to the total biodiversity expenditure under NBSAP of USD 112 million (KHM 453 billion). The CBT expenditure is less than the NBSAP biodiversity expenditure due to the fact that the CBT are tagged directly to the expenditure line items, but some of the expenditure items, related to the NBSAP themes, are not related to the CBT. These CBT non-relevant expenditure lines are mainly investment in road and electricity, unlike NBSAP themes, which are provided a tiny fraction of weights to those expenditure lines as noted in the above typology section.

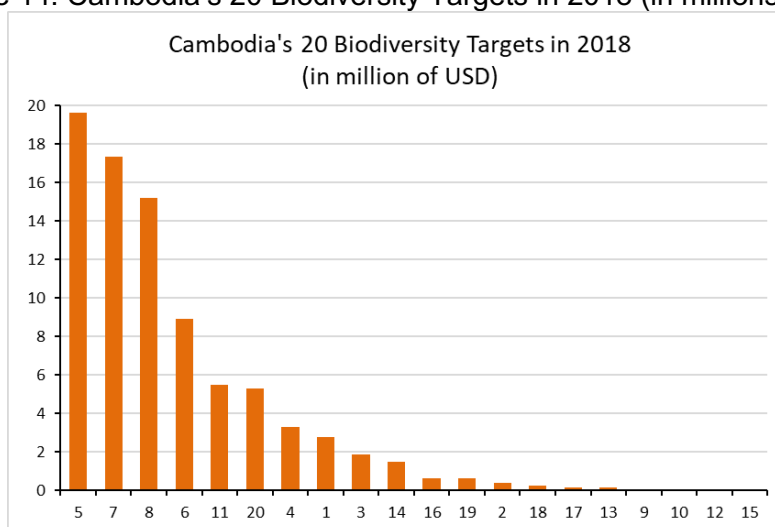
As illustrated in Figure 14, among the targets the highest expenditures were on 5) Areas of agriculture, livestock & forestry (USD 20 million), 7) Key stakeholders' (government, and private sector) initiatives and actions (USD 17 million), 8) Protected areas, conservation areas, community-based (USD 15 million), 6) Restoration, safeguard protected areas, conservation areas, communities (USD 9 million) and 11), Ecosystems for climate change and 20), Genetic diversity conservation (about USD 5 million each).

In 2018, there were hardly any expenditures on the Cambodian Biodiversity Targets as following:

- 15) pressure on coral reef ecosystems,
- 12) reduction in loss of natural habitat,
- 10) Fauna & Flora, and
- 9) PES for Conservation and Sustainable Uses.

These should be the areas for consideration in the future (Figure 14 and Table 10 below).

Figure 14: Cambodia's 20 Biodiversity Targets in 2018 (in millions of USD)



Source: MEF, CDC, and team calculation

The Aichi Biodiversity Targets, in reference to the NCSD³, mapped to the Cambodia Biodiversity Targets, are presented in the table below, along with the related biodiversity expenditure in total and its breakdown.

Table 10: Cambodia Biodiversity Target in 2018 (in millions of USD)

CBT No.	CBT summary	Aichi Biodiversity Targets	Total 2018	Recurrent budget	Ch21	CDC loan & Grant, excl. MEF	MEF loan & Grant
1	Awareness	1	2.8	2.3	0	0.5	0
2	National budget up 20%	3	0.4	0.4	0	0.0	0
3	Biodiversity value integration	9	1.9	0	0	0.7	1.2
4	Reduction in negative impacts on fisheries, aqua	7	3.3	0	0	3.3	0
5	Areas on Agri, livestock & forest	12	19.7	1.9	0.1	10.8	6.8
6	Restoration, safeguard Protected Areas, Conservation Areas, communities	4	8.9	0.4	1.0	5.4	2.1
7	Key stakeholders (government, and private sector) initiatives and actions	5	17.4	16.4	0	1.0	0
8	Protected Areas, Conservation Areas, community-based	16	15.2	2.6	0	8.2	4.4
9	PES for Conservation and Sustainable Uses	18	0	0	0	0.0	0.0
10	Fauna & Flora	15	0	0	0	0.0	0.0

³ <http://chm-ncsd.moe.gov.kh/convention-and-policy/cambodia-biodiversity-target.html>

11	Ecosystem to Climate Change	8	5.5	0	0	3.0	2.5
12	Reduction in loss of natural habitat	10	0.0	0	0	0	0
13	Focal points, ABS	20	0.1	0	0	0.1	0
14	NBSAP updated & implemented	6	1.5	0.7	0	0.8	0
15	Pressure to coral reef, ecosystem	11	0	0	0	0.0	0
16	Pollutant reduced (terrestrial, aquatic)	13	0.6	0.5	0	0.2	0
17	Preservation of Knowledge from ethnic/community/tradition	14	0.2	0	0	0.1	0
18	Invasion of alien species	17	0.3	0	0	0.3	0
19	Information system on Biodiversity	19	0.6	0	0	0.6	0
20	Genetic diversity conservation	2	5.3	0.4	0	1.4	3.5
	Total		83.5	25.6	1.1	36.3	20.5

Source: MEF, CDC, and team calculation.

Development partners were important sources of funding for biodiversity objectives in Cambodia, contributing 63% of the total expenditure related to biodiversity in 2018. Grants accounted 61% of the total biodiversity expenditure externally financed in 2018, the rest being concessional loans. The Cambodian government spent 29% of the total, albeit mostly in recurrent budget for operations in most concerned departments under the relevant ministries. Most of the biodiversity expenditure in 2018 was executed by central administration (over 79%). Sub-national administration (1.6%) had a marginal role in channelling the biodiversity expenditure, while they are close to the ground work.

3.2.5 Multi- and Bi-lateral Official Development Assistance (ODA)

According to the data compiled from MEF and CDC, ODA has been the largest source of existing financing for biodiversity in Cambodia. Grants and loans provided by both multilateral and bilateral donors have been around USD 1 billion per year (CDC, 2019). A number of projects are for direct biodiversity conservation such as biodiversity conservation projects and sustainable forest landscape – a USAID project called Greening Prey Long (GPL). ADB and USAID have been implementing a number of projects in association with environmental theme entitled “biodiversity and biosafety”. Other fund sources are from Global Climate Fund (GCF) and the Global Environment Fund (GEF) with USD 6.42 million implemented through the conservation trust fund managed by MEF/MoE/CI.

For ongoing and pipeline projects financed by ODA, a total of US\$ 110 million has been spent or committed to a total of 27 projects, 14 projects are classified as for “nature conservation and protection”, and 13 for “biodiversity and biosafety” (Table 11). The major donors are USA, Japan, Germany, France, EU/EC, Canada, New Zealand, ADB, and UNDP. The majority of these projects are still ongoing. These projects complement the gaps in the Cambodian budget for the

nature conservation and protection, and biodiversity. They present ample opportunities for BIOFIN to review and seek cooperation.

Table 11: List of Donor-Funded Projects mostly Related to Biodiversity in Most Recent Years and Pipeline

No	Donor	Official Title	Start Date	Completion Date	Budget (USD)
Projects classified as the Nature Conservation and Protection					
1	EU/EC	Community Forest Management and Livelihood Improvement (CFMLI) Project	1-Jan-13	25-Jul-18	1,105,380
2	FAO	Support to the formulation of proposals for funding under the GEF and the Green Climate Fund (GCF)	15-May-17	31-Dec-18	99,000
3	France	AFD- Conservation and green growth in Indo-Burma biodiversity hotspot			4,421,518
4	France	AFD- Multi-stakeholder Partnership for the Sustainable Management of the Protected Areas in the Indo-Burma Hotspot (AFD)	6-Jun-14	30-Jun-19	3,260,870
5	Germany	Lower Mekong Basin Wetland Management and Conservation Project (Regional) (FC)	24-Apr-17	31-Dec-21	4,863,670
6	Japan	The Project on Establishment of Environmental Conservation Platform of Tonle Sap Lake (SATREPS)	1-Apr-16	31-Mar-21	4,111,498
7	UK	Illegal Wildlife Trade Film (IWT)	1-May-18	31-Mar-19	14,000
8	UK	Sustain ability through ecotourism: Improve livelihoods and disrupting wildlife trade, Cambodia	1-Apr-17	31-Mar-18	272,325
9	UNDP	Environmental Governance Reform for Sustainable Development	1-Jan-16	30-Apr-19	4,091,134
10	UNDP	Reducing the Vulnerability of Cambodia rural livelihoods through enhanced sub-national climate change (SRL)	1-Jul-15	31-Dec-20	4,805,529
11	USA	Environmental Governance Reform for Sustainable Development Project - USAID Cambodia Bilateral programme	27-May-16	28-May-18	2,500,000
12	USA	Lowering Emissions in Asia's Forests (LEAF) (RDMA programme)	1-Jan-11	31-Jan-16	578,000
13	USA	Supporting Forests and Biodiversity (SFB) project USAID Cambodia Mission programme	9-Nov-12	8-Nov-17	23,997,151
14	USA	US Forest Service InterAgency Agreement	30-Aug-16	30-Aug-21	800,000
		Sub-total			54,920,074
Projects classified as Environmental Protection					
15	ADB	TA 8179-CAM: Mainstreaming Climate Resilience into Development Planning	31-Oct-12	31-Dec-19	7,000,000
16	Canada	Integrated Disaster Risk Management	4-Mar-13	31-Dec-18	1,256,138
17	EU/EC	Reducing Plastic Bag Waste in Major Cities of Cambodia	3-Mar-14	31-Dec-18	1,334,116
18	EU/EC	Sustaining biodiversity, environmental and social benefits in the Protected Areas of the Eastern Plains Landscape of Cambodia	9-Dec-13	31-Dec-18	1,553,936
19	Japan	Senior Volunteer Programme	1-Jan-12	31-Dec-18	8,396,044
20	Japan	Technical Training in Japan	1-Jan-12	31-Dec-18	19,427,128
21	Japan	The Project for Effective Implementation of EIA and Pollution Control Through Capacity Development of MoE	1-May-17	31-Dec-20	2,740,998

22	New Zealand	Angkor Community Heritage and Economic Advancement Project (ACHA)	1-Jun-14	31-May-19	3,333,971
23	UNDP	Building an Enabling Environment for Sustainable Development (BESD)	1-Jan-19	31-Dec-20	2,128,268
24	UNDP	Forest Carbon Partnership Facility II	1-Jul-17	31-Jul-20	5,215,000
25	UNDP	Generating, Accessing and Using Information and Knowledge Related to the Three Rio Conventions.	14-Jan-15	31-Dec-18	1,314,036
26	UNIDO	Demonstration of BAT and BEP in open burning activities in response to the Stockholm Convention on POPs	1-Apr-15	30-Apr-21	1,512,000
27	USA	U.S. Environmental Protection Agency IAA (RDMA Programme)	1-Sep-14	23-Sep-18	17,500
		Sub-total			55,229,135
		TOTAL			110,149,209

Source: Processed from database compiled at CRDB/CDC accessed at odacambodia.com

As indicated in the BIOFIN Inception Report, 23 NGOs working in the field of natural resource conservation and biodiversity-dependent livelihood development bear a total budget of USD 23.7 million, of which a budget of USD 10.8 million is from their own sources; USD 7.17 million is funded by multilateral and bilateral partners, and USD 5.7 million is from other NGOs. Currently a number of key international conservation NGOs directly addressing conservation and protection of biodiversity are active in Cambodia including Birdlife International, CI, WCS, WWF, Wildlife Alliance, etc. Table 10 provides a snapshot of international and national NGOs and their projects that were directly or closely related to biodiversity protection and/or enrichment in 2017. The economics sub-sectors they worked in are agriculture, fisheries, forestry, tourism, environment, and nature conservation and protection. Nevertheless, this fund may reach only certain PAs and biodiversity conservation areas under MAFF.

Table 12: NGOs and Their Projects Most Concerned with Biodiversity in 2017

Table 12: NGOs and their Projects most concerned with Biodiversity in 2017			Disbursements in 2017 (USD)			
Sub-Sector	NGO Name	Project Name	Own Resource	Multilateral	NGOs	Total
				/Bilateral		
AGRICULTURE WATER & IRRIGATION			1,159,197	1,110,663	181,967	2,451,827
	IDE		1,098,038	1,000,334	181,967	2,280,339
		Pro-Poor Market Development Programme	1,098,038	1,000,334	181,967	2,280,339
	PADEK2		61,159	110,329		171,488
		Building Community Livelihood Resilience	61,159	110,329		171,488
FISHERIES			1,121,966	11,375	33,367	1,166,708
	AIDA					
	CI		592,899			592,899
		Fisheries Conservation Areas, Flooded Forest, Biodiversity Conservation Livelihood Resilience Projects	592,899			592,899
	NAS				33,367	33,367
		Strengthening Capacity of Fishers' network and NGO Coalition Towards Fisheries Resources Sustainability and Ownership in Mekong and Tonle Sap Region (SFIn-NGO)			33,367	33,367
	OA		500,238			500,238
		Mekong Regional Water Governance Programme	500,238			500,238

	PiN		23,373	11,375		34,748
		DAI Tepmacheha Scale Up	23,373	11,375		34,748
	WOMEN		5,456			5,456
		Communities for Sustainable Fisheries Alliance (CSFA)	5,456			5,456
FORESTRY			766,565			766,565
	BLI		761,649			761,649
		Siem Pang Protected Forest, towards a vision for biodiversity conservation in dry forest of Cambodia (Phase II)	761,649			761,649
	WVC		4,916			4,916
		Community Natural Resource and Livelihood (CNRL)	4,916			4,916
TOURISM			160,475	608,519		768,994
	ConCERT		137,015			137,015
		ConCERT	137,015			137,015
	ELIE		23,460			23,460
		Cafe Hefelump Eco-Tourism	23,460			23,460
	SWISSCONTACT			608,519		608,519
		Skills Development Programme Cambodia		608,519		608,519
			7,651,524	5,441,179	249,377	13,342,080
ENVIRONMENT PROTECTION (INCL EIA, POLLUTION CONTROL)			6,655,971	1,199,405	249,377	8,104,753
	ACCB		239,255			239,255
		Angkor Center for Conservation of Biodiversity (ACCB) a Kingdom of Cambodia /Goetz Project	239,255			239,255
	CI		1,052,419			1,052,419
		Cardamom Conservation Programme	1,052,419			1,052,419
	MB			16,266		16,266
		Community Forest Management and Livelihood Improvement (CFMLI) Project		16,266		16,266
	WA		2,804,065		187,313	2,991,378
		Cambodia Wildlife Conservation	1,257,197		89,065	1,346,262
		South West Elephant Corridor				
		Southern Cardamom Forest Protection Programme (SCFPP) in the Southern Cardamom Mountain Range	1,546,868		98,248	1,645,116
	WCS		1,826,498	375,302	62,064	2,263,864
		Batagur Baska Conservation Project	141,944	6,763		148,707
		Conservation and Landscape Management in the Northern Plains	539,163	167,609	62,064	768,836
		Southern Mondulkiri Biodiversity Conservation Project	853,966	200,930		1,054,896
		Tonle Sap Conservation Project	291,425			291,425
	WWF		733,734	807,837		1,541,571
		Eastern Plains Landscape (EPL)	484,306	605,717		1,090,023
		Establishing a Sustainable Production System for Rattan Products in Cambodia	69,851			69,851
		Mekong Flooded Forest Landscape (MFF)	179,577	202,120		381,697
NATURE CONSERVATION AND PROTECTION (PROTECTED AREAS)			995,553	4,241,774		5,237,327
	ELIE		17,460			17,460
		Natural Resource Conservation	17,460			17,460
	MJP		452,698	135		452,833

	Natural Resource Management and Conservation				
	Samlaut Multiple Use Area (SMUA) Conservation	452,698	135		452,833
	SADP	525,395			525,395
	Services & Cross-Sectoral Programmes	525,395			525,395
	Winrock		4,241,639		4,241,639
	Supporting Forests and Biodiversity (SFB) Project		4,241,639		4,241,639

Source: Database compiled at CRDB/CDC accessed at odacambodia.com

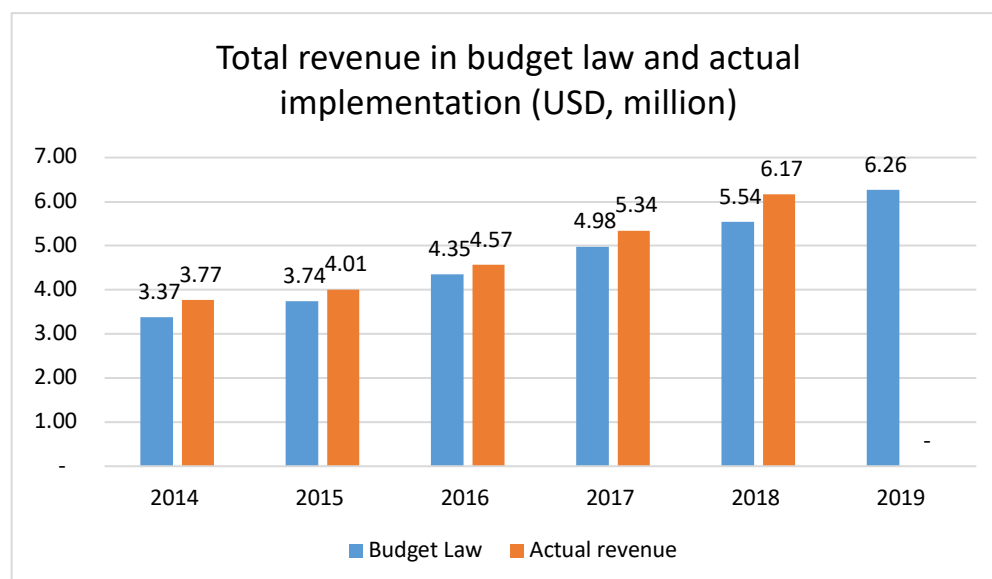
IV. Budget Revenue from Biodiversity Resources and Funds

4.1. Budget Revenue from Biodiversity Resources

The Cambodian government has been collecting a steadily greater amount of revenue in proportion to the gross domestic product (GDP), especially in the past decade as part of the public finance management reform program. The 2018 domestic revenue stood at 20.5% of GDP compared with 13.3% in 2008 (MEF, 2019). The actual revenue has always exceeded the budgeted amount in the past five years (2014-2018) due to mainly the reform in broadening the tax base and better enforcing the tax regulations.

Most of the budget revenue comes from the current one as the capital source has remained minimal for decades. In 2018, the current revenue was USD 6,167 million, the capital revenue was only USD 130.38 million, of which USD 81.70 million was budget support provided by development partners (Figure 15). This is a substantial increase from 2014 when the current revenue was USD 2,757.62 million and capital revenue is just USD 50.12 million.

Figure 15: Cambodia's budgeted and actual amounts of revenue from 2014 to 2019



Source: Laws on national budget for management 2014-2019, and settlement of national budget for management 2014 to 2018

The past five years, the central government has delegated the tax collection to the sub-national level, namely capital/provincial, municipal/district and Sangkat/commune level. However, less than 10% of the current revenue has been collected at the capital/provincial level, less than 1% at the municipal/district level, and between 2% and 3% at the Sangkat/commune level (Table 4). A substantial amount of revenue for the sub-national levels is provided by the national level. All these levels of administration have been able to collect significantly higher amounts of revenue from year to year, reflecting the not just the 7% growth the economy but also stricter implementation of revenue mobilization. It is interesting to note that the non-tax revenue at the sub-national level did not increase during the five-year period (2014-2018), while the figure at the national level is not reported in the budget laws.

Table 13: Cambodia's actual budget revenue by level of administration (2014 to 2018)

Budget revenue at national level (USD, million)	2014	2015	2016	2017	2018
Total Revenue	2,757.62	3,127.20	3,671.11	4,356.62	5,167.07
Current revenue	2,707.40	3,061.41	3,569.41	4,241.67	5,036.68
Capital revenue	50.12	65.79	101.71	114.95	130.38
Domestic capital revenue	45.92	30.35	29.98	35.56	48.69
Budget support by DPs	4.19	35.44	71.73	79.39	81.70
Revenue at capital/provincial level					
Total revenue	202.91	223.92	237.11	294.79	472.63
Current revenue	156.58	200.61	198.93	260.91	407.05
Tax revenue	148.25	190.32	188.81	252.40	396.63
Non-tax revenue	8.33	10.27	10.12	8.51	10.42
Budget support from national level	46.33	23.31	38.18	33.89	65.58
Revenue at municipal/district level					
Total revenue	22.43	25.35	29.90	39.24	46.85
Current revenue	0.93	25.35	4.27	3.22	5.43
Tax revenue	-	-	-	-	-
Non-tax revenue (excl. national budget support)	0.93	6.02	4.27	3.22	5.43
Budget support from national level	21.50	19.33	24.75	35.53	38.97
Carried over from previous year	-	-	0.88	0.50	2.45
Revenue at Sangkat/commune level					
Total revenue	-	93.76	99.48	116.68	141.90
Non-tax revenue	-	2.72	2.19	1.64	4.58
Revenue for Sangkats in capital	-	0.17	0.12	0.12	1.74
Revenue for Sangkats in municipals	-	0.27	0.30	0.16	0.67
Revenue for communes	-	2.28	1.77	1.14	2.17
Budget support from national level	-	67.99	77.10	93.89	108.54
Revenue for Sangkats in capital	-	4.52	5.18	6.35	7.69
Revenue for Sangkats in municipals	-	5.33	6.09	7.39	8.51
Revenue for communes	-	58.14	65.86	80.15	92.35

Carried over from previous year	-	23.06	20.19	21.38	28.78
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Source: Law on Settlement of national budget for management 2014 to 2018.

The law on settlement of national budget for management provides certain breakdown by sources of revenue that are relevant to biodiversity and the ecosystem, while revenue by ministry is not reported. At the national level, the most relevant source is excise on timber export and rubber export. For the period of 2014-2018, the excise revenue of such export was negligible, standing at around USD 2.5 million per year except the excise on timber export in 2014 which was recorded at USD 19.74 million. Analysis of whether rubber or forest would be better for the national economy over a long term sustainable development perspective would require a more thorough set of data.

The other most relevant revenue for biodiversity and the eco-system is the non-tax income from fisheries concessions, forestry concessions, mining concessions, and economic land concessions.

The other huge use of land and formerly forested areas is economic land concessions (ELC). The granting of the concessions totaled more than 2 million hectares in before 2010, more than 10% of the country area. However, it was reduced to just over 1 million hectares of land in 2018. The budget revenue from those long-term leases is low. It has varied annually from around USD 2 to 6 million, except in 2017 when it was USD 12.44 million (compared with USD 2.12 million in 2018).

At the capital/provincial level, revenue data for most of the sources relevant to biodiversity and ecosystems are not available. Related information is the income from concessions which amounted to a couple of million US dollars. These are from land concessions, mining concessions, economic land concessions, and the contribution for environmental protection, which saw just USD 1,000 in 2018. The breakdown of revenue by municipal/district and Sangkat/commune level does not provide relevancy for biodiversity.

Based on the budget revenue in the five-year period, the tax and non-tax revenues from the use of public or forested lands in the form of rubber plantations, fishery concessions, forestry concessions, mining concessions, economic land concessions, have not been significant when compared to the expenditure needed to protect forests or to provide alternative livelihoods to the local people that traditionally depend on land/forest use. However, this budget revenue does not indicate the level of job and income generation for local residents.

Table 14: Cambodia's actual detail budget revenue relevant to biodiversity (2014 to 2018)

Account	Budget Revenue (USD)	2014	2015	2016	2017	2018
Sub-Account	At national level					
70	Domestic tax revenue	1,863.29	2,207.81	2,546.91	3,135.87	3,731.29
7001	Direct tax (tax on turnover and revenue)	-	618.02	738.20	949.57	1,014.79
7002	Indirect tax	-	920.10	1,047.37	1,234.06	1,432.23
7003	Excise	-	607.99	738.68	919.01	1,242.27
7008	Other tax revenue	-	20.04	22.66	33.22	42.01

7101	Tax and excise on exports	-	45.19	7.94	11.51	13.04
71011	Excise on timber export	19.74	5.43	1.37	2.50	2.16
71012	Excise on rubber export	5.18	6.43	6.23	8.08	8.24
	Non-tax revenue	373.30	351.45	519.97	611.50	712.67
72	Return from state assets	24.66	23.47	30.59	37.20	51.90
7200	Return from concessions	21.66	19.51	25.80	32.89	25.14
72001	Return from fisheries	0.67	0.66	0.37	0.55	0.40
72002	Return from forestry concessions	11.37	4.93	4.24	6.71	3.16
72003	Oil concession	-	-	8.12	2.58	4.97
72004	Mining concessions	4.01	7.75	10.02	10.60	14.32
72005	Economic land concessions (& free land)	5.61	6.18	3.04	12.44	2.12
75081	Revenue from contribution to environmental protection	-	-	-	-	-
	At provincial level					
70	Domestic tax revenue		190.34	188.81	252.40	396.63
7001	Direct tax (tax on turnover and revenue)		-	-	-	77.07
7002	Indirect tax		-	-	-	-
7003	Excise		34.03	35.09	39.18	39.86
7008	Other tax revenue		-	-	-	-
7101	Tax and excise on exports		-	-	-	-
71011	Excise on timber export		-	-	-	-
71012	Excise on rubber export		-	-	-	-
	Non-tax revenue		-	-	-	-
72	Return from state assets		1.34	1.82	1.91	1.82
7200	Return from concessions		1.34	1.82	1.91	1.82
72001	Return from fisheries		-	-	-	-
72002	Return from forestry concessions		-	-	-	-
72003	Oil concession		-	-	-	-
72004	Mining concessions		0.83	1.26	-	1.25
72005	Economic land concessions (& free land)		-	-	0.04	-
75081	Revenue from contribution to environmental protection		-	-	-	0.001

Source: Law on Settlement of national budget for management 2014 to 2018.

4.2 Related Funds

The PIR document identified many funds that are related to biodiversity objectives. Details of the funds are provided in a long table in the Annex. This following section is a summary of key funds that are considered of most significance in terms of present contributions and potential for future development.

Environmental and Forestry Funds

The Law on Environmental Protection and Natural Resource Management was promulgated in 1996. The Law provides a foundation for the establishment of the Environmental Endowment Fund, a special treasury account shall be created and administered by the MoE for environmental protection and natural resource conservation in Cambodia. The revenues sources come from contributions from the Royal Government, grants from international organizations, donations from charitable individuals, non-governmental organizations, and other lawful sums.⁴ In addition, the Sub-decree No. 71 on the Environmental Impact Assessment (EIA) was issued in 1999. It states that all the project developers must pay a contribution to the Environmental Endowment Fund.⁵ The Environmental Endowment Fund has been established and operationalized. The major sources of revenues are from development projects which require approval of their EIA reports or Environmental Management Plan (EMP) by the MoE. Those projects are required to pay a contribution to the Environmental Endowment Fund on the annual basis. The Department of Environmental Impact Assessment is responsible for collecting the contribution from project developers. The contribution from the project developers is around USD 500 to USD 1000 per year. The revenues collected are allocated to the National Budget (49%), MoE (51%), and MEF (1%). The MoE uses this fund to support its environmental and conservation-related activities. It is roughly estimated that around a USD 1 million is collected every year for the fund.

Protected Area Fund (Trust Fund for the CCMNP)

The Protected Area Fund (PAF) is stipulated in the article 32 of the PAs law, aiming for rehabilitation and restoration of degraded forest ecosystems within PAs. PA committee is established and co-chaired by the two ministers from MoE and MEF. Financial sources for PAF are derived from national budget, PA entrance and other service fees, environment endowment insurance, donations, assistance from national and international organizations and partner countries, and assistance from international environment funds. However, as raised in the PA strategic plan, there has been a lack of an overall mechanism in place to mobilize revenues generated from fines, and taxes and external sources for operational expenses, infrastructure development and ecosystem restoration beyond the national budget allocation. However, this fund has not been established and operationalized yet.

The Central Cardamom Mountains National Park (CCMNP) with its 400,000 ha is home to 54 threatened species in the IUCN-Red List and has been estimated to be worth USD 1 billion in terms of goods and services. It provides benefits to over 300,000 households for water consumption, rice and fish production and food security. The CCMNP trust fund was initiated in

⁴ Law on Environment Protection and Natural Resource Management 1996, Article 19.

⁵ Sub-decree No.71 on the Process of Environmental Impact Assessment (EIA)1999, Article 12.

2016 by the Conservation International (CI). The purpose of the fund is to raise funds for conservation and protection of the CCMNP. The aim is to raise USD 10 million to ensure that conservation is operated effectively. However, the country did not have a trust law when the fund was established so an offshore trust fund was set up in Singapore for the CCMNP trust fund with around 5% interest. So far, only one-fourth of the total target has been raised (around USD 2.5 million).⁶

The National Forest Development Fund

The establishment of the National Forestry Development Fund (NFDF) was specified in the article 62, chapter 12 of the Law on Forestry 2002. Based on Forestry Law, NFDF is administered and managed by the National Forestry Development Committee which is set out by the sub-decree, and co-chaired by MAFF and MEF. The NFDF relies on 6 fund sources including government fund, premium on forest product and by-products, wildlife conservation fee, aid from NGOs, donation from NGOs and individuals, and revenue from other services in the forestry sectors (See sections on Taxes and Fees in the Wildlife and Forestry Sector). In 2019, USD 308,679 was contributed to NFDF. The fund is used for forest and wildlife related protection, conservation, management, extension, scientific research, capacity buildings and reforestation.

Community-based Eco-Tourism Finance

Community-Based Eco-tourism (CBET) is established to generate revenues for local communities who directly manage their natural resources, for instance Community Forestry, Community Fisheries or Community Protected Areas. Up to 2019, 79 CBETs have been established countrywide. Revenues collected from tourism include entrance fee charge and other services like homestay, serving meal, guide and transport. CBET at Koh Samseb, Kratie province charges USD 1 for entrance fee and also provides homestay service and boating. 50% of money from entrance fees is allocated for conservation, and another 50% is allocated for CF development. For homestays and boat services, the owners contribute 20% of revenues generated to the committee cash box. The money is used for conservation and development based on internal discussion among the committee.

Payment for Ecosystem Services

Different Payment for Ecosystem Services (PES) systems have been initiated by NGOs in collaboration with government agencies such as MoE and FA including biodiversity PES and watershed PES. No such initiative has, however, been legally formalized (Milne S. and Chervier C., 2014). The biodiversity-related PES has been implemented by conservation NGOs like WCS, WWF, Birdlife, CI and Poh Kao in the form of community-based ecotourism, agri-environment payment (see section on Sustainability Standard and Certification), bird nest and turtle protection and conservation-related incentives. Benefits are paid directly to communities, individuals or groups. The watershed PES for fresh water and hydropower protection has been initiated by conservation NGOs (Wildlife Alliance and FFI) in collaboration with MoE and FA, aiming at generating revenues from those who benefit from ecosystem for conservation, but operation has not been in place.

⁶ <https://www.conservation.org/projects/cambodias-central-cardamom-protected-forest>

Currently, UNDP and the Government are piloting a PES scheme in Phnom Kulen National Park and Kbal Chhay Multiple Use Area. Different setups of the PES scheme have been studied and discussed. MoE estimated to generate incomes of around USD 4.1 million (about USD 1 million for Kbal Chhay, and USD 2.9 - 3.9 million for Phnom Kulen NP) per year.⁷ However, these PES schemes are not fully operationalized yet, and an additional assessment on the fund management, willingness to donate/accept and monitoring framework is being conducted. In addition, RGC through NCSD is facilitating to develop a policy for PES in Cambodia, piloting at two PAs - Multiple Use Area of Kbal Chhay Prek Toek Sap in Preah Sihanouk province, and the Kulen National Park in Siem Reap province.

WCS has piloted a scheme at the Kulen Promtep Wildlife Sanctuary, where local communities are paid USD 15 per bird nest found and USD 4.50 /day/person to a group of guardians. A total of 211 bird nests of 6 threatened species were identified and protected in 2019. This initiative will be up-scaled to other PAs in Cambodia.

4.3 Private Investment Related to Biodiversity

The Royal Government of Cambodia has been implementing a policy to promote sizeable investment projects since 1994 by offering various advantages, mainly a tax holiday, if the projects meet the criteria provided in the Investment Law as Qualified Investment Project (QIP). Both domestic and prospective international investors interested to invest in Cambodia and apply for QIP have to lodge their applications at CDC.

Over the past six years from 2013 to 2018, CDC has registered or approved for the provision of the QIP status a total of 942 projects with a total fixed asset of USD 26,494 million. The projects are classified into four sectors: i) agriculture and agro-processing, ii) industry, iii) infrastructure, and iv) tourism. The distribution of investment projects registered/approved from 2013 to 2018 is provided in Table 12. The most related to biodiversity is the agriculture and agro-processing sector. Some of these are large scale agricultural projects seeking or obtaining economic land concession (ELCs) for large scale plantations, which often affect forest lands, although some safeguard measures may be taken to preserve rich forests and biodiversity. A list of agriculture and agro-industry projects approved by CDC from 2013 to 2018 is provided in the Annex 3 below.

Table 12: Investment Projects approved for QIP from 2013 to 2018

Sector	Number of projects	Fixed assets (USD, million)
Agriculture and Agro-processing	98	3,214
Industry	734	5,291
Infrastructure	60	11,112
Tourism	50	6,877
Total	942	26,494

Source: Data obtained from the Council for the Development of Cambodia

However, a major issue appears, because the projects would not invest the amount as planned or approved, and there is no follow-up survey or data of the actual investment available. Thus,

⁷ <https://www.phnompenhpost.com/national/ministry-unveils-pilot-pes-programme>

the investment data in terms of fixed asset for a certain year is not the actual investment in such as year. Some projects take a few or more years to implement and it is basically unknown how much capital has been spent annually. It also should be borne in mind that there are private investment projects in the agriculture and land sector that do not get registered with CDC.

V. Conclusion

Using 2018 data, the Biodiversity Expenditure Review finds the overall public biodiversity expenditure amounted to USD 112 million (KHR 453 billion), 2% of the national budget expenditure in 2018, or about 0.5% of GDP. This is relatively high, but when considering protected areas comprise 41% of the country, 12 ministries and many DPs involved, the amount of biodiversity expenditure is not exaggerated.

The most popular spending was on sustainable agriculture and animal production, which saw USD 13 million in the year 2018, followed by 5 themes that received from USD 9 to 11 million including:

- Biodiversity and Climate Change (USD 11 million),
- Resource mobilization (USD 10 million),
- Environmental security (USD 10 million),
- Quality of life and poverty reduction (USD 9 million), and
- Protected area system: protected areas and conservation areas (USD 9 million).

However, little was spent on the following themes, ranked from least to most:

- Access and Benefit-sharing,
- Threatened species,
- Sustainable mining,
- Customary sustainable use and traditional knowledge, and
- Ex-situ conservation.

These are the areas that should receive more attention.

Most of the 2018 expenditure related to biodiversity was through the 12 line ministries, which accounted for USD 112 million, of which USD 33 million (29%) was in the form of recurrent budget of RGC for those ministries. The subnational administration spent only USD 1.7 million (1.6%), even less than NGOs (USD 2.4 million) and other sources (USD 19 million). In the future, the subnational level administration would be given more responsibilities to provide services to communities and would see more resources channelled the subnational offices.

The least expenditure items of Cambodian Biodiversity Targets, which are linked to the Aichi Biodiversity Targets of the Convention on the Biological Diversity, are shown under targets as below:

- 15) pressure on coral reef ecosystems,
- 12) reduction in loss of natural habitat,
- 10) Fauna & Flora, and
- 9) PES for Conservation and Sustainable Uses.

Amongst the relevant ministries' biodiversity expenditure, MAFF and MoE, the two key ministries in biodiversity, share 35% and 14% respectively. The water resource management under MoWRAM consumes 11%, followed by rural road and local community development under MRD (9%), land management and registration under MLMUPC (8%), national road construction under MPWT (7%), and energy under MME (6%), while other ministries share less than 5% to the total biodiversity expenditure.

In Cambodia Biodiversity Target, the biodiversity expenditure represents only USD 83.5 million (KHM 338 billion), compared to the total biodiversity expenditure under NBSAP of USD 112 million (KHM 453 billion). This is because some programmes of expenditure, especially road and electricity, are not related to CBT. Of the USD 83.5 million, USD 25.6 million (31%) come from government recurrent budget for operations in most relevant ministries (especially MAFF and MoE).

Cambodia has succeeded in PFMR programme, and subsequent revenue mobilization strategy, the Cambodian government generated steady increase of budget revenue, from 13.3% of GDP in 2008 to 20.5% of GDP in 2018 which saw USD 6.17 billion generated. Most of the revenue was from taxes on trade and value added tax, as the capital revenue remained relatively negligible (only about USD50 million in 2018 if budget supported provided by donors is not included). Revenue collection is very much centralized and not recorded by ministry. The capital/provincial level collected less than 10% of the current revenue, the municipal/district level generated less than 1%, and the Sangkat/commune level only between 2% and 3%, if data in the past 5 years is referred to.

Related to biodiversity and the ecosystem, the most relevant current revenue collected by the national level is excise on timber and rubber exports. The revenue from timber export declined dramatically from USD 19.74 million in 2014 to around USD 2.5 million in 2017 and 2018, which could be favourable if it means less timber has been harvested. As for rubber, which occupied a notable amount of the formerly forests or degraded forests, the excise on export increased slightly from USD 5.18 million in 2014 to USD 8.24 million in 2018.

Non-tax income from fisheries concessions, forestry concessions, mining concessions, and economic land concessions are most related to land use. These did not provide large amounts of budget revenue in the past 5 years. At the national level, fisheries concessions yielded royalties of less than USD 1 million per year, forestry concessions USD 3.16 million, mining concessions USD 14.43 million, and economic land concessions only USD 2.12 million in 2018. At the provincial level, non-tax revenues from such concessions of state natural resources were negligible, recorded at less than USD 2 million per year.

The promotion of private investment has a huge bearing on land use and biodiversity, especially in the agriculture sector. RGC provides incentives to investment projects that meet the criteria of large employment creation and export. For a period of 2013 to 2018, a total of 942 projects with a total of proposed fixed assets of USD 26,494 million were approved and granted the Qualified Investment Project (QIP) for various tax intensive. Not all the projects are implemented or implemented as planned, though. In this 5-year period, 98 projects with fixed assets of USD 3,214 million were classified as agriculture and agro-processing ones, associated with plantations, which requires large chunks of land, often with forests or degraded forests to clear.

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Annex 1: List of top 100 projects

No	Donors	Project Titles	Instruments	24 themes	BER Sector work Book	CBT	CBD	Related Attribution	Biod. Spending (mln, USD)
1	ADB	GMS Biodiversity Con. Corr.Pro	Grant	8	pac	20	13	71%	3.3
2	USA	USAID Greening Prey Lang	Grant	1	pac	8	11	38%	3.3
3	EU/EC	CAPFISH-Aquaculture	Grant	10	su	4	6	50%	3.0
4	Australia	Cambodia Agricultural Value Chain Program Phase 2 (CAVAC II)	Grant	8	su	5	7	14%	2.1
5	China	Transmission Line 230 KV Project Phase II (Completion of Loop Transmission Line in South Western and Eastern Part of Cambodian National Grid)	Concessiona l Loan	14	ge	0	0	4%	2.0
6	EU/EC	Promotion of inclusive and sustainable growth in the Agricultural Sector: Fisheries and Livestock	Grant	13	su	5	7	50%	1.9
7	World Bank	Cambodia South East Asia Disaster Risk Management (DRM) Project (IDA Credit No. 60140)	Concessiona l Loan	8	pac	6	14	40%	1.8
8	IFAD	Accelerating Inclusive Markets for Smallholders Project (AIMS)	Concessiona l Loan	8	su	5	7	38%	1.7
9	World Bank	Health - Equity and Quality	Grant	15	abs	0	0	16%	1.7
10	ADB	Uplands Irrigation and Water Resources Management Sector Project	Concessiona l Loan	7	pm	8	11	11%	1.5
11	ADB	LN 3289 Uplands Irrigation and Water Resources Management Sector Project	Concessiona l Loan	7	pm	8	11	11%	1.5
12	China	Vaico Irrigation Development Project-Phase II	Concessiona l Loan	7	pm	8	11	7%	1.5
13	IFAD	Agriculture Services Programme for Innovation, Resilience and Extension (ASPIRE)	Concessiona l Loan	8	su	5	7	38%	1.3
14	ADB	Climate-Resilient Rice Comm.	Grant	8	su	5	7	27%	1.2
15	ADB	GR 0349 Climate-Resilient Rice Commercialization Sector Development Program	Grant	8	su	5	7	26%	1.2
16	World Bank	Land Allocation for Social and Economic Development Project II	Concessiona l Loan	6	ge	3	2	21%	1.2
17	ADB	Second Rural Water Supply and Sanitation Sector Project (Additional Financing)	Concessiona l Loan	7	pm	6	14	19%	1.1
18	IFAD	Agriculture Services Programme for Innovation, Resilience and Extension (ASPIRE)	Grant	8	su	5	7	42%	1.0
19	USA	USAID Keo Seima Conservation Project	Grant	1	pac	8	11	70%	1.0
20	ADB	GMS: Flood and Drought Risk Management and Mitigation Project	Concessiona l Loan	5	pac	11	15	25%	0.9
21	France	Provincial Water Supply and Sanitation Project	Concessiona l Loan	7	pm	6	14	2%	0.9
22	UNDP	Forest Carbon Partnership Facility II	Grant	9	ge	11	15	53%	0.8
23	World Bank	Land Allocation for Social and Economic Development Project (LASED II) funded by IDA Credit No. 58070	Concessiona l Loan	6	su	5	7	21%	0.8
24	France	AFD- strengthen the national grid of Cambodia through building of new transmission and distribution lines and substations in the Kampong Cham - Kratie and Koh Kong provinces	Concessiona l Loan	14	ge	0	0	5%	0.8
25	ADB	Climate Resilient Rice Commercialization	Concessiona l Loan	8	su	5	7	27%	0.7
26	China	Landmine Clearance Activity in Cambodia	Grant	5	pac	0	0	30%	0.7
27	China	Landmines and Elimination Project and Phnom Penh-Sihanoukville Expressway Project	Grant	5	pac	0	0	30%	0.7
28	Germany	Regional Economic Development Program Phase IV (RED IV) (TC)	Grant	13	su	0	0	35%	0.7
29	Japan	Project on Gender Mainstreaming for Women's Economic Empowerment	Grant	19	pac	6	14	30%	0.7

30	UNDP	Reducing the Vulnerability of Cambodia rural livelihoods through enhanced sub-national climate change (SRL)	Grant	8	su	6	14	40%	0.6
31	USA	Green Invest Asia program (USAID RDMA award)	Grant	14	su	5	7	65%	0.6
32	ADB	TA 8179 Mainstreaming Climate Resilience into Development Planning	Grant	8	su	3	2	23%	0.6
33	Australia	Community Policing Initiative in Cambodia	Grant	19	pac	14	17	50%	0.6
34	USA	Supporting Forests and Biodiversity (SFB) project USAID Cambodia Mission program	Grant	9	bdp	8	11	62%	0.6
35	Republic of Korea	Dauntri Dam Development Project (EDCF)	Concessional Loan	7	pm	8	11	9%	0.6
36	USA	Feed the Future Cambodia Rice Field Fisheries II - USAID Cambodia Mission program	Grant	10	su	5	7	26%	0.5
37	Switzerland	Partnership for Forestry and Fishery PaFF2	Grant	9	pac	8	11	62%	0.5
38	UNDP	Strengthening climate information and early warning system in Cambodia (EWS)	Grant	5	bdp	19	19	30%	0.5
39	France	AFD- ECONOMIC development, ECOSYSTEM Modifications, and emerging Infectious diseases Risk Evaluation (Ecomore II)	Grant	8	pac	6	14	30%	0.5
40	ADB	GR 0426-CAM Greater Mekong Sub-region Biodiversity Conservation Corridors Project (Additional Financing)	Grant	1	pac	20	13	61%	0.5
41	China	Design and Construction Project of Phnom Penh Ring Road No. 3 (NR.4-NR.1)	Concessional Loan	22	ge	0	0	1%	0.5
42	ADB	Climate-Friendly Agribusiness Value Chains Sector Project	Concessional Loan	8	su	11	15	56%	0.5
43	Republic of Korea	Sala Ta Orn Irrigation Development Project	Concessional Loan	7	pm	8	11	9%	0.5
44	ADB	Climate Resilient Rice Commercialization	Concessional Loan	8	su	5	7	27%	0.5
45	ADB	Flood Damage Emergency Reconstruction Project-Additional Financing	Concessional Loan	5	su	11	15	11%	0.4
46	EU/EC	Cambodia Climate Change Alliance-Phase2	Grant	8	bdp	11	15	37%	0.4
47	Sweden	Forum Syd Green Ownership 2017-2019	Grant	14	su	5	7	50%	0.4
48	China	National Road No. 3 Construction Project from Phnom Penh (Chom Chao)	Concessional Loan	22	ge	0	0	1%	0.4
49	China	Vaico Irrigation Development Project Phase II (Economic and Technical Cooperation)	Concessional Loan	7	pm	8	11	2%	0.4
50	China	Project for Stung Pursat Dam No. 3 and 5 Development - Phase II	Concessional Loan	7	pm	8	11	4%	0.3
51	USA	Feed the Future Cambodia Harvest II USAID Cambodia Bilateral program	Grant	13	su	5	7	11%	0.3
52	World Bank	Cambodia Southeast Disaster Risk Management Project	Concessional Loan	5	pac	11	15	38%	0.3
53	France	Multi-stakeholder partnership for the sustainable management of the protected areas in the Indo-Burma hotspot (AFD)	Grant	15	abs	7	4	84%	0.3
54	Germany	Economic Infrastructure Programme to Sustain Land Reform Implementation	Grant	6	su	5	7	30%	0.3
55	Germany	Improvement of livelihoods and food security of former landless households in Kampong Chhnang, Kampong Speu, Kampong Thom and Kratie (TC)	Grant	19	ge	5	7	30%	0.3
56	ADB	LN 3661-CAM: Climate-Friendly Agribusiness Value Chains Sector Project	Concessional Loan	8	ge	11	15	35%	0.3
57	Sweden	BBC Media Action Climate Change Adaptation 2018-2019	Grant	8	bak	11	15	34%	0.3
58	Germany	Economic Infrastructure Programme to Sustain Land Reform Implementation	grant	6	bdp	0	0	30%	0.3
59	USA	Clean Productive Environment (USFS PAPA) USAID Cambodia Mission Field Support program	Grant	9	bdp	5	7	50%	0.3
60	Republic of Korea	Cambodia Land Information Infrastructure Project	Grant	6	ge	7	4	30%	0.3

61	Japan	Project for Facilitating the Implementation of REDD+ Strategy and Policy	Grant	1	bdp	11	15	52%	0.3
62	China	Project for upgrading NR 11 from Nak Leoung to Thnal Totoeung 90 km	Concessional Loan	22	ge	0	0	1%	0.3
63	Republic of Korea	Establishment of Drying and Storage Center(DSC) for Enhancement of Rice Industry in Cambodia	Grant	13	su	5	7	20%	0.3
64	USA	USAID Wildlife Sanctuary Support Program	Grant	12	pac	20	13	80%	0.3
65	Japan	National Road No.5 Improvement Project (Prek Kdam- Thlea Ma am Section 2)	Concessional Loan	22	ge	0	0	1%	0.3
66	China	The 230 kV Loop Transmission Line Project in South Western Part of Cambodian National Grid (Phase I)	Concessional Loan	14	ge	0	0	1%	0.3
67	Sweden	Cambodia Climate Change Alliance (CCCCA) Phase II 2014-2019	Grant	8	bdp	11	15	37%	0.2
68	ADB	TA 9503-CAM: Supporting Sustainable Integrated Urban Public Transport Development	Grant	8	su	0	0	50%	0.2
69	Japan	Promotion of Community Development with Demining in Banteay Meanchey	Grant	5	pac	0	0	30%	0.2
70	USA	Center of Excellence on Sustainable Agricultural Intensification and Nutrition (CE SAIN)- USAID Cambodia Mission Field Support	Grant	13	su	5	7	20%	0.2
71	IFAD	Project for Agricultural Development and Economic Empowerment (PADEE)	Concessional Loan	8	su	5	7	38%	0.2
72	Republic of Korea	Korea-Mekong River Forest Cooperation Center	Grant	9	BAK	1	1	66%	0.2
73	USA	BFS Feed the Future Innovation Lab for Integrated Pest Management Project 2. Development of Ecologically-based Participatory Integrated Pest Management Package for Rice in Cambodia(Washington DC program)	Grant	13	bak	18	9	25%	0.2
74	UNDP	Collaborative Management for Watershed and Ecosystem Service Protection and Rehabilitation in the Cardamom Mountains, Upper Prek Thnot River Basin	Grant	1	pac	8	11	55%	0.2
75	Switzerland	Cambodian Horticulture Advancing Income and Nutrition-CHAIN 2	Grant	13	su	20	13	12%	0.2
76	Sweden	UNDP Environmental Programme 2019-2020	Grant	8	bdp	14	17	46%	0.2
77	Japan	The Project for Flood Protection and Drainage Improvement in the Phnom Penh Capital City (Phase IV) (Detailed Design)	Grant	5	ge	6	14	30%	0.2
78	Japan	The Project for Rice Seed Production and Promotion	Grant	13	su	20	13	20%	0.2
79	Japan	Comprehensive Mechanical Demining in Kampong Thom (Year 1)	Grant	5	pac	0	0	30%	0.2
80	ADB	Trade Facilitation: Improved Sanitary and Phytosanitary Handling in Greater Mekong Subregion Trade Project	Concessional Loan	13	bs	0	0	26%	0.2
81	ADB	GR 9178 Community-Based Disaster Risk Reduction Project	Grant	5	pac	6	14	30%	0.2
82	USA	Environmental Governance Reform For Sustainable Development Project - USAID Cambodia Bilateral program	Grant	21	su	7	4	10%	0.2
83	China	National Road No.58 Project	Concessional Loan	22	ge	0	0	1%	0.2
84	China	Project for construction of Krauchmar Bridge	Concessional Loan	22	ge	0	0	1%	0.2
85	Ireland	Humanitarian landmine and UXO clearance in Cambodia	Grant	5	pac	0	0	30%	0.2
86	China	Project for Construction of Stung Trang Krauch Chhmar Bridge Over Mekong River (Phase 1 of National Road No. 71 C)	Concessional Loan	22	ge	0	0	1%	0.2
87	China	Project for construction of 230 kv Transmission line, Stage 2 (Part I)	Concessional Loan	14	ge	0	0	1%	0.2
88	OPEC	Medium-Voltage Sub-Transmission Expansion Project	Concessional Loan	14	ge	0	0	5%	0.2
89	Sweden	UNCDF - Local Government and Climate Change 2016-2018	Grant	8	ge	11	15	50%	0.2

90	China	Rural Grid Extension Project Phase 5 and 5	Concessional Loan	14	ge	0	0	1%	0.2
91	Germany	Improvement of livelihoods and food security of former landless households in Cambodia (TC)	Grant	13	su	6	14	14%	0.2
92	Japan	National Road No.5 Improvement Project (Battambang - Sri Sophorn Section)	Concessional Loan	22	ge	0	0	1%	0.2
93	Japan	The Project for Effective Implementation of EIA and Pollution Control Through Capacity Development of MOE	Grant	5	ge	16	8	30%	0.2
94	ADB	TA 8669 Strengthening Coordination for Management of Disaster Project (emergency project)	Grant	5	pac	6	14	30%	0.2
95	ADB	GMS Biodiversity Conservation Corridors Project-Additional Financing	Grant	1	pac	20	13	90%	0.2
96	ADB	Climate-Resilient Rice Comm.	Grant	8	su	5	7	27%	0.2
97	Japan	Phnom Penh Transmission and Distribution System Expansion Project	Concessional Loan	14	ge	0	0	3%	0.2
98	ADB	LN 8264 Medium Voltage Sub-Transmission Expansion Sector Project (OFID Loan)	Concessional Loan	14	ge	0	0	5%	0.1
99	France	Green Microfinance in Cambodia (AFD)	Concessional Loan	14	ge	0	0	5%	0.1
100	UNDP	Generating, Accessing and Using Information and Knowledge Related to the Three Rio Conventions.	Grant	15	abs	13	16	21%	0.1

Annex 2: Climate Change sectors and weights

No.	Climate Change Sectors	CC Weight
1	Disaster response	DRR
2	Planning for climate change	PCC
3	Disaster reduction	DRM
4	Infrastructure (pure CC proofing)	ICP
5	Water against drought/flood	WCC
6	Biodiversity and conservation	BC
7	Livelihoods (of CC vulnerable)	LVT
8	Water general	WG
9	Irrigation	IRR
10	Renewable energy	RE
11	Road improvement (incl. CC proofing)	ROC
12	Forestry	FM
13	Health (climate sensitive diseases)	HCC
14	Emissions (secondary objective)	EG
15	Eco-tourism	ECT
16	Road (no indication of CC proofing)	ROG
17	Infrastructure (secondary benefits)	IG
18	Water quality (general)	WQG
19	Livelihoods (general)	LVG
20	Planning (general)	PG
21	Health (general)	HG
22	Governance (general)	GG
23	Energy (general)	ENG

Source: MoE, UNDP/CCCA. Climate Change Public Expenditure Review 2018.

Annex 3: Agriculture and Agro-Industry Projects approved by CDC (2013-2018)

No.	Company's name	Activity	Register Capital (US\$, million)	Actual Investment Cost (US\$ million)	Fixed Assets (US\$ million)	Estimated number of workers	Actual workers	Submitted Date	Approval Date
1	* Golden Rice (Cambodia) Co., Ltd.	Rice Mill Factory	0.00	0.00	10.75	369	0	10-04-13	22-05-13
2	*Binhphuoc Kratie Rubber 2 Company Limited.	Fruit Crop Planting 2,000 H.A	0.00	0.00	30.52	1,890	0	17-01-17	03-02-17
3	*CP Cambodia Co., Ltd.	Animal Feed, Food and Livestock.	0.00	0.00	23.50	256	1,738	04-08-15	12-08-15
4	*CP Cambodia Co., Ltd.	Feed Mill Factory	0.00	0.00	16.39	227	0	25-05-16	10-06-16
5	*Daun Penh Agrico Co., Ltd.	Planting Fruit Tree	0.00	0.00	40.39	1,543	0	21-02-17	01-03-17
6	*Grand Land Agricultural Development (Cambodia) Co., Ltd.	Maysak Plywood of Factory	0.00	0.00	2.49	60	0	04-08-15	19-08-15
7	*Green Feed (Cambodia) Co.,Ltd.	Feed and Fodder farm for livestock factory	0.00	0.00	3.52	343	0	12-12-13	08-01-14
8	*Hoang Anh Andong Meas Co.,Ltd.	Expansion Fruit Tree	0.00	0.00	29.77	1,895	0	14-10-16	16-12-16
9	*Hoang Anh Lumphat Co., Ltd.	Fruit Crop Planting 2,500 H.A	0.00	0.00	39.66	1,895	0	17-01-17	03-02-17
10	*Hoang Anh Lumphat Co., Ltd.	Land Concession Planting Rubber and Palm Oil and Factory	0.00	0.00	31.52	4,081	0	07-08-14	27-08-14
11	*Hoang Anh Oyadav Limited.	Planting Fruit Tree.	0.00	0.00	14.34	843	0	22-02-17	03-03-17
12	*MRT-TCC Sugar Investment Company Limited.	Palm Oil Processing Factory	0.00	0.00	36.32	120	0	11-10-13	17-10-13
13	*Xin Yinfeng (Cambodia) Industry Co., Ltd.	Tang Stock Alcohol	0.00	0.00	6.50	269	0	21-12-15	18-04-16
14	An Hong (Cambodia) Bioenergy	Rubber Seed Processing and Drying factory	1.00	0.00	3.30	175	0	14-03-13	23-05-13

	Factory Co., Ltd.								
15	Apsara Rice (Cambodia) Co., Ltd.	Rice Mill Factory	1.00	11.26	50.79	112	0	07-03-13	22-05-13
16	Aqua Rius Tobacco Limited.	Cigarette Factory	1.00	0.00	17.45	181	0	09-07-14	10-11-14
17	Asia Central Prime Rice Company Limited.	Rice Mill Factory	5.00	10.61	26.01	136	48	28-10-15	02-02-16
18	Asia Pacific Rubber Corporation Ltd.	Rubber Wood Processing Factory	1.00	0.00	2.17	81	8	24-02-14	24-04-14
19	Avic Energy (Cambodia) Co., Ltd.	Tapioca Processing Factory	1.00	0.00	6.36	84	0	11-12-13	08-05-14
20	Bamin Agriculture Hi-Tech Development Co., Ltd.	Agricultural Pesticides Factory	2.00	0.00	2.16	553	0	28-11-17	23-02-18
21	Bao Man Industrial Co., Ltd.	Rubber Processing Factory	5.00	0.00	7.42	120	0	25-05-16	25-07-16
22	Baofeng International Agricultural Development Co., Ltd	Rice Mill Factory	1.00	0.00	43.31	1,164	0	14-12-17	23-02-18
23	Baria Kampong Thom Aphivath Caoutchouc Co., Ltd.	Land Concession (Planning Rubber and Processing Factory) 5.914 ha	49.00	31.15	21.09	1,728	407	05-05-15	31-07-15
24	Best Royal (K) Co., Ltd.	Land Concession (Planting Rubber and Processing Factory) Size 3,942 ha	39.00	0.00	51.61	911	0	07-04-17	19-06-17
25	Binh phuoc Kratie Rubber 1 Company Limited.	Land Concession Planting Rubber Size 5,100 H.A	49.00	12.82	47.23	2,898	145	17-09-13	07-12-16
26	Binhphuoc Kratie Rubber 2 Company Limited.	Land Concession Planting Rubber and Factory Site 4940 Ha	49.00	16.24	37.17	3,298	45	17-09-13	19-12-13
27	Bokor Rice Products Company Limited.	Starch Rice Processing Factory.	1.00	2.03	3.75	117	6	11-06-15	31-07-15

28	C.A.D.I Co., Ltd.	Land Concession (Planting Corn,Rubber, Cassava, Sunflower)	1.00	0.00	35.29	113	0	03-05-16	21-09-16
29	Cambodian Guang Da Biomass Energy Co., Ltd.	Drying and Processing Tapioca Factory	2.00	0.00	6.16	285	0	25-12-13	08-05-14
30	Chea Touch Trading Co., Ltd.	Processing and Production of Flour Factory	1.00	2.08	11.18	63	26	28-01-16	18-04-16
31	Chhun Hong Rubber Better Co., Ltd.	Land Concession (Rubber) and Factory Size 7,763.89 Ha	12.23	0.00	24.89	1,545	0	06-12-17	05-03-18
32	Chin Huay (Cambodia) Co., Ltd.	Fruits Processing Factory	2.00	0.00	6.07	498	0	23-03-17	19-06-17
33	China Dynamic Investment Co., Ltd.	Land Concession 6,600 H.A Planting Sugar- Tapioca and Factory	1.00	0.00	72.67	1,240	0	30-09-13	17-12-13
34	China Great Cause (Cambodia) Investment Co.Ltd.	Land Concession (Rubber and Processing Factory) Size 5.871,60 Ha	5.00	0.00	32.61	1,321	0	04-11-13	28-03-18
35	Eastern Rubber (Cambodia) Co., Ltd.	Land Concession Planting Rubber and Factory Site 4868 Ha	49.00	0.01	41.55	3,098	0	17-09-13	19-12-13
36	Er Kang Bio Starch Co., Ltd.	Bio Starch Factory	10.00	68.06	47.35	221	46	25-04-16	28-07-16
37	FGV-CVC (Cambodia) Co., Ltd.	Rubber Processing Factory	1.00	4.53	7.85	168	57	11-03-15	25-05-15
38	For Suor Development Co., Ltd.	Intensification of organic aquaculture and cattle farm	2.00	0.00	8.00	122	0	03-08-15	25-01-17
39	Fu Lai Chun (Cambodia) Trach Factory Co., Ltd.	Tapioca Factory	1.00	0.00	35.00	150	0	15-12-14	25-03-15
40	GR Food (Cambodia) Co., Ltd.	Animal Farming (e.g, hogs, chickens) Animal Food and Meat Processing.	1.00	0.00	30.44	661	0	28-03-18	21-06-18
41	Grand Production Co., Ltd.	Furniture Factory	1.50	0.00	3.42	249	0	04-06-18	30-10-18
42	Heng Non (Cambodia) International	Land Concession (Planting Sugar Can)	5.00	0.00	55.88	2,530	0	06-11-13	31-07-17

	Company Co. Ltd.	and Factory Size 445.26 H.A							
43	Heng Rui (Cambodia) International Company Limited.	Land Concession (Planting Sugar Can) and Factory Size 445.26 H.A	10.00	0.00	75.24	3,333	0	06-11-13	31-07-17
44	Heng Yu (Cambodia) International Company Limited.	Land Concession (Planting Sugar) and Factory Size 8,841 H.A	5.00	0.00	73.61	3,033	0	06-11-16	16-12-16
45	Hoang Anh Andong Meas Co., Ltd.	Cow Field and Corn Plantation	2.00	0.00	25.84	975	0	30-05-14	25-03-15
46	Hoang Anh Lumphat Co., Ltd.	Land Concession Planting Rubber and Palm Oil and Factory Site 9,173 ha	1.00	41.21	44.24	4,081	795	25-09-12	09-12-13
47	Hunan Er-Kang (Cambodia) Investment Co.,Ltd.	Drying and Processing Tapioca (Starch, Ethanol, Citric-Acid...) Factory	5.00	0.00	30.96	254	0	30-08-13	09-10-13
48	Hyundai Mao Legacy Co., Ltd.	Contract Farming and Fruit Packaging/Processing	2.00	0.00	5.13	155	0	06-02-18	27-03-18
49	Indochina Rice Mill Limited.	Rice Mill and Processing Rice (China Noodle - Dry Noodle) Factory	1.00	0.00	17.72	192	0	11-03-14	24-04-14
50	Intergrated Resources International Co., Ltd.	Rice Mill and Power Plan by Biomass 5MW	14.00	0.00	32.84	324	0	26-03-15	25-05-15
51	Investment & Development Dai Thanh (Cambodia) J S CO. Ltd.	Land Concession Planting Rubber and Processing Factory Size 8,708 H.A	1.00	0.00	33.78	2,098	0	03-10-12	25-05-15
52	Jinri Investment (Cambodia) Co., Ltd.	Processing Tapioca, Peanut and Cashew Factory.	0.50	0.00	2.14	603	0	06-03-14	24-07-14
53	Kamda Rubber Co., Ltd.	Rubber Processing Factory	1.00	0.00	2.99	60	0	19-03-13	22-05-13
54	Kampong Chhnang Sugar (KPCS) Co.,Ltd.	Sugar Factory	1.00	0.00	105.00	2,535	0	25-12-14	25-03-15
55	Kampong Speu Plantation Co., Ltd.	Land Concession (Plantation of Sugar Cane and Processing Factory) Size	15.00	0.00	85.55	2,290	0	20-01-16	14-06-18

56	Kampong Speu Sugar Co., Ltd.	Land Concession Planting Sugar Cane Fertilizer- Ethanol- Alcohol and	30.00	0.00	282.53	2,290	0	20-08-13	16-10-13
57	Kausu Eah Leo BM Joint Stock Co., Ltd.	Land Concession (Rubber) Size 1,425ha	25.00	0.00	43.64	1,140	0	23-08-10	30-10-18
58	Kiri Aphivath Co., Ltd.	Land Concession (Rubber) Size 660ha	6.10	0.00	11.34	1,070	0	23-08-18	30-10-18
59	Lan Feng (Cambodia) International Company Limited. Land	Concession (Planting Sugar Can) and Factory Size 5937.18 H.A	5.00	0.00	74.44	3,033	0	6-Nov-13	31-Jul-17
60	Leng Veng Cooperate Co., Ltd.	Rubber Factory	1.00	0.00	3.28	83	0	07-03-17	19-06-17
61	Lianfa (Cambodia) Dazhong Modern Agriculture Co., Ltd	Rice Mill Factory	20.00	0.00	54.99	112		01-07-13	22-08-13
62	Lianyun (Cambodia) Eco-Agriculture Development Co. Ltd	Rice Mill	1.00	0.00	43.31	1,164	0	28-02-18	28-03-18
63	Lim Royal Joint Stock Company Limited.	Land Concession Planting Rubber and Factory Size 9,068 H.A	1.00	0.00	27.70	1,630	0	12-05-14	25-07-14
64	Longmate Agriculture Co., Ltd.	Fruit (Banana Crop farm and Factory)	1.00	0.00	32.02	572	0	17-05-18	03-08-18
65	Longsen (Cambodia) Furniture Manufacture Co., Ltd.	Furniture Factory	6.00	0.00	13.04	318	0	29-03-16	26-07-16
66	Mei Jing Rice (Cambodia) Co., Ltd.	Rice Mill Factory	10.00	0.29	24.04	117	2	09-09-15	06-11-15
67	Mekong Agro (KH) Industries Ltd.	Rice Mill Factory	1.00	0.00	23.00	68	0	11-12-13	28-02-14
68	Mekong Alcohol Industry Co., Ltd.	Alcohol and Fertilizer Factory	1.00	0.00	5.13	419	0	29-08-13	16-10-13
69	Mekong Green Farm Co., Ltd.	Processing Rubber Factory	1.00	0.00	2.70	57	0	31-05-13	02-08-13

70	Mitsuyoshi & T.A.G Co., Ltd.	Furniture Factory	0.50	0.00	2.21	263	0	18-11-15	27-01-16
71	Moo Moo Farms Co., Ltd.	Dairy Farm and Milk Processing Plant	0.50	0.00	3.13	250	0	06-10-15	30-11-15
72	New-Vision 86 Import & Export Ltd.	Furniture Factory	1.00	0.36	2.60	161	1	12-12-14	25-03-15
73	Oddor Meanchey Sugar (ODMS) Co., Ltd.	Sugar Factory	1.00	0.00	105.00	2,535	0	25-12-14	25-03-15
74	Oji (Cambodia) Plantation Forest Company Limited.	Land Concession Plantation Acacia Hybrid, Eucalyptus Hybrid, and Other.	2.00	1.00	17.00	1,243	10	25-12-12	27-02-13
75	Phnom Penh Sugar Co., Ltd.	Land Concession Planting Sugar Cane-Fertilizer- Ethanol-Alcohol and	150.00	225.75	279.95	2,290	1,298	20-08-13	16-10-13
76	Phuoc Hoa Kampong Thom Aphivath Caoutchouc Co. Ltd.	Land Concession (Plantation Rubber and Rubber Factory) 9,784 ha	49.00	54.96	39.80	2,428	910	05-05-15	31-07-15
77	Primalis Corporation Ltd.	Rice Mill Factory	4.00	20.43	12.15	224	0	31-03-15	24-07-15
78	Qi Han International Industrial Co., Ltd.	Cigarette Factory	1.00	0.00	4.74	242	0	13-01-15	04-03-15
79	Red Boat Enterprise Co.,Ltd.	Fruit and Food Processing Factory (Anchovies Fish, Fish Sauch Palm	2.00	0.00	2.83	380	0	20-10-17	9-Jan-18
80	Rui Feng (Cambodia) International Company Limited.	Land Concession (Planting Sugar) and Factory Size 8,959 H.A	5.00	0.00	150.00	3,033	0	6-Nov-16	16-Dec-16
81	S L N Meat Supplies Pty Ltd.	Slaughter House (Cow, Buffalo) Factory	1.10	0.00	55.56	1,693	0	12-08-14	10-11-14
82	Siemon (Cambodia) Agriculture Comprehensive Development Co. Ltd	Land Concession (Afforestation Station and Processing Factory) Size 26.990	1.00	0.74	60.99	1,485	382	19-01-18	27-03-18
83	Sing Yea Mei Furniture MFG Ltd.	Furniture Factory	1.00	0.59	3.78	378	86	02-12-13	04-03-14

84	Singsong Industrial (Cambodia) Co., Ltd.	Cassava Processing Factory.	2.00	0.20	12.27	239	11	24-06-15	18-02-16
85	Southeast Asia Shenfeng Tobacco Co., Ltd.	Cigarette Factory	1.00	0.00	29.74	449	0	24-10-13	04-03-14
86	Tay Ninh Siemreap Aphivath Caoutchouch Co., Ltd.	Land Concession Planting Rubber and Factory Site 7,600 Ha	35.00	29.85	40.42	2,898	202	01-10-13	19-12-13
87	Tropical Fruit Asia (Cambodia) Co., Ltd.	Fruit Processing Manufacturing.	1.00	0.00	6.47	380	0	29-03-18	14-06-18
88	Try Pheap Import Export Co., Ltd.	Land Concession (Rubber) Size 4.800ha	1.00	0.00	24.49	547	0	28-06-18	30-10-18
89	Vida (Cambodia) Co., Ltd.	Fruit Processing Factory	1.00	0.01	2.89	101	12	21-04-14	28-07-14
90	Wan He Zhing Agriculatural Advance (Cambodia) Co., Ltd	Rice Mill -Feed and Electricity Factory	1.00	0.00	51.31	374	0	17-06-13	04-09-13
91	Wang Kang Biochemical Co., Ltd.	Cassava and Corn Processing Factory	10.00	29.08	32.87	285	209	05-06-14	10-11-14
92	Worldvet Co., Ltd.	Feed and Fertilizer Factory	1.00	0.00	23.33	759	0	26-02-13	06-09-13
93	Xiamen Tobacco (Cambodia) Co., Ltd.	Cigarette Factory	1.00	0.00	2.73	71	0	12-10-18	24-12-18
94	Xiang Gang Tobacco (Cambodai) Co., Ltd.	Cigarette Factory	1.50	0.00	2.29	307	0	06-09-17	12-01-18
95	Xin Hongyang Furniture (Cambodia) Co., Ltd.	Furniture Factory	3.00	0.00	2.11	363	0	11-12-13	07-05-14
96	Xin Yinfeng (Cambodia) Industry Co., Ltd.	Alcohol and Fertilizer Factory	1.00	2.72	37.83	269	45	02-05-13	16-10-13
97	Y Seng Co., Ltd.	Cigarette Factory	1.00	0.00	2.29	307	0	14-08-18	30-10-18

98	YLT International Co., Ltd.	Buddhist Altar and Furniture Fittings Factory	2.00	2.72	2.84	100	197	05-08-13	14-10-13
	Total (98 Projects)		748.93	568.74	3,213.64	93673	6686		

Source: Council for the Development of Cambodia.