

**TRANSPARENCY INTERNATIONAL
CAMBODIA**

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
AND
REPORT OF INDEPENDENT AUDITORS**

FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016

**TRANSPARENCY INTERNATIONAL CAMBODIA
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016**

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STATEMENT BY THE BOARD OF MANAGEMENT

I, do hereby state that in our opinion, the accompanying Statement of Fund Receipts and Disbursements together with the notes thereto are properly drawn up so as to give a true and fair view of the fund receipts and disbursements of Transparency International Cambodia for the six-month period ended 31 December 2016, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

Signed on behalf of the Board of Management



Mr. Preap Kol
Executive Director

Date: 17 February 2017



**REPORT OF INDEPENDENT AUDITORS ON THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
TO THE MANAGEMENT OF TRANSPARENCY INTERNATIONAL CAMBODIA**

Opinion

We have audited the Statement of Fund Receipts and Disbursements of Transparency International Cambodia (the “Organisation” or “TI Cambodia”) for the six-month period ended 31 December 2016 and notes to the financial statement, including a summary of significant accounting policies (together “the financial statement”).

In our opinion, the accompanying Statement of Fund Receipts and Disbursements of Transparency International Cambodia (the “Organisation” or “TI Cambodia”) for the six-month period ended 31 December 2016 is prepared, in all material respects, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

Basis for Opinion

We conducted our audit in accordance with Cambodian International Standards on Auditing (CISAs). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statement in Cambodia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash receipts and disbursements basis of accounting described in Note 2 to the financial statement; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Organisation’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation’s financial reporting process.



**REPORT OF INDEPENDENT AUDITORS ON THE STATEMENT OF FUND
RECEIPTS AND DISBURSEMENTS
TO THE MANAGEMENT OF TRANSPARENCY INTERNATIONAL CAMBODIA
(Continued)**

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with CISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with CISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.



**REPORT OF INDEPENDENT AUDITORS ON THE STATEMENT OF FUND
RECEIPTS AND DISBURSEMENTS
TO THE MANAGEMENT OF TRANSPARENCY INTERNATIONAL CAMBODIA
(Continued)**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Morison Kak & Associés
Certified Public Accountants
Independent Auditors

Saksom Meas
Managing Partner



Date: 17 February 2017

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016**

		01/07/16 to 31/12/16 USD
	Note	
FUND RECEIPTS		
Grants received from donors	3	1,192,378
Other income	4	13,028
Total fund receipts		1,205,406
DISBURSEMENTS		
Collective Action for Transparency and Integrity	5	449,765
Transparent Taxation Research	6	14,666
Enhanced Social Accountability and Role of Civil Society	7	9,384
Mining for Sustainable Development	8	8,046
TI Cambodia – Unrestricted fund		462
Total disbursements		482,323
Receipts over disbursements		723,083
Fund balance brought forward		18,184
Fund returned to donor	9	(4,257)
FUND BALANCE AT END OF THE REPORTING PERIOD		737,010
Represented by:		
Cash on hand		3,068
Cash at banks	10	868,424
Deposits and prepayments	11	12,600
Receivables	12	47,199
Payables	13	(194,281)
		737,010

Signed on behalf of the Board of Management



 Mr. Preap Kol
Executive Director

Date: 17 February 2017

The accompanying notes form an integral part of this statement of fund receipts and disbursements.

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016**

1. Background

Transparency International (TI) is the global civil society organization leading the fight against corruption. It brings people together in a powerful worldwide coalition to end the devastating impact of corruption on men, women, and children around the world. TI's mission is to create change towards a world free of corruption.

Transparency International Cambodia (TI Cambodia) was founded in July 5, 2010 and was officially registered with the Royal Government of Cambodia in July 2011. It is a National Chapter of Transparency International. The mission of TI Cambodia is to work together with individuals and institutions at all levels to promote integrity and reduce corruption in Cambodia.

Transparency International Cambodia's strategic activities are in line with the United Nations Convention against Corruption (UNCAC)'s core chapters on preventive measures, law enforcement, international cooperation and implementing mechanism to promote and strengthen measures to prevent and combat corruption and to promote integrity and social accountability.

TI Cambodia's strategic activities are also complementary to the efforts and commitments being made by the Anti-Corruption Unit (ACU) of the Royal Government of Cambodia set forth in the Anti-Corruption Strategic Foundation which requires a three-headed arrow to promote and fight corruption in Cambodia namely (1) public education, (2) prevention, and (3) enforcement of anti-corruption law.

TI Cambodia receives core funding for the main strategic programme from the Swedish International Development Cooperation Agency (SIDA) and the European Union (EU) for the period of 1 July 2016 - 30 June 2019. TI Cambodia also receives specific short projects funds from TI-Secretariat (TI-S) and other donors.

2. Significant accounting policies

2.1 Basis of preparation

The statement of fund receipts and disbursements is prepared in United States Dollar (USD) in accordance with the cash receipts and disbursements basis of accounting modified to include the recognition of certain receivables and payables. This is a comprehensive basis of accounting which does not produce financial statements which are compatible with Cambodian International Financial Reporting Standards. Under the cash basis of accounting, grants and revenue are recognised when received rather than when earned and expenses are recognised when paid rather than when incurred.

2.2 Non-expendable items

All non-expendable assets are expended upon acquisition. This treatment is in accordance with the cash basis of accounting.

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

2. Significant accounting policies (continued)

2.3 Foreign currency transactions

The statement of fund receipts and disbursements is expressed in United States Dollar (USD). Transactions not transacted in USD are converted to USD at the rate of exchange ruling at the transaction dates. Exchange differences are dealt with through the statement of fund receipts and disbursements.

2.4 Pension funds

The Organisation sets up a provision for pension fund for employees immediately after their employment. The Organisation and staff are subject to contribute 10% each of the monthly salary to the pension fund scheme. The fund is maintained in a separate bank account with ANZ Royal Bank under the Organisation's name. The fund will be paid to the staff at the end of their employment with the Organisation. Staff who have been working with the Organisation for less than two years are entitled to only the amount of their own contribution and contribution made by the Organisation will be transferred to TI Cambodia – Unrestricted fund as income.

3. Grants received from donors

	01/07/16 to 31/12/16 USD
The Swedish International Development Cooperation Agency and the European Union	1,126,118
Oxfam Novib	43,027
Transparency International e.V. (Secretariat)	3,516
Transparency International Australia	19,717
	<u>1,192,378</u>

4. Other income

	01/07/16 to 31/12/16 USD
General donation	270
Bank interest	657
Miscellaneous (*)	12,067
Exchange gain	34
	<u>13,028</u>

(*) This includes pension funds recognised as income as per Note 2.4 amounting to USD 1,962.

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity

GOAL 1: Support public institutions' capacity development and reforms in order to establish and strengthen integrity systems, promote good governance and fight corruption

01/07/16
to 31/12/16

USD

Outcome 1: Enhanced capacity of public officials on good governance, social accountability, integrity and anti-corruption to effectively provide public services to people through the School of Good Governance

Activity 1.1.1: Develop a Partnership Agreement to be signed by the Ministry of Interior and TI Cambodia

-

Activity 1.1.2: Develop an action plan and M&E plan to be approved by both institutions and implement the action plan and M&E plan accordingly

14,404

Activity 1.2.1: Develop the School of Governance's Business Plan by an expert

-

Activity 1.2.2: Finalize the Business Plan to be endorsed by MoI

203

Activity 1.3.1: Set a School Committee and Operation Staff, which is led by MoI to develop a training manual/curriculum

9,455

Activity 1.3.2: Develop and endorse training manual/curriculum based on an acceptable educational standard

-

Activity 1.3.3: Introduce the training manual/curriculum to relevant stakeholders

-

Activity 1.4.1: Recruit and select trainers and provide series of Training of Trainers (payments for the resources person/faculties)

2,475

Activity 1.4.2: Select Trainees (ToT) and decide on number of trainees to be supported by MoI and TI Cambodia

117

Activity 1.4.3: Prepare the roll-out plan, which includes budget and timeframe

-

Activity 1.4.4: Finalize roll-out plan to be endorsed by MoI

Outcome 2: Policy, legal and regulatory framework of some key ministries reformed to reduce corruption and ensure democratic reform and enhance better access to public services

Activity 2.2.1: Form an NGO Working Group on the Whistleblower Protection Legislation

200

Outcome 3: Enhanced capacity of the National Assembly's Commission 10 to effectively oversee the enforcement of the Anti-Corruption Law and support victims and witnesses of corruption in investigation and complaint handling

Activity 3.1.1: Conduct a Capacity Need Assessment for Commissions #10

-

Activity 3.1.2: Conduct trainings to staff of Com. #10

-

Activity 3.1.3: Develop Anti-corruption strategy & monitoring framework on Anti-Corruption Reform for Com. #10

-

Activity 3.2.1: Review role & responsibility of the Com. #10

-

Activity 3.2.2: Develop a complaint mechanism/guideline for the Com.#10

-

Activity 3.2.3: Get endorsement/approval on complaint mechanism from permanent steering committee of NA

-

Activity 3.2.4: Launch the complaint mechanism with Executive bodies and the publics and promote/disseminate the commission's complaint mechanism to the wider publics

-

Activity 3.2.5: Through ALAC, provide legal supports to the Com.#10 on the complaint mechanism

-

(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (Continued)

GOAL 1: Support public institutions' capacity development and reforms in order to establish and strengthen integrity systems, promote good governance and fight corruption (continued)

01/07/16
to 31/12/16

USD

Outcome 4: Strengthened effectiveness of alternative reporting mechanisms on corruption cases through the Advocacy and Legal Advice Centre (ALAC) and enhanced social demand for anti-corruption by citizens and youths

Activity 4.1.1: Train ALAC staff and lawyer on ALAC's framework, implementing guideline and database as well as Bribespot.com

-

Activity 4.1.2: Attend regular regional and international ALAC's workshop and conference conducted by TI-S and other chapters

-

Activity 4.1.3: Train ALAC staff on policy, legal and regulatory framework as well as UNCAC

-

Activity 4.1.4: Support victims and witnesses of corruption and work with them to file complaint to the Anti-Corruption Unit and Commissions #10

436

Activity 4.2.1: Establish cooperative framework with anti-corruption agencies and CSO on complaint handling

-

Activity 4.2.2: Consult with and provide legal advice to victims and witnesses of corruption on their cases

-

Activity 4.2.3: File corruption related complaints to ACU and Commissions #10 and follow-up on cases

-

Activity 4.2.4: File complaint that are not related to corruption to relevant CSO partners

-

Outcome 5: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes

Activity 5.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia

Activity 5.2.1: Collate, compile and analyze available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields

Activity 5.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders

366

ACTIVITY COST GOAL 1

27,656

Personnel cost (programme)

43,929

Capital expenditure

4,345

SUB-TOTAL PROGRAMME DIRECT COST GOAL 1

75,930

Office running cost

17,384

Personnel cost (management and support)

20,667

Professional fee

1,003

SUB-TOTAL OPERATIONS COST GOAL 1

39,054

TOTAL PROGRAMME COST GOAL 1

114,984

(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

GOAL 2: Strengthen coalition between and among civil society organisations to fight corruption and promote integrity	01/07/16 to 31/12/16 USD
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Outcome 1: Strengthened the capacity of civil society and various NGO working groups in order for them to advocate for democratic reforms more effectively

<u>Activity 1.1.1:</u> Conduct an Open Budget Survey (OBS) and present the findings and recommendations with all stakeholders, especially the Ministry of Economic and Finance (MEF)	-
<u>Activity 1.1.2:</u> Launch and publicise Open Budget Survey's findings with key stakeholders and release recommendations	-
<u>Activity 1.1.3:</u> Participate in the annual budget preparation and consultation with stakeholders especially with CSOs to gather inputs for the Government	500
<u>Activity 1.1.4:</u> Provide technical expertise on PFM and conduct capacity development of the BWG to effectively participate in discussion and monitoring of national budget and train the CSOs community to enable them to provide input meaningfully on the national budget	165
<u>Activity 1.1.5:</u> Raise awareness and engage citizens and youths at national and sub-national levels in demanding for and promoting budget transparency and access to information	3,087
<u>Activity 1.1.6:</u> Based on the OBS and other studies, work constructively with the MEF and the NAA on improved quality, coverage, public availability of relevant budget information and documents	-

Outcome 2: Enhanced coordination among anti-corruption stakeholders for transparency, accountability and open government

<u>Activity 2.1.1:</u> Establish CSO OGP working group	-
<u>Activity 2.1.2:</u> Develop CSO OGP's advocacy/strategy plan	-
<u>Activity 2.1.3:</u> Support govt. partner to establish WG/secretariat for OGP	-
<u>Activity 2.1.4:</u> Define roles and responsibilities of each member & the secretariat	32
<u>Activity 2.2.1:</u> Develop implementation & monitoring plan for Cambodia to become member of OGP	-
<u>Activity 2.2.2:</u> Govt. review and approve implementation & monitoring plan on OGP	-
<u>Activity 2.2.3:</u> Introduce and engage with stakeholder to implement the plan	-

(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

GOAL 2: Strengthen coalition between and among civil society organisations to fight corruption and promote integrity (continued) 01/07/16 to 31/12/16
USD

Outcome 3: Strengthened transparency and accountability in extractive industry and mining

<u>Activity 3.1.1:</u> CSO EI Working Group review and endorse the implementation of the joint plan	210
<u>Activity 3.1.2:</u> Build capacity of CSO EI Working Group and other members	-
<u>Activity 3.1.3:</u> Increase awareness of youth in EI sector to make the call for a transparent management of EI by the private sector and government	-
<u>Activity 3.1.4:</u> Increase awareness of citizens/youths on EI to increase social demands for better management of EI	-
<u>Activity 3.2.1:</u> Produce papers on best practices of EITI of other countries	-
<u>Activity 3.2.2:</u> Share best practices of other countries with stakeholders especially the government	269
<u>Activity 3.3.1:</u> Present the concept of EITI & country context to govt. agencies	-
<u>Activity 3.3.2:</u> Conduct case study/Country assessment on EITI	-
<u>Activity 3.3.3:</u> Develop a government's plan for implementation of EITI	-
<u>Activity 3.3.4:</u> Consult and approve on the govt. plan to implement EITI	-

Outcome 4: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes

<u>Activity 4.1.1:</u> Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-
<u>Activity 4.2.1:</u> Collate, compile and analyze available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-
<u>Activity 4.3.1:</u> Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	52

ACTIVITY COST GOAL 2	4,315
Personnel cost (programme)	16,733
Capital expenditure	1,702
SUB-TOTAL PROGRAMME DIRECT COST GOAL 2	22,750

Office running cost	6,964
Personnel cost (management and support)	8,280
Professional fee	402

SUB-TOTAL OPERATIONS COST GOAL 2	15,646
TOTAL PROGRAMME COST GOAL 2	38,396

(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

GOAL 3: Empower people to fight corruption and promote integrity individually and collectively

01/07/16
to 31/12/16
USD

Outcome 1: Increased citizens'/youth's understanding and knowledge of good governance, integrity, and corruption and its effects on their lives and society

Activity 1.1.1: Train Youths on Young Professional Leadership focus on anti-corruption to inspire them to take actions against corruption	3,110
Activity 1.1.2: Provide scholarship for Outstanding Youths of the Year to attend a week-long training course at the Anti-Corruption Academy or other anti-corruption learning institutions	-
Activity 1.1.3: Organise camps on "Youth Empowerment for Transparency and Integrity (YETI)" to train and empower youths from across the country	-
Activity 1.1.4: Organise "International Youth Camp on Youth Empowerment for Transparency and Integrity" and implement YMTA's strategy, which will be led by "Youth Movement for Transparency in Asia (YMTA)" in partnership with TI-S and TI Chapters in the region	-
Activity 1.2.1: Promote integrity, transparency and anti-corruption through online Transparency TV, produced by TI Cambodia	-
Activity 1.2.2: Promote integrity, transparency and anti-corruption through cartoon and drama stories	-
Activity 1.2.3: Award Prize to the winner who can share and promote "Like" on Page of Transparency YouTube Channel via Facebook page and other online tools	610
Activity 1.2.4: Promote I AM CLEAN page/concept	600
Activity 1.2.5: Maintain and further promote SMS caster project & Line	1,199
Activity 1.2.6: Develop an online training course with the main focus on good governance, transparency and integrity	-
Activity 1.2.7: Develop and promote an apps that increase access to information on government's public information and official fees, and promote its usage	1,000
Activity 1.3.1: Train and empower youths on integrity, transparency and anti-corruption through youth led initiatives developed and implemented by MoEYS	1,202
Activity 1.3.2: Work with MoEYS to enhance the capacity of Youth Club at High School (13 Provinces)	-
Activity 1.3.3: Develop curriculum framework for MoEYS	-
Activity 1.3.4: Build capacity of curriculum committee of MoEYS	-
Activity 1.3.5: Provide technical expertise to curriculum committee to develop curriculum on subjects related to civic education, integrity, morality and anti-corruption	-
Activity 1.3.6: Provide ToT to teachers on the new curriculum	-

(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

GOAL 3: Empower people to fight corruption and promote integrity individually and collectively (continued)	01/07/16 to 31/12/16 USD
<i>Outcome 2: Enhanced participation by youth on anti-corruption and increased demands for positive reforms</i>	
<i>Activity 2.1.1: Develop and implement Youth Led Initiatives by Youth Club of TI Cambodia to promote integrity, transparency and anti-corruption, and empower youths to participate in decisions that affect their lives</i>	-
<i>Activity 2.1.2: Together with citizens committees, develop and implement "Citizen Monitoring "Citizen Monitoring Initiatives" on public service delivery, infrastructure at their communes to demand for transparency and accountability</i>	-
<i>Activity 2.1.3: Promote ethics/morality/integrity through the teaching of Buddhism, Christianity and Islam etc...</i>	-
<i>Activity 2.2.1: Promote TI Cambodia's Anti-Corruption Card and Declaration against Corruption to youths/citizens/institution through existing activities of TI Cambodia and partners</i>	3,000
<i>Activity 2.2.2: Engage with companies in Phnom Penh and target provinces to sign-up to the Anti-Corruption Scheme in order to get their commitment in the fight against corruption and discount of their products and services</i>	1,991
<i>Activity 2.3.1: Through existing youth networks formed by TI Cambodia, provide small grants to youths to further promote integrity, transparency and anti-corruption in their respective communities</i>	-
<i>Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes</i>	
<i>Activity 3.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia</i>	-
<i>Activity 3.2.1: Collate, compile and analyze available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields</i>	-
<i>Activity 3.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders</i>	2,155
ACTIVITY COST GOAL 3	14,867
Personnel cost (programme)	47,265
Capital expenditure	5,003
SUB-TOTAL PROGRAMME DIRECT COST GOAL 3	67,135
Office running cost	20,397
Personnel cost (management and support)	24,251
Professional fee	1,177
SUB-TOTAL OPERATIONS COST GOAL 3	45,825
TOTAL PROGRAMME COST GOAL 3	112,960

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

Goal 4: Build coalition among and capacity of the private sector to promote integrity in business 01/07/16
to 31/12/16
USD

Outcome 1: Improved coordination amongst the private sector to establish platform for business integrity and on anti-corruption

<u>Activity 1.1.1:</u> Conduct cross-sector forum on collective action	-
<u>Activity 1.1.2:</u> Establish a collective action Steering Committee led by the private sector	-
<u>Activity 1.1.3:</u> Establish bi-monthly collective action Steering Committee meetings	-
<u>Activity 1.1.4:</u> Establish bi-annual collective action forum	-
<u>Activity 1.2.1:</u> Hold business Integrity Forum for business associations, chambers of commerce and industry umbrella groups (8 times for 5 years)	1,737
<u>Activity 1.2.2:</u> Sign partnership agreement with chamber of commerce	-
<u>Activity 1.2.3:</u> Create joint policy recommendation/best practice initiative	-
<u>Activity 1.3.1:</u> Establish dialogue meetings with government agencies	-
<u>Activity 1.3.2:</u> Conduct public-private partnership forum on business integrity	-
<u>Activity 1.3.3:</u> Establish e-government initiative with Ministry of Commerce	-

Outcome 2: Increased participation by private sector in applying CIS in their company

<u>Activity 2.1.1:</u> Hold trainings for associations, companies and organisations on corporate integrity systems	1,787
<u>Activity 2.1.2:</u> Conduct case studies on companies who have implemented corporate integrity systems	-
<u>Activity 2.1.3:</u> Establish corporate integrity service advisory group	-
<u>Activity 2.2.1:</u> Conduct training for associations, companies and organisations on business integrity and compliance	2,083
<u>Activity 2.2.2:</u> Set up partial corporate integrity systems for SMEs	-
<u>Activity 2.2.3:</u> Establish working group for SMEs on business integrity	-
<u>Activity 2.2.4:</u> Provide trainings and expertise to young entrepreneur organisations and start-up business associations	-
<u>Activity 2.3.1:</u> Enhance Internal CIS expertise through professional exchange/training	1,000
<u>Activity 2.3.2:</u> Build CIS online platform	-
<u>Activity 2.3.3:</u> Deliver professional consultancy CIS service	243

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TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

5. Collective Action for Transparency and Integrity (continued)

Goal 4: Build coalition among and capacity of the private sector to promote integrity in business (continued) 01/07/16
to 31/12/16
USD

Outcome 3: Enhanced knowledge and understanding of corruption among business community

<u>Activity 3.1.1:</u> Establish BIP technical advisory group	-
<u>Activity 3.1.2:</u> Initiate advocacy initiative to promote clean business in Cambodia	-
<u>Activity 3.1.3:</u> Conduct Business Integrity Country Assessment (BICA)	-
<u>Activity 3.1.4:</u> Initiate advocacy campaign on BICA	-
<u>Activity 3.2.1:</u> Conduct case studies on private sector corruption	-
<u>Activity 3.2.2:</u> Hold annual conference on business integrity	2,776
<u>Activity 3.2.3:</u> Establish partnerships with business associations and industry umbrella groups	455
<u>Activity 3.3.1:</u> Produce business integrity video on key issues	-
<u>Activity 3.3.2:</u> Reports/advocacy on key private sector corruption issue in Cambodia	5,099
<u>Activity 3.3.3:</u> Print advocacy materials	360
<u>Activity 3.3.4:</u> Workshop on case study/advocacy	-

Outcome 4: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes

<u>Activity 4.1.1:</u> Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-
<u>Activity 4.2.1:</u> Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-
<u>Activity 4.3.1:</u> Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	803

ACTIVITY COST GOAL 4 16,343

Personnel cost (programme) 29,049

Capital expenditure 3,884

SUB-TOTAL PROGRAMME DIRECT COST GOAL 4 49,276

Office running cost 15,892

Personnel cost (management and support) 18,895

Professional fee 917

SUB-TOTAL OPERATIONS COST GOAL 4 35,704

TOTAL PROGRAMME COST GOAL 4 84,980

(Continued)

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

5. Collective Action for Transparency and Integrity (continued)

Goal 5: Strengthen the capacity of TI Cambodia to manage and support a social movement against corruption	01/07/16 to 31/12/16	USD
<i>Outcome 1: Enhanced governance foundation and capacity of TI Cambodia's management to effectively manage and deliver results at the national, sub-national and local levels</i>		
<u>Activity 1.1.1:</u> Conduct the Organisational Management Needs Assessment and develop training plan		-
<u>Activity 1.1.2:</u> Implement training plan by providing on-the on-job training/coaching on managerial skills		-
<u>Activity 1.1.3:</u> Train management staff of TI Cambodia on technical skills and strengthen capacity of the Board through meetings and trainings organised by TI-S and other chapters		-
<u>Activity 1.1.4:</u> Promote accountability, responsibility, quality performance of staff which include core values of TI Cambodia through trainings, mentoring and coaching		196
<u>Activity 1.1.5:</u> Follow-up and evaluate the performance of staff to verify the improvements		-
<u>Activity 1.2.1:</u> Review and re-adjust TI Cambodia's Structure to respond to the new strategy and ensure effective delivery of expected results		-
<u>Activity 1.2.2:</u> Develop M&E Framework and M&E System for TI Cambodia		-
<u>Activity 1.2.3:</u> Develop fund raising strategy for TI Cambodia		282
<u>Activity 1.2.4:</u> Review grant management guideline		-
<u>Activity 1.2.5:</u> Develop IT Policy		-
<u>Activity 1.2.6:</u> Develop TI Cambodia's Programme Management Guideline		-
<u>Activity 1.2.7:</u> Review and update office and property usage policy		-
<u>Activity 1.2.8:</u> Orient all staff on internal policies of TI Cambodia		71
<u>Activity 1.2.9:</u> Implement audit/M&E of TI Cambodia		-
<u>Activity 1.3.1:</u> Identify regional provinces and potential partners to set provincial structure		2,599
<u>Activity 1.3.2:</u> Establish provincial teams comprising of focal points, interns and volunteers		259
<u>Activity 1.3.3:</u> Form Citizens Committee (CC), which comprises of local people, CSO's representatives, monk principle and youth leaders		-
<u>Activity 1.3.4:</u> Form Youth Club, Teacher Group, Parents Self-Help Group, Farmer Self-Help Group and monk group by CC		-
<u>Activity: 1.4.1:</u> Build capacity on social accountability and anti-corruption tools		-
<u>Activity: 1.4.2:</u> Build capacity of citizen committee on financial management, procurement and audit skills		-
<u>Activity: 1.5.1:</u> Conduct an annual programme/operation/staff reflection workshop		2,060
<u>Activity: 1.5.2:</u> Organize an Annual Staff Retreat		9,100

(Continued)

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

5. Collective Action for Transparency and Integrity (continued)

Goal 5: Strengthen the capacity of TI Cambodia to manage and support a social movement against corruption (continued) 01/07/16 to 31/12/16
USD

Outcome 2: Increased Membership of TI Cambodia and increased commitment among citizens/youths/institutions to promote integrity and take action against corruption

<u>Activity 2.1.1:</u> Develop TI Cambodia's Institutional and Individual Membership Appointment Policy and implementing guideline and approve by the board	-
<u>Activity 2.1.2:</u> Launch TI Cambodia's membership policy to the publics	-
<u>Activity 2.2.1:</u> Recruit individuals and corporate members to apply for membership of TI Cambodia	-
<u>Activity 2.2.2:</u> Orientation individual and cooperate members	-
<u>Activity 2.3.1:</u> Review the current by-laws if necessary to be consulted with members at the First General Assembly Meeting	-
<u>Activity 2.3.2:</u> Develop and update ToR for the Board of TI Cambodia and publically recruit candidates for the Board of Directors	-
<u>Activity 2.3.3:</u> Organise the first General Assembly of TI Cambodia	-

Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programme

<u>Activity 3.1.1:</u> Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-
<u>Activity 3.2.1:</u> Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-
<u>Activity 3.3.1:</u> Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	334

ACTIVITY COST GOAL 5	14,901
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Personnel cost (programme)	32,481
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Capital expenditure	2,134
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SUB-TOTAL PROGRAMME DIRECT COST GOAL 5	49,516
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Office running cost	8,733
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Personnel cost (management and support)	10,382
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Professional fee	504
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SUB-TOTAL OPERATIONS COST GOAL 5	19,619
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TOTAL PROGRAMME COST GOAL 5	69,135
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(Continued)

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)**

5. Collective Action for Transparency and Integrity (continued)

Goal 6: To provide evidence based research and studies on corruption related topics and adequately respond to emerging corruption cases or abuse of power where TI Cambodia believes its intervention is necessary and within its mandate	01/07/16 to 31/12/16	
		USD
<i>Outcome 1: Enhanced knowledge and understanding of corruption and its effects on people's lives, society and country's development through evidence-based research and study</i>		
<i>Activity 1.1.1: Conduct in-depth studies on bribery and corruption at health centres, disseminate the findings and implement its advocacy plan</i>		-
<i>Activity 1.2.1: Conduct the National Integrity System (NIS) assessment, disseminate the findings and implement its advocacy plan</i>		-
<i>Outcome 2: Increased anti-corruption momentum and commitment from individuals and institutions at all levels through public fund raising campaigns and initiatives</i>		
<i>Activity 2.1.1: Develop fund raising strategy</i>		-
<i>Activity 2.1.2: Organise gala dinners with individuals and institutions from the government, CSOs and the private sector</i>		-
<i>Activity 2.1.3: Place TI Cambodia fund raising boxes at public locations to enable people to donate more easily</i>		-
<i>Activity 2.1.4: Conduct an annual fund raising campaign "Bon Pkar against Corruption" led by monks</i>		-
<i>Activity 2.1.5: Conduct a cycling/half marathon against corruption</i>		-
<i>Activity 2.1.6: Raise fund for TI Cambodia through available crowd-funding platforms</i>		-
<i>Activity 2.1.7: Create online platform for people to donate to TI Cambodia (fund raising account)</i>		-
<i>Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programme</i>		
<i>Activity 3.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia</i>		-
<i>Activity 3.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields</i>		-
<i>Activity 3.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders</i>		332
ACTIVITY COST GOAL 6		332
Personnel cost (programme)		16,565
Capital expenditure		1,218
SUB-TOTAL PROGRAMME DIRECT COST GOAL 6		18,115

(Continued)

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

5. Collective Action for Transparency and Integrity (continued)

Goal 6: To provide evidence based research and studies on corruption related topics and adequately respond to emerging corruption cases or abuse of power where TI Cambodia believes its intervention is necessary and within its mandate 01/07/16 to 31/12/16
(continued)

	USD
Office running cost	4,983
Personnel cost (management and support)	5,924
Professional fee	288
SUB-TOTAL OPERATIONS COST GOAL 6	11,195
TOTAL PROGRAMME COST GOAL 6	29,310
GRAND TOTAL PROGRAMME COST FOR ALL GOALS	449,765

6. Transparent Taxation Research

	01/07/16 to 31/12/16 USD
Research	
Hire consultant to design the survey and develop survey report	3,130
Professional Fees and Services	
Office running cost	1,936
Miscellaneous Expenses	
Management and operations support fee	9,600
	14,666

7. Enhanced Social Accountability and Role of Civil Society

	01/07/16 to 31/12/16 USD
Activity costs	
Travel	7,756
Conferences and workshops	1,628
	9,384

(Continued)

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

8. Mining for Sustainable Development

	01/07/16 to 31/12/16 USD
Country researcher	7,854
In-country travel	192
	8,046

9. Fund returned to donor

This represents the fund balance of “Together against Corruption” Project, funded by the Swedish International Development Cooperation Agency (SIDA), at the end of project’s implementation period (30 June 2016). This remaining fund was returned to donor on 26 October 2016.

10. Cash at banks

	31/12/16 USD
ANZ Royal Bank	335,297
Acleda Bank	30,171
Canadia Bank	2,838
Hong Leong Bank (*)	500,118
	868,424

(*) This includes a six-month term deposit amounting to USD 500,000 earning interest at 4% P.A.

11. Deposits and prepayments

This represents office rental deposit and telecommunication deposit amounting to USD 12,400 and USD 200 respectively. Rental deposit will be offset against the four-month rental fee at the end of the rental agreement.

12. Receivables

	31/12/16 USD
Sub-grant advance	3,446
Staff pension advance	32,121
Other receivable	11,632
	47,199

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2016 (Continued)

13. Payables

	31/12/16
	<u>USD</u>
Salaries tax payable	4,177
Withholding tax payable	477
Payable vendors	13,247
Accrued pension fund	175,613
Other liability	<u>767</u>
	<u>194,281</u>

14. Comparative figures

Comparative figures may not be comparable with the current year's figures due to material changes of the budget during the six-month period ended 31 December 2016.

APPENDIX

A – Donors Fund Balance Summary Report for the six-month period ended 31 December 2016

B – Financial Report for the six-month period ended 31 December 2016 funded by SIDA/EU

Appendix-A

Transparency International Cambodia
Donors/Projects Fund Balance Summary Report
For the period 1 July 2016 - 31 December 2016



Project	Opening Balance July 2016 US\$	1	Donor funding income US\$	Other/Bank Interest Income US\$	Expenses US\$	Elimination US\$	Balance as of 31 December 2016 US\$
Swedish International Development Cooperation Agency (SIDA)- Together Against Corruption (TAC)	4,257		(4,257)	-	-	-	0.44
Swedish International Development Cooperation Agency (SIDA) and European Union (EU)-Collective Action for Transparency and Integrity (CATI)	-		1,126,118	441	449,765	-	676,794
TI-Cambodia Reserve (unrestricted fund)	8,635		-	12,587	461	-	20,762
Business Integrity Project	4,952		-	-	-	-	4,952
Bribspot Promotion in Cambodia	339		-	-	-	-	339
Oxfam Novib - Transparent Taxation Research	-		43,026	-	14,666	-	28,361
Transparency International Secretariat (TIS)-Enhanced Social Accountability and Role of Civil Society	-		3,516	-	9,384	-	(5,869)
Transparency International Australia (TIA)-Mining for Sustainable Development	-		19,717	-	8,046	-	11,671
Total	18,184		1,188,120	13,028	482,322	-	737,010

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Reviewed by:



Pech Pisey
Senior Director of Programmes

Approved by:



Preap Kol
Executive Director

Appendix B

Organisation: Transparency International Cambodia (TI Cambodia)
 Programme Name : Collective Action for Transparency and Integrity (CATI)
 Programme Period: 1 July - 31 December 2016
 Donor: Swedish International Development Cooperation Agency (SIDA) and European Union (EU)
 Reporting Period: 1 July to 31 December 2016



Impacts and Outcomes	Outputs	Main Activities	Budget July-December 16	Total Actual Expenditure	Variance		Comment	
					Amount	%		
GOAL 1: Support public institutions' capacity development and reforms in order to establish and strengthen integrity systems, promote good governance and fight corruption. Expected Programme's Impact: Strengthened democratic governance and enhanced effective public service delivery and capacity of public officials on social accountability, integrity and anti-corruption.								
		A-PROGRAMME COST						
		ACTIVITY RELATED COST						
Outcome 1: Enhanced capacity of public officials on good governance, social accountability, integrity and anti-corruption to effectively provide public services to people through the School of Good Governance.	Output 1.1: Partnership agreement on the School of Good Governance developed and signed between TI Cambodia and Ministry of Interior and Implemented	Activity 1.1.1: Develop a Partnership Agreement to be signed by the Ministry of Interior and TI Cambodia	-	-	-			
		Activity 1.1.2: Develop an action plan and M&E plan to be approved by both institutions and implement the action pain and M&E plan accordingly	13,800	14,403.71	(604)	-4%		
	Output 1.2: The School of Good Governance's business plan developed by expert in partnership with the Ministry of Interior and TI Cambodia	Activity 1.2.1: Develop the School of Governance's Business Plan by an expert	-	-	-	0%		
		Activity 1.2.2: Finalize the Business Plan to be endorsed by Mol	300	203.22	97	32%	This budget was planned for meeting costs. However, we spent less on meetings as the consultations and communication were mostly done through email.	
				300	203.22	97	32%	
			Activity 1.3.1: Set a School Committee and Operation Staff, which is led by Mol to develop a training manual/curriculum	10,000	9,454.77	545	5%	
Output 1.3: Training manual on good governance, accountability and anti-corruption developed and used by trainers		Activity 1.3.2: Develop and endorse training manual/curriculum based on an acceptable educational standard	200	-	200	100%	This budget was planned for meeting costs. However, we spent less on meetings as the consultations and communication were mostly done through email.	
		Activity 1.3.3: Introduce the training manual/curriculum to relevant stakeholders	300	-	300	100%	This budget was planned for meeting costs. However, we spent less on meetings as the consultations and communication were mostly done through email.	
			10,500	9,454.77	1,045	10%		

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	Output 1.4: Training of Trainers conducted in partnership with the Ministry of Interior and anti-corruption institutions	Activity 1.4.1: Recruit and select trainers and provide series of Training of Trainers (payments for the resources person/faculties)	5,000	2,475.00	2,525	51%	Some of the resource persons were within Mol; therefore, part of the allocated budget was not used.
		Activity 1.4.2: Select Trainees (ToT) and decide on number of trainees to be supported by Mol and TI Cambodia	500	116.80	383	77%	# of actual trainees selection meetings was less than planned.
		Activity 1.4.3: Prepare the roll-out plan, which includes budget and timeframe	-	-	-	0%	
		Activity 1.4.4: Finalize roll-out plan to be endorsed by Mol	-	-	-	0%	
			5,500	2,591.80	2,908	53%	
Outcome 2: Policy, legal and regulatory framework of some key ministries reformed to reduce corruption and ensure democratic reform and enhance better access to public services.	Sub-Total for outcome 1		30,100	26,653.50	3,447	11%	
		Output 2.1: Law on Access to Information that meets minimum international standard passed after constructive dialogues and debates within and among the government and relevant stakeholders	-	-	-	0%	
			200	200.00	-	0%	
		Activity 2.2.1: Form an NGO Working Group on the Whistleblower Protection Legislation	-	-	-	0%	
		Activity 2.2.2: Consult with relevant stakeholders for comments/inputs (venue package & translation etc..)	-	-	-	0%	
	Sub-Total for outcome 2	Activity 2.2.3: Develop an outline of the draft law and share it with key stakeholders for comment/inputs	-	-	-	0%	
		Activity 2.2.4: Finalize the draft law and submit (present) it to responsible institutions for further proceeding.	-	-	-	0%	
			200	200.00	-	0%	
		Activity 3.1.1: Conduct a Capacity Need Assessment for Commissions #10	200	200.00	-	0%	
		Activity 3.1.2: Conduct trainings to staff of Com. #10	4,000	-	4,000	100%	This activity was delayed due to recent political tension between the 2 parties.
	Outcome 3: Capacity on anti-corruption, investigation, oversight, policy, legal and regulatory framework of the Parliamentary Commissions #10 strengthened to monitor the implementation of anti-corruption policies by the Government	Activity 3.1.3: Develop Anti-corruption strategy & monitoring framework on Anti-Corruption Reform for Com. #10	6,500	-	6,500	100%	This activity was delayed due to recent political tension between the 2 parties.

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Outcome 3: Enhanced capacity of the National Assembly's Commission 10 to effectively oversee the enforcement of the Anti-Corruption Law and support victims and witnesses of corruption in investigation and complaint handling.	Output 3.2: Complaint mechanisms of the 10th Commissions established with proper policy, implementing guideline and staff to provide legal advice to victims and witnesses of corruption	Activity 3.2.1: Review role & responsibility of the Com. #10	10,500	-	10,500	100%	
		Activity 3.2.2: Develop a complaint mechanism/guideline for the Com.#10	-	-	-	0%	
		Activity 3.2.3: Get endorsement/approval on complaint mechanism from permanent steering committee of NA	-	-	-	0%	
		Activity 3.2.4: Launch the complaint mechanism with Executive bodies and the publics and promote/disseminate the commission's complaint mechanism to the wider publics	-	-	-	0%	
		Activity 3.2.5: Through ALAC, provide legal supports to the Com.#10 on the complaint mechanism	-	-	-	0%	
			-	-	-	0%	
			10,500	-	10,500	100%	
		Activity 4.1.1: Train ALAC staff and lawyer on ALAC's framework, implementing guideline and database as well as Brbespot.com	200	-	200	100%	All ALAC activities expenses were covered by TI-S so SIDA/EU funded budget was not used.
		Activity 4.1.2: Attend regular regional and international ALAC's workshop and conference conducted by TI-S and other chapters	3,000	-	3,000	100%	All ALAC activities expenses were covered by TI-S so SIDA/EU funded budget was not used.
		Activity 4.1.3: Train ALAC staff on policy, legal and regulatory framework as well as UNCAC	800	-	800	100%	All ALAC activities expenses were covered by TI-S so SIDA/EU funded budget was not used.
			9,000	436.36	8,564	95%	
		Activity 4.2.1: Establish cooperative framework with anti-corruption agencies and CSO on complaint handling	2,500	-	2,500	100%	All ALAC activities expenses were covered by TI-S so SIDA/EU funded budget was not used.
		Activity 4.2.2: Consult with and provide legal advice to victims and witnesses of corruption on their cases	-	-	-	0%	
		Activity 4.2.3: File corruption related complaints to ACU and Commissions #10 and follow-up on cases	-	-	-	0%	
		Activity 4.2.4: File complaint that are not related to corruption to relevant CSO partners	-	-	-	0%	
			2,500	-	2,500	100%	
			11,500	436.36	11,064	96%	
		Sub-Total for outcome 4					
Outcome 4: Strengthened effectiveness of alternative reporting mechanisms on corruption cases through the Advocacy and Legal Advice Centre (ALAC) and enhanced social demand for anti-corruption by citizens and youths.	Output 4.2: Cooperation with the anti-corruption agencies and CSO partners enhanced to handle complaint on corruption more effectively	Activity 4.2.1: Establish cooperative framework with anti-corruption agencies and CSO on complaint handling	2,500	-	2,500	100%	All ALAC activities expenses were covered by TI-S so SIDA/EU funded budget was not used.
		Activity 4.2.2: Consult with and provide legal advice to victims and witnesses of corruption on their cases	-	-	-	0%	
		Activity 4.2.3: File corruption related complaints to ACU and Commissions #10 and follow-up on cases	-	-	-	0%	
		Activity 4.2.4: File complaint that are not related to corruption to relevant CSO partners	-	-	-	0%	
			2,500	-	2,500	100%	
			11,500	436.36	11,064	96%	
		Sub-Total for outcome 4					

✓

Outcome 5: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes	Output 5.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	Activity 5.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-	-	0%	
	Output 5.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team	Activity 5.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	0%	
	Outcome 5.3: Impacts/results and outcomes of the programme well reported/recorded and communicated with both internal and external stakeholders	Activity 5.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	1,000	366.00	63%	The budget was planned for field monitoring. However, the field visits happened less than planned.
	Sub-Total for outcome 5		1,000	366.00	63%	
			1,000	366.00	63%	
			53,300	27,655.86	48%	
		SUB TOTAL - ACTIVITY COST GOAL 1				
	Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/output	Personnel Cost (Programme)	45,211	43,928.54	3%	
		Capital Expenditure-Office Equipment and Furniture	4,933	4,345.23	12%	Budget was planned for regional office furniture expenses but regional office set up was delayed.
			50,145	48,273.77	4%	
Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/output s more effectively and efficiently		SUB TOTAL - PROGRAMME DIRECT COST GOAL 1	103,445	75,929.63	27%	
		B-OPERATIONS COST				
		Office Running Cost	21,114	17,383.49	18%	Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent.
		Personnel Cost (Management and Support)	22,741	20,667.70	9%	
		Audit fee	1,263	1,002.99	21%	The budget was underspent due to no increase in audit fee.
			45,118	39,054.17	13%	
		SUB TOTAL - OPERATIONS COST GOAL 1	45,118	39,054.17	13%	
		TOTAL PROGRAMME COST GOAL 1	148,563	114,983.80	23%	
GOAL 2: Strengthen coalition between and among civil society organisations to fight corruption and promote integrity. Expected Programme's Impact: Strengthened integrity system to effectively ensure an open government, public sector transparency and better service delivery for the population.						
		A-PROGRAMME COST				
		ACTIVITY RELATED COST				
		Activity 1.1.1: Conduct an Open Budget Survey (OBS) and present the findings and recommendations with all stakeholders, especially the Ministry of Economic and Finance (MEF)	-	-	0%	
		Activity 1.1.2: Launch and publicise Open Budget Survey's findings with key stakeholders and release recommendations	-	-	0%	

✓

Outcome 1: Strengthened the capacity of civil society and various NGO working groups in order for them to advocate for democratic reforms more effectively.	Output 1.1: Promote high quality demand for budget transparency, accountability and cooperation including all relevant stakeholders to support improved national budget management system	Activity 1.1.3: Participate in the annual budget preparation and consultation with stakeholders especially with CSOs to gather inputs for the Government	500	500.00	-	0%		The budget was planned for consultant's fee. However, we could not find a qualified expert. The activity will be carried out in next fiscal year.
		Activity 1.1.4: Provide technical expertise on PFM and conduct capacity development of the BWG to effectively participate in discussion and monitoring of national budget and train the CSOs community to enable them to provide input meaningfully on the national budget	10,000	165.50	9,835	98%		
		Activity 1.1.5: Raise awareness and engage citizens and youths at national and sub-national levels in demanding for and promoting budget transparency and access to informations	5,000	3,087.49	1,913	38%		# of participants attended national forum was less than planned.
		Activity 1.1.6: Based on the OBS and other studies, work constructively with the MEF and the NAA on improved quality, coverage, public availability of relevant budget informations and documents	3,000	-	3,000	100%		The event could not happen due to no collaboration from MEF. And the unused budget will be utilized for the same activity in 2017.
			18,500	3,752.99	14,747	80%		
			18,500	3,752.99	14,747	80%		
		Activity 2.1.1: Establish CSO OGP working group	-	-	-	0%		
		Activity 2.1.2: Develop CSO OGP's advocacy/strategy plan	-	-	-	0%		
		Activity 2.1.3: Support govt. partner to establish WG/secretariat for OGP	-	-	-	0%		
		Activity 2.1.4: Define roles and responsibilities of each member & the secretariat	200	31.65	168	84%		# of actual meetings that happened was less than planned.
Outcome 2: Enhanced coordination among anti-corruption stakeholders for transparency, accountability and open government.	Output 2.2: Cambodia signed up to be a member state of OGP and the framework of OGP adopted and implemented by the government as well as CSOs.		200	31.65	168	84%		
		Activity 2.2.1: Develop implementation & monitoring plan for Cambodia to become member of OGP	200	-	200	100%		# of actual meetings that happened was less than planned.
		Activity 2.2.2: Govt. review and approve implementation & monitoring plan on OGP	-	-	-	0%		
		Activity 2.2.3: Introduce and engage with stakeholder to implement the plan	200	-	200	100%		# of actual meetings that happened was less than planned.
			400	-	400	100%		
			600	31.65	568	95%		
		Activity 3.1.1: CSO EI Working Group review and endorse the implementation of the joint plan	200	210.00	(10)	-5%		
		Activity 3.1.2: Build capacity of CSO EI Working Group and other members	-	-	-	0%		
		Activity 3.1.3: Increase awareness of youth in EI sector to make the call for a transparent management of EI by the private sector and government	-	-	-	0%		
		Activity 3.1.4: Increase awareness of citizens/youths on EI to increase social demands for better management of EI	-	-	-	0%		
Outcome 3: Strengthened transparency and accountability in extractive industry and mining	Output 3.1: Improved coordination among CSOs on the framework of Extractive Industry Transparency Initiative (EITI) and improved capacity of the working group to advocate for transparency in the extractive industry more effectively		200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		
			200	210.00	(10)	-5%		

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Outcome 4: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes	Output 3.2: EITI's framework introduced to the government for adoption.	Activity 3.2.1: Produce papers on best practices of EITI of other countries	-	-	-	-
		Activity 3.2.2: Share best practices of other countries with stakeholders especially the government	500	269.00	231	46%
		Activity 3.3.1: Present the concept of EITI & country context to govt. agencies	500	269.00	231	46%
		Activity 3.3.2: Conduct case study/Country assessment on EITI	-	-	-	0%
		Activity 3.3.3: Develop a government's plan for implementation for implementation of EITI	-	-	-	0%
		Activity 3.3.4: Consult and approve on the govt. plan to implement EITI	-	-	-	0%
			-	-	-	0%
	Sub-Total for outcome 3		700	479.00	221	32%
	Output 4.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	Activity 4.1.1: Hold Business Integrity Forum for business associations, chambers of commerce and industry umbrella groups	-	-	-	0%
	Output 4.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team	Activity 4.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	-	0%
Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/outputs more effectively and efficiently	Outcome 4.3: Impacts/results and outcomes of the programme well reported/recorded and communicated with both internal and external stakeholders	Activity 4.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	500	52.00	448	90%
			500	52.00	448	90%
	Sub-Total for outcome 4		20,300	4,315.64	15,984	79%
	Costs related to programme's personnel, benefits, overtime, capital expenditures and staff capacity building	Personnel Cost (Programme)	22,511	16,733.02	5,778	26%
		Capital Expenditure-Office Equipment and Furniture	1,976	1,701.93	274	14%
			24,487	18,434.95	6,052	25%
		SUB TOTAL - PROGRAMME DIRECT COST GOAL 2	44,787	22,750.59	22,037	49%
	Costs related to management team and operation's personnel, benefits, overtime, capital expenditures, office running costs, professional costs, audit, staff capacity building and other operational related costs	B-OPERATIONS COST				
		Office Running Cost	8,459	6,964.14	1,495	18%
		Personnel Cost (Management and Support)	8,910	8,279.85	630	7%
Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/outputs more effectively and efficiently		Audit fee	506	401.81	104	21%
			17,875	15,645.80	2,229	12%
		SUB TOTAL - OPERATIONS COST GOAL 2	17,875	15,645.80	2,229	12%
		TOTAL PROGRAMME COST GOAL 2	62,662	38,396.39	24,266	39%

The budget was planned for field monitoring. However, the field visits happened less than planned.

Staff resigned and replacement staff came on board late

Budget was planned for regional office furniture expenses but regional office set up was delayed

Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent.

The budget was underspent due to no increase in audit fee.

GOAL 3: Empower people to fight corruption and promote integrity individually and collectively									
Expected Programme's Impact: Increased public demand for anti-corruption and enhanced civic participation by all citizens in decision making that affect their lives.									
		A-PROGRAMME COST							
		ACTIVITY RELATED COST							
Outcome 1: Increased citizens' /youth's understanding and knowledge of good governance, integrity, and corruption and its effects on their lives and society.	Output 1.1: Youth leaders from across the country trained and equipped with skills, knowledge and social accountability tools to take actions against corruption and promote integrity.	Activity 1.1.1: Train Youths on Young Professional Leadership focus on anti-corruption to inspire them to take actions against corruption	3,000		3,109.51	(110)	-4%		
		Activity 1.1.2: Provide scholarship for Outstanding Youths of the Year to attend a week-long training course at the Anti-Corruption Academy or other anti-corruption learning institutions	-		-	-	0%		
		Activity 1.1.3: Organise camps on "Youth Empowerment for Transparency and Integrity (YETI)" to train and empower youths from across the country	-		-	-	0%		
		Activity 1.1.4: Organise "International Youth Camp on Youth Empowerment for Transparency and Integrity" and implement YMTA's strategy, which will be led by "Youth Movement for Transparency in Asia (YMTA)" in partnership with TI-S and TI Chapters in the region	-		-	-	0%		
		Activity 1.2.1: Promote integrity, transparency and anti-corruption through online Transparency TV, produced by TI Cambodia	3,000		3,109.51	(110)	-4%		
	Output 1.2: Integrity, anti-corruption and social accountability promoted through all available online platforms and social media to raise public awareness and understanding of corruption, leading to more citizens' demand for the fight against corruption and the promotion of integrity.	Activity 1.3.2: Develop a radio programmes that promote transparency and anti-corruption through TI Cambodia's radio in partnership with media partners	-		-	-	0%		
		Activity 1.2.2: Promote integrity, transparency and anti-corruption through cartoon and drama stories	-		-	-	0%		
		Activity 1.2.3: Awarde Prize to the winner who can share and promote "Like" on Page of Transparency Youtube Channel via facebook page and other online tools	600		610.00	(10)	-2%		
		Activity 1.2.4: Promote I AM CLEAN page/concept	600		599.78	0	0%		
		Activity 1.2.5: Maintain and further promote SMS caster project & Line	1,200		1,199.48	1	0%		
		Activity 1.2.6: Develop an online training course with the main focus on good governance, transparency and integrity	-		-	-	0%		
		Activity 1.2.7: Develop and promote an apps that increase access to information on government's public information and official fees, and promote its usage	1,000		1,000.00	-	0%		
		Activity 1.3.1: Train and empower youths on integrity, transparency and anti-corruption through youth led initiatives developed and implemented by MoEYS	3,400		3,409.26	(9)	0%		
		Activity 1.3.2: Work with MoEYS to enhance the capacity of Youth Club at High School (13 Provinces)	10,000		1,202.27	8,798	88%	The activity was cancelled	
			2,500		-	2,500	100%	The activity was cancelled	

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Outcome 2: Enhanced participation by youth on anti-corruption and increased demands for positive reforms.	Output 1.3: Formal partnership/agreement with the Ministry of Education Youth and Sports developed and implemented to enhance capacity of youths and empower them to take action against corruption at both national and sub-national levels and introduce anti-corruption curriculum in the national school system	Activity 1.3.3: Develop curriculum framework for MoEYS	10,000	-	10,000	100%	The activity was cancelled.
		Activity 1.3.4: Build capacity of curriculum committees of MoEYS	-	-	-	0%	
		Activity 1.3.5: Provide technical expertise to curriculum committee to develop curriculum on subjects related to civic education, integrity, morality and anti-corruption	-	-	-	0%	
		Activity 1.3.6: Provide ToT to teachers on the new curriculum	-	-	-	0%	
			22,500	1,202.27	21,298	95%	
	Sub-Total for outcome 1		28,900	7,721.04	21,179	73%	
	Output 2.1: Citizen monitoring of community development projects developed and implemented by citizens and youths in their communities, with the main focus on public infrastructure/constructions, public service delivery, teachers' performance and or forestry/environment.	Activity 2.1.1: Develop and implement Youth Led Initiatives by Youth Club of TI Cambodia to promote integrity, transparency and anti-corruption, and empower youths to participate in decisions that affect their lives	-	-	-	0%	
		Activity 2.1.2: Together with citizens committees, develop and implement "Citizen Monitoring Initiatives" on public service delivery, infrastructures/construction at their communities to demand for transparency and accountability	-	-	-	0%	
		Activity 2.1.3: Promote ethics/morality/integrity through the teaching of Buddhism, Christianity and Islam etc...	-	-	-	0%	
			-	-	-	0%	
	Output 2.2: Individual and collective demand and commitment for anti-corruption increased through the dissemination of anti-corruption card and singing of Citizen Declaration against Corruption.	Activity 2.2.1: Promote TI Cambodia's Anti-Corruption Card and Declaration against Corruption to youths/citizens/institution through existing activities of TI Cambodia and partners	3,000	2,999.50	1	0%	
		Activity 2.2.2: Engage with companies in Phnom Penh and target provinces to sign-up to the Anti-Corruption Scheme in order to get their commitment in the fight against corruption and discount of their products and services	2,000	1,991.15	9	0%	
			5,000	4,990.65	9	0%	
	Output 2.3: Youth led initiatives developed and implemented by youths to raise awareness of corruption and its impacts on society to more citizens and youths in their community.	Activity 2.3.1: Through existing youth networks formed by TI Cambodia, provide small grants to youths to further promote integrity, transparency and anti-corruption in their respective communities	-	-	-	0%	
	Sub-Total for outcome 2		5,000	4,990.65	9	0%	
	Output 3.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	Activity 3.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-	-	-	0%	
			-	-	-	0%	

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Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes	Output 3.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team	Activity 3.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	0%	
	Outcome 3.3: Impacts/results and outcomes of the programme well reported/recorded and communicated with both internal and external stakeholders	Activity 3.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	2,000	2,155.35	-8%	
	Sub-Total for outcome 3		2,000	2,155.35	-8%	
		Sub Total Activity Related Cost Goal 3	35,900	14,867.04	59%	
	Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/ outcomes/outputs more effectively and efficiently	Personnel Cost (Programme)	53,987	47,265.32	12%	One position (Online Producer) was not recruited
Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/ outcomes/outputs more effectively and efficiently		Capital Expenditure-Office Equipment and Furniture	5,788	5,002.77	14%	Budget was planned for regional office furniture expenses but regional office set up was delayed.
		SUB TOTAL - PROGRAMME DIRECT COST GOAL 3	59,776	52,268.09	13%	
		B-OPERATIONS COST	95,676	67,135.13	30%	
		Office Running Cost	24,775	20,397.40	18%	Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent
		Personnel Cost (Management and Support)	26,372	24,251.02	8%	
Goal 4: Build coalition among and capacity of the private sector to promote integrity in business		Audit fee	1,481	1,176.88	21%	The budget was underspent due to no increase in audit fee.
		SUB TOTAL - OPERATIONS COST GOAL 3	52,628	45,825.30	13%	
		TOTAL PROGRAMME COST GOAL 3	148,304	112,960.43	24%	
Expected Programme's Impact: Increased accountability, integrity and transparency in business practices						
Output 1.1: Collective action on anti-corruption led by the private sector established and its result framework developed and implemented	A-PROGRAMME COSTS					
	ACTIVITY RELATED COST					
	Activity 1.1.1: Conduct cross-sector forum on collective action		-	-	0%	
	Activity 1.1.2: Establish a collective action Steering Committee led by the private sector		-	-	0%	
	Activity 1.1.3: Establish bi-monthly collective action Steering Committee meetings		-	-	0%	

Outcome 1: Improved coordination amongst the private sector to establish platform for business integrity and on anti-corruption	Output 1.2: A well-coordinated private sector working group on anti-corruption led by the private sector established and clean business practices promoted	Activity 1.1.4: Establish bi-annual collective action forum	-	-	0%	
		Activity 1.2.1: Hold business Integrity Forum for business associations, chambers of commerce and industry umbrella groups (8 times for 5 years)	1,737	-	0%	
		Activity 1.2.2: Sign partnership agreement with chamber of commerce	-	-	0%	
		Activity 1.2.3: Create joint policy recommendation/best practice initiative	-	-	0%	
			1,737	1,737	0%	
Outcome 2: Increased participation by private sector in applying CIS in their company	Output 1.3: Engagement of the government in promoting clean business practices enhanced	Activity 1.3.1: Establish dialogue meetings with government agencies	900	900	100%	Unable to engage the targeted partners for dialogue meetings, except MoC. The unspent budget, including the additional needed budget will be used for the same activity plus other identified activities with MoC in 2017.
		Activity 1.3.2: Conduct public-private partnership forum on business integrity	-	-	0%	
		Activity 1.3.3: Establish e-government initiative with Ministry of Commerce	-	-	0%	
			900	900	100%	
			2,637	1,737.00	34%	
	Output 2.1: The Corporate Integrity System (CIS) developed/updated and adopted by the private sector	Activity 2.1.1: Hold trainings for associations, companies and organisations on corporate integrity systems	1,780	1,787.10	0%	
		Activity 2.1.2: Conduct case studies on companies who have implemented corporate integrity systems	-	-		
		Activity 2.1.3: Establish corporate integrity service advisory group	-	-		
			1,780	1,787.10	0%	
			1,820	2,083.00	-14%	Due to the interesting topic for private sector, # of participants attended over expectation.
	Output 2.2: Clean business practices adopted and applied by companies	Activity 2.2.1: Set up partial corporate integrity systems for SMEs	-	-		
		Activity 2.2.2: Establish working group for SMEs on business integrity	-	-		
		Activity 2.2.3: Provide trainings and expertise to young entrepreneur organisations and start-up business associations	-	-		
			1,820	2,083.00	-14%	
			1,000	1,000.00	0%	
	Output 2.3: Demand for CIS consultancy services increased from the private sector	Activity 2.3.1: Enhance CIS expertise through professional exchange with TI-Malaysia	-	-	0%	
		Activity 2.3.2: Build CIS online platform	360	243.14	32%	Consultancy was provided to only companies in PP, rather than in provinces so that less case happened less than planned.
			1,360	1,243.14	9%	
			4,960	5,113.24	-3%	

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Outcome 3: Enhanced knowledge and understanding of corruption among business community.	Output 3.1: Number of companies included the anti-corruption/business integrity in their annual reports increased	Activity 3.1.1: Establish BIP technical advisory group	-	-	0%	
		Activity 3.1.2: Initiate advocacy initiative to promote clean business in Cambodia	-	-	0%	
		Activity 3.1.3: Conduct Business Integrity Country Assessment (BICA)	-	-	0%	
		Activity 3.1.4: Initiate advocacy campaign on BICA	-	-	0%	
		Activity 3.2.1: Conduct case studies on private sector corruption	-	-	0%	
	Output 3.2: Knowledge and understanding of corruption in private sector (SME, young entrepreneurs) enhanced	Activity 3.2.2: Hold annual conference on business integrity	4,810	2,776.00	42%	No guest speakers outside Cambodia and less participants attended the conference so that less budget was used.
		Activity 3.2.3: Establish partnerships with business associations and industry umbrella groups	500	455.30	9%	
		Activity 3.3.1: Produce business integrity video on key issues	5,310	3,231.30	39%	
		Activity 3.3.2: Reports/advocacy on key private sector corruption issue in Cambodia	5,000	5,099.00	-2%	
		Activity 3.3.3: Print advocacy materials	360	360.00	0%	
Outcome 4: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programmes	Output 3.3: Key business integrity issue and needs for reform are identified and shared	Activity 3.3.4: Workshop on case study/advocacy	-	-	0%	
			5,360	5,459.00	-2%	
			10,670	8,690.30	19%	
		Sub-Total for outcome 3				
		Output 4.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	-	-	0%	
	Output 4.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team	Activity 4.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-	-	0%	
		Activity 4.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	0%	
		Activity 4.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	1,000	802.58	20%	Field monitoring happened less than planned. And the unspent balance will be used in 2017.
			1,000	802.58	20%	
			1,000	802.58	20%	
Outcome 5: Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes more effectively and efficiently	Sub-Total for outcome 4	Sub Total Activity Related Cost Goal 4	19,267	16,343.12	15%	
		Personnel Cost (Programme)	39,679	29,048.63	27%	New staff came on board late
		Capital Expenditure-Office Equipment and Furniture	4,510	3,883.83	14%	Budget was planned for regional office furniture expenses but regional office set up was delayed
			44,189	32,932.46	25%	
		SUB TOTAL - PROGRAMME DIRECT COST GOAL 4	63,456	49,275.58	22%	

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Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/outputs more effectively and efficiently	<i>Costs related to management team and operation's personnel, benefits, overtimes, capital expenditures, office running costs, professional costs, audit, staff capacity building and other operational related costs</i>	B-OPERATIONS COST								
		Office Running Cost	18,769	15,892.43	2,877	15%		Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent.		
		Personnel Cost (Management and Support)	20,333	18,894.94	1,439	7%				
		Audit fee	1,154	916.96	237	21%		The budget was underspent due to no increase in audit fee.		
		SUB TOTAL - OPERATIONS COST GOAL 4	40,257	35,704.33	4,552	11%				
		TOTAL PROGRAMME COST GOAL 4	40,257	35,704.33	4,552	11%				
		103,713		84,979.91	18,733	18%				
Goal 5: Strengthen the capacity of TI Cambodia to manage and support a social movement against corruption										
Expected Programme's Impact: Enhanced capacity of civil society and citizens/youths groups and Increase their participation in the fight against corruption										
		A-PROGRAMME COSTS								
		ACTIVITY RELATED COST								
		Activity 1.1.1. Conduct the Organisational Management Needs Assessment and develop training plan	-	-	-	0%				
		Activity 1.1.2. Implement training plan by providing on-the on-job training/coaching on managerial skills	-	-	-	0%				
		Activity 1.1.3. Train management staff of TI Cambodia on technical skills and strengthen capacity of the Board through meetings and trainings organised by TI-S and other chapters	-	-	-	0%				
		Activity 1.1.4. Promote accountability, responsibility, quality performance of staff which include core values of TI Cambodia through trainings, mentoring and coaching	1,130	196.37	934	83%		Due to cost sharing from other budget lines, this one was not fully used. Parts of the unspent will be carried forward for the same activity to 2017.		
		Activity 1.1.5 Follow-up and evaluate the performance of staff to verify the improvements	-	-	-	0%				
		1,130		196.37	934	83%				
		Activity 1.2.1: Review and re-adjust TI Cambodia's Structure to respond to the new strategy and ensure effective delivery of expected results	-	-	-	0%				
		Activity 1.2.2: Develop M&E Framework and M&E System for TI Cambodia	-	-	-	0%				
		Activity 1.2.3: Develop fund raising strategy for TI Cambodia	500	282.15	218	44%		Due to cost sharing from other budget lines, this one was not fully used.		
		Activity 1.2.4: Review grant management guideline	-	-	-	0%				
		Activity 1.2.5: Develop IT Policy	-	-	-	0%				
		Activity 1.2.6: Develop TI Cambodia's Programme Management Guideline	500	-	500	100%		Due to cost sharing from other budget lines, this one was not fully used.		
		Activity 1.2.7: Review and update office and property usage policy	-	-	-	0%				
		Output 1.1: Management and technical skills of TI Cambodia staff enhanced to deliver results more effectively and efficiently								
		Output 1.2: TI Cambodia's Corporate Governance re-structured to deliver results more effectively and efficiently								



Outcome 2: Increased Membership of TI Cambodia and increased commitment among citizens/youths/institutions to promote integrity and take action against corruption	Output 1.3: Provincial presence of TI Cambodia established with a well-coordinated structure in 5 regional provinces	Activity 1.2.8: Orient all staff on internal policies of TI Cambodia	700	70.70	629	90%	Due to cost sharing from other budget lines, this one was not fully used.
		Activity 1.2.9: Implement audit/M&E of TI Cambodia	-	-	-	0%	
		Activity 1.3.1: Identify regional provinces and potential partners to set provincial structure	1,700	352.85	1,347	79%	
		Activity 1.3.2: Establish provincial teams comprising of focal points, interns and volunteers	2,650	2,598.55	51	2%	
		Activity 1.3.3: Form Citizens Committee (CC), which comprises of local people, CSO's representatives, monk principle and youth leaders	1,000	259.27	741	74%	This activity was delayed and will be carried out in 2017.
		Activity 1.3.4: Form Youth Club, Teacher Group, Parents Self-Help Group, Farmer Self-Help Group and monk group by CC	2,050	-	2,050	100%	This activity was delayed and will be carried out in 2017.
		Activity 1.4.1: Build capacity on social accountability and anti-corruption tools	5,000	-	5,000	100%	This activity was delayed and will be carried out in 2017.
		Activity 1.4.2: Build capacity of citizen committee on financial management, procurement and audit skills	10,700	2,857.82	7,842	73%	
		Activity 1.5.1: Conduct an annual programme/operation/staff reflection workshop	-	-	-	0%	
		Activity 1.5.2: Organise an Annual Staff Retreat	2,060	2,060.00	-	0%	
Outcome 2: Increased Membership of TI Cambodia and increased commitment among citizens/youths/institutions to promote integrity and take action against corruption	Output 2.1: TI Cambodia's Institutional and Individual Membership Policy and Implementing guideline developed and implemented	Activity 2.1.1: Develop TI Cambodia's Institutional and Individual Membership Appointment Policy and implementing guideline and approve by the board	9,160	9,100.00	60	1%	
		Activity 2.1.2: Launch TI Cambodia's membership policy to the publics	11,220	11,160.00	60	1%	
		Activity 2.2.1: Recruit individuals and corporate members to apply for membership of TI Cambodia	24,750	14,567.04	10,183	41%	
		Activity 2.2.2: Orientation individual and cooperate members	-	-	-	0%	
		Activity 2.2.3: Review the current by-laws if necessary to be consulted with members at the First General Assembly Meeting	-	-	-	0%	
		Activity 2.3.1: Recruit individuals and corporate members to apply for membership of TI Cambodia	5,000	-	5,000	100%	This activity was delayed, and will be carried forward to 2017.
		Activity 2.3.2: Develop and update ToR for the Board of TI Cambodia and publically recruit candidates for the Board of Directors	2,000	-	2,000	100%	This activity was delayed, and will be carried forward to 2017.
		Activity 2.3.3: Organise the first General Assembly of TI Cambodia	7,000	-	7,000	100%	
		Activity 2.3.4: Review the current by-laws if necessary to be consulted with members at the First General Assembly Meeting	-	-	-	0%	
		Activity 2.3.5: Develop and update ToR for the Board of TI Cambodia and publically recruit candidates for the Board of Directors	-	-	-	0%	
Outcome 2: Increased Membership of TI Cambodia and increased commitment among citizens/youths/institutions to promote integrity and take action against corruption	Sub-Total for outcome 2		-	-	-	0%	
			7,000	-	7,000	100%	

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Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programme	Output 3.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	Activity 3.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-	-	0%		
	Output 3.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team	Activity 3.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	0%		
	Outcome 3.3: Impacts/results and outcomes of the programme well reported/recorded and communicated with both internal and external stakeholders	Activity 3.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	500	333.87	33%	The budget was planned for field monitoring. However, field visits happened less than planned.	
	Sub-Total for outcome 3		500	333.87	33%		
		Sub Total Activity Related Cost Goal 5	32,250	14,900.91	54%		
	Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/outcomes/outputs more effectively and	Costs related to programme's personnel, benefits, overtimes, capital expenditures and staff capacity building	Personnel Cost (Programme)	37,228	32,480.72	13%	Budget was planned for regional office staff salary but regional office set up was delayed.
			Capital Expenditure-Office Equipment and Furniture	2,478	2,134.10	14%	Budget was planned for regional office furniture expenses but regional office set up was delayed.
				39,706	34,614.82	13%	
			SUB TOTAL - PROGRAMME DIRECT COST GOAL 5	71,956	49,515.73	31%	
			B-OPERATIONS COST				
Costs related to management team and operation's personnel, benefits, overtimes, capital expenditures, office running costs, professional costs, audit, staff capacity building and other operational related costs		Office Running Cost	10,313	8,732.62	15%	Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent.	
		Personnel Cost (Management and Support)	11,173	10,382.45	7%		
		Audit fee	634	503.85	21%	The budget was underspent due to no increase in audit fee.	
			22,120	19,618.92	11%		
		SUB TOTAL - OPERATIONS COST GOAL 5	22,120	19,618.92	11%		
TOTAL PROGRAMME COST GOAL 5		94,076	69,134.65	27%			
Goal 6: To provide evidence based research and studies on corruption related topics and adequately respond to emerging corruption cases or abuse of power where TI Cambodia believes its intervention is necessary and within its mandate.							
Expected Programme's Impact: Well-informed anti-corruption stakeholders and publics on the state of governance, sector-based studies on corruption issues that affect the lives of people/business community, and addressed emerging corruption cases or abuse of power.							
Outcome 1: Enhanced knowledge and understanding of corruption and its effects on peoples' lives, society and country's development through evidence-based research and studies	Output 1.1: In-depth studies on bribery and corruption at health centres conducted	A-PROGRAMME COSTS					
		ACTIVITY RELATED COST					
		Activity 1.1.1: Conduct in-depth studies on bribery and corruption at health centres, disseminate the findings and implement its advocacy plan	-	-	0%		
		Activity 1.2.1: Conduct the National Integrity System (NIS) assessment, disseminate the findings and implement its advocacy plan	-	-	0%		
Sub-Total for outcome 1			-	-	0%		

Outcome 2: Increased anti-corruption momentum and commitment from individuals and institutions at all levels through public fund raising campaigns and initiatives	Output 2.1: Public Fund Raising Strategy developed and implemented	Activity 2.1.1: Develop fund raising strategy	-	-	-	0%	
		Activity 2.1.2: Organise gala dinners with individuals and institutions from the government, CSOs and the private sector	-	-	-	0%	
		Activity 2.1.3: Place TI Cambodia fund raising boxes at public locations to enable people to donate more easily	-	-	-	0%	
		Activity 2.1.4: Conduct an annual fund raising campaign "Bon Pkar against Corruption" led by monks	-	-	-	0%	
		Activity 2.1.5: Conduct a cycling/half marathon against corruption	-	-	-	0%	
		Activity 2.1.6: Raise fund for TI Cambodia through available crowd-funding platforms	-	-	-	0%	
		Activity 2.1.7: Create online platform for peoples to donate to TI Cambodia (fund raising account)	300	-	300	100%	the online platform turned out to be very costly and we chose to use existing platforms like Wfing service instead.
			300	-	300	100%	
			300	-	300	100%	
		Sub-Total for outcome 2					
Outcome 3: Enhanced effective M&E mechanism and evidence-based impact assessment of the expected outcomes and outputs of the programme	Output 3.1: Effective M&E Framework, M&E Plan and M&E database developed and regularly updated	Activity 3.1.1: Develop M&E framework, M&E Plan and M&E database for TI Cambodia	-	-	-	0%	
		Activity 3.2.1: Collate, compile and analyse available M&E tools, which can be used to measure the impacts/outcomes of TI Cambodia's programme and orient all staff and M&E team to apply these tools in the fields	-	-	-	0%	
		Activity 3.3.1: Measure both qualitative and quantitative impacts and report them effectively and smoothly to TI Cambodia's management team, Board of Directors, donors and relevant stakeholders	500	332.00	168	34%	The budget was planned for field monitoring. However, field visits happened less than planned.
			500	332.00	168	34%	
			500	332.00	168	34%	
		Sub Total Activity Related Cost Goal 6	800	332.00	468	59%	
		Personnel Cost (Programme)	25,965	16,565.50	9,400	36%	Part of the cost was shared by Oxfam Novib project.
		Capital Expenditure-Office Equipment and Furniture	1,414	1,217.74	196	14%	Budget was planned for regional office furniture expenses but regional office setup was delayed.
			27,379	17,783.24	9,596	35%	
		SUB TOTAL - PROGRAMME DIRECT COST GOAL 6	28,179	18,115.24	10,064	36%	
Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/ outcomes/outputs more effectively and efficiently	Output 3.2: Up-to-date M&E tools (both qualitative and quantitative impact assessment tools) developed and implemented by programme staff and M&E team						
		Outcome 3.3: Impacts/results and outcomes of the programme well reported/recorded and communicated with both internal and external stakeholders					
		Sub-Total for outcome 3					

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Secured and enhanced an adequate human resources and staff capacity to deliver expected impacts/ outcomes/outputs more effectively and efficiently	Costs related to management team and operation's personnel, benefits, overtimes, capital expenditures, office running costs, professional costs, audit, staff capacity building and other operational related costs	B-OPERATIONS COST					Part of the cost was shared by Oxfam Novib project, and cost for office renovation was underspent.
			5,885	4,982.91	902	15%	
			6,375	5,924.31	451	7%	
			362	287.50	74	21%	The budget was underspent due to no increase in audit fee.
			12,622	11,194.72	1,427	11%	
			12,622	11,194.72	1,427	11%	
			40,801	29,309.96	11,492	28%	
			598,119	449,765.15	148,354	24.8%	

The budget was underspent by 25 per cent because:

1. The delay in implementing activities with Commission10, and Ministry of Education Youth and Sport.
2. ALAC activities were funded by TIS
3. TI Cambodia's Regional Office set up was delayed
4. The budget of TI Cambodia office renovation was underspent

Summary Funding Overview

Budget vs Actual Expenditure 1 July to 31 December 2016		USD	Total USD
Total Budget		598,119	598,119
Total Expenditure		449,765	449,765
Budget remaining		148,354	148,354
Statement of Fund Balance			
Total Income from SIDA/EU from 1 July'16- 31 Dec '16			1,126,118
1. First installment 29 July 2016		358,262	
2. Second installment 04 August 2016 EUR 680,000@1.1292		767,856	
Total bank Interest Income 1 July'16- 31 Dec'16			441
Total expenditure 1 July'16- 31 Dec'16			449,765
Actual Fund Balance as of 31 December 2016			676,794

Prepared by:



Finance Manager

Verified by:



Senior Director of Operations

Reviewed by:



Senior Director of Programmes

Approved by:



Executive Director