

Strategic Plan 2023-2025

“Collective ACTIONS Against Corruption (CA2C)”

**Transparency International Cambodia
Strategic Plan 2023-2025**

“Collective **ACTIONS Against Corruption (CA2C)”**

I. CONTEXTUAL ANALYSIS AND JUSTIFICATION

Corruption

Corruption in Cambodia continues to exist on the grand as well as petty scales. In the 2021 Corruption Perception Index (CPI) Cambodia ranked 157 among 180 countries assessed, with a score of 23 out of 100. In Southeast Asia, Cambodia was, like in the previous two years, placed bottom. According to the World Bank's Worldwide Governance Indicators 2020, which measure six key dimensions of governance, Cambodia still fairs poorly on all fronts, with most areas having gotten worse over the last five years. The low scores in voice and accountability (12.56), political stability and absence of violence (41.04), government effectiveness (37.98), regulatory quality (29.81), the rule of law (17.79), and control of corruption (11.06) highlight the widespread and endemic forms of corruption that permeate every aspect of the Cambodian daily life.

Elite capture: The most significant arena of corruption is the political sphere in Cambodia. It manifests in wide-range of ways. The first is state capture, where the political elites and their cronies continue to use their power to amass their wealth at the expense of state resources, environment and human rights, and even the country's sovereignty. This is done via vast patronage networks, through legal and illicit means, combined with coercion, violence and intimidation. This trend has only intensified in recent years, propelled by the influx of Chinese money, and the government's increasing crackdown on domestic watchdogs and critical voices. Members of the ruling elites and their business associates also reportedly engage in and reap benefits from money-laundering activities. Corruption has been effectively used or abused by both politicians and business elites to not only cement their power but also further extend their hold on power in Cambodia. Therefore, corruption must not be viewed as a technical bureaucratic problem that can be tackled by technical responses but as a state capture and political force that must be systematically addressed by political solutions as well. Political corruption has been well embedded into a governance functions that have significant implications on how key policy decisions are made, how power is structured, how election is conducted and more importantly how the democratic institutional checks and balances are operated.

Shame election: Political corruption also took the form of brutal crackdowns on the main opposition party and the organization of a shambolic election in 2018, marked by vote buying, violence and intimidation, and where the ruling party won every seat in the national assembly. These moves by the ruling party has effectively turned Cambodia into a full swing autocratic, one-party state. While past elections provided some opportunities for citizens to exercise their voting right, the 2018 national elections functioned entirely as a tool for the government to enhance its legitimacy and authority. Combatting political corruption, as such, requires an improvement in the integrity and transparency of elections in Cambodia.

Weak and politicized judiciary: And yet political corruption also involves corrupting the judiciary and using it as a tool to enhance the power of the ruling elites. The judiciary totally lacks independence from the CPP leadership and is controlled by the weak Ministry of Justice. This renders this institution the last, not the first resort. The most glaring recent example of the judiciary's lack of independence is the 2017 Supreme Court ruling that overturned the 2017 National election results. The Supreme Court then dissolved the political opposition party based on the request of the Prime Minister. Both of these decisions show how the Executive intervenes in judicial decisions to maintain political power. What is more, citizens who seek justice at the sub-national and national levels for land disputes and other rights violations rarely

receive impartial adjudication. With this sad reality, it is unsurprising that Cambodia has consistently been ranked the lowest in the World Justice Project's Rule of Law Index. In the 2021 Index, for example, Cambodia was ranked 138 out of 139 countries.

Bureaucratic corruption: Going hand in hand with endemic political corruption is the widespread bureaucratic and public service corruption. While salaries for public officials have increased notably over the past few years, corruption within the public services remains widespread. The 2020 Global Corruption Barometer shows that 37 percent of Cambodian respondents who used public services in the past 12 months had paid a bribe to access the services, with the highest bribery rate being experienced by those who obtained identification documents (40 per cent). Furthermore, nepotism and patronage remain pervasive in the bureaucracy, responsible for undermining the crucial functions of public services. A culture of impunity among senior officials exacerbates this problem. Lack of political will on the part of the leadership of the ruling party and the absence of a viable political opposition exacerbates the CPP's accountability deficiency, as the party and government officials lack an incentive to improve performance.

Significant barriers continue to prevent and discourage people from reporting corruption, not least the lack of an effective reporting mechanism for citizens. For instance, according to the 2020 GCB, only 2.5 percent of those who paid bribes to access public services said they had reported corruption. In addition, only 38% of respondents believed that citizens could provide information about corruption without fear, while 57% think that they were afraid of possible retaliation.

Closing democratic space

Closely intertwined with corruption is closing civic space. In recent years, the Cambodian government has accelerated its suppression of democratic space. **Suppression of critical NGOs, unions, and the media:** As the opposition party has been virtually dismantled, a primary target of the repression has now been CSOs, particularly NGOs dedicated to human rights, good governance, rule of law, anti-corruption, land disputes, and environment. As with NGOs, independent trade unions have also faced harsh clampdown. In spite of these external and internal challenges, prodemocracy NGOs and groups, grassroots communities, and worker unions and associations persist in defending and advocating for fundamental rights and freedom. In addition to prodemocracy NGOs, independent media has also bore the brunt of state crackdown. By 2018, the majority of independent newspapers, radio, and TV channels in Cambodia had ceased to exist. At the same time, attacks against journalists critical of the government have increased dramatically. While the growth of digital adoption was positive news for information freedom, digital technologies, particularly social media, are increasingly subject to growing government monitoring and intervention. **Growing atmosphere of fear and self-censorship:** State suppression, in addition, aims to strike fear and promote self-censorship and disengagement among **the public**. Recent research by TI Cambodia indicates that the growing repression has led to increased apathy and further marginalisation of citizens, particularly youth, women and vulnerable groups, from civic and political affairs of the country. Nevertheless, where youth, especially women, participate or take the lead in political campaigns, such as protests or anti-corruption initiatives, the results tend to be particularly impactful and effective. Interventions to open up civic space should therefore focus on harnessing the potential of youth, who make up a substantial share of the population, in defending and opening up civic space in Cambodia. ^[1]_{SEP}

Recent legislative developments, including the passing of the NGO law, Lèse-majesté law, the state of emergency law, and the Internet gateway sub-decree, have served to further inhibit the ability for civic groups and individuals to exercise and protect civil rights and freedom. And yet, the draft Access to Information law, ostensibly aimed at allowing Cambodians to obtain access to public information, also

features several clauses that could threaten the already restricted environment for free speech. On the other hand, existing laws—such as the Criminal Code— have also been frequently employed by the government to crackdown on critical voices.

Economic status

Cambodia has enjoyed a robust GDP growth over the past decade, which has been facilitated by many factors. These include the adoption of free market macro-economic policies, increased trade and investments particularly in the garment and footwear industry due to EBA and GSP preferential trade agreements with the EU and the US, a steady growth of tourism sector and fast growing property and construction sectors. However, Cambodia has recently experienced slow economic growth due to the COVID-19 pandemic, the effects of the Russian invasion of Ukraine and increasing oil price while the recovery of the tourism sector remains slow. According to the World Bank, Cambodia's economy will grow by 4.5 percent in 2022 and its fiscal deficit is expected to widen to 6.3% of GDP. The up-coming global recession and high inflation rate will make the predicted 2022 GDP growth uncertain. As Cambodia's economy is largely depending on a few main drivers, Cambodia will be very vulnerable to economic shock. Therefore, it is vital that Cambodia maintains the stability in the garment and footwear industry by keeping EBA and GDP (which requires the government to address key recommendations introduced by the EU and USA), increase industrial diversification and make double efforts to boost investment and trade by reducing the costs of doing business, facilitate trade and adopt a cleaner and friendlier investment climate. This presents an opportunity for key development partners and stakeholders to lobby the government to restore democracy and reverse the shrinkage of civic space and promote transparency and accountability in the public sector.

Positive steps in government's anti-corruption efforts: A number of anti-corruption initiatives have been, to some extent, successfully implemented in Cambodia amid increased authoritarian rule. Notable among these are public finance management and public procurement reforms.

Public financial management reform

Cambodia launched the public financial management reform programme (PFMRP) in 2004, a key milestone in its efforts to transform public financial management system. The PFMRP, which represents a comprehensive set of reforms, has been essential to improve how state resources are organised, allocated, transferred and made accountable. The PFMRP has contributed to the improvement in revenue mobilisation and management. For example, between 2014 and 2019, tax revenue rose by 243 percent, boosting the national budget. Cambodia has also made efforts to increase budget transparency. The most recent Open Budget Survey notes improvement in the availability of relevant budget documents. Nevertheless, a host of challenges remain. Cambodia has a transparency score of 33 (out of 100) in the 2021 Open Budget Survey and is regarded as being insufficiently transparent when it comes to public access to information on how the central government raises and spends public resources. In addition, whilst the ability of citizens and civil society to engage with the national budget process is mandated in law, in practice their role has often been limited across the four different stages of the budget cycle. The OSB's score on public participation was 0 out of 100 in 2021. Although the Ministry of Economy and Finance has established public consultations during the budget implementation, the participation of relevant stakeholders seems not very meaningful. Budget oversight remains weak, receiving a score of 41 out of 100. The legislature and auditing institution provide limited oversight of the process. There are also challenges for citizens and civil society to provide effective oversight with the delayed publication of only limited financial statements and auditing and assessment.

Public procurement

The introduction of the Law on Public Procurement 2012 has provided a foundational framework to standardise public procurement and is gradually being implemented in practice. A recent analysis by TI Cambodia found some improvements in public procurement in Cambodia. For example, amendments, bid advertisements, and contract awards appear on the website of the General Department of Public Procurement of the Ministry of Economy and Finance, relevant multi-lateral organisations' websites, and local bulletin boards. Training is provided to procurement officials of the line ministry, government ministry and provincial departments on an annual basis. There is an established appeals process for aggrieved bidders. Despite the positive steps, significant challenges and issues in public procurement persist. For instance, existing accountability mechanisms to monitor public procurement practice remain weak. According to the 2021 Economic Freedom Index, corruption within public procurement in Cambodia remains widespread. While procurement rules and practices may have improved over the years, it is largely prone to corruption and malpractice especially involving large scale projects, contracts and licenses. The system is still dominated by patronage practice which means that well-connected companies and business people are able to access generous state rents and are able to avoid regulations or ignore due legal processes.

Business climate

Cambodia's business environment is rapidly changing due to increased foreign direct investment, a growing number of industries and entrepreneurs, and a rapidly changing legal framework. Not all changes are positive, however, as companies continue to be incentivized to engage in corruption. The private sector is frequently viewed as the supply side of corruption, making informal payments to facilitate permits, licenses, and tax declarations. In the 2018 ASEAN Business Outlook Survey, 80 per cent of US investors who responded raised corruption as a concern to those doing business in Cambodia. Private sector actors who refuse to engage in corruption may face an uneven playing field in terms of establishing their business and claiming a share of the market. According to the most recent World Bank's Ease of Doing Business Survey, Cambodia is placed 144th out of 190 economies. Cambodia's ranking dropped from 138 in 2018 to 144 in 2019. In addition, the realms of politics and business are indistinct. Certain actors often take on dual roles. Some directors of big companies serve as senators, while some politicians, civil servants, police officers, military staff and judges are the ultimate owners of business interests. Conflicts of interest appear to be unregulated and unsanctioned. While Cambodia has adopted strong legislations concerning anti-money laundering and financing of terrorism, enforcement remains weak. In 2016 alone, at least \$1.8 billion was laundered out of Cambodia, according to an analysis by U.S. think tank Global Financial Integrity. Furthermore, Cambodia was placed 100th out of 110 nations in the Basel Anti-Money Laundering Index 2021, suggesting a very high risk of money laundering and terrorism financing.

II. Strategic Alignment: Think globally, act locally

TI Cambodia's strategic alignment with TI Global Movement Strategy 2030: As a part of the Anti-Corruption Global Movement, it is important that TI Cambodia uses existing expertise within the movement and build synergy among TI Chapters that are working on the same strategic objectives. Although TI Cambodia's Board of Directors and the management team enjoy the autonomy to design its strategic priorities that respond to its specific country's context and challenges, the alignment and linkage of the local strategy to the global anti-corruption movement are crucial. TI Cambodia's Strategic Plan for 2023-2025 will be aligned with some specific strategic objectives 2030 of TI Secretariat on public demands for anti-corruption, dirty money, political integrity, grant corruption, extractive industry, public procurement and business integrity.

TI Cambodia's strategy is also in line with Cambodia's commitments to reduce corruption under the United Nations Convention against Corruption, which Cambodia has ratified and undertaken two consecutive UNCAC reviews. Some of the key recommendations, such as the adoption of the Law on Access to Information and the Law on Whistle-Blower Protection, are among the legal and regulatory frameworks that TI Cambodia and partners are advocating for the government to pass. TI Cambodia's strategy is, in addition, aligned with the adopted National Anti-Corruption Strategy of the Anti-Corruption Unit (ACU), specifically on public awareness raising, prevention and law enforcement. TI Cambodia's strategy is also contributing to the government's efforts to promote good governance, rule of law and anti-corruption, which are clearly emphasised in its Rectangular Strategy. As far as TI Cambodia's overall strategic objective is concerned, it is in-line with the Sustainable Development Goal 16, which aims to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. Addressing corruption in public institutions and eliminating all forms of both grant and petty corruption are well highlighted and defined in SDG Goal 16.4, 16.5 and 16.6. What is more, Business Integrity, a key part of TI Cambodia's new strategic priorities and activities will be aligned with the Environmental, Social and Governance (ESG) principles and the UN Guiding Principles on Business and Human Rights in general and the Directive on Corporate Sustainability Due Diligence, recently adopted by the EU Parliament, in particular.

III. TI Cambodia's reflection of past strategies

Lessons learned and Strengths

Over the course of past interventions, TI Cambodia has developed and become a key player in promoting integrity and fighting corruption in Cambodia. TI Cambodia has developed itself and gained strengths in several dimensions. One noticeable strength that TI Cambodia has developed over the years is its strong engagement with youth. TI Cambodia has built a strong bond with youth groups across the country through a range of creative and interactive activities. TI Cambodia is now well known among youth communities and stakeholders. This translates into a clear lesson learned about both the strength of TI Cambodia to engage and mobilise youth, but also the capacity of youth to promote and advocate for action on transparency and accountability. Another key strength that TI Cambodia has developed over the years is its engagement with the private sector. TI Cambodia has cultivated a strong network with hundreds of private companies, especially SMEs and several business associations. TI Cambodia has already transformed itself to be a key player in promoting business integrity, corporate compliance, and CSR. In this process, TI Cambodia has learnt that the private sector can be an essential ally in demanding increased transparency and accountability from public institutions. On the supply side, TI Cambodia has worked and developed strong links with several ministries on Public Administration Reform, Public Financial Management Reform, and Service Delivery. The ministries have also been very supportive of our efforts with promoting good governance and improving the quality of public services. Engaging positively with public institutions has helped to increase the overall effectiveness of TI Cambodia's work and is an important lesson for the future. TI Cambodia's research has also gained strength over the years in producing quality studies and papers that have been used effectively to inform the public about corruption issues, as well as providing guidance to our strategies and advocacy efforts. Our evidenced based studies have been very instrumental to the formulation of our strategic priorities and policy driven advocacies.

Risks and Challenges

Although TI Cambodia has gained strengths in several areas, new challenges have emerged that could be a stumbling block for our efforts. The fragile political situation, shrinking space for civil society organisations, media restriction and restricted freedom of expression and assembly could potentially

hinder our progress and increase the risks associated with carrying out TI Cambodia's work. Government institutions may be reluctant to support our work because our advocacy activities are probably perceived to discredit the government. Pro-government media may portray our work in certain ways to serve its political agenda and try to pose reputational risks for TI Cambodia. TI Cambodia may also face legal risks if the government is not content with our interventions. The judiciary can still be used as a tool to suppress the opposition or critics. Activities at the grassroots level may face a lot challenges as local authorities are probably not willing to cooperate and work with us. Citizen and youth may also feel unsecured to discuss and participate freely and actively in our activities or in taking actions against corruption. Local NGOs and CSOs may also not be comfortable to join forces in taking actions to promote integrity and fight corruption in the Country. In response, TI Cambodia will be very strategic in its approaches and vigilant with our interventions. Another challenge for us as an institution is a declining trend of financial support for civil society organisations in Cambodia as some donors are shying away from sensitive issues and impose upon themselves the self-censorship. At the same time, we are facing a heavier financial burden in light of the new labour and social protection schemes. To mitigate the risks, TI Cambodia has made efforts to diversify its income sources as well as tightening its budget spending, particularly on the operational expenditures, to ensure the sustainability of the institution while maintaining its spending on key strategic priorities.

And yet, there are also risks associated with cyber-security. Given the sensitivity of TI Cambodia's work, there is a high possibility that our operational information and data will become the target of cybersecurity breaches from both hostile state and non-state actors. To protect ourselves from digital intelligence gathering and attacks, TI Cambodia will put in place a range of security measures. These will include continuing to use external server—namely TI-Secretariat's—for our emails and communications, investing in Microsoft cloud server to store our data and files, and properly resourcing our IT department with the capabilities and capacities to deal with digital threats and cybersecurity risks.

Gender integration and an expanded focus on rural beneficiaries, particularly rural youth and women

The Anti-Corruption and Gender Equality is closely interconnected. Numerous studies conducted by the UN agencies and Transparency International have confirmed that corruption becomes a significant obstacle to poverty reduction and the main barrier of improving essential public services that mostly impact on women and the most vulnerable groups. The recent TI-S's Global Corruption Barometer (GCB) report has found that women are more likely to pay a bribe when seeking official documents and women living in rural areas are most vulnerable to paying bribes for public health services. Therefore, the Gender Sensitive Approach has been well integrated into the TI Movement's strategic programmes as well as the National Chapters'. TI Cambodia applies a gender sensitive approach in its strategic programme implementation by making sure that gender perspectives are integrated in all stages of both the management and programme cycles. TI Cambodia is highly committed to ensuring equal opportunity and creating an enabling environment for both women and men to participate in TI Cambodia's interventions. Gender has been seriously considered throughout all levels of the institution. TI Cambodia places gender equality at the heart of the planning and implementation of its strategic programmes. Gender perspective is mainstreamed in all units of TI Cambodia. As an institution, TI Cambodia seeks to empower women and men, girls and boys, to have equal rights, life prospects, and opportunities, as well as the power to shape their own lives, destinies, and contribution to society. Gender-oriented programmes have been integrated into our strategy since TI Cambodia's second-phase strategy 2016-2019, and will be extended and expanded in the 2023-2025 Strategy. As far as individual beneficiaries are concerned, since our inception over a decade ago, TI Cambodia's programmes and projects have engaged a substantial number of citizens, old and young alike, and in both rural and urban areas, although women and youth have been our primary target. Given their sheer size and potentials, youth will continue to be our prioritized beneficiaries for our new strategy. However, because rural youth in Cambodia face substantially more

challenges than their urban counterpart, in terms of civic political knowledge, interest, and resources, our new citizen engagement's strategy will increase its focus to on this segment of the population.

Partnership with civil society organizations and groups

Building upon the coalitions and partnerships we successfully forged with civil society organisations and groups, TI Cambodia will continue to engage in advocacy efforts in sectors regarded as crucial to strengthen Cambodia's integrity system, including but not limited to budget transparency and accountability, rule of laws, access to information, citizen participation, business integrity and civic and political participations. Specifically, we will continue to take advantage of and, at the same time, enhance existing Government-NGO platforms in our engagement with government institutions on specific thematic areas including the One-Window Service and the Ombudsmen Offices. In the interventions related to the Annual Budget Law, for example, TI Cambodia will continue to empower the CSO Budget Working Group to engage with the Ministry of Economy and Finance, although we anticipate that we will increasingly assume a leadership role in the working group. We will also continue to seek to strengthen the capacity of the civil society and various NGO groups in order for them to be able to push for reforms in the above-mentioned areas more effectively, through meetings, forums, workshops, and trainings. TI Cambodia will also provide sub grants to strategic partners, including media organizations such as CamboJa, VoD and youth groups such as Politikoffee, to raise awareness about and foster demand for accountability, transparency and democratic governance. Our efforts to synergise the existing CSO Working Groups have been broadly welcoming by CSO members. A number of CSO Working Groups including the Budget Working Group, the Anti-Corruption Working Group, the Access to Information Working Group, the Digital Rights Working Group and the Social Protection Working Group will now improve their joint coordination and increase synergy among its members to not only share its resources but also design and implement the joint advocacy strategy to tackle issues of common interests. A joint monthly meeting platform will be conducted in which key agendas on each working group will be discussed, potential joint advocacy initiatives will be formulated and resources will be shared amongst members. It is anticipated that more WGs will also join this synergized platform.

IV. TI Cambodia's Strategic Priorities 2023-2025

This strategic paper is structured with three priority areas: 1) public resource governance, 2) rule of law and democratic governance, and 3) business integrity and level playing field. Thus, the overarching purpose of the strategy is to contribute to increasing transparency and accountability of public resource governance, enhancing rule of law, democratic governance and participation, and fostering integrity in business environment. Each priority consists of specific sectors that need immediate interventions which can lead to attainable results of enhanced good governance, democracy and rule of law, and conducive business environment, within the framework in this strategy.

Under Priority 1 - Public Resource Governance priority, there are four key sectors including 1) public financial management reform and budget transparency, 2) public procurement, 3) accountable mining for sustainable development, and 4) oversight bodies. By addressing the problems in these key sectors, we expect to achieve an improved level of accountability and transparency in the mobilisation, management and expenditure of public resources.

Under Priority 2 – Rule of Law and Democratic Governance, TI Cambodia looks at 1) improving Cambodia's anti-corruption legal framework and relevant legislation, 2) advocating for improvement and adoption of the draft law on Access to Information, 3) strengthening citizen and youth activism against corruption,

and 4) increasing awareness of political corruption. The realisation of these objectives will contribute to better rule of law and democracy in the society.

Under Priority 3 – Business Integrity and level playing field, concentrated focuses are directed at 1) flow of dirty money or money laundering, 2) beneficial ownership, 3) corporate integrity system and compliance, and 4) fair for all/responsible business conduct. By achieving the expected outputs of these focuses, integrity in business sector in Cambodia will be relatively improved to a greater extent as compared with the current business environment.

The interventions involving capacity building and research under the priority areas will also be supported by a newly initiated Centre for Governance Research and Education. The centre has three main aims

- (1) Gather, analyse and share evidence about pressing problems pertaining to governance in Cambodia and researching solutions to the problems. Issues covered by the research will include corruption, public policy, public financial management, civic engagement and sustainable development, but also cross-cutting issues such as human rights and freedom, gender equality, and youth.
- (2) Stimulate research partnerships and collaboration with independent research and academic institutions and individuals in Cambodia, the ASEAN region, and beyond.
- (3) Provide research-driven, theoretical and practical training in anti-corruption, good governance, and business integrity.

PRIORITY AREA 1: PUBLIC RESOURCE GOVERNANCE

Sector 1: Public Financial Management Reform (PFMR) and Budget Transparency

Led by the Ministry of Economy and Finance (MEF), the government's Public Financial Management Reform stage 3 plus 2 has been implemented and seen noticeable results in national revenue mobilisation, increased transparency of budget information to some extent and better alignment of budget with national priorities. TI Cambodia has been working in partnership with the CSOs Budget Working Group, a coalition of around 30 international and local NGOs advocating for fiscal transparency and accountability, to support the Ministry of Economy and Finance (MEF) to improve three fundamental performance indicators: better public participation in the budget process, increased transparency and availability of key budget documents; and enhanced oversight and audit. However, more work needs to be done so as to realize the above performance indicators. This requires efforts to increase availability of all 8-key budget information for timely decisions, and enhance public/stakeholder engagement in relevant stages of the national budget processes from planning to implementing and monitoring and evaluation and effectively improve independent oversight and audit functions. TI Cambodia in close collaboration with the CSOs Budget Working Group (BWG) will continue to support the MEF in the PFM reforms by developing a joint annual action plan on meaningful and constructive CSO engagement in the PFM reform processes, with focuses on three key outputs: a. increased transparency and availability of budget information, b. improved public participation in budget processes, consultation with citizens and key stakeholders, and c. enhanced oversight on all budget processes, which includes audit and public procurement. Anti-corruption and accountability will be the core cross-cutting challenges to be addressed in all stages of the PFMR.

With regard to increasing transparency and access to national budget related information, TI Cambodia in partnership with the BWG, we will gather and provide key comments and inputs from all members of

the Budget Working Group to MEF to consider and integrate in annual national budget laws and the macro-economic policies of the government, through official engagement with MEF in its regular consultations on the annual national budget law and macro-economic policies, in which TI Cambodia, NGO Forum and API are members (observation status). In addition, TI Cambodia will take a lead in conducting budget analysis annually on key sectors including education, health, social welfare, military sectors, national sovereign debts and other sectors depending on the need of BWG members. The release of a more detailed draft law on national budget by MEF will better inform BWG members to conduct this analysis. TI Cambodia will continue to produce an annual citizen budget handbook and disseminate it to the wider public. TI Cambodia will also produce key policy papers on public procurement, audit, oversight and tax compliance and its impacts on SMEs and informal businesses. As the government is intensifying its efforts to increase the national revenue mobilisation through tax and non-tax revenue streams such as the implementation of personal income tax and capital gain tax, TI Cambodia will assess the implementation and the impacts of these regulations on the population through an executive survey and key informant interview. TI Cambodia will work with members of the Budget Working Group to advocate for the adoption of key legal and regulatory frameworks that meet best practices and an international standard including the draft Law on Public Finance Management System and the up-coming draft Law on Public Procurement.

Working with the demand side of the reforms is equally crucial in pushing for the reforms to take shape in due time. In this regard, TI Cambodia and the BWG will work on raising public awareness of public budget and its significant, yet little aware, impacts on their lives. Policy papers, analysis, citizen budget handbooks and other related documents will be widely disseminated to the public. Youth and women will be empowered to take actions in promoting understanding of the public budget and to participate in budget processes and monitor the implementation. Journalists who are the public's eyes and ears will also be engaged in doing so. Knowledge and information on public budget will be spread and reached to the wider public across the country through this important agent. Taking into consideration of today's innovative technology and easy access to online platforms, a web portal will be designed with interactive visualisation of public budget information, and launched to the public for quick access to key references and information of the national budget. Animated videos with the purpose to provide concise and brief budget information will be produced and circulated on social media of TI Cambodia and partners, where hundred thousand of viewers can be reached over a short period of time. Social media users will be regularly engaged and interacted with to simulate discussions on topics of the public budget.

The government's ability to increase national revenues via taxes and customs are plausible, thanks to significant efforts of the General Department of Taxation (GDT) and the General Department of Custom in achieving results over its expected annual targets. Having said that it is crucial that public trust must be enhanced as more and more individuals and corporate entities are affecting and will continue to affect by the implementation of the current and newly introduced tax regulations. It is generally recognised that Tax Administration is particularly prone to corruption due to the complexity and bureaucratic nature of regulations and processes, the excessive powers of revenue officials, and the financial gains through irregularities which can be made compared to the risk and cost of getting caught.

In this regard, TI Cambodia will conduct an executive survey on tax compliances and its impacts on their businesses. The study will attempt to assess three areas where tax compliances intersect, the compliances with tax regulations, corruption risks and level playing field of tax compliance. Key findings and recommendations will be shared with GDT, MEF, business chambers and other stakeholders for their considerations and used for advocacy purposes. TI Cambodia will also produce a policy brief on key steps to address corruption in tax and customs.

TI Cambodia in partnership with the Federation of Associations of Small and Medium Sized Enterprises (FASMEC) will conduct business's executive forums with members of FASMEC in Phnom Penh and 10 provinces (annually) to gather key challenges, concerns and feedbacks on tax and custom compliances amongst FASMEC's members. The information from the forums will be categorised and analysed and used at a series of high level dialogues with key government stakeholders including the Ministry of Economic and Finance, GDT, the Ministry of Commerce and other relevant institutions, particularly at the Public Private Partnership (PPP) Forum with the Prime Minister, in which FASMEC holds the chairmanship of SME sector in Cambodia in order to lobby for reforms and key policy interventions.

Sector 2 – Public Procurement

Cambodia has a law that establishes the management and implementation of the public procurement. The Law on Public Procurement was adopted in 2012. While the law appears to contain adequate elements of good procurement practices, it is yet to be properly enforced, which has led to transparency and accountability in the public procurement still being questionable. TI Cambodia's work in this sector will focus on increasing transparency and accountability in public procurement.

A new version of Law on Public Procurement has been recently drafted by the MEF, and when passed, will replace the 2012 Public Procurement Law. While this new draft law covers and expands over the 2012 law, some legal texts of the draft law need to be clarified and more substances added so as to meet international standards and practices. In partnership with the Advocacy and Policy Institute (API) and the Budget Working Group, TI Cambodia submitted the comments and inputs on the draft Law on Public Procurement to the MEF's General Department of Public Procurement. Two out of thirteen recommendations were accepted while the rests are being considered by the General Department of Public Procurement. TI Cambodia will also monitor the enforcement of the law once it is passed and implemented by the government.

Despite its enormous negative impact on public expenditure, public procurement and public contracts have remained highly prone to corruption. To fully understand corruption in public procurement in Cambodia, it is important to first understand the procurement process and its associated risks. It is thus vital that a corruption risk assessment in public procurement cycle should be conducted to identify corruption risks in all stages of public procurement, using readily available corruption risk assessment tool of TI Australia and TI-S. The findings of the assessment will be used to advocate with relevant stakeholders to enhance the procurement processes and procedures, and thus closing corruption opportunities in the public procurement.

Aside from sufficient procurement procedures, effective enforcement in the area of public procurement is also of utmost importance. The existence of mechanisms to monitor compliance with applicable rules and to enforce them when necessary is a key feature of an appropriate system of procurement. In efforts to ensuring effective implementation of public procurement, TI Cambodia will implement the public bidding monitoring projects. This will serve as evidence for dialogues and advocacy with relevant stakeholders. For the monitoring to effective, engagement of citizens and relevant CSOs is an essential component in the projects. For this reason, they need to be trained and their capacity need to be enhanced so that they can participate in public procurement in meaningful ways.

Sector 3 – Accountable Mining

Mining sector is rapidly growing as an important source of revenue for the economy and the development of Cambodia. It is crucial that good governance and accountability in the sector must be well ensured.

Building upon an existing project on accountable mining, TI Cambodia will continue to work in partnership with relevant CSO partners on mining programme and the Extractive Industry Governance Forum (EIGF) which is a joint platform with key members from the government, mining industry and CSOs, to pave the way for improved transparency and accountability in the mining sector in Cambodia, particularly mining licensing, EIA and oversight.

To achieve this specific objective, the first and foremost things needed in place is to increase availability and public access to information related to the mining sector in Cambodia. Studies, research and analysis will be conducted. Findings will be published and made available to the wider public and relevant stakeholders through various means such as online, printed publications and at events.

Equally important, communities who are directly affected by the mining activities need to be supported and empowered to demand for better accountability and transparency in the mining activities. Against this background, capacity of target communities affected by mining activities will be enhanced, notably on FPIC, EIA, ESG and relevant legal framework. Furthermore, adequate support in various forms will be provided to those communities so that they are able to advocate with the government and relevant mining companies.

At the same time, other relevant stakeholders will be closely engaged to improve the practices in mining business. Dialogues and discussions will be held to share best practices and discuss ways to promote mining business responsibility and integrity. An integrity tool will be used to assess responsible mining businesses, and findings will be used for monitoring purposes. Interested mining companies will also be approached and introduced to accountable mining tools and guidance. TI Cambodia will support existing extractive industry platforms in Cambodia including Extractive Industry Governance Forum and Extractive Industry Social and Environment Impact to push for genuine and meaningful dialogues for integrity in the extractive industry including mining sector in Cambodia.

As more focus is placed on increasing transparency in the mining sector in Cambodia, it is indispensable that the scale and network of mining operations must be brought into the surface and the fabric of the affected communities. In this regard, TI Cambodia will work with CSO partners on increasing availability on information on mining sector in Cambodia including mapping of key mineral mining in Cambodia including gold, gemstones and sand mining, taking into account both legal and illegal mining operations in Cambodia. An in-depth study on potential revenues and losses from mining industry will be conducted focusing on sand, gold and stones using available data from governments, ODC and the Open Data Asia as well as other credible sources for verifications. TI Cambodia will also work with the government and CSO partners on promoting transparency and access to mining fund for local communities to ensure the affected communities are able to benefit from mining exploitations.

Section 4: Oversight/Horizontal and Vertical Accountability

To ensure that the enforcement of anti-corruption and good governance legislations, policies and reform efforts are effectively and properly done, it is important that Cambodia has a robust oversight of the operations of the government's institutions. In actuality, the country's current oversight bodies particularly the parliament are weak in power and passive in carrying out their duties to review and monitor the government's implementation of legislations and policies. For this reason, TI Cambodia will conduct an in-depth assessment of parliamentary oversight to gain insights into their weaknesses and areas for improvement, which will be used for advocacy with the parliamentary for improvement. The parliament will be given support in terms of capacity building so that they can carry out their duties better.

With the demand side, citizens, youths and women will also be engaged in discussions and demands for better oversight of the parliament.

PRIORITY AREA 1'S OUTCOMES AND OUTPUTS: PUBLIC RESOURCE GOVERNANCE

Specific objective/outcome	Outputs
Public Financial Management Reform (PFMR) and Budget Transparency: to improve transparency and accountability of the public resource management	Output 1.1: CSO engagement and advocacy in budget transparency and accountability enhanced
	Output 1.2: Increased public awareness and participation to promote public budget process
	Output 1.3: Enhanced transparent public revenue collection
Public Procurement: to increase transparency and accountability in public procurement	Output 2.1: Empowered citizens and civil society to hold government accountable for responsive decisions and actions to improve public procurement practice through increasing their awareness and participation
	Output 2.2: Legal frameworks and practices related to public procurement reviewed or assessed
Accountable Mining: To enhance transparency and accountability of extractive industry for sustainable development in Cambodia	Output 3.1: Increased evidence and access to information on extractive industry in Cambodia
	Output 3.2: Enhanced capacity of affected communities' to advocate for transparency and accountability in extractive industry
	Output 3.3: Improved business practices of mining companies so that they engage responsibly with the government, host communities and civil society when starting new projects and expanding or investing in existing projects
	Output 3.4: Fostered multi-stakeholder dialogues on extractive industry
Oversight/Horizontal and Vertical Accountability: to strengthen parliamentary oversights and practices	Output 4.1: Evidence for CSOs to advocate for strengthening of oversight functions produced
	Output 4.2: Citizen awareness and participation, particularly youth and young women, around parliamentary oversight and accountability increased

PRIORITY AREA 2: DEMOCRATIC GOVERNANCE AND RULE OF LAW

Sector 1 – Anti-Corruption Legal Framework, ALAC and CSO Working Groups

CSOs clearly need an effective coordination amongst relevant stakeholders and should become an influential force for positive reforms that the government must reconcile with on key policy issues and reform agendas. In continuation of enhancing CSO collaboration on common strategic areas, it is natural that the Open Government Partnership (OGP) platform will be used to harmonise key existing CSO Working Groups due to the fact that OGP's core principles consist of all relevant strategic objectives of the working groups including integrity and anti-corruption, digital governance, civic space, inclusion, justice, public services and open parliament. Four main CSO Working Groups including Anti-Corruption Working Group, Access to Information Working Group, Digital Right Working Group and Budget Working

Group, and potentially other working groups, are expected to use the OGP as a common platform for cross-sectoral discussions and dialogues. OGP monthly meeting will be held to discuss key issues under each specific theme and find synergy to increase efficiency and effectiveness of joint collaboration amongst the working groups and foster joint advocacy efforts on common issues. Under this platform and through coordinated campaigns, the groups will continue to advocate for the amendment of the Anti-Corruption Law, the adoption of key legal and regulatory frameworks that are in compliance with the international standards and best practices such as the draft Law on the Protection of Reporting Person, the draft Law on the Protection of Expert, Victim and Witness, the draft Law on Access to Information, the draft Law on Cyber Crime and the Sub-Decree on the National Internet Gateway and others as deemed relevant and important.

Regional and international networks and coalitions will also be strengthened. TI Cambodia sees the opportunity to engage with various civil society organisations in the Association of Southeast Asian Nations (ASEAN) through the Anti-Corruption Coalition for Transparency platform. Through the platform and ASEAN-PAC, civil society organisations in the region is expected to influence the regional and national policy agenda through effective collaboration. TI Cambodia will also leverage and enhance the existing affiliations with various networks and working groups associated with Transparency International Secretariat and UNCAC coalition to expand its international outreach for cooperation on advocacy efforts.

Building on existing momentum under the Advocacy and Legal Advice Centre (ALAC) over the past years, TI Cambodia will continue to provide free of charge legal consultation to victims and witnesses of corruption. Data and information from ALAC will be analysed and used for advocacy purposes including the demand for stronger law enforcement and public accountability. TI Cambodia will continue to support clients to refer their cases to relevant institutions and work with those institutions to pursue justice through law enforcement.

In addition to the legal advice and case referral, TI Cambodia will also enhance its monitoring of corruption reports on media. Although corruption cases are often reported on media, insufficient actions have been taken to document the investigation and execution of different forms of corruption cases by observing and tracking what most common cases of corruption have or haven't been investigated and executed or conducting comprehensive analysis and observation of all possible causes and implications in interfering corruption investigation and execution as well as mapping rational behind the low performance of law enforcement. Therefore, the study on the analysis of corruption cases reported in media is also significant to undertaking the effort fight against corruption in Cambodia.

Training will be conducted with individuals and institutions in Phnom Penh and provinces on the anti-corruption law and other relevant legal frameworks such as the law on access to information and the law on whistle-blower protection.

Sector 2 – Access to Information

Access to information is key to the fight against corruption. TI Cambodia will work with Advocacy and Policy Institute (API) to coordinate with other members of the Access to Information (A2I) Working Group to formulate a medium-term strategy. The strategy will guide our directions and approaches on promotion of Access to Information. The project will also support the working group through its quarterly meetings so that they can regularly meet to exchange knowledge and information, discuss issues and coordinate their actions. Through API, A2I Working Group will re-engage with Ministry of Information and UNESCO on the draft law on Access to Information and its status. consultative dialogues will be conducted with

relevant stakeholders to revisit the current draft law and potentially propose some changes to the draft law on key clauses.

Sector 3 – Citizen and Youth Empowerment and Action

Preventing public corruption also requires an effort from all members of society at large including individuals and institutions at all levels (CSOs, media, public sector and private sector). For this reason, public demand for accountability and anti-corruption plays a critical role in the country's positive transformation amid the country's weak governance system, weak public integrity and government's poor accountability. TI Cambodia's achievements over the past years of increased public activism in anti-corruption has led to a change of public perception and behavior toward corruption. A higher proportion of Cambodian people understand the causes and harmful effects of corruption on the country's development. It is a significant step in the right direction that less and less people tolerate corruption as a way of life. What is significantly lagging, however, is the public engagement and action against corruption and their willingness to fight it due to fears and systemic intimidations imposed upon its citizens by the authorities.

According to the Cambodia's 2019 Census, roughly two third of the population are below the age of 35. Those who are between 15 and 30, defined as youth by the Cambodian government, constitute 28 percent of the total populace. This means that youths represent the hope and development potentials for Cambodia in all sectors including economic and democratic transitions. To make this hope a reality, state must create a conducive environment, open civic space and provide all available opportunities for this younger generation of leaders to fully exercise their potential, their rights and contribute to the economic development and democratization process of their country. The next 10-30 years for Cambodia will be incredibly crucial if this group of people will be well trained, mobilized and their talents will be maximized to its full potentials for the country's development and its economic as well political transformations.

Based on experiences and lessons learnt over the previous years, TI Cambodia will select some of the most successful women and youth empowerment projects, where impacts can be evidentially surfaced, to intensify its efforts to increase public demand for anti-corruption and democratic governance during the next three years. The following main activities are the selected priorities to increase public demands and their participations in the society:

Annual Young Leader Camp

TI Cambodia will organise an Annual Young Leader Camp, where 100 youth from Phnom Penh and all provinces (50% of them are females) will be selected to join a 5-day camp in the remote part of Cambodia. A participatory curriculum will be developed by TI Cambodia's team with experiences of organizing the past youth camps. The curriculum will be designed to enhance leadership skills of women and youths as well as to fundamentally change youth's perception of Cambodia's main challenges and opportunities. The curriculum will be divided into three chapters all of which are intersected; Cambodia's today and where it stands in all dimensions including country's main challenges and opportunities (Cambodia's demography, economic foundation, democratic governance and corruption, inclusiveness and social justice, environment and climate change, and geopolitics), youth's leadership soft skills (leadership skills: intelligence quotient, emotional quotient, social quotient and adversity quotient; inter-personal and communication skills, conflict resolution and multi-culturalism, and critical thinking skill) and youth's engagement initiatives (youth will be divided into a group of 8-10 individuals and they will spend a whole day on brainstorming and planning session to develop their Youth Led Initiatives) to partake in addressing those key challenges among their peers or communities. By the end of the Young Leader Camp, youth will take away a transformative perspective of their country, the skills they need to engage in addressing some

of the issues they are facing in their communities and the Youth Led Initiative which they have developed among their peers to implement in their school or communities. Each group will work together as a team to implement the Youth Led Initiative over a duration of up to 3 months.

After the completion of their initiatives, youth will be invited to one day reflection session in Phnom Penh where they will have an opportunity to showcase their achievements, lesson learnt and challenges while implementing their youth led initiatives. They will be given opportunities to meet with key stakeholders from the government, development partners, CSOs, media and some social influencers and connect themselves with those professional groups. 2 youth will be invited to join a radio talk show about their community activism. 10 among 100 participants in the camp will be selected to undertake a week-long study tour in one of ASEAN countries in order to expose themselves to the outside world and a window of opportunity for them to learn and reflect on regional development perspective and see Cambodia through regional lenses. They will be invited to meet with the host country's government institutions and how they provide public services to the population, CSOs, media as well as the private sector. All youth who attended the camp will be given the opportunity to work with TI Cambodia as volunteers or interns for a period of up to 6 months depending on institutional needs. They will practice the knowledge, skills and exercise their development potential they have acquired through-out the engagement with TI Cambodia in a more complex and real-life working environment before they are ready to take on new career and personal endeavor. Their engagement with TI Cambodia will have a long lasting positive impact on their lives and their communities.

Youth boot camp

TI Cambodia will organize a youth boot camp for young Cambodians to bolster their interest and knowledge about electoral accountability and responsive government and empower them to demand for improved governance in the country. Throughout the three-full day boot camp, youth will be exposed to both conceptual knowledge and practical experience on electoral process, electoral integrity and accountability, political financing, political corruption and electoral monitoring tools. A group of 80 youths from ten provinces and municipalities will have the opportunity to learn from and meet with, among others, representatives of major political parties in Cambodia, governance experts, independent media professionals, prominent youth leaders, and motivational speakers. In addition to the training and experience-sharing sessions conducted by these professionals and experts, the youths will also participate in interactive learning sessions and role plays. Among other topics, youth will engage in constructive political and policy dialogues in multi-party disciplines to stimulate debates on key current issues such as internet control, freedom of expression, checks and balances and in accordance with the principles of a democratic society. The results from the dialogue will be used for follow-up actions. The camp participants will also develop their own concepts on how to share the learning with their peers in their communities through both in-person and virtual education. This will allow the project to reach out to at least 500 more youths across Cambodia. Following the camping event, TI Cambodia will provide coaching together with small grants to a selected number of outstanding and highly active camp participants to formulate and implement Youth-Led Initiatives that aim at raising awareness about and increasing demand for electoral accountability and responsive government in Cambodia. These initiatives will be held before the national election.

Intensive Young Leadership

The Young Leadership Programme (YLP), which is one of the most successful intensive leadership training for youth, will be further updated to meet the current changing civil and political landscape and context. The uniqueness of this Young Leadership Coaching Programme is the small size of selected youths (a maximum of 20 youths), its intensity and quality oriented coaching sessions for a reasonable duration for

up to at least 8 months follow by other several months of youth's actions through youth led initiatives and internship.

A curriculum will be developed by an expert and a team of TI Cambodia, which will include lecture sessions, individual and group assignments, policy brief writing, presentations and evidence based researching skills. The curriculum from the Youth Leader Camp will be adapted and streamlined to suit this programme. It will be divided into three chapters all of which are intersected; Cambodia's today and where it stands in all dimensions including country's main challenges and opportunities (Cambodia's demography, economic foundation, democratic governance and corruption, inclusiveness and social justice, identity, arts and culture, environment and climate change, technology and digital transformation and understanding geopolitics and globalization), youth's leadership soft skills (leadership skills: intelligence quotient, emotional quotient, social quotient and adversity quotient; inter-personal and communication skills, conflict resolution and multi-culturalism, team works, critical thinking skill and youth anti-corruption tools) and youth's engagement initiatives (youth will be grouped into a group of 5 individuals and they will develop their Youth Led Initiatives) to partake in addressing those key challenges among their peers or communities. After the completion of YLC and their Youth Led Initiatives, youth will be given an opportunity to work as volunteers and interns with TI Cambodia and partners for a period of up to 6 months.

Youth Civic and Political Dialogues

TI Cambodia will continue to promote civic and political rights, which enshrined in the Kingdom's constitution. A grant will be provided to a local CSO partner to develop and implement a Young Political Leader Dialogue, where potential young leaders or youth political activists from all political parties will be selected to join a monthly political and policy dialogue. The project aims to foster and promote a cultural constructive dialogue among potential young political leaders of political parties.

School of Integrity

TI Cambodia will organize the School of Integrity, an intensive training programme focusing on corruption and research. 15 youths (8 females) will be recruited to join the reach fellowship training. They will undertake a number intensive sessions on several thematic areas that are relevant to TI Cambodia's priorities such as all forms of corruption, beneficial ownership, illicit financial flow and anti-money laundering, clean business and level playing field. 15 young research fellows will spend a few months to compulsorily complete the School's curriculum to graduate. Those young graduates will pick their specialized theme of expertise and they will be given an opportunity to join with TI Cambodia's research and study programme to support the management team to conduct relevant studies and develop key policy briefs.

Young Women Political Apprentice Program (YWPA)

TI Cambodia will implement a Young Women Political Apprentice Program (YWPA) to equip young women with the skills and knowledge to participate and take up active citizenship roles in local political processes, through a series of beginner, intermediate and advanced training levels. In addition to obtaining a solid understanding of the notions of democratic governance and active citizenship, participants will also be expected to acquire leadership, advocacy and digital literacy skills. The training will be conducted both physically and virtually for a period of 6 months, featuring a two-hour session per week for a total of 24 sessions. Following the trainings, each group of 3-5 women from each community will formulate and implement a Young Women-Led Initiative that aim at improving any social, economic or political aspect of their localities, such as raising awareness about the pressing issues within their local communities, enhancing local women's participation, and increasing dialogues with their local leaders. As part of this

program, TI Cambodia will support the trainees to engage in short-term volunteering activity for their respective local governments (Communes/Sangkats), which will help them gain practical experience in local administration, public service delivery, build rapport with their local leaders, and also contribute to enhancing local public services.

Youth Policy Debate Competition and Annual Youth Forum

In continuation to stimulate policy debate among youths, TI Cambodia will organise an annual youth policy debate competition with the main focuses on relevant topics around public financial management reform and budget transparency such as the transparency and availability of key budget documents, public consultation, audit, procurement, oversight and national revenue mobilization. 10 groups of youths will be selected amongst all applications to join 3 rounds of debate competition through which the last top three applications will won the awards. The selected 10 groups will go through a series of coaching and training on evidence based literature reviews, academic writing and debating and negotiating skills before they can join the actual debate which will be conducted physically and virtually.

TI Cambodia will collaborate with the Ministry of Education Youth and Sport's Department of Youth Development Council to develop and implement the same model of the Youth Policy Debate Competition at high school (grade 9, 10, 11, and 12). The basis for implementing this initiative at high school is to promote a culture of dialogue and normalise constructive debates and disagreement among teenage students before they reach their maturity.

TI Cambodia and relevant youth organisations from Phnom Penh and provinces will organise the Annual Youth Forum and celebrate the International Youth Day in July each year. The forum will bring together key stakeholders from the government, media, arts and cultural organisations, youth organisations and young entrepreneur entities to promote youth's civic participation, make their voices heard and showcase their concerns, achievements and experiences in implementing their initiatives and community activism. This one full day forum will consist of three courses such as the plenary opening sessions where high level representatives from the government, donor communities, DPs and CSO representatives will provide keynote address and opening remarks. After the plenary session, all guests and participants will be invited to attend the youth booth exhibitions, where youth groups from different partners exhibit and present their projects, achievements and products. The forum will then be divided into thematic debate sessions based on specific themes before the closing plenary session.

Digital Campaign for Accountability

Digital platforms and social media are becoming increasingly influential in public outreach and it plays an exceptionally critical role in influencing public perception and behavior on key issues either in economy, politics and social issues. Digital campaign has become an integral part of TI Cambodia's programmes and it has been used in recent years to raise public awareness and sometimes assert unintentional influence on youth's perception and their way of thinking particularly on civil and political rights.

TI Cambodia will make an effective usage of its key findings and recommendations from the research and study to develop key contents in the digital campaigns. This digital campaign will be designed for two purposes; impact oriented visibility of TI Cambodia and its donors; and influencing public perception on key critical issues based on TI Cambodia's strategic priority areas. Multiple ICT materials and video contents will be produced and widely disseminated on TI Cambodia's social media platforms, its youth networks across Cambodia and its partners'.

TI Cambodia will develop and launch a YouTube channel show called “Tress Ris” which means critical thinking. The weekly “Tress Ris Show” aims specifically at providing evidence based contents on fundamental issues which are concerning youth and the public and bring the human story resulting from key pressing issues to the public domain such as corruption and its harmful effects on people and the society, poor public accountability, weak rule of law, poor democratic governance, poor public services (including health care, education and social services), illicit flow of dirty money and money laundering, poor check and balance, and shrinkage of civic and political space and freedom of expression etc. The contents of the show will be developed and edited by TI Cambodia’s research team to ensure its accuracy and creditability of information. An animated female-voiced anchor will be created to present the edited contents in the pre-recorded video before each video will be posted on the YouTube channel.

Sector 4 - Political Corruption/Electoral Integrity

Political corruption and electoral integrity are among major bottlenecks to Cambodia’s democratisation process and it is of increasing concern for Cambodia’s rule of law and democratic check and balance if not addressed properly. Under this section, TI Cambodia will conduct a review on political financing regime in Cambodia. Political financing is often intertwined with political patronage system in Cambodia, where many forms of grant corruption occurred. To support the effort, TI Cambodia will also produce a policy brief on political financing and its adverse impact on Cambodia’s electoral system. TI Cambodia will also mobilise both stakeholders and public supports for the government to draft the Law on Political Finance. A good political finance law is very important for competitive, free and fair election.

PRIORITY AREA 2’S OUTCOMES AND OUTPUTS: RULE OF LAW AND DEMOCRATIC GOVERNANCE

Specific objective/outcome	Outputs
Anti-Corruption Legal Framework, ALAC and CSO Working Groups: to strengthen anti-corruption legal and regulatory frameworks and the enforcement through alternative reporting mechanism on corruption cases (Advocacy and Legal Advice Centre) and anti-corruption coalition building	Output 1.1: Legal services and advice are provided to citizens who report corruptions and refer the cases to relevant authorities
	Output 1.2: Relevant anti-corruption legal and regulatory framework drafted, adopted or amended in partnership with relevant stakeholders and government institutions.
	Output 1.3: Capacity of stakeholders including the government, CSOs, media and business enhanced on key anti-corruption legal and regulatory frameworks.
Access to Information: to advocate for improvement and adoption of the draft Law on Access to Information	Output 2.1: Enhance coordinated advocacy of CSO working group on the law on access to information.
	Output 2.2: information about the draft law on access to information and the importance of the access to information disseminated to the public
Citizen and Youth Empowerment and Action: to strengthen youth capacity and	Output 3.1: Developed and enhanced platforms to mobilise youth to learn and discuss about democratic principles, good governance, leadership, transparency and accountability.

provide them opportunities/platforms to raise their voices on most important issues affecting their lives, futures and communities	Output 3.2: Develop youth influencers to be the youth role models and mentors who will lead the youth initiatives at the community level and help to sustain youth on-going efforts.
	Output 3.3: Create a social and digital engagement platform where youth feel comfortable sharing information, opinion and idea freely.
	Output 3.4: Educate youth leaders and social activists to effectively mobilise their peers and engage with civil society and government officials at national and sub-national levels.
	Output 3.5: Trained youth to lead their own projects with clear links to sub-national and national issues
	Output 3.6: Use survey and study findings and recommendations to advocate for government responsiveness on identified issues.
	Output 3.7: Promoted transparent, accountable and responsive public service delivery.
	Output 3.8: Strengthened TI Cambodia's regional office and coalition building with relevant stakeholders on governance and anti-corruption
Political Corruption and Electoral Integrity: to contribute to the fighting of corruption in politics and enhancing electoral integrity	Output 4.1: Enhanced electoral integrity in Cambodia through event based advocacy

PRIORITY AREA 3: BUSINESS INTEGRITY AND LEVEL PLAYING FIELD

Flow of dirty money/money laundering

In an interconnected and globalised world, illicit financial flows and money laundering become a fundamental problem for both developing and developed countries and both have a shared responsibility to tackle it. According to the Global Financial Integrity, an estimated USD 900 billion to 1 trillion were stolen from poor countries through illicit financial flows every year. The actual amount is believed to be higher and it is the poor nations and its people, especially the most vulnerable groups (women and girls) who are likely fallen victim and paying a heavy price as opportunities for better public services such as healthcare and education are drifting away due to a lack of resources. As Cambodia ratified the UNCAC Convention, it has an obligation to prevent and sanction illicit financial flows through the enforcement of the Anti-Money Laundering and Terrorism Financing (AML/TF) Law and increase international collaboration.

One way to prevent illicit flows of dirty money is to expose it to the wider public as a way to increase transparency and public pressure for relevant authorities to take actions against it. In this regard, TI Cambodia will collaborate with journalists and media institutions to investigate an outflow of resources from Cambodia to other countries and detect suspicious transfer of assets and money via an integrated global financial structure that facilitates the illicit financial flows.

Tackling AML requires an international collaboration with relevant stakeholders that are specialising in this area such as the OECD, FATF, the Global Financial Integrity and the global anti-corruption movement

such as Transparency International and the UNCAC Coalition. TI Cambodia will enhance coordination and collaboration with these institutions to join force in combating AML in Cambodia. This includes lobbying for a better enforcement of AML law and investigation and prosecution of AML cases wherever relevant as well as Cambodia's commitments to comply with key recommendations of FATF.

TI Cambodia will collaborate with TI Australia, TI UK, TI Secretariat and the UNCAC Coalition on lobbying for state parties via UN Conference of State Parties (CoSP) and other channels to enhance the enforcement of measures that prevent and detect capital flight of the proceeds of corruption from Cambodia through the international financial system as well as preventing financial institutions and cooperating offshore financial centres from facilitating the absorption of illicit financial flows. TI Cambodia will conduct a mapping exercise of suspicious Cambodian investment schemes in Australia, France and the UK, using the capital transferred from Cambodia by both political and business elites as a form of investment scheme. The report's findings and recommendations will be used for high level lobbying with relevant state parties and stakeholders.

Beneficial ownership

One of the effective way to prevent corruption and conflict of interest is to know real ownership of benefits of corporate entities. In this regard, it is crucial to introduce the private sector codes of conduct and requirement of disclosure of the identities of those involved in the establishment and management of corporate entities.

In an attempt to address this grant corruption issue, TI Cambodia will conduct a review on the implementation of Due Diligence Check and Suspicious Transaction Reports in Cambodia as well as launching a project called "Who is Who" to investigate and increase availability of information to the public about the interconnection between political and business elites as well as potentially how this patronage network is the collaborators of stolen state resources. Who is Who will also focus on areas where politics and businesses are colliding and work together to abuse their power for private gains on key sectors such as property and state's concessional projects.

Corporate integrity system and compliance

Promoting clean business environment and corporate compliances remain TI Cambodia's core activity within the Business Integrity Programme. As the government is intensifying its efforts to collect more revenues from tax and non-tax sectors, it is more apparent that businesses must comply with the government's business registration and tax and custom regulations, which are being jointly enforced by the relevant ministries and tax and custom administrations. To support businesses, especially SMEs in Cambodia, TI Cambodia will collaborate with individual businesses and business association to assess their corporate integrity, help setting up corporate integrity system within the companies to prevent and detect frauds and enforce compliances, using TI-Secretariat's Corporate Integrity System tool (CIS) and provide capacity building to corporations' management and staff on compliances. Where relevant TI Cambodia will engage with MoC and GDT as well as other Chambers of Commerce in providing capacity building to businesses and associations on business registration and compliances with tax regulation. After many years of its implementation and based on experiences and best practices of CIS TI Malaysia, TI Cambodia will incorporate CIS into Centre for Governance Resource and Education as one of its core services. TI Cambodia will work with individual company directly or through business associations to support the company in implementing CIS.

Fair Finance/Responsible Business Conduct

TI Cambodia will continue to partner with the Fair Finance Cambodia, which comprise Oxfam, CCC, NGO Forum and TI Cambodia to advocate for responsible business conduct in Cambodia. TI Cambodia will play an important role with the four partners to enhance the implementation of Environmental, Social and Governance (ESG) principles.

PRIORITY AREA 3'S OUTCOMES AND OUTPUTS: BUSINESS INTEGRITY AND LEVEL PLAYING FIELD

Specific objective/outcome	Outputs
Business Integrity and Level Playing Field: Enhanced corporate integrity and level playing field	Output 1.1: Increased evidence and information on money laundering and systems for secret payments and concealment of assets
	Output 1.2: Enhanced coordinated actions against money laundering and systems for secret payments and concealment of assets
	Output 1.3: Promoted transparent, accountable and responsible business conduct and level playing field

THEORY OF CHANGE

Theory of change - Simple Example



TRANSPARENCY INTERNATIONAL CAMBODIA

TI CAMBODIA'S STRATEGY

GLOBAL PROGRAM'S WORKPLAN AND BUDGET 2023 - 2025 IN USD

PROGRAMMES (GOALS)	Total Budget 2023	2023									Total Budget 2024	2024									Total Budget 2025	2025									Total Budget 2023-2025	
		SIDA/EU	EU	USAID	IFES	TIS-IPP	TIS-WYEP	Oxfam	SANCUS	Seeking fund		SIDA/EU	EU	USAID	IFES	TIS-IPP	TIS-WYEP	Oxfam	SANCUS	Seeking fund		SIDA/EU	EU	USAID	IFES	TIS-IPP	TIS-WYEP	Oxfam	SANCUS	Seeking fund		
Priority area 1: Public Resource Governance	143,761	40,550	-	79,371	-	-	-	-	23,840	-	86,573	43,500	-	43,073	-	-	-	-	-	-	64,649	52,665	-	11,984	-	-	-	-	-	-	294,983	
Priority area 2: Democratic Governance and Rule of Law	473,804	64,600	179,524	150,248	30,510	13,037	35,885	-	-	-	346,417	164,770	-	148,773	4,879	-	27,995	-	-	-	233,834	156,584	-	77,250	-	-	-	-	-	-	1,054,055	
Priroty area 3: Business Integrity and Level Playing Field	96,527	48,000	-	-	-	2,555	-	45,972	-	-	47,500	47,500	-	-	-	-	-	-	-	-	34,104	34,104	-	-	-	-	-	-	-	-	178,131	
Effective Research, Monitoring, Evaluation & Learning and Communication & Visibility	48,550	41,300	-	7,250	-	-	-	-	-	-	48,550	41,300	-	7,250	-	-	-	-	-	-	38,505	33,300	-	5,205	-	-	-	-	-	-	135,605	
A-ACTIVITIES COST-ALL SECTOR	762,642	194,450	179,524	236,869	30,510	15,592	35,885	45,972	23,840	-	529,040	297,070	-	199,096	4,879	-	27,995	-	-	-	371,092	276,653	-	94,439	-	-	-	-	-	-	1,662,774	
B-PERSONNEL (INCLUDING BENEFIT)	856,209	509,245	193,573	88,326	15,313	11,296	-	14,076	24,380	-	690,007	571,819	9,181	92,404	2,528	-	-	14,076	-	-	633,766	596,331	-	23,359	-	-	-	-	14,076	-	-	2,179,982
C-CAPITAL EXPENDITURE	14,450	7,700	-	6,750	-	-	-	-	-	-	2,160	2,160	-	-	-	-	-	-	-	-	2,960	2,960	-	-	-	-	-	-	-	-	19,570	
D-OFFICE RUNNING	119,850	81,919	16,258	12,283	4,494	-	-	4,896	-	-	109,237	90,137	-	12,984	1,221	-	-	4,896	-	-	103,222	94,598	-	3,727	-	-	-	-	4,896	-	-	332,310
E-COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
F-GENERAL CAPACITY DEVELOPMENT	24,310	24,310	-	-	-	-	-	-	-	-	24,310	24,310	-	-	-	-	-	-	-	-	22,468	22,468	-	-	-	-	-	-	-	-	-	71,088
G-PROFESSIONAL FEE	29,530	11,000	15,000	2,530	1,000	-	-	-	-	-	13,710	11,000	-	2,710	-	-	-	-	-	-	13,981	11,000	-	2,981	-	-	-	-	-	-	-	57,221
H- Indirect cost (maximum 7% of EU, 10% of USAID)	106,742	-	38,635	33,333	3,991	-	27,503	-	3,280	-	56,618	-	-	33,333	2,204	-	21,081	-	-	-	8,333	-	-	8,333	-	-	-	-	-	-	-	171,693
I-Provision for contingency reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL PROGRAMME COST ALL-GOALS	1,913,732	828,624	442,990	380,091	55,308	26,888	63,388	64,944	51,500	-	1,425,083	996,496	9,181	340,527	10,832	-	49,076	18,972	-	-	1,155,822	1,004,010	-	132,840	-	-	-	-	18,972	-	-	4,494,637

The toal global budget was revised to include other donor commitment such as TIS-IPP and TIS WYEP. Therefore the total amount is increased from \$4,391,367 to \$4,494,637.



គម្លាតកម្ពុជា
TRANSPARENCY
INTERNATIONAL
Cambodia

Transparency International Cambodia
#13, St 554, Sangkat Boeung Kak 1,
Khan Toul Kork, Phnom Penh