



Ponheary Ly Foundation  
Finance Report  
2020-2021

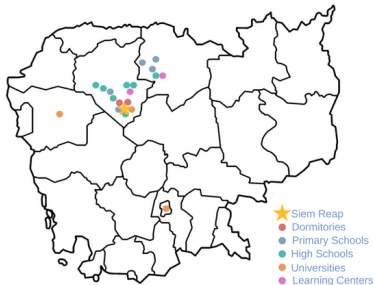


The Ponheary Ly Foundation is a USA-registered 501(c)3 non-profit organization working in collaboration with PLF Cambodia, registered as a local charity.

Our mission is to promote access to quality education for children and youth in Siem Reap and Preah Vihear - two of Cambodia's poorest provinces. Guided by a UN human rights-based approach, our work stems from the basic premise that access to schooling is fundamental to rebuilding the country's civil society.

Recognizing that educational access is interlinked with a number of social issues, the holistic scope of our work addresses nutritional standards, transportation, primary health care, housing, and infrastructure projects focused on providing electricity and clean water. We believe that in order for children to learn, they must have food security, a stable place to live, a mode of transit to get to school, and access to medical care when required - the same everyday supports that should be afforded to children throughout the world.





## Where We Work

Our early work began in some of the remotest villages of Preah Vihear and Siem Reap Provinces, where the majority of the community still lives in poverty and most of the adults had lost the value of education through decades of war. Being situated in close proximity to Temples, the allure of sending children to sell trinkets to tourists was greater than sending them to the poorly-managed and under-resourced local primary school.

Over time, our mission has expanded to Siem Reap's urban areas too, where the myriad of challenges that impoverished students face in accessing education can be the same as in the villages. A large number of families uproot themselves from rural communities in search of a better life and proper employment opportunities, adding to the increase of "urban poor" in Siem Reap – and resulting in many city students in need of support to access school.

Our goal is to bring options to as many students living in poverty as possible. This is reflected in the map, which shows all the locations where we have students, including those who attend university in Phnom Penh, sponsored through PLF scholarships.

## What We Do: Pathways to Education

We support just over 2700 students in Grades K-12 at various pathway entry points. Our early work began from within the public schools - since there was no need to reinvent the wheel when there were already schools in place that were hungry for training and resources. While we still follow that model in most of the primary locations, as students graduated Grade 6 and needed support accessing high school, our strategy evolved accordingly. This has led to the creation of our own Learning Centers, which offer extra classes and activities that complement the national curriculum, mostly focused on high school students.



While all the communities where we work grapple with poverty, different pathways have varied levels of public school effectiveness producing additional, diverse challenges for students. For example, at Preah Vihear we truck students from the villages to secondary school and our adjacent learning center, but everywhere else they can commute by bike; at Koh Ker Primary the children suffer from food insecurity, while at Tchey Primary they do not. Our work evolves as the needs dictate, and different programs are applied at each location according to what works. Therefore each pathway has a carefully curated 'menu' of programs that can be scaled up or down, and adjusted as needed over time.

*(During 2021, Learning Center locations in the Urban Pathway were in start-up stage, to be fully opened after the end of the report period)*

All pathways have the same goal of ensuring students a seat at the table by offering up opportunities that they otherwise would not encounter. Once a student enters a PLF Pathway, we accompany them every step of the way until the realization of their individual potential – whether that be meaningful and dignified employment, vocational training, or a university scholarship.

Click on each pathway for more detail:





This food relief also extends to the city as part of our urban wellness program, offering assistance to PLF Scholarship students who often have to sacrifice school attendance for manual labor.

In October, 2021 we added a larger food bank serving 81 families in 7 communities surrounding Siem Reap City whose livelihoods were greatly affected by COVID. This project was started in **collaboration with Treeline Urban Resort** in Siem Reap.

**In 2021 there are 101 families being served by these three food banks in Siem Reap Province.**

## Food Banks

Some of the most fragile members of the community at Knar regularly cross the border to work in Thailand illegally. This involves the parents being away for months at a time, usually leaving their children in the care of an elderly relative who cannot take care of them, or sending them to work instead of school. In response, we put those families on Food Bank to replace the "income" that a working 10-year-old might bring into the family – putting forth food in exchange for school attendance.



## Siem Reap Scholars' Dormitories

PLF has two urban dormitories for high school students located just outside the center of Siem Reap city; one for boys and one for girls.

Students from the rural areas where we work can - when they reach Grade 11 - apply for the Scholarship Dorms in Siem Reap. They must be academic achievers and, more importantly, have clear goals for a future that requires a University education.

High Schools in remote areas cannot typically produce high school graduates that are adequately prepared for College. Students, especially poorer ones, miss a disproportionate amount of school because of the pressures of fieldwork. Remote areas also can't attract the best teachers.

Therefore, while these high achievers may be some of the few students living in remote areas who could finish high school, University would be completely out of reach without this important stepping stone.





**Moving to Siem Reap** during the last two years of high school prepares students for University in ways they cannot in remote areas. Top students must not only prepare academically but also in 100 other ways for the experience of college life in the nation's bustling capital, away from family and everything they knew before. During their two years at the Dormitories, they have English and Tech lessons, and attend higher quality public school with extra classes. To round out this academic immersion, they take part in regular personal development activities, from life skills workshops, volunteer work, research projects, and a growing **mentorship initiative**. All food and medical expenses are paid by PLF. More than 90% of all students residing at the Dormitories get full University Scholarships. During 2021 students who had graduated from High School and had received University Scholarships stayed at the Dormitories during their first year of classes which were all held online.



## University and Vocational Training Scholarships

Every year, a number of PLF Grade 12 students do so well in high school that University is an obvious choice for them. Others, like young people everywhere, are better served by programs that provide more immediate access to employment, and we partner with Vocational Training Schools in the area to help them learn skills that will enable meaningful employment.

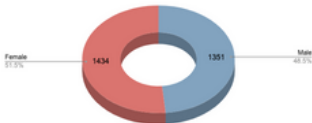


Due to the success of finely-tuned programs in the primary grades, more students are now staying the course all the way through school, with Grade 12 graduates breaking into higher levels of academic achievement in turn. As of 2021, we have awarded a total of 145 university and 20 vocational scholarships; of those, 117 are currently active; and 60 graduates have completed their scholarships and are now putting their skills and degrees to good use. 63% of our University Scholarships have been awarded to young women. Retention in University remains at 97%.

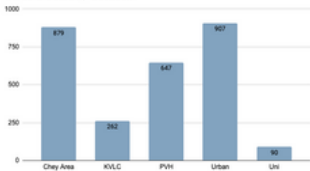
# Student Mix - all locations

Female vs. Male

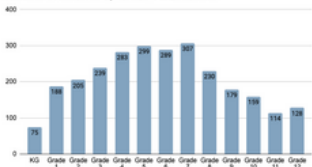
2021



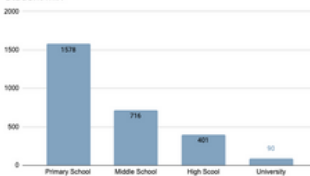
Student Count by Location



Number of students by Grade, All Locations



Student Mix



## 2020-21 Strategy

During 2021, Cambodia was deep in the grips of COVID. School opened on January 11, 2021 following nine previous months of school closures, and was then shut down again on March 22, 2021, and remained so through the rest of the year.



We ran our programs as normal during the period of school being open (Jan-March 2021). During the other nine months of school closures, PLF was engaged only in support of our students and staff and preparing for the next school year. These efforts included the following:

## eLearning

Because most of our students have neither devices nor access to the internet, we devised another way to deliver online classes to our high school students.

In 2020 large investments were made in audio-visual equipment, and we continued to broadcast classes to students in their villages all through 2021.



These classes were facilitated by our University students who were also home from Phnom Penh. In 2021 more than 700 students attended these classes daily across multiple locations.

**University student assistance** was the only thing that made our eLearning initiative work, growing organically to meet the needs of students stuck at home and cut off from the classroom.

Our uni students quickly mobilized into Mentorship groups and fully exploited digital tools and social media platforms during that period – setting up systems to assist Grade 12 students studying for the exam; organizing small study groups via zoom; answering advanced study questions in chat groups. In-person study groups were organized in their villages whenever possible.

# Food Drops

During 2021's school closures of 9 months, food parcels were distributed every 14 days to more than 700 of our most food-insecure students. During this period, a total of 13,464 parcels were distributed.

Watch this herculean effort in action [here](#) !



**136,890**  
eggs



**55,512**  
cans of  
fish



**5,868**  
kgs of  
sugar



**27,324**  
bottles of  
fortified sauce



**87,453**  
packs of  
noodles



**13,644**  
bars of  
soap

## Workshops

PLF Trainers put our workshops online, enabling distance learning of valuable soft skills necessary for students' academic and working life. Student groups were built using social media to allow collaboration between different cohorts across locations and insert trainers who could facilitate zoom meetings and provide other resources to students struggling with online classes.



## Support of Field Staff

PLF paid the full salaries of all **40 PLF Workers** during school closures, as well as continuing stipends to government teachers at primary schools. While our core projects were paused during COVID, PLF staff stayed busy rebuilding lesson plans, collaborating with PLF partners via zoom, standardizing curricula across locations, rebuilding library inventory systems, preparing literacy placement tests and developing a remedial Khmer Language and Math program for grades 4-6, utilizing textbooks issued by UNICEF in cooperation with the Ministry of Youth, Education and Sport ... as well as developing their own skills via Udeemy courses.



## Libraries

During the 9 months of school closures, PLF also held 'open-air' **book borrowing** for Childrens' libraries, arranged during the pick-up of food parcels every two weeks. A total of 1,629 books were borrowed, 1172 of those by girls. This was a lifeline for primary school students in remote areas where there were no online classes available and very little government teacher support. Access to books was the only connection to school for younger children during the entirety of this period.



Additionally, high school libraries were physically transported from Centers to Villages and high school students borrowed a total of 2,115 books, 1,360 of those by girls.

Just before schools closed in March, PLF **installed e-readers** at the Children's Library at Knar. Unfortunately we will not be able to launch that pilot until schools reopen in 2022.



# Financials

## Administration

Income	Actual 2020-21	Budget 2020-21
Donations		
Allocated		
General	\$834,491.61	\$994,500.00
Total Allocated	<b>\$834,491.61</b>	<b>\$994,500.00</b>
Unallocated		
General Funds	\$151,747.27	\$246,200.00
Total Unallocated	\$151,747.27	246,200.00
<b>Total Donations</b>	<b>\$98,238.88</b>	<b>\$40,700.00</b>
Other Income		
Help for a Day Donations	\$0.00	\$0.00
In Kind Donation	\$1,900.00	\$0.00
Interest Income	\$15,453.41	\$10,000.00
T-shirt Sales	\$0.00	\$0.00
Other Income - 2019/2020 Brought forward	\$0.00	\$60,000.00
<b>Total Other Income</b>	<b>\$17,353.41</b>	<b>70,000.00</b>
<b>Total Income</b>	<b>1,003,592.29</b>	<b>910,700.00</b>
Expense		
ADMINISTRATION		
Admin fees for donations	\$391.62	\$1,500.00
Bank Charges	\$1,189.84	\$2,500.00
Marketing & Fundraising	\$38,159.00	\$36,200.00
Monitoring & Evaluation	\$4,706.98	\$3,780.00
Office Expenses	\$2,324.17	\$2,500.00
Post & Ship	\$248.00	\$700.00
Professional Fees	\$4,304.09	\$7,330.00
Reconcile Petty Cash	-\$1,455.50	
Rent & Electricity	\$14,089.80	\$15,100.00
STAFF ADMINISTRATION		
Admin Allocation	\$25,941.41	\$22,920.00
Total Medical	6,504.34	6,700.00
NSSF Cambodia	\$3,496.99	\$3,000.00
Staff Bonus	\$4,067.70	\$0.00
Staff Training	\$815.66	\$1,500.00
Tax Salary Cambodia	-\$303.90	\$0.00
<b>Total STAFF ADMINISTRATION</b>	<b>\$40,522.20</b>	<b>\$34,120.00</b>
Tax IRS US employees	\$5,646.45	\$4,600.00
Tax Other Cambodia (WH)	\$3,452.67	\$3,000.00
Telephone & Internet	\$2,277.75	\$3,000.00
Travel		
Admin	\$12,344.31	\$9,300.00
Fund Raising	\$0.00	\$0.00
Total Travel	12,344.31	\$9,300.00
<b>Total ADMINISTRATION</b>	<b>128,201.38</b>	<b>123,630.00</b>

## Programs

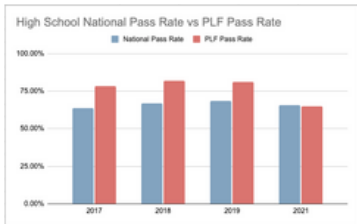
1	Total Bikes	19,192.55	\$22,240.00
2	Construction	\$16,852.06	\$56,000.00
	Contingency Account	\$58.50	\$10,000.00
	Total English Program	18,786.71	\$20,974.00
3	Total Events	16,592.27	\$20,647.50
	Facilities		
	High Schools	\$247.50	\$500.00
	Koh Ker	\$1,108.19	\$200.00
4	Knar Village Learning Center	35,557.50	\$49,665.00
5	Romchek	\$2,673.19	\$200.00
	Tchey	\$236.20	\$0.00
	Wat Bo	\$1,000.00	\$1,250.00
	Facility Non-Residential - Other	\$4,170.97	\$4,960.00
	Total PLF Boys' Dorm	24,529.40	\$32,634.00
	Total PLF Girls' Dorm	28,154.80	\$36,881.00
	Total Srayang Project	\$77,888.35	\$96,360.00
	Facility - Other	\$316.54	\$0.00
	<b>Total Facility</b>	<b>\$130,889.09</b>	<b>\$135,875.00</b>
6	Food		
	Cook Romchek & Koh Ker lunches	\$80.00	\$440.00
	Food Bank	\$16,638.78	\$7,440.00
	Knar Fragile Family Relief	\$3,970.85	\$6,984.00
	Total Koh Ker	9,092.33	\$13,645.00
	Total Romchek	9,991.32	\$53,083.00
	COVID Food Drops	\$35,406.28	\$7,650.00
	<b>Total Food</b>	<b>75,179.56</b>	<b>\$89,242.00</b>
7	Grants to Other Orgs	\$1,100.00	\$0.00
	Total Libraries	9,491.64	\$12,390.00
8	Total Field Transport	2,139.31	\$2,825.00
9	Total Secondary Students Scholarships	27,700.30	\$28,920.00

# Budget to Actual Highlights

- Bicycles are awarded to graduating 6th graders so they can commute to the nearest High School. In 2021 PLF awarded 383 bicycles.
- Construction: Finishing Srayang and Prey Kuol Office; as well as start-up costs for the new ULC in Siem Reap (opening in 2022)
- Events: During most of 2021 we were unable to host many events due to rules prohibiting the gathering of people. \$7,575.96 was back payment of Seniority Pay, a new labor law enacted by the Cambodian government.
- Ipads were installed at Knar Children's Library just before school closures
- Romchek Primary Schools combines all costs besides Food & Wellness
- FOOD includes 2 Urban Food Banks & Rural Food Bank at Knar Village. Other is Food Drops during School Closures
- Grants to others is Rice given to other orgs during COVID lockdowns
- PLF USA forwarded funds to purchase a car
- 52 high school students were awarded scholarships for grade 12 extra classes.  
10 grade 10 urban students were awarded 3 year scholarships for English at ACE+grade 12 extra classes.
- School supplies were distributed to 2,743 students in grades K-12. Uniforms were distributed only to students at Wat Bo Primary and then schools were closed; no further uniforms were distributed in 2021.
- Teachers' education continued during the COVID closures.
- Some government teachers at primary schools receive small stipends twice yearly and those continued during school closures.
- All Tech courses were put online during 2020 and 2021 and teachers continued to be paid. A total of 241 MS Office Certificates were awarded during 2021.
- University Scholarships include a laptop. Expenses for the year include 62 existing students and 28 new awards
- PLF did not host any volunteers on site in 2021. T-shirt expenses were for PLF students and staff. "Other" includes the purchase of materials for volunteers in preparation for reopening.
- Wellness includes hygiene supplies which were excessive during COVID. (spray bottles, alcohol, surface cleaners, thermometers, masks, large quantities of soap and community education. Also there was one major medical incident. It also includes first aid supplies, clean water, de-worming tablets)
- Expenses for workshops were very low in 2021 since students could only gather for them in person for 3 months of the year.

	Special Projects		
	RSL Grant	\$1,000.00	\$0.00
	Site Visits	\$7,645.83	\$3,384.00
	Special Projects - Other	\$6,994.68	\$0.00
	Total Special Projects	<b>15,640.51</b>	<b>\$3,384.00</b>
	Total Sports Art Music Science	<b>7,331.60</b>	<b>\$8,199.00</b>
10	Total Supplies & Uniforms	<b>31,110.73</b>	<b>\$52,325.00</b>
11	Teachers		
	Education No Univ	\$1,875.00	\$3,975.00
12	Total Government Teachers Stipends	<b>7,534.71</b>	<b>\$6,960.00</b>
	Total Teachers Supplies	<b>1,322.05</b>	<b>\$1,740.00</b>
	Total Teachers	<b>10,731.76</b>	<b>\$12,675.00</b>
13	Total Technology	<b>\$49,056.53</b>	<b>\$43,817.50</b>
	Telephone (Field)	<b>\$2,141.00</b>	<b>\$2,124.00</b>
14	Total University	<b>120,237.34</b>	<b>\$162,415.00</b>
15	Total Volunteers	<b>2,824.13</b>	<b>\$2,600.00</b>
16	Total Wellness	<b>20,503.91</b>	<b>\$15,218.00</b>
17	Total Workshops	<b>18,732.20</b>	<b>\$25,858.00</b>
	<b>Total OPERATING EXPENSES</b>	<b>\$641,283.25</b>	<b>\$784,534.00</b>
	<b>Total Expense</b>	<b>\$769,484.63</b>	<b>\$908,164.00</b>

# Student Performance



During the years pre-COVID, (see 2017-19) PLF pass rates for Grade 12 exams were consistently higher than the national average. This is especially encouraging since PLF students are all from disadvantaged backgrounds.

There were no national exams given in 2020 during the first year of COVID. In 2021, we see the full impact of not being able to run our projects during school closures. The national average stayed roughly the same, while PLF students took a sharp decline and fell to the national average.



This measurement was important to us as it truly reflects the value of our programming for high school students. And if not for our eLearning and uni mentorship study groups, we fear this number could have been a lot lower.

As recognised in UNICEF's **Learning Loss Report**, Cambodia's school students were dealt a devastating blow during Covid. To counteract this learning deficit, we quickly rolled out remedial classes to get students caught up in the core subjects as quickly and thoroughly as possible after the return to school.



We built on the success of the eLearning initiative, keeping this program running at our learning centers. Uni students continue to drive this initiative and proved to be exceptional mentors to their younger peers.

And we began ramping up Tech offerings, increasing class capacity to extend to a greater number of high-school students; as well as expanding our reach down to the younger grades, as we recognised the increasing importance and relevance of digital literacy - for all students. This included installing eReaders for primary students in our libraries, and developing a new Explore class pilot for middle schoolers.



Although Covid brought many challenges, the effects of which will be felt for years to come, it also brought us a huge silver lining with a strong focus on raising the bar with digital literacy so that students can benefit from self-study.

Because despite the negative impacts of the school closures on academic performance, at the same time something transformational occurred with our high-school and uni students: they assumed responsibility for their own education.

With the study groups and zoom meetings, they saw how to take control of their own learning experience. They realized the limitations of the learning-by-rote method of teaching in Cambodian schools and took matters into their own hands. With this, they've become researchers, collaborators, self-study warriors. And while there remains a lot of lost ground to be caught up on, they found creative ways to ride that momentum, and they've sustained it.



It's something so new and different that we've never seen here before, and one wonders whether this resourcefulness and self-sufficiency is so much more important than academic achievement. We know we want to get more and more students looped into this evolution, by expanding the capacity and reach of our tech programs.

Because if Covid taught us anything, it's that students are never too young to learn to navigate digital pathways, and set the pace for their own learning and discovery.

Thank you for being the steadying compass that allows this navigation!

