



ម៉រីសុន កាក & អាស៊ុនស៊េ  
**Morison Kak & Associés**

Certified Public Accountants, Cambodia

## **TRANSPARENCY INTERNATIONAL CAMBODIA**

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

**FOR THE PERIOD FROM 01 OCTOBER 2014  
TO 31 DECEMBER 2015**

An independent member of

**Morison International**

A Global Association of Independent Professional Firms

No 25, STREET 360, (opposite Apsara TV Station), SANGKAT BOENG KENG KANG I  
CHAMCARMON, PHNOM PENH, CAMBODIA - TEL: +855 23 218 994 - FAX: +855 23 218 993  
Email: mka.audit@morisonkak.com - mka.management@morisonkak.com - Website: www.morisonkak.com

**TRANSPARENCY INTERNATIONAL CAMBODIA  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015**

**CONTENTS**

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	Page
Statement by the Board of Management	1
Report of Independent Auditors	2 - 3
Statement of Fund Receipts and Disbursements	4 - 5
Notes to the Statement of Fund Receipts and Disbursements	6 - 14

## STATEMENT BY THE BOARD OF MANAGEMENT

I, do hereby state that in our opinion, the accompanying Statement of Fund Receipts and Disbursements together with the notes thereto are properly drawn up so as to give a true and fair view of the fund receipts and disbursements of Transparency International Cambodia for the period from 01 October 2014 to 31 December 2015, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

Signed on behalf of the Board of Management



Mr. Preap Kol  
Executive Director

Date: 22 February 2016



## REPORT OF INDEPENDENT AUDITORS TO THE MANAGEMENT OF TRANSPARENCY INTERNATIONAL CAMBODIA

We have audited the accompanying Statement of Fund Receipts and Disbursements (“the financial statement”) and a summary of significant accounting policies and other explanatory notes of Transparency International Cambodia (“the Organisation” or “TIC”) for the period from 01 October 2014 to 31 December 2015.

### **Board of Management’s responsibility for the financial statement**

The Organisation’s board of management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting and for such internal control as the board of management determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditors’ responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Cambodian International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity’s preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

As stated in note 2, the financial statement was prepared in accordance with the cash receipts and disbursements basis of accounting modified to include certain receivables and payables, which is a comprehensive basis of accounting other than the Cambodian International Financial Reporting Standards.

(Continued)





**REPORT OF INDEPENDENT AUDITORS TO THE MANAGEMENT OF  
TRANSPARENCY INTERNATIONAL CAMBODIA (continued)**

**Opinion**

In our opinion, the accompanying Statement of Fund Receipts and Disbursements of the Organisation for the period from 01 October 2014 to 31 December 2015 is prepared, in all material respects, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

**Morison Kak & Associés**  
Certified Public Accountants  
Statutory Auditors

Saksom Meas  
Managing Partner



Date: 22 February 2016

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015**

	Note	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
<b>FUND RECEIPTS</b>			
Grants received from donors	3	1,452,829	790,341
Other income	4	9,307	4,618
<b>Total fund receipts</b>		<b>1,462,136</b>	<b>794,959</b>
<b>DISBURSEMENTS</b>			
Together against Corruption	5	1,022,203	830,761
YIP - Cooperate Integrity Seminar for Young Entrepreneurs	6	4,491	-
ALAC - Training of Trainers from Provinces on Anti-Corruption	7	7,550	-
YIP - International Youth Camp	8	16,993	-
INSP - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability	9	5,760	-
Needs assessment and security management training for Transparency International Cambodia office	10	10,772	-
To promote budget literacy, accountability and active citizenship at national and sub-national level to increase citizen demand for greater accountability and transparency in Cambodia	11	6,549	-
Facebook promotion	12	774	-
Promoting the International Anti-Corruption Day 2015	13	1,220	-
Bribspot Promotion in Cambodia	14	1,161	-
NICSA - Short Advocacy Film on Judicial Corruption		1,845	-
IYC - International Youth Camp for TT Vietnam participants		4,728	-
IYC - International Youth Camp for TI Indonesia participants		3,000	-
IYC - International Youth Camp for TI Malaysia participants		587	-
Reserve fund		5,696	4,160
Business Integrity Program		20	28
Election Monitoring	15	-	2,078
Cambodia Governance and NC Exchange	16	-	11,344
DAI	17	-	1,747
Speak Up Asia Pacific workshop	18	-	11,395
Evaluating and Monitoring Anti-Corruption efforts - Workshop	19	-	8,076
ED and his family's evacuation		-	2,542
<b>Total disbursements</b>		<b>1,093,349</b>	<b>872,131</b>
<b>Receipts over/(under) disbursements</b>		<b>368,787</b>	<b>(77,172)</b>
Fund balance brought forward		67,556	154,526
Fund returned to donors		-	(9,798)
<b>FUND BALANCE AT END OF THE PERIOD</b>		<b>436,343</b>	<b>67,556</b>

(Continued)

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015**

	Note	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
<b>Represented by:</b>			
Cash on hand		3,281	26,805
Cash at banks	20	505,905	117,424
Deposits and prepayments	21	12,624	12,124
Receivables	22	52,337	19,034
Payables	23	(137,804)	(107,831)
		<b><u>436,343</u></b>	<b><u>67,556</u></b>

Signed on behalf of the Board of Management

Mr. Preap Kol  
Executive Director

Date: 22 February 2016



**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015**

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**1. Background**

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

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

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

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

TI Cambodia receives core funding for the main strategic program from the Swedish International Development Cooperation Agency (SIDA) and Department of Foreign Affairs and Trade (DFAT) for the period of April 2012 - December 2015. In addition, TI Cambodia also receives specific short projects funds from TI-Secretariat (TI-S) and other donors.

**2. Significant accounting policies**

**2.1 Basis of preparation**

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

**2.2 Non-expendable items**

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



**2. Significant accounting policies (continued)****2.3 Foreign currency transactions**

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

**3. Grants received from donors**

	01/10/14 to 31/12/15	01/10/13 to 30/09/14
	USD	USD
SIDA	1,085,430	151,190
DFAT	271,300	584,960
Oxfam America – Facebook promotion	3,000	-
TI-S Promoting the International Anti-Corruption Day 2015	1,587	-
UNOPS - Needs assessment and security management training TIC	10,772	-
Oxfam America - To promote budget literacy, accountability and active citizenship at national and sub-national level to increase citizen demand for greater accountability and transparency	33,750	-
Bribspot Promotion in Cambodia	1,500	-
TIS - International Youth Camp for TI Malaysia participants	587	-
TIS - International Youth Camp for TI Vietnam participants	4,728	-
TIS - International Youth Camp for TI Indonesia participants	3,000	-
TIS - Cooperate Integrity Seminar for Young Entrepreneurs	4,491	-
TIS - International Youth Camp	16,993	-
TIS - Training of Trainers from Provinces on Anti-Corruption	7,550	-
TIS - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability	5,760	-
TIS - Short Advocacy Film on Judicial Corruption	1,845	-
DAI	1,747	-
Offset with TIS grants	(1,211)	-
SIDA - U4 Project	-	8,076
TIS-Youth forum	-	6,861
TIS-RPM	-	5,414
TIS-Time to wake up	-	7,347
TIS-Capacity building 2014	-	11,344
TIS-Evacuation	-	2,542
TIS-Speak up workshop	-	12,607
	<b><u>1,452,829</u></b>	<b><u>790,341</u></b>

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015

**4. Other income**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
General donation	546	-
Bank interest	1,288	871
Exchange gain	359	373
Miscellaneous	3,214	1,874
Consultancy	3,900	1,500
	<b>9,307</b>	<b>4,618</b>

**5. Together against Corruption**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Diagnosing corruption issues and use findings as reference to stimulate more informed debates and to formulate more projects on anti-corruption		
Personnel cost	79,580	52,775
Cost for National Integrity System Assessment	19,189	39,202
Cost related to assessment	11,027	11,422
Publication	10,221	16,615
Advocacy for National Integrity System Assessment & Youth Integrity Survey	-	15,637
Building and support partnership and coalition of civil society organizations to fight corruption more effectively		
Personnel cost	133,109	93,475
Anti-corruption networking	7,541	3,175
Cost for joint project	64,391	45,354
National Anti-Corruption Conference cost for states and non-states actors	40,490	5,659
Engaging citizens and the youth in promoting integrity more actively		
Personnel cost	174,816	114,784
Partner selection	-	50
Activities in partnership	109,622	72,670
Activities cost for youth	52,979	65,584
Cost for joint project implementation with the Anti-Corruption Unit	29,223	69,374
Building governance foundations and operational structures and process for the establishment of TI National Chapter in Cambodia		
Personnel cost	88,348	60,256
Trainer cost	-	1,407
Staff capacity building	23,899	18,258

(Continued)

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015**5. Together against Corruption (continued)**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Office rental	33,810	28,750
Utilities	9,378	6,244
Communication	19,257	15,628
Office supplies	7,124	5,546
Gasoline and maintenance	5,534	4,709
Repair and maintenance	2,165	1,505
Office furniture	1,614	755
Office equipment	6,031	11,732
Vehicle	-	-
Bank charge	3,131	850
Financial oversights		
Auditing fee	7,880	8,983
Other operation cost	81,844	60,362
	<b>1,022,203</b>	<b>830,761</b>

**6. YIP - Cooperate Integrity Seminar for Young Entrepreneurs**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Human resource costs	126	-
Activity costs	1,597	-
Documentation costs	2,768	-
	<b>4,491</b>	<b>-</b>

**7. ALAC - Training of Trainers from Provinces on Anti-Corruption**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Human resource costs	132	-
Activity costs	7,150	-
Other costs	268	-
	<b>7,550</b>	<b>-</b>



TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015

**8. YIP - International Youth Camp**

	01/10/14 to 31/12/15	01/10/13 to 30/09/14
	USD	USD
Activity costs	15,262	-
Other costs	1,731	-
	<b>16,993</b>	<b>-</b>

**9. INSP - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability**

	01/10/14 to 31/12/15	01/10/13 to 30/09/14
	USD	USD
Human resource costs	2,000	-
Activity costs	3,264	-
Other costs	496	-
	<b>5,760</b>	<b>-</b>

**10. Needs assessment and security management training for Transparency International Cambodia office**

	01/10/14 to 31/12/15	01/10/13 to 30/09/14
	USD	USD
Expert fees for security assessments	6,217	-
Travel costs	1,730	-
Administrative costs	881	-
TI-S Support costs	1,400	-
Infrastructure upgrades	544	-
	<b>10,772</b>	<b>-</b>

**11. To promote budget literacy, accountability and active citizenship at national and sub-national level to increase citizen demand for greater accountability and transparency in Cambodia**

	01/10/14 to 31/12/15	01/10/13 to 30/09/14
	USD	USD
Personnel costs	2,778	-
Publicity and promotion	20	-
Training, meeting and conferences	2,677	-
Monitoring and evaluation	812	-
Miscellaneous expenses	262	-
	<b>6,549</b>	<b>-</b>

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015

**12. Facebook promotion**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Personnel costs	552	-
Recurring costs	39	-
Productive inputs	183	-
	<u>774</u>	<u>-</u>

**13. Promoting the International Anti-Corruption Day 2015**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Face book boosting	200	-
Movie ticket	1,000	-
SMS sending	20	-
	<u>1,220</u>	<u>-</u>

**14. Bribspot Promotion in Cambodia**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Printing material	474	-
Stipend for university volunteer	345	-
Networking with stakeholders	233	-
Media coverage	47	-
Miscellaneous expenses	62	-
	<u>1,161</u>	<u>-</u>

**15. Election Monitoring**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Salaries		
Project intern	-	55
Phone card field supervisor	-	143
Phone card for project team	-	75
Printing and photocopying		
Report printing	-	1,805
	<u>-</u>	<u>2,078</u>

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015

**16. Cambodia Governance & NC Exchange**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Good governance within organisation:		
Travel	-	6,386
Conference and workshop	-	3,968
Audit cost	-	990
	<u>-</u>	<u>11,344</u>

**17. DAI**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
T- Shirt	-	1,430
Back drop and banner	-	50
Modem	-	267
	<u>-</u>	<u>1,747</u>

**18. Speak Up Asia Pacific workshop**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
General expenses	-	7,165
Day 1 expenses	-	1,968
Day 2 expenses	-	636
Day 3 expenses	-	626
Admin cost for TI Cambodia	-	1,000
	<u>-</u>	<u>11,395</u>

**19. Evaluating and Monitoring Anti-Corruption efforts - Workshop**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Venue	-	4,650
Workshop related and printing materials	-	3,426
	<u>-</u>	<u>8,076</u>



TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)  
FOR THE PERIOD FROM 01 OCTOBER 2014 TO 31 DECEMBER 2015

**20. Cash at banks**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
ANZ Royal Bank	486,516	111,755
Aceda Bank	14,010	500
Canadia Bank	5,379	5,169
	<b><u>505,905</u></b>	<b><u>117,424</u></b>

**21. Deposits and prepayments**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Guarantee deposit	12,624	7,424
Prepayments	-	4,700
	<b><u>12,624</u></b>	<b><u>12,124</u></b>

**22. Receivables**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Sub-grant advance	14,729	9,332
Business advance	811	26
Joint initiative advance	1,250	7,660
Others	3,904	2,016
Staff advance from pension fund	31,643	-
	<b><u>52,337</u></b>	<b><u>19,034</u></b>

**23. Payables**

	01/10/14 to 31/12/15 USD	01/10/13 to 30/09/14 USD
Accrued withholding tax	3,164	4,561
Accrued pension fund	129,390	86,729
Others	5,250	16,541
	<b><u>137,804</u></b>	<b><u>107,831</u></b>

**24. Comparative figures**

The comparative figures cover a twelve-month period from 01 October 2013 to 30 September 2014 and may not be comparable with the current reporting period which covers a fifteen-month period from 01 October 2014 to 31 December 2015.

## **APPENDIX**

- A- Donors/Projects Fund Balance Summary Report for the period 1 Oct 2014-31 December 2015
- B-Donors/Projects Fund Balance Summary Report for the period 1 April 2012-31 December 2015
- C-Together Against Corruption Financial report for the period 1 April 2012-31 December 2015



Transparency International Cambodia  
 Donors/Projects Fund Balance Summary Report  
 For the period 1 October 2014 - 31 December 2015

Project	Opening balance October 2014	Donor funding income	Other/Bank interest income	Expenses	Elimination	Balance as at 31 December 2015
	US\$	US\$	US\$	US\$	US\$	US\$
Swedish International Development Cooperation Agency (SIDA) & Department of Foreign Affairs and Trade (DFAT)	58,624	1,356,730	872.00	1,022,203	0.00	394,023
Global Integrity	2,588	-	-	-	-2,588.09	-
TI-Cambodia Reserve	5,408	-	4,935.00	5,696	2,588.09	7,235
Business Integrity Project	1,472	-	3,500.00	20	0.00	4,952
DAI(Development Innovation)-ICT for Youth Initiatives	(1,747)	1,747	-	-	0.00	-
TIS-Speak Up Workshop	1,211	(1,211)	-	-	0.00	-
TIS - Cooperate Integrity Seminar for Young Entrepreneurs	-	4,491	-	4,491	0.00	-
TIS - International Youth Camp	-	16,993	-	16,993	0.00	-
TIS - Training of Trainers from Provinces on Anti-Corruption	-	7,550	-	7,550	0.00	-
TIS - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability	-	5,760	-	5,760	0.00	-
TIS - Short Advocacy Film on Judicial Corruption	-	1,845	-	1,845	0.00	-
TIS - International Youth Camp for TT Vietnam participants	-	4,728	-	4,728	0.00	-
TIS - International Youth Camp for TI Malaysia participants	-	587	-	587	0.00	-
TIS - International Youth Camp for TI Indonesia participants	-	3,000	-	3,000	0.00	-
Bribspot Promotion in Cambodia	-	1,500	-	1,161	0.00	339
UNOPS - Needs assessment and security management training TIC	-	10,772	-	10,772	0.00	-
Oxfam America - To promote budget literacy, accountability and active citizenship at national and sub-national level to increase citizen demand for greater accountability and transparency	-	33,750	-	6,549	0.00	27,201
Oxfam America - Facebook promotion	0	3000	-	774	0.00	2,226
TI-S Promoting the International Anti-Corruption Day 2015	0	1587	-	1220	0.00	367
<b>Total</b>	<b>67,556</b>	<b>1,452,829</b>	<b>9,307</b>	<b>1,093,349</b>	<b>-</b>	<b>436,343</b>

Project	Opening balance 1 April 2012	Donor funding income	Other/Bank interest income	Expenses	Elimination	Balance as at 31 December 2015
	US\$	US\$	US\$	US\$	US\$	US\$
TIS-Seed Funding	6,445		40	6,485		-
Swedish International Development Cooperation Agency (SIDA) & Department of Foreign Affairs and Trade (DFAT)		3,013,070	2,217	2,621,265		394,023
Global Integrity		14,854		12,266	(2,588)	-
Canada Fund for Local Initiatives (CFLI)		32,534		32,534		-
Ti-Cambodia Reserve Fund			14,911	12,614	4,938	7,235
TIS-UNCAC			3,849	1,499	(2,350)	-
TIS-People Engagement Project (PEP)		2,957		2,957		-
TIS-Private Engagement Sector		5,173		5,173		-
TIS-Governance & NC Exchange		12,073		12,073		-
TIS-Regional Program Meeting		48,414		48,414		-
TIS-Youth Forum		6,861		6,861		-
National Democratic Institute		142,841		142,841		-
TIS-Time to wake up		7,347		7,347		-
Swedish International Development Cooperation Agency (SIDA)-Workshop on "Evaluating and Monitoring Anti-Corruption Efforts" (U4)		8,076		8,076		-
Business Integrity Project			5,000	48		4,952
TIS-Governance and Organisational Strengthening		11,344		11,344		-
DAI (Development Innovation)-ICT for Youth Initiatives		1,747		1,747		-
TIS-Evacuation		2,542		2,542		-
TIS-Speak up workshop		11,395		11,395		-
TIS - Cooperate Integrity Seminar for Young Entrepreneurs		4,491		4,491		-
TIS - International Youth Camp		16,993		16,993		-
TIS - Training of Trainers from Provinces on Anti-Corruption		7,549		7,549		-
TIS - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability		5,760		5,760		-
TIS - Short Advocacy Film on Judicial Corruption		1,845		1,845		-
TIS - International Youth Camp for TI Indonesia participants		3,000		3,000		-
TIS - International Youth Camp for TI Vietnam participants		4,728		4,728		-
TIS - International Youth Camp for TI Malaysia participants		587		587		-
Bribspot Promotion in Cambodia		1,500		1,161		339
Oxfam America - To promote budget literacy, accountability and active citizenship at national and sub-national level to increase citizen demand for greater accountability and transparency		33,750		6,549		27,201
UNOPS - Needs assessment and security management training TIC		10,772		10,772		-
Oxfam America - Facebook promotion		3,000		774		2,226
Ti-S Promoting the International Anti-Corruption Day 2015		1,587		1,220		367
<b>Total</b>	<b>6,445</b>	<b>3,416,793</b>	<b>26,017</b>	<b>3,012,913</b>	<b>-</b>	<b>436,343</b>





3.0	Personnel Costs	382,769		92,791	114,784	174,816	382,391	378	0%
3.1	Partner selection	119		69	50	-	119	-	0%
3.2	Activities in partnership	221,183		39,016	72,670	109,622	221,308	(125)	0%
3.3	Activities cost for youth	157,725		39,163	65,584	52,979	157,726	(1)	0%
3.4	Cost for joint project implementation with the	171,873		71,817	69,374	29,223	170,414	1,459	1%
	<b>Sub Total Goal 3</b>	<b>933,669</b>		<b>242,856</b>	<b>322,462</b>	<b>366,640</b>	<b>931,958</b>	<b>1,711</b>	<b>0%</b>
<b>4</b>	<b>Goal 4: To build governance foundations and operational structures and process for the establishment of TI National Chapter in Cambodia</b>								
4.0	Personnel Costs	194,462		45,792	60,256	88,348	194,396	66	0%
4.1	Trainer Cost	5,955		4,548	1,407	-	5,955	-	0%
4.2	Staff capacity building	67,527		24,609	18,258	23,899	66,766	761	1%
4.13	Office Rental	91,147		28,587	28,750	33,810	91,147	-	0%
4.14	Utilities	21,279		5,425	6,244	9,378	21,047	232	1%
									The underspent is due to the delay in organising CPI 2015 launch. It shall be conducted in January 2016
4.15	Communications	53,387		16,933	15,628	19,257	51,818	1,569	3%
4.16	Office supplies	20,314		7,667	5,546	7,124	20,337	(23)	0%
4.17	Gasoline & Maintenance	15,827		5,197	4,709	5,534	15,440	387	2%
4.18	Repair & maintenance	4,403		658	1,505	2,165	4,328	75	2%
4.19	Office furniture	3,453		1,083	755	1,614	3,452	1	0%
4.20	Office equipments	27,641		9,878	11,732	6,031	27,641	(0)	0%
4.21	Vehicle	27,663		27,663	-	-	27,663	-	0%
									The overspent is due to the underestimation of budget allocated for bank charge for fund transfer from donors.
4.22	Bank charges	4,592		1,302	850	3,131	5,283	(691)	-15%
	<b>Sub Total Supporting Cost for Operations and Facilities</b>	<b>537,650</b>		<b>179,342</b>	<b>155,640</b>	<b>200,291</b>	<b>535,273</b>	<b>2,377</b>	<b>0%</b>
5	<b>Financial Oversight and Auditing</b>								
5.1	Auditing Fee	22,803		5,940	8,983	7,880	22,803	0	0%
6	Other operations costs	199,471		57,136	60,362	81,844	199,342	129	0%
	<b>Total Budget</b>	<b>2,625,497</b>		<b>672,303</b>	<b>830,761</b>	<b>1,022,203</b>	<b>2,621,265</b>	<b>4,232</b>	<b>0.16%</b>

The expenditure for the whole programme period 1 April 2012 to 31 December 2015 were on the right target. The total budget was almost spent as planned. The remaining budget is USD 4,232 which is equal to 0.16%

	1 Apr 12- 31 Dec 15	SIDA	%	DFAT	%
<b>Budget vs Actual Expenses</b>					
Total Budget	2,625,497	1,768,606	67%	856,890	33%
Total Actual Expenditure	2,621,265	1,764,375	67%	856,890	33%
<b>Budget remaining</b>	<b>4,232</b>	<b>4,232</b>		<b>0.00</b>	
<b>Statement of Fund Balance</b>					
Total Income from SIDA&DFAT from 1 Apr'12- 31 Dec '15	3,013,070	2,156,810	72%	856,260	28%
Total Interest Income 1 Apr'12- 31 Dec'15	2,217	1,587	72%	630.17	28%
Total Expenditure 1 Apr'12- 31 Dec'15	2,621,265	1,764,375		856,890	
<b>Actual Fund Balance as of 31 Dec 2015</b>	<b>394,023</b>	<b>394,023</b>		<b>-</b>	



