



ម៉ូរីសុន 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 6-MONTH PERIOD ENDED 30 JUNE 2016

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No 25, STREET 360, (opposite Apsara TV Station), SANGKAT BOENG KENG KANG 1
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 6-MONTH PERIOD ENDED 30 JUNE 2016**

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STATEMENT BY THE BOARD OF MANAGEMENT

I, do hereby state that in our opinion, the accompanying Statement of Fund Receipts and Disbursements together with the notes thereto are properly drawn up so as to give a true and fair view of the fund receipts and disbursements of Transparency International Cambodia for the 6-month period ended 30 June 2016, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

Signed on behalf of the Board of Management

Additional responsibility



Mr. Preap Kol
 Executive Director

Date: 15 September 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 6-month period ended 30 June 2016.

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 statements that are 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 6-month period ended 30 June 2016 is prepared, in all material respects, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

Morison Kak & Associés
Certified Public Accountants
Statutory Auditors

Saksom Meas
Managing Partner



Date: 15 September 2016

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016**

	Note	01/01/16 to 30/06/16 USD	01/10/14 to 31/12/15 USD
FUND RECEIPTS			
Grants received from donors	3	-	1,452,829
Other income	4	5,840	9,307
Total fund receipts		5,840	1,462,136
DISBURSEMENTS			
Together against Corruption	5	390,072	1,022,203
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	6	24,186	6,549
Facebook promotion	7	1,758	774
TIC- Reserve fund (unrestricted fund)		4,133	5,696
YIP - Cooperate Integrity Seminar for Young Entrepreneurs		-	4,491
ALAC - Training of Trainers from Provinces on Anti-Corruption		-	7,550
YIP - International Youth Camp		-	16,993
INSP - Chapter Workshop on Effective Proposal Writing, Fundraising Strategy and Financial Sustainability		-	5,760
Needs assessment and security management training for Transparency International Cambodia office		-	10,772
Promoting the International Anti-Corruption Day 2015		-	1,220
Bribspot Promotion in Cambodia		-	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
Business Integrity Program		-	20
Total disbursements		420,149	1,093,349
Receipts (under)/over disbursements		(414,309)	368,787
Fund balance brought forward		436,343	67,556
Fund returned to donors	8	(3,850)	-
FUND BALANCE AT END OF THE REPORTING PERIOD		18,184	436,343

(Continued)

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016**

	Note	01/01/16 to 30/06/16 USD	01/10/14 to 31/12/15 USD
Represented by:			
Cash on hand		3,247	3,281
Cash at banks	9	134,877	505,905
Deposits and prepayments	10	12,600	12,624
Receivables	11	28,266	52,337
Payables	12	(160,806)	(137,804)
		18,184	436,343

Signed on behalf of the Board of Management

Mr. Preap Kol
Executive Director

Date: 15 September 2016

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

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016**

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 programme from the Swedish International Development Cooperation Agency (SIDA) and Department of Foreign Affairs and Trade (DFAT) for the period of April 2012 - December 2015. It was extended 6 months until 30 June 2016 using the fund granted by SIDA in 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

	01/01/16 to 30/06/16 USD	01/10/14 to 31/12/15 USD
SIDA	-	1,085,430
DFAT	-	271,300
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)
	<u>-</u>	<u>1,452,829</u>

4. Other income

	01/01/16 to 30/06/16 USD	01/10/14 to 31/12/15 USD
General donation	61	546
Bank interest	506	1,288
Exchange gain	102	359
Miscellaneous	2,291	3,214
Consultancy	2,880	3,900
	<u>5,840</u>	<u>9,307</u>

5. Together against Corruption

GOAL 1: Diagnosing corruption issues and use findings as a reference to stimulate more informed debates and formulate further anti-corruption projects	01/01/16 to 30/06/16 <u>USD</u>
<i>Outcome 1: Increased awareness about corruption issues within key institutions and their weakness and opportunities to combat corruption more effectively</i>	
<i>Activity 1.1.1:</i> Produce policy paper on whistle-blower protection legislation by legal experts of Transparency International Cambodia under consultation with TI S's research team	-
<i>Activity 1.1.2:</i> Present the findings to relevant institutions including ACU and Commission 10 of the Parliament	1,000
<i>Activity 1.2.1:</i> Work with research experts to summarise NISA report and publish the summarised booklet for parliament and key partners	2,014
<i>Activity 1.2.2:</i> Present and share the summarised with Parliamentarians (National Assembly and Senate), particularly the Commission 10	-
<i>Outcome 2: Increased evidence based advocacies and projects/initiatives on anti-corruption, particularly based on key recommendations of NISA and YIS</i>	
<i>Activity 2.1.1:</i> Raise public awareness about judicial corruption through short film and stimulate debates among citizens and youth on social media	293
<i>Activity 2.1.2:</i> Raise public understanding of integrity through TI Cambodia advocacy film on integrity among citizens and youth on social media	216
<i>Outcome 3: Increased knowledge and understanding about anti-corruption, transparency, good governance and accountability among the general public, government institutions, CSOs and academia</i>	
<i>Activity 3.1.1:</i> Develop an online library on anti-corruption, good governance, transparency and accountability and make it available for public domain	<u>1,022</u>
ACTIVITY COST GOAL 1	4,545
Personnel cost (programme)	42,705
Capital expenditure - vehicle and motorcycle	<u>2,271</u>
SUB-TOTAL PROGRAMME DIRECT COST GOAL 1	<u>49,521</u>
Office running cost	6,711
Personnel cost (management and support)	10,350
Auditing fee	<u>291</u>
SUB-TOTAL OPERATIONS COST GOAL 1	<u>17,352</u>
TOTAL PROGRAMME COST GOAL 1	<u><u>66,873</u></u>

(Continued)

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016

5. Together against Corruption (continued)

GOAL 2: Building and support partnership and coalition of civil society organizations to fight corruption more effectively	01/01/16 to 30/06/16 <u>USD</u>
<i>Outcome 1: Enhanced capacity of public officials on good governance, social accountability, integrity and anti-corruption to effectively provide public services to people</i>	
<i>Activity 1.1.1: Develop a Partnership Agreement to be signed by the Minister of Interior or his representative and the Executive Director of TI Cambodia</i>	344
<i>Activity 1.1.2: Develop Result Framework, an action plan with budget and M&E plan to be approved by the head of both parties and implement the plans</i>	5,864
<i>Activity 1.2.1: Develop the School of Governance's Business Plan by experts hired by both parties</i>	10,000
<i>Activity 1.2.2: Finalize the Business Plan to be endorsed by MoI</i>	200
<i>Outcome 2: Enhanced capacity of the National Assembly's Commission 10 to effectively oversee the enforcement of the anti-corruption law and support victims and witnesses of corruption on complaint handling</i>	
<i>Activity 2.1.1: Conduct a Capacity Need Assessment for Commission 10</i>	-
<i>Activity 2.1.2: Conduct trainings to staff of Commission 10</i>	600
<i>Outcome 3: Strengthened effective alternative reporting mechanism on corruption cases through the Advocacy and Legal Advice Centre (ALAC) and enhanced social demand for anti-corruption by citizens and youths</i>	
<i>Activity 3.1.1: Train ALAC staff and lawyer on ALAC's framework, implementing guideline and database as well as Bribespot.com</i>	-
<i>Activity 3.1.2: Train ALAC staff on policy, legal and regulatory framework as well as UNCAC</i>	200
<i>Activity 3.1.3: Support victims and witnesses of corruption and work with them to file complaint to ACU and NA</i>	775
<i>Activity 3.2.1: Establish cooperative framework with anti-corruption agencies and CSO on complaint handling</i>	-
<i>Activity 3.2.2: Consult with and provide legal advice to victims and witnesses of corruption on their cases</i>	-
<i>Activity 3.2.3: File corruption related complaints to ACU and NA and follow-up on cases</i>	-
<i>Activity 3.2.4: File complaint that are not related to corruption to relevant CSO partners</i>	-
<i>Outcome 4: Improved coordination amongst the private sector to establish platform for business integrity and on anti-corruption</i>	
<i>Activity 4.1.1: Hold Business Integrity Forum for business associations, chambers of commerce and industry umbrella groups</i>	2,500
<i>Activity 4.2.1: Establish dialogue meetings with government agencies</i>	100
<i>Outcome 5: Increased participation by private sector in applying CIS in their company</i>	
<i>Activity 5.1.1: Hold trainings for associations, companies and organisations on corporate integrity systems</i>	<u>500</u>
ACTIVITY COST GOAL 2	21,083

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016**5. Together against Corruption (continued)**

GOAL 2: Building and support partnership and coalition of civil society organizations to fight corruption more effectively (continued)	01/01/16 to 30/06/16 USD
Personnel cost (programme)	64,169
Capital expenditure - vehicle and motorcycle	10,643
SUB-TOTAL PROGRAMME DIRECT COST GOAL 2	95,895
Office running cost	31,446
Personnel cost (management and support)	48,492
Auditing fee	1,365
SUB-TOTAL OPERATIONS COST GOAL 2	81,303
TOTAL PROGRAMME COST GOAL 2	177,198
GOAL 3: Engaging citizens and the youth in promoting integrity more actively	
<i>Outcome 1: Increased citizens/youth understanding of and knowledge on good governance, integrity, corruption and its effects on their lives and society</i>	
<i>Activity 1.1.1: Train Youths on Young Professional Leadership to inspire them to take actions against corruption</i>	2,413
<i>Activity 1.2.1: Train and empower youths on integrity, transparency and anti-corruption through youth led initiatives developed and implemented by MoEYS</i>	5,134
ACTIVITY COST GOAL 3	7,547
Personnel cost (programme)	38,706
Capital expenditure - vehicle and motorcycle	3,936
SUB-TOTAL PROGRAMME DIRECT COST GOAL 3	50,189
Office running cost	11,630
Personnel cost (management and support)	17,934
Auditing fee	505
SUB-TOTAL OPERATIONS COST GOAL 3	30,069
TOTAL PROGRAMME COST GOAL 3	80,258

(Continued)

5. Together against Corruption (continued)

GOAL 4: Building governance foundations and operational structures and process for the establishment of TI National Chapter in Cambodia	01/01/16 to 30/06/16 <u>USD</u>
<i>Outcome 1: Enhanced governance foundation and capacity of TI Cambodia to effectively manage and deliver results at the national, sub-national and local levels</i>	
<i>Activity 1.2.8: Orient all staff on internal policies of TI Cambodia</i>	297
<i>Outcome 2: Increased Members for TI Cambodia and increased commitment among citizens/youths/institutions to promote integrity and take action against corruption</i>	
<i>Activity 2.1.1: Develop TI Cambodia's Institutional and Individual Membership Policy and implementing guideline and approve by the board</i>	-
<i>Activity 2.1.2: Launch TI Cambodia's membership policy to the publics</i>	3,005
<i>Activity 2.2.1: Promote TI Cambodia's Anti-Corruption Card and Declaration against Corruption to youths/citizens/institution through existing activities of TI Cambodia and partners (printing cards)</i>	1,819
<i>Activity 2.2.2: Engage with companies in Phnom Penh and target provinces to sign-up to the Anti-Corruption Scheme in order to get their commitment in the fight against corruption and discount of their products and services</i>	<u>580</u>
ACTIVITY COST GOAL 4	5,701
Personnel cost (programme)	35,176
Capital expenditure - vehicle and motorcycle	<u>2,878</u>
SUB-TOTAL PROGRAMME DIRECT COST GOAL 4	<u>43,755</u>
Office running cost	8,504
Personnel cost (management and support)	13,114
Auditing fee	<u>370</u>
SUB-TOTAL OPERATIONS COST GOAL 4	<u>21,988</u>
TOTAL PROGRAMME COST GOAL 4	<u>65,743</u>
GRAND TOTAL PROGRAMME COST FOR ALL GOALS	<u>390,072</u>

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016

6. 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

	01/01/16 to 30/06/16	01/10/14 to 31/12/15
	USD	USD
Personnel costs	9,109	2,778
Occupancy	3,103	-
Travel Cost	1,643	-
Supplies, postage and printing	695	-
Publicity and promotion	6,290	20
Training, meetings and conferences	1,586	2,677
Monitoring and evaluation	637	812
Miscellaneous expenses	1,123	262
	<u>24,186</u>	<u>6,549</u>

7. Facebook promotion

	01/01/16 to 30/06/16	01/10/14 to 31/12/15
	USD	USD
Personnel costs	525	552
Recurring costs	-	39
Productive inputs	1,158	183
Training, workshops, conference	75	-
	<u>1,758</u>	<u>774</u>

8. Fund returned to donors

	01/01/16 to 30/06/16	01/10/14 to 31/12/15
	USD	USD
Oxfam America – Promoting budget literacy	(3,015)	-
Oxfam America – Facebook Promotion	(468)	-
TIS – Promoting the International Anti-Corruption Day 2015	(367)	-
	<u>(3,850)</u>	<u>-</u>

TRANSPARENCY INTERNATIONAL CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS (Continued)
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2016

9. Cash at banks

	30/06/16	31/12/15
	USD	USD
ANZ Royal Bank	128,560	486,516
Aceda Bank	11	14,010
Canada Bank	6,306	5,379
	<u>134,877</u>	<u>505,905</u>

10. Deposits and prepayments

	30/06/16	31/12/15
	USD	USD
Guarantee deposit	12,600	12,624
	<u>12,600</u>	<u>12,624</u>

11. Receivables

	30/06/16	31/12/15
	USD	USD
Others	137	3,904
Staff advance from pension fund	28,129	31,643
Sub-grant advance	-	14,729
Business advance	-	811
Joint initiative advance	-	1,250
	<u>28,266</u>	<u>52,337</u>

12. Payables

	30/06/16	31/12/15
	USD	USD
Accrued withholding tax	3,081	3,164
Accrued pension fund	143,184	129,390
Others	14,541	5,250
	<u>160,806</u>	<u>137,804</u>

13. Comparative figures

The comparative figures cover a fifteen-month period from 01 October 2014 to 31 December 2015 and may not be comparable with the current reporting period which covers a six-month period from 01 January 2016 to 30 June 2016 of the Statement of Fund Receipts and Disbursements of the Organisation.

Detailed comparative figures in note 5 to the financial statement may not be comparable with the current year's figures due to material changes of the chart of accounts and account grouping.

APPENDIX

- A – Donors Fund Balance Summary Report for the 6-month period ended 30 June 2016
- B – Donors Fund Balance Summary Report for the period from 01 October 2012 to 30 June 2016
- C – Financial Report for the 6-month period ended 30 June 2016 funded by SIDA
- D – Financial Report for the period 01 April 2012 to 31 December 2015 funded by SIDA and DFAT (Core funding)

Transparency International Cambodia
 Donors/Projects Fund Balance Summary Report
 For the period 1 January 2016 - 30 June 2016

Project	Opening balance 1 January 2016 US\$	Donor funding income US\$	Other/Bank interest income US\$	Expenses US\$	Elimination US\$	Balance as of June 2016 US\$
Swedish International Development Cooperation Agency (SIDA)	394,023	-	306	390,072	-	4,257
TI-Cambodia Reserve (unrestricted fund)	7,235	-	5,534	4,133	-	8,636
Business Integrity Project	4,952	-	-	-	-	4,952
Bribspot Promotion in Cambodia	339	-	-	-	-	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	27,201	(3,015)	-	24,186	-	-
Oxfam America - Facebook promotion	2,226	(468)	-	1,758	-	-
TI-S Promoting the International Anti-Corruption Day 2015	367	(367)	-	-	-	0.00
Total	436,343	(3,850)	5,840	420,149	-	18,184

Transparency International Cambodia
Donors/Projects Fund Balance Summary Report
For the period 1 April 2012 - 30 June 2016

Project	Opening balance 1 April 2012	Donor funding income	Other/Bank interest income	Expenses	Elimination	Balance as of 30 June 2016
	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	2,524	3,011,337	-	4,257
Global Integrity	-	14,854	-	12,266	(2,588)	-
Canada Fund for Local Initiatives(CFLI)	-	32,534	-	32,534	-	-
TI-Cambodia Reserve Fund	-	-	20,446	16,748	4,938	8,636
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	-	-
*TI Indonesia- International Youth Camp for TI Indonesia participants	-	3,000	-	3,000	-	-
TIS - International Youth Camp for TT Vietnam participants	-	4,728	-	4,728	-	-
**TI Malaysia- International Youth Camp for TI Malaysia participants	-	587	-	587	-	-
Brispot 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	-	30,735	-	30,735	-	0
UNOPS - Needs assessment and security management training TIC	-	10,772	-	10,772	-	-
Oxfam America - Facebook promotion	-	2,532	-	2,532	-	(0)
TIS-5 Promoting the International Anti-Corruption Day 2015	-	1,220	-	1,220	-	-
Total	6,445	3,412,943	31,859	3,433,063	-	18,184

Disclosure

*Last April 2012-December 2015 report mentioned TIS. Now we would like to correct that it is TI Indonesia.

**Last April 2012-December 2015 report mentioned TIS. Now we would like to correct that it is TI Malaysia.

Organisation: Transparency International Cambodia (TI Cambodia)

Programme Name : Together Against Corruption (TAC)

Appendix-c

Programme Period: 1 January 2016 - 30 June 2016

Donor: Swedish International Development Cooperation Agency (SIDA)

Reporting Period: 1 January 2016 to 30 June 2016

Impacts and Outcomes	Outputs	Main Activities	Budget Jan-June 16	Total Expenses	Variance	
					Amount	%
GOAL 1: Diagnose corruption issues and use findings as a reference to stimulate more informed debates and formulate further anti-corruption projects.						
		A-PROGRAMME COST				
		ACTIVITY RELATED COST				
	Output 1.1: policy paper on whistleblower protection legislation produced and presented to relevant stakeholders, especially the Anti-Corruption Agencies	Activity 1.1.1. produce policy paper on whistleblower protection legislation by legal experts of Transparency International Cambodia under consultation with TI S's research team	-	-		
Outcome 1: Increased awareness about corruption issues within key institutions and their weakness and opportunities to combat corruption more effectively.		Activity 1.1.2. present the findings to relevant institutions including ACU and Commission 10 of the Parliament	1,000	1,000		0%
	Output 1.2: NISA summarised booklet produced and shared with relevant stakeholders including ACU and Parliament	Activity 1.2.1: Work with research experts to summarise NISA report and publish the summarised booklet for parliament and key partners	2,000	2,014	(14)	-1%
		Activity 1.2.2: Present and share the summarised with Parliamentarians (National Assembly and Senate), particularly the Commission 10	-	-		
	Sub-Total for outcome 1		3,000	3,014	(14)	0%
Outcome 2: Increased evidence based advocacies and projects/initiatives on anti-corruption, particularly based on key recommendations of NISA and YIS	Output 2.1: Debates on anti-corruption and integrity stimulated among citizens and youths through TI Cambodia's advocacy films	Activity 2.1.1: Raise public awareness about judicial corruption through short film and stimulate debates among citizens and youth on social media	284	293	(9)	-3%
		Activity 2.1.2: Raise public understanding of integrity through TI Cambodia advocacy film on integrity among citizens and youth on social media	216	216	-	0%
	Sub-Total for outcome 2		500	509	(9)	-2%
Outcome 3: Increased knowledge and understanding about anti-corruption, transparency, good governance and accountability among the general public, government institutions, CSOs and academia	Output 3.1: TI Cambodia's online library on anti-corruption, good governance, transparency and accountability developed and introduced to the public	Activity 3.1.1: Develop an online library on anti-corruption, good governance, transparency and accountability and make it available for public domain	1,000	1,022	(22)	-2%
	Sub-Total for outcome 3		1,000	1,022	(22)	-2%

through the Advocacy and Legal Advice Centre (ALAC) and enhanced social demand for anti-corruption by citizens and youths.	Output 3.2: Cooperation with the anti-corruption agencies and CSO partners enhanced to handle complaint on corruption more effectively	Activity 3.2.1: Establish cooperative framework with anti-corruption agencies and CSO on complaint handling	-	-	0%
		Activity 3.2.2: Consult with and provide legal advice to victims and witnesses of corruption on their cases	-	-	0%
		Activity 3.2.3 File corruption related complaints to ACU and NA and follow-up on cases	-	-	0%
		Activity 3.2.4 File complaint that are not related to corruption to relevant CSO partners	-	-	0%
	Sub-Total for outcome 3		975	10	1%
Outcome 4: Improved coordination amongst the private sector to establish platform for business integrity and on anti-corruption	Output 4.1: A well-coordinated private sector working group on anti-corruption led by the private sector established and clean business practices promoted	Activity 4.1.1: Hold Business Integrity Forum for business associations, chambers of commerce and industry umbrella groups	2,500	(0)	0%
	Output 4.2: Engagement of the government in promoting clean business practices enhanced	Activity 4.2.1: Establish dialogue meetings with government agencies	100	0	0%
	Sub-Total for outcome 4		2,600	(0)	0%
Outcome 5: Increased participation by private sector in applying CIS in their company	Output 5.1: The Corporate Integrity System (CIS) developed/updated and adopted by the private sector	Activity 5.1.1 Hold trainings for associations, companies and organisations on corporate integrity systems	500	(0)	0%
	Sub-Total for outcome 5		500	(0)	0%
		Sub Total Activity Related Cost Goal 2	21,083	2	0%
		Personnel Cost (Programme)	64,169	1,262	2%
		Capital Expenditure-Vehicle and Motorcycle	10,643	(1,079)	-11%
			74,812	183	0%
		SUB TOTAL - PROGRAMME DIRECT COST GOAL 2	95,895	185	0%
		B-OPERATIONS COST			
		Office Running Cost	31,446	666	
		Personnel Cost (Management and Support)	48,493	(162)	0%
		Audit fee	1,365	-	0%
		SUB TOTAL - OPERATIONS COST GOAL 2	81,303	504	1%
		TOTAL PROGRAMME COST GOAL 2	177,198	689	0%

GOAL 3: Engage citizens and young people in promoting integrity more actively

	A-PROGRAMME COST				
	ACTIVITY RELATED COST				
		Activity 1.1.1: Train Youths on Young Professional Leadership to inspire them to take actions against corruption	2,413	152	6%
Outcome 1: Increased citizens/youth	Output 1.1: Youth leaders from across the country trained and equipped with skills, knowledge and tools to take actions against corruption through trainings, workshop, camp and or campaign.		2,413	152	6%

Sub Total Activity Related Cost Goal 4		5,702	5,701	1	0%
Personnel Cost (Programme)		35,635	35,176	459	1%
Capital Expenditure-Vehicle and motorcycle		2,586	2,878	(292)	-11%
		38,221	38,054	167	0%
SUB TOTAL - PROGRAMME DIRECT COST GOAL 4		43,923	43,756	168	0%
B-OPERATIONS COST					
Office Running Cost		8,684	8,504	180	
Personnel Cost (Management and Support)		13,172	13,114	59	0%
Audit fee		369	369	-	0%
SUB TOTAL - OPERATIONS COST GOAL 4		22,225	21,987	239	1%
TOTAL PROGRAMME COST GOAL 4		66,149	65,743	406	1%
GRAND TOTAL FOR ALL GOALS		394,023	390,072	3,951	1%

The expenditure for the period from 1 January to 30 June 2016 were on the right target.

The total budget was almost spent as planned. The remaining budget is USD 3,951 which is equal to 1%

Summary Funding Overview

Budget vs Actual Expenditure	1 January to 30 June 2016
Total Budget	394,023
Total Expenditure	390,072
Budget remaining	3,951

Statement of Fund Balance

Opening fund balance as of 31 December 2015	391,806
Opening Interest earned as of 31 December 2016	2,217
Total Income from SIDA from 1 Jan'16- 30 Jun '16	-
Total bank interest Income 1 Jan'16- 30 Jun'16	306
Total expenditure 1 Jan'16- 30 Jun'16	390,072
Actual Fund Balance as of 30 June 2016	4,257

Organisation: Transparency International Cambodia (TI Cambodia)

Programme Name : Together Against Corruption (TAC)

Programme Period: 1 April 2012 - 31 December 2015

Donor: SIDA and DFAT (core funding)

Reporting Period: 1 April 2012 to 31 December 2015

Appendix-d

Budget Code	Line Items	Approved revised Budget 1 Apr 12- 31 Dec 15	Preparation Phase 1 April 12-30 Sept 12	Actual Expenses			Balance		Comment
				1 Oct 12-30 Sept 2013 (Y1)	1 Oct 13-30 Sept 2014 (Y2)	1 Oct 14-31 Dec 15 (Y3)	Total	Amount	
0	Preparation Phase								
0.0	Personnel Costs	49,243	49,243				49,243	-	0%
0.1	Job advertisements	2,260	2,260				2,260	-	0%
0.12	Office Rental	6,600	6,600				6,600	-	0%
0.13	Utilities	1,104	1,104				1,104	-	0%
0.14	Communications	2,169	2,169				2,169	-	0%
0.15	Office supplies	2,404	2,404				2,404	-	0%
0.16	Gasoline & Maintenance	814	814				814	-	0%
0.17	Repair & maintenance	1,064	1,064				1,064	-	0%
0.18	Office furniture	5,363	5,363				5,363	-	0%
0.19	Office equipments	13,408	13,408				13,408	-	0%
	Sub-total for Preparation Phase	84,428	84,428				84,428	-	0%
5	Auditing Fee								
6	Operation costs	11,569	11,569				11,569	-	0%
		95,998	95,998				95,998	-	0%
1	Goal 1: To diagnose corruption issues and use findings as reference to stimulate more informed debates and to formulate more projects on anti-corruption								
1.0	Personnel Costs	175,294		42,873	52,775	79,580	175,228	66	0%
1.1	Costs for National Integrity System Assessment (NISA) and Youth Integrity Survey (YIS)	104,095		45,704	39,202	19,189	104,095	(0)	0%
1.2	Cost related to the assessments	13,346		1,924	11,422	-	13,346	-	0%
1.3	Publications	27,311		452	16,615	10,221	27,288	23	0%
1.4	Dissemination and advocacy activities of NISA and YIS	26,539		15	15,637	11,027	26,679	(140)	-1%
	Sub Total Goal 1	346,585		90,968	135,651	120,017	346,636	(51)	(0)
2	Goal 2: To build and support partnership and coalition of civil society organizations to fight corruption more effectively								
2.0	Personnel Costs	302,593		75,943	93,475	133,109	302,527	66	0%
2.1	National Anti-Corruption Conference cost for states and non-states actors	46,149		-	5,659	40,490	46,149	(0)	0%
2.2	Anti-Corruption Networking	11,725		1,009	3,175	7,541	11,725	(0)	0%
2.3	Cost for join project	128,854		19,109	45,354	64,391	128,854	0	0%
	Sub Total Goal 2	489,321		96,061	147,663	245,531	489,255	66	0%
3	Goal 3: To engage citizens and the youth in promoting integrity more actively								
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	65,684	52,979	157,726	(1)	0%	
3.4	Cost for joint project implementation with the A	171,873	71,817	69,374	29,223	170,414	1,459	1%	
	Sub Total Goal 3	933,669	242,856	322,462	366,640	931,958	1,711	0%	
4	Goal 4: To build governance foundations and operational structures and process for the establishment of TI National Chapter in Cambodia								
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%	
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%	
4.22	Bank charges	4,592	1,302	850	3,131	5,283	(691)	-15%	
	Sub Total Supporting Cost for Operations and Facilities	537,650	179,342	155,640	200,291	535,273	2,377	0%	
5	Financial Oversight and Auditing								
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%	
	Total Budget	2,625,497	672,303	830,761	1,022,203	2,621,265	4,232	0.16%	

The underspent is due to the delay in organising CPI 2015 launch. It shall be conducted in January 2016

The overspent is due to the underestimation of budget allocated for bank charge for fund transfer from donors.

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%

Budget vs Actual Expenses	1 Apr 12- 31 Dec 15	SIDA	%	DFAT	%
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%
Budget remaining	4,232	4,232		0.00	

Statement of Fund Balance			
Total Income from SIDA&DFAT from 1 Apr'12- 31 Dec '15	3,013,070	2,156,810	72%
Total Interest Income 1 Apr'12- 31 Dec'15	2,217	1,587	72%
Total Expenditure 1 Apr'12- 31 Dec'15	2,621,265	1,764,375	
Actual Fund Balance as of 31 Dec 2015	394,023	394,023	

Please note that the fund balance in the amount of USD 394,023 is the grant from SIDA to cover TI Cambodia's workplan from 1 January to 30 June 2016