

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

**Report of the executive committee
and**

Audited statement of income, expenses and fund balance

For the year ended 31 December 2015

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Statement of income, expenses and fund balance For the year ended 31 December 2015

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REPORT OF THE EXECUTIVE COMMITTEE

For the year ended 31 December 2015

The Executive Committee (“the Committee”) of Cooperation Committee for Cambodia (CCC), (“the Organization”) submits its report together with the audited statement of income, expenses and fund balance (“the statement”) for the year ended 31 December 2015 (“the period”).

THE ORGANIZATION

Cooperation Committee for Cambodia (CCC), (“the Organization”) was registered in Cambodia as a local Non-Government Organization (NGO) under the Ministry of Interior on 18 October 2011. It is governed by Executive Committee whose members do not receive any compensation.

CCC's vision is sustainable development for Cambodia with a mission to provide high quality services to civil society and influence Cambodia’s development actors.

STATEMENT OF EXECUTIVE COMMITTEE’S RESPONSIBILITY IN RESPECT OF THE STATEMENT OF INCOME, EXPENSES AND FUND BALANCE

The Organization’s management is responsible for the preparation of the statement for the year ended 31 December 2015, which is prepared, in all material respects, to show the income and expenses for the period and fund balance.

In preparing this statement, Executive Committee is required to:

- _select suitable accounting policies and then apply them consistently; and
- _make judgments and estimates that are reasonable and prudent.

The Executive Committee is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in accordance with the accounting policies described in note 2 to statement of income, expenses and fund balance. The Executive Committee is also responsible for safeguarding the assets of the Organization and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Committee has confirmed that the Organization has complied with the above requirements in preparing the statement.



REPORT OF THE EXECUTIVE COMMITTEE (Continued)

For the year ended 31 December 2015

APPROVAL OF THE STATEMENT OF INCOME, EXPENSES AND FUND BALANCE

We hereby approve the accompanying statement of income, expenses and fund balance of the Organization as set out on pages 6 to 20 which are prepared, in all material respects, to present the Organization's fund balance as at 31 December 2015 and the results of its operation for the year ended 31 December 2015, in accordance with the accounting policies described in note 2 to statement of income, expenses and fund balance, and comply with the related financial agreements.

On behalf of the Executive Committee:

Mr. Soeung Saroeun
Executive Director
Cooperation Committee for Cambodia (CCC)
Date: 26 February 2016

Mr. Khorn Bunthong
Head of Operations
Cooperation Committee for Cambodia (CCC)
Date: 26 February 2016

INDEPENDENT AUDITOR'S REPORT

To the Executive Committee of Cooperation Committee for Cambodia (CCC)
Phnom Penh, Kingdom of Cambodia

We have audited the accompanying statement of income, expenses and fund balance ("the statement") of Cooperation Committee for Cambodia (CCC), ("the Organization") for the year then ended 31 December 2015, and a summary of significant accounting policies and other explanatory notes. The statement has been prepared on the basis set out in note 2 to the statement of income, expenses and fund balance and the financial reporting provision of its applicable funding agencies.

Executive Committee's Responsibility for the Statement

The Executive Committee is responsible for the preparation and fair presentation of this statement on the basis described in note 2 to the statement of income, expenses and fund balance. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the statement that is free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on this statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the statement is free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatements of the 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 statement in order to design the 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement of income, expenses and fund balance of Cooperation Committee for Cambodia (CCC) for the year ended 31 December 2015 is prepared in all material respects, in accordance with the accounting principles set out in note 2 to the statement of income, expenses and fund balance and the financial reporting provision of its applicable funding agencies.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to note 2 to the statement of income, expenses and fund balance, which describe the basis of accounting. The statement is prepared to comply with the financial reporting provisions of its applicable funding agencies. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Organization and its applicable funding agencies and should not be distributed to or used by parties other than Organization and its applicable funding agencies.

DONASCO & CO., LTD.



RONALD A. DONASCO, FAIA, CPA
Managing Director
Registered Auditor and CPA
Phnom Penh, Kingdom of Cambodia
Date: 26 February 2016

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Statement of income, expenses and fund balance For the year ended 31 December 2015

	Note	For the year ended 31 December 2015 USD	For the year ended 31 December 2014 USD
I			
FUND BALANCE AT THE BEGINNING OF THE YEAR		219,139	257,479
II			
INCOME			
Fund receipts from donors	4	646,461	479,006
Other income	5	112,233	113,964
Management fee	6	34,034	32,305
Interest		1,547	1,205
		794,275	626,480
		1,013,414	883,959
III			
EXPENSES			
Personnel costs	7	431,625	400,420
Program costs	8	195,101	192,424
Administrative costs	9	43,018	30,322
Monitoring and evaluation costs	10	37,683	5,990
Management fee		35,219	32,304
Communication costs		4,618	3,360
		747,264	664,820
REFUND TO DONOR		(1,818)	-
IV			
FUND BALANCE AT THE END OF THE YEAR		264,332	219,139
V			
CLOSING FUND BALANCE REPRESENTED BY			
Cash on hand		660	615
Cash at bank	11	316,197	258,680
Advances		-	453
Deposit		2,374	2,374
Short-term investments	12	80,000	60,000
Receivable NGO forum		6,234	6,033
Staff pension fund liability	13	(99,316)	(84,131)
Other payables	14	(41,817)	(24,885)
		264,332	219,139

The accompanying notes on pages 6 to 20 form part of this statement.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

1. BACKGROUND INFORMATION

Cooperation Committee for Cambodia (CCC), (“the Organization”) was registered in Cambodia as a local Non-Government Organization (NGO) under the Ministry of Interior on 18 October 2011. It is governed by Executive Committee whose members do not receive any compensation.

The Cooperation Committee for Cambodia (CCC) is the longest-established membership organization in Cambodia. Since 1990, it has played a unique role in strengthening the cooperation, professionalism, accountability, governance, and development effectiveness of the Civil Society Organizations (CSOs) working across diverse sectors in Cambodia.

Vision

Sustainable development for Cambodia.

Mission

We provide high quality services to civil society and influence Cambodia’s development actors.

Goal

A strong and capable civil society, cooperating and responsive to Cambodia’s development challenges.

The registered office of the Organization is House 9-11, Street 476, Toul Tompoung I, Chamkamorn, P.O. Box 885, Phnom Penh, Kingdom of Cambodia.

The Organization has thirty seven (37) employees as at 31 December 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and practices of the Organization are set forth to facilitate the understanding of the statement:

Basis of Preparation

The statement of income and expenses, expressed in United States dollars (USD) has been prepared under the historical cost convention.

The Organization’s policy is to prepare the statement on the modified cash basis. On this basis, receipts are recognized when received rather than when earned except for the deferrals of some income, and disbursements or expenses are recognized when paid rather than when incurred except for some accruals of project expenses. This basis of accounting is designed to meet the requirements of the Organization and the financial reporting provision of the grant or fund agreements with the applicable funding agencies which is the comprehensive basis of accounting of the Organization; it is not designed to produce statement that is compatible with International Financial Reporting.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Recognition of receipt

Income is defined as the funds received by the Organization from donors and own means of income generation. These sources of income are accounted for when received, and recorded at gross amounts of bank charges.

Recognition of disbursements or expenditure

Expenses represent all costs paid and accrued in meeting the Organization's objectives.

Project costs share on rental, utilities and other expenditure are recognized as CCC general sources (income) and cost (expenses) by each donor. The income and expenses is not eliminated rather it is shown separately as management fee.

Inventories

The cost of materials purchased during the year is expensed in the statement of income and expenses and no value is carried forward for any unutilized inventory at the year end. A list of books and newsletters is maintained for control purposes.

Property and equipment

The cost of property and equipment purchased during the year is treated as expenditure in the statement of income and expenses in the year of purchase. All items of fixed assets with value of more than US\$ 250 are recorded in the fixed assets register for control purposes.

Income taxation

No provision for income tax has been raised as the Organization is registered as local Non-Government Organization (NGO) and not-for-profit Organization and is exempt from income tax under Article 9 of the Cambodian Tax Law.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Local currency transactions

Measurement currency

The financial statement is presented in U.S. dollars, which is the functional and widely accepted and used currency in the Kingdom of Cambodia.

Transactions and balances

Transactions are translated into the measurement currency using the exchange rates prevailing at the date of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of income and expenditure.

Cash and cash equivalents

Cash are stated at face value. Cash includes cash in bank and cash on hand. Cash in bank in savings accounts earn interest at the respective bank deposit rates and these are deposits held at call with banks. Cash on hand is intended as working funds for a small amount of expenses such as periodicals, reproduction cost, transportation, etc. Cash equivalents consist of short-term, highly liquid debt instruments that are readily convertible to known amounts of cash with original maturities of three months or less and that are subject to an insignificant risk of change in value.

Advances

Outstanding cash advances are recorded as receivable and recognized as expenses upon liquidation.

Receivables from and payables to suppliers

Receivables from suppliers are advance payment to suppliers for purchase of goods and services, and the share of office costs with NGO Forum.

Payables to suppliers are the expenses for which the Organization purchases goods and services from suppliers and goods and services have been received and invoices are billed.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Staff pension fund and thirteen month salary

The Organization has set up a bank account for the staff pension fund. Payments made by the Program to the staff pension fund bank account are recognized as expenditure. The contribution amount is equivalent to 10% of the monthly salary and contributions will be made for members of staff who have rendered at least one year of service to the Program.

The accumulated contributions will be given to the staff at the end of their employment period, together with any interest earned.

The Organization provides a thirteen month salary, which is equal to one month's salary, to staff in March every year.

Fund balance

Fund balance represents the cumulative donors and general/reserve fund balance of the Organization.

Reserved fund

The reserve fund was created as the result of any own income generated by the Organization. This reserve fund is used for contingencies, emergencies and non-budgeted expenditure in accordance with CCC's reserves policy.

Appropriate approvals from the Executive Committee must be obtained in order to use this reserve fund for another purpose.

Comparative figures

Where necessary, comparative figures have been reclassified to conform with changes in presentation in the current year.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

3. MANAGEMENT'S SIGNIFICANT ACCOUNTING JUDGMENT AND ESTIMATES

Judgments. The preparation of the Organization's financial statement requires management to make estimates and assumptions that affect the amounts reported in the Organization's financial statement and accompanying notes. The estimates and assumptions used in the Organization's financial statement is based upon management's evaluation of relevant facts and circumstances as of the date of the Organization's financial statement. Actual results could differ from such estimates, judgments and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates. In the application of the Organization's accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not easily apparent from other source. The estimates and associated assumption are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in period of revision and future periods if the revision affects both current and future periods.

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

4. FUND RECEIPTS FROM DONORS

	For the year ended 31 December 2015	For the year ended 31 December 2014
	USD	USD
Oxfam Novib	130,000	100,000
Bread for the World (BfdW)	111,439	44,639
DanChurchAid (DCA/CA)	68,103	87,320
Diakonia	46,564	14,075
Australian AID	40,975	-
Oxfam America	34,350	32,000
Norwegian People's Aid (NPA)	32,739	36,000
PACT Cambodia	30,690	-
Development Alternatives, Inc. (DAI)	23,923	-
International Civil Society Center (ICSC)	23,602	-
Kepa	22,503	13,450
Coordination SUD	16,829	32,087
Africa Disability Alliance (ADA)	16,697	-
Save the Children (SC)	14,485	8,455
CIVICUS World Alliance for Citizen Participation	12,000	13,730
Montana University	5,900	2,400
The Asia Foundation (TAF)	5,000	-
International Center for Not-for-profit Law (ICNL)	3,109	16,000
Global Call to Action against Poverty (GCAP)	2,188	5,408
Danmission	650	8,630
PATTIRO	465	10,258
Plan International	-	25,000
United Nation (Micro-capital)	-	9,500
Industry Energy Efficiency Cambodia (IEEC)	-	7,000
Concord-National Lead Agencies	-	2,843
Other donations	4,250	10,211
	646,461	479,006

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

5. OTHER INCOME

	For the year ended 31 December 2015	For the year ended 31 December 2014
	USD	USD
Membership fee	84,229	76,149
Annual fee for certified NGO	10,537	9,387
Other income	17,467	28,428
	112,233	113,964

6. MANAGEMENT FEE

Management oversight fees are costs sharing for rental, utilities and other expenditures, recognized as CCC general reserves and costs by each donor, respectively.

The Management oversight fees are charged based on the approved budgets.

7. PERSONNEL COSTS

The personnel costs consist of the salaries and wages, thirteen-month bonus, and other short-term benefits.

8. PROGRAM COSTS

	For the year ended 31 December 2015	For the year ended 31 December 2014
	USD	USD
Workshops and meetings	95,740	131,213
Training costs	81,702	23,728
Field assessment	10,851	-
Program material and supplies	5,627	4,764
Communication	1,181	7,888
Travelling costs	-	14,770
Consultants	-	10,061
	195,101	192,424

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

9. ADMINISTRATIVE COSTS

	For the year ended 31 December 2015	For the year ended 31 December 2014
	USD	USD
Office rental and support	19,682	18,372
Office furniture and equipment	9,018	4,212
Stationary and office supplies	7,201	4,445
Repairs and maintenance	2,750	-
Meeting and retreat	1,698	1,305
Bank charge	1,093	-
Recruitment costs	568	-
IT maintenance	57	257
Miscellaneous	951	1,731
	43,018	30,322

10. MONITORING AND EVALUATION COSTS

	For the year ended 31 December 2015	For the year ended 31 December 2014
	USD	USD
Professional fee	24,300	5,990
Meeting and retreat	9,360	-
Recruitment costs	2,355	-
Training costs	1,668	-
	37,683	5,990

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

11. CASH AT BANK

	As at 31 December 2015	As at 31 December 2014
	USD	USD
Aceda Bank-Savings account	216,700	229,663
Aceda Bank-Savings account (Pension fund)	99,315	24,131
Canadia Bank-Savings account (Khmer Riel)	72	4,786
Aceda Bank-Current account	110	100
	316,197	258,680

Current account is non-interest bearing, while savings account is interest-bearing at the rate of 0.50 % per annum for ACLEDA Bank Plc. And 2% per annum for account Khmer Riel at Canadia Bank Plc.

12. SHORT-TERM INVESTMENTS

Short term investment represents fixed deposits made for the period of more than three months depending on the immediate cash requirement of the Organization and earn premium rate of interest which is payable with principal at maturity date.

As of 31 December 2015

Issuer	Date of deposit	Maturity date	Interest rate	Principal
ACLEDA Bank Plc.	03-Nov-2015	03-May-2016	3.75%	80,000
Total				80,000

As of 31 December 2014

Issuer	Date of deposit	Maturity date	Interest rate	Principal
ACLEDA Bank Plc.	21-Jan-2014	21-Jan-2015	5.00%	50,000
ACLEDA Bank Plc.	21-Jul-2014	21-Jan-2015	3.75%	10,000
Total				60,000

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

13. STAFF PENSION FUND LIABILITY

The staff pension fund liability is fund of the Organization maintained in a separate bank account. Payments made by the Program to the staff pension fund bank account are recognized as expenditure. The contribution amount is equivalent to 10% of the monthly salary and contributions will be made for members of staff who have rendered at least one year of service to the Program.

Movements of the staff pension fund bank account and the fund itself for the year are as follows:

	As at 31 December 2015 USD	As at 31 December 2014 USD
As at 01 January	84,131	65,257
Deposit to the staff pension fund	33,120	32,617
Interest	4,140	261
Payments to staff at the end of their employment	(22,075)	(14,004)
As at 31 December	99,316	84,131

14. OTHER PAYABLES

This represents accrual of staff bonus, salary tax payment and others as of 31 December 2015. Details are shown below:

	As at 31 December 2015 USD	As at 31 December 2014 USD
Accrued staff bonus	18,589	19,537
Project payable	16,100	3,103
Withholding tax payable	4,336	312
Salary tax payable	2,792	1,933
	41,817	24,885

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

15. EXPENDITURE SUPPORTED BY DANCHURCHAID AND CHRISTIAN AID (DCA/CA)

	2015 USD	2014 USD
INCOME		
Fund received	68,103	87,320
Interest income	21	117
Total Income	68,124	87,437
EXPENSES		
OUTCOME 1		
Program	5,166	7,889
Salary and benefit	12,315	18,146
Administrative	1,097	-
<i>Subtotal Outcome 1</i>	18,578	26,035
OUTCOME 2		
Program	435	15,953
Salary and benefit	11,719	13,639
Administrative	1,290	-
<i>Subtotal Outcome 2</i>	13,444	29,592
OUTCOME 3		
Program	1,410	3,504
Salary and benefit	18,499	28,188
Administrative	1,655	117
<i>Subtotal Outcome 3</i>	21,564	31,809
OUTCOME 4		
Program	3,387	-
Salary and benefit	7,104	-
Administrative	1,706	-
<i>Subtotal Outcome 3</i>	12,197	-
Total Expenses	65,783	87,436
Fund Balance	2,341	-

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

16. EXPENDITURE SUPPORTED FOR GOVERNANCE HUB PROGRAM

	Budget 2015 USD	Actual 2015 USD
Beginning balance		219,139
INCOME		
Committed		
NPA	24,282	32,739
DCA/CA	70,000	68,103
Kepa	12,800	22,503
Oxfam Novib	99,500	130,000
Bread for the World	65,000	111,439
Oxfam America	40,500	34,350
ICNL	7,500	3,109
Coordination SUD	19,298	16,829
Montana University	5,333	5,900
Diakonia	42,598	46,564
GCAP	8,000	2,188
Pact	24,000	30,690
Subtotal	418,811	504,414
Uncommitted		
Concord	13,569	-
ICSC	25,000	23,602
UK Embassy	100,200	-
USAID/SILK	49,800	-
Civicus	10,000	12,000
Plan	20,000	-
DFAT	50,000	40,975
Other	99,620	65,870
Subtotal	368,189	142,447
CCC own income	113,000	147,414
Subtotal	113,000	147,414
Total Income	900,000	1,013,414
EXPENSES		
OUTCOME 1		
Program	157,871	63,459
Salary and Benefit	133,041	131,817
Administrative	12,590	14,969
Subtotal Outcome1	303,502	210,245
OUTCOME2		
Program	75,232	54,284
Salary and Benefit	138,795	187,030
Administrative	13,967	29,657
Subtotal Outcome2	227,994	270,971
OUTCOME3		
Program	144,347	77,358
Salary and Benefit	120,660	81,256
Administrative	14,967	14,914
Subtotal Outcome3	279,975	173,528
OUTCOME4		
Program	52,580	37,683
Salary and Benefit	30,433	31,522
Administrative	5,516	23,315
Subtotal Outcome3	88,529	92,520
Total Expenses	900,000	747,264
Refund to donor-Plan		(1,818)
Fund Balance	900,000	264,332

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

17. STATEMENT OF INCOME AND EXPENSES BY DONOR

	ADA	AECID	Australian AID	BfdW	CCC	CCHR	CIVICUS	Coord SUD	DAI	Danmission	DCA
I FUND BALANCE AT THE BEGINNING OF THE YEAR	-	3,144	-	32,758	147,001	-	2,659	15,454	-	-	-
II INCOME											
Fund receipts from donors	16,697	-	40,975	111,439	-	500	12,000	16,829	23,923	650	68,103
Other income	410	-	-	-	111,282	-	-	-	-	-	-
Management fee income	-	-	-	-	34,034	-	-	-	-	-	-
Interest	6	-	-	79	1,172	-	4	36	6	-	21
	17,113	-	40,975	111,518	146,488	500	12,004	16,865	23,929	650	68,124
	17,113	3,144	40,975	144,276	293,489	500	14,663	32,319	23,929	650	68,124
III EXPENSES											
Personnel costs	5,634	-	-	41,613	164,843	-	3,419	5,384	6,547	-	49,637
Program costs	9,442	-	-	9,497	2,243	500	11,125	30,478	5,587	498	7,011
Management fee	1,967	-	-	-	-	-	-	-	1,185	-	-
Administrative costs	24	3,144	-	2,793	5,825	-	68	17	746	2	4,854
Monitoring and evaluation costs	-	-	-	7,619	9,899	-	-	-	-	150	3,387
Communication costs	46	-	-	1,279	56	-	51	-	-	-	893
	17,113	3,144	-	62,801	182,866	500	14,663	35,879	14,065	650	65,782
REFUND TO DONOR											
	-	-	-	-	-	-	-	-	-	-	-
IV FUND BALANCE AT THE END OF THE YEAR											
	-	-	40,975	81,475	110,623	-	-	(3,560)	9,864	-	2,342

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

17. STATEMENT OF INCOME AND EXPENSES BY DONOR (CONT'D)

	Diakoni a	FCA	Forum Syd	GCAP	ICNL	ICSC	Kepa	Mission Alliance	Montana University	MSI	NGO Forum
I FUND BALANCE AT THE BEGINNING OF THE YEAR	-	926	-	(2,708)	1,505	-	470	-	1,695	-	-
II INCOME											
Fund receipts from donors	46,564	-	900	2,188	3,109	23,602	22,503	750	5,900	-	1,100
Other income	-	-	-	520	21	-	-	-	-	-	-
Management fee income	-	-	-	-	-	-	-	-	-	-	-
Interest	38	-	-	-	1	30	20	-	4	-	-
	46,602	-	900	2,708	3,131	23,632	22,523	750	5,904	-	1,100
	46,602	926	900	-	4,636	23,632	22,993	750	7,599	-	1,100
III EXPENSES											
Personnel costs	15,550	-	-	-	3,263	3,454	5,607	-	4,155	5,195	100
Program costs	14,227	880	900	-	1,358	1,416	6,808	750	-	205	1,000
Management fee	1,343	-	-	-	-	1,692	2,925	-	-	-	-
Administrative costs	2,952	46	-	-	15	24	7,653	-	1,409	-	-
Monitoring and evaluation costs	11,002	-	-	-	-	-	-	-	-	-	-
Communication costs	-	-	-	-	-	-	-	-	638	-	-
	45,074	926	900	-	4,636	6,586	22,993	750	6,202	5,400	1,100
REFUND TO DONOR	-	-	-	-	-	-	-	-	-	-	-
IV FUND BALANCE AT THE END OF THE YEAR	1,528	-	-	-	-	17,046	-	-	1,397	(5,400)	-

COOPERATION COMMITTEE FOR CAMBODIA (CCC)

Notes to statement of income, expenses and fund balance For the year ended 31 December 2015

17. STATEMENT OF INCOME AND EXPENSES BY DONOR (CONT'D)

	NPA	Oxfam America	Oxfam Novib	Pact	Pattiro	Plan	SADP	SC	TAF	World Renew	TOTAL
I FUND BALANCE AT THE BEGINNING OF THE YEAR	-	5,633	-	-	(442)	11,044	-	-	-	-	219,139
II INCOME											
Fund receipts from donors	32,739	34,350	130,000	30,69	465	-	500	14,485	5,000	500	646,461
Other income	-	-	-	-	-	-	-	-	-	-	112,233
Management fee income	-	-	-	-	-	-	-	-	-	-	34,034
Interest	6	46	57	-	-	11	-	10	-	-	1,547
	32,745	34,396	130,057	30,69	465	11	500	14,495	5,000	500	794,275
	32,745	40,029	130,057	30,69	23	11,055	500	14,495	5,000	500	1,013,414
III EXPENSES											
Personnel costs	15,892	5,250	66,233	19,09	-	4,216	-	6,541	-	-	431,625
Program costs	5,363	29,348	31,579	9,233	-	5,021	500	5,207	4,425	500	195,101
Management fee	4,157	4,475	16,900	-	-	-	-	-	575	-	35,219
Administrative costs	3,322	60	6,920	2,217	23	-	-	904	-	-	43,018
Monitoring and evaluation costs	3,232	-	2,394	-	-	-	-	-	-	-	37,683
Communication costs	779	-	510	148	-	-	-	218	-	-	4,618
	32,745	39,133	124,536	30,69	23	9,237	500	12,870	5,000	500	747,264
REFUND TO DONOR	-	-	-	-	-	(1,818)	-	-	-	-	(1,818)
IV FUND BALANCE AT THE END OF THE YEAR	-	896	5,521	-	-	-	-	1,625	-	-	264,332