

COOPERATION COMMITTEE FOR CAMBODIA

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

COOPERATION COMMITTEE FOR CAMBODIA

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

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គណៈកម្មាធិការ
សហប្រតិបត្តិការនិងស៊ុនប្រដាប់
Cooperation Committee
for Cambodia
Comité de Coopération
Pour le Cambodge

ទស្សនវិស័យ: សង្គមស៊ីវិលមួយដែលមានកិច្ចសហការដ៏រឹងមាំ និងមានសមត្ថភាពឆ្លើយតបទៅនឹងបញ្ហានៃ
ការអភិវឌ្ឍនៅកម្ពុជា

Vision: A strong and capable civil society, cooperating and responsive to Cambodia's
development challenges

STATEMENT OF THE BOARD OF MANAGEMENT

I, Lun Borithy, Executive Director of the Cooperation Committee for Cambodia (“the Organisation”) state that, in my opinion:

The accompanying statement of income and expenditure, together with the notes thereon, of the Cooperation Committee for Cambodia (“the Organisation”) for the year then ended has been prepared, in all material respects, in accordance with the basis set out in Note 2 to the statement of income and expenditure.

On behalf of the Board of Management



Lun Borithy
Executive Director
Cooperation Committee for Cambodia

Phnom Penh, Kingdom of Cambodia
Date: 13 February 2012

Independent auditor's report

To the Board of Management of the Cooperation Committee for Cambodia

We have audited the accompanying statement of income and expenditure of the Cooperation Committee for Cambodia ("the Organisation") for the year ended 31 December 2011 and a summary of significant accounting policies and other explanatory information (together the "financial statement"). The financial statement has been prepared by management on the basis set out in Note 2.

Management's responsibility for the special purpose financial statement

Management is responsible for the preparation of a financial statement on the basis described in Note 2. This includes determining that the basis described in Note 2 is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the 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 about whether the financial statement is free of 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 auditor's judgement, 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 auditor considers internal control relevant to the entity's preparation 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.

Opinion

In our opinion, the statement of income and expenditure of the Cooperation Committee for Cambodia for the year ended 31 December 2011 has been prepared, in all material respects, in accordance with the basis set out in Note 2.

Basis of accounting and restriction of use

Without modifying our opinion, we draw attention to Note 2 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to Cooperation Committee for Cambodia. As a result, the financial statement may not be suitable for another purpose. This report is intended solely for Cooperation Committee for Cambodia and should not be distributed to or used by parties other than the Cooperation Committee for Cambodia.

For PricewaterhouseCoopers (Cambodia) Ltd.


By Benilda C. Fernando,
Director



Phnom Penh, Kingdom of Cambodia
Date: 13 February 2012

COOPERATION COMMITTEE FOR CAMBODIA

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

	Note	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
		<i>Unaudited and for information purposes only</i>		
OPENING BALANCES				
Cash on hand			1,234	1,187
Cash at bank	3		257,974	289,845
Receivable from suppliers	11		4,959	7,877
Accrued thirteen month salary			(11,216)	(6,882)
Payable to suppliers	12		(13,886)	(2,213)
Staff pension fund liability	10		(43,303)	(37,762)
			<u>195,762</u>	<u>252,052</u>
INCOME				
CCC general sources	4	682,338	660,652	496,738
NGO Good Practice Project (GPP) phase 3 sources	5	271,135	359,024	104,075
Analysing Development Issues (ADI) Project sources	6	224,494	229,612	151,841
		<u>1,177,967</u>	<u>1,249,288</u>	<u>752,654</u>
			<u>1,445,050</u>	<u>1,004,706</u>
EXPENDITURE				
CCC general costs	7	648,260	612,760	433,369
NGO Good Practice Project (GPP) phase 3 costs	8	271,122	208,078	144,907
Analysing Development Issues (ADI) Project costs	9	224,030	221,400	230,009
		<u>1,143,412</u>	<u>1,042,238</u>	<u>808,285</u>
			<u>-</u>	<u>659</u>
REFUND TO DONOR				
CLOSING BALANCES				
Cash on hand			968	1,234
Cash at bank	3		471,513	257,974
Staff pension fund liability	10		(47,578)	(43,303)
			<u>424,903</u>	<u>215,905</u>
Receivables from suppliers	11		14,995	4,959
Accrued thirteen month salary			(9,576)	(11,216)
Payable to suppliers	12		(27,510)	(13,886)
			<u>(22,091)</u>	<u>(20,143)</u>
			<u>402,812</u>	<u>195,762</u>
			<u>1,445,050</u>	<u>1,004,706</u>

The accompanying notes on pages 5 to 17 form an integral part of this statement of income and expenditure.

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2011

1. BACKGROUND INFORMATION AND PROJECT ACTIVITIES

The Cooperation Committee for Cambodia ("CCC" or "the Organisation") is a non-profit international organisation comprising non-governmental and other organisations which are active in Cambodia. CCC was established in 1990 to facilitate the exchange of information and cooperation among NGO's and to provide a forum for NGO coordination on issues of common concern.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

The statement of income and expenditure, expressed in United States dollars (US\$) has been prepared under the historical cost convention.

The Organisation's policy is to prepare the statement of income and expenditure on the cash receipts and disbursements basis except for the advances to staff, accrual of staff pension fund and thirteen month salary, receivables from and payables to suppliers. On this basis, income is recognised when received rather than when earned, and expenditure, except for the advances to staff, accrual of staff pension fund and thirteen month salary, receivables from and payables to suppliers, are recognised when paid rather than when incurred.

The budgeted income and expenditure presented in the financial statement is based on the budget approved Executive Committee.

b) Income and expenditure

Income is defined as the funds received by the Organisation 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. Expenditure represents all costs paid and accrued in meeting the Organisation's objectives.

Project costs sharing for the rental, utilities and other expenditure are recognised as CCC general sources and costs by the Organisation and each Project, respectively.

c) Fixed assets

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

d) Inventories

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

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2011

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Cash and bank balances

Cash and bank consist of cash on hand and bank balances with insignificant risk of changes in value.

f) Foreign exchange

The operational currency of the Organisation is US\$ and transactions in currencies other than US\$ are converted into US\$ using the market exchange rate on the date of the transaction. Any exchange differences are recorded in the statement of income and expenditure.

g) Staff pension fund and thirteen month salary

The Organisation set up a staff pension fund bank account. Payments made by the Organisation to the staff pension fund bank account are recognised as expenditure. This amount is equivalent to 10% of the monthly staff salary provided that staff have already completed one year of service to the Organisation and is provided to staff at the end of their employment along with interest earned.

The Organisation provides a thirteen month salary, which is equal to one month's salary, to staff in March every year. The thirteen month salary expense is accrued monthly by dividing the current salary by twelve.

h) Receivables from and payables to suppliers

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

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

i) Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation of the financial statements.

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

3. CASH AT BANK

	<u>2011</u> <u>US\$</u>	<u>2010</u> <u>US\$</u>	<u>2009</u> <u>US\$</u>
ACLEDA Bank Plc (CCC – NGO GPP AECID Saving)	195,744	21,995	14,277
ACLEDA Bank Plc (CCC – Saving)	181,619	183,359	159,697
ACLEDA Bank Plc (CCC – Pension fund fixed deposit) (Note 10)	30,000	30,000	17,267
ACLEDA Bank Plc (CCC – ADI Project Saving)	23,518	136	77,923
ACLEDA Bank Plc (CCC – EAGER (NPA) Saving)	21,256	5,000	-
ACLEDA Bank Plc (CCC – Pension fund saving) (Note 10)	18,988	13,303	20,495
ACLEDA Bank Plc (CCC – Current)	312	147	147
ACLEDA Bank Plc (CCC – EDC Saving)	76	32	39
ACLEDA Bank Plc (CCC – GTZ-Saving)	-	4,002	-
	<u>471,513</u>	<u>257,974</u>	<u>289,845</u>

Current accounts are non-interest bearing, and saving accounts bear interest at the rate of 0.50% per annum (2010: 0.5% per annum).

CCC – Pension fund is divided into two accounts; these are saving account and interest bearing six-month fixed deposit at the interest rate of 4.75% per annum (2010: 3.50% per annum).

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

4. CCC GENERAL SOURCES

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
Cost recovery/management service	104,360	102,290	141,600
Membership subscriptions	90,000	88,036	91,278
Services and sale of publications	20,000	8,805	18,219
Others	-	3,119	7,266
Bank interest	900	1,044	999
	<u>215,260</u>	<u>203,294</u>	<u>259,362</u>
<u>Special Projects</u>			
EAGER III Project (DCA, NPA, Daikonia, British Embassy, Oxfam America)	127,499	144,230	29,169
Open Forum (Concord I&II)	147,539	139,655	-
Governance Hub Program 2012 (EED)	-	63,108	-
Governance Hub Program 2011(Oxfam America, Action Aid International, GIZ, Lotus Relief Charitable Trust)	73,291	39,192	42,033
NGO-GPP (ICCO)	44,547	30,934	58,699
Development Effectiveness (2015 Alliance, Reality of Aid)	33,657	22,879	20,763
Together for Better Governance(Oxfam Australia)	15,000	7,500	7,500
EAGER II and LANGO (Action Aid, Save the Children, DCA/CA, NPA)	5,347	5,000	11,850
Media Strategy (Daikonia, LICAHDO, EWMI, SCA, Oxfam America)	6,000	4,150	-
ASEAN CSO Mapping (FES Fund)	4,599	700	3,899
Law Monitoring (ICNL)	997	10	-
PECSA (TAF)	-	-	19,855
Asia Pacific Research Network	-	-	13,002
Learning Forum (Diakonia, Oxfam America)	8,602	-	11,995
Open Institute	-	-	10,037
Data Consolidation (UNDP-CDC)	-	-	8,574
	<u>467,078</u>	<u>457,358</u>	<u>237,376</u>
	<u>682,338</u>	<u>660,652</u>	<u>496,738</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

5. NGO GOOD PRACTICE PROJECT (GPP) PHASE 3 SOURCES

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
AECID	221,135	308,028	53,685
AusAID	50,000	50,000	50,000
Bank interest	-	996	390
	271,135	359,024	104,075

6. ANALYSING DEVELOPMENT ISSUES (ADI) PROJECT SOURCES

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
EED	80,900	82,016	29,662
Trocaire	49,839	52,703	48,855
ESP	39,930	39,970	39,969
Oxfam Hong Kong	29,975	29,975	-
DCA/CA	23,550	23,990	23,080
IPIA	-	-	9,980
Bank interest	250	158	291
Other income	50	800	4
	224,494	229,612	151,841

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

7. CCC GENERAL COSTS

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
<u>Staff costs</u>			
Staff salary and benefits	154,231	149,829	134,126
Staff and organisational development training	8,000	3,722	3,258
	<u>162,231</u>	<u>153,551</u>	<u>137,384</u>
<u>Member service</u>			
Publication/equipment/representation	10,048	4,287	15,325
Regular members meetings	3,090	3,103	471
AGM/Executive Committee meetings	800	1,171	1,613
Surveys	500	312	-
Dialogue workshops	-	-	170
Director forum	245	-	52
	<u>14,683</u>	<u>8,873</u>	<u>17,631</u>
<u>Administration</u>			
Rental and utilities	4,734	2,024	39,861
Communication	1,300	1,431	4,809
Audit fees	1,300	1,167	1,167
Office stationery and office upkeep	950	929	2,394
Vehicle running costs and maintenance	850	913	421
Photocopying and printing	560	567	997
Security services	1,067	477	4,456
Miscellaneous (banking and others)	264	512	324
	<u>11,025</u>	<u>8,020</u>	<u>54,429</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

7. CCC GENERAL COSTS (continued)

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
<u>CCC special projects</u>			
Open Forum (Concord I&II)	147,539	139,330	-
EAGER III Project (DCA, NPA, Daikonia, British Embassy, Oxfam America)	127,499	131,358	64,276
Governance Hub Program 2011(Oxfam America, Action Aid international, GIZ, Lotus Relief Charitable Trust)	73,606	55,423	9,747
NGO-GPP (ICCO)	44,547	45,106	44,526
Development Effectiveness (2015 Alliance, ROA)	33,657	34,499	9,966
Together for Better Governance (Oxfam Australia)	15,012	15,274	-
Learning Forum (Diakonia, Oxfam America)	8,608	8,607	3,392
EAGER II and LANGO (Action Aid, Save the Children, DCA/CA, NPA)	5,956	4,772	11,503
ASEAN CSO Mapping (FES Fund)	3,897	4,599	-
Media Strategy (Daikonia, LICAHDO, EWMI, SCA, Oxfam America)	-	3,348	-
PECSA (TAF)	-	-	19,222
Data consolidation (UNDP-CDC)	-	-	15,202
Asia Pacific Network	-	-	12,502
Aid effectiveness (Concern)	-	-	11,227
Open Institute	-	-	9,459
EAGER Project (AusAID, DCA/CA, ForumSyd, ICCO, NPA, VSO)	-	-	7,902
Improved NGO E-communication and networking (Oxfam Australia)	-	-	5,001
	<u>460,321</u>	<u>442,316</u>	<u>223,925</u>
	<u>648,260</u>	<u>612,760</u>	<u>433,369</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

8. NGO GOOD PRACTICE PROJECT (GPP) PHASE 3 COSTS

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
<u>Personnel</u>			
Personnel costs	105,370	77,743	43,974
Other benefits	1,000	780	1,072
	<u>106,370</u>	<u>78,523</u>	<u>45,046</u>
<u>Education materials</u>			
Training costs	19,731	9,951	-
Research document	8,675	4,420	4,722
Copying and printing	2,240	1,578	1,481
Hosting for WG/NCCC Meeting	775	704	-
Translation and editing	-	-	671
Resources and materials	-	-	143
	<u>31,421</u>	<u>16,653</u>	<u>7,017</u>
<u>Certification System</u>			
Working group meetings	21,444	21,230	1,777
Gender Policy Analysis	3,750	3,644	-
Field check with applicant NGOs	-	11	10,203
Applicant NGO's workshops	-	-	6,825
Compliance mechanisms	-	-	1,163
Follow up visit to NGO's	-	-	3,023
	<u>25,194</u>	<u>24,885</u>	<u>22,991</u>
<u>Information dissemination meeting</u>			
Certificate promotion	19,604	15,503	7,595
Travel and per-diem	21,080	12,947	-
Annual forum/consultation	3,718	3,718	6,857
Workshop and meeting	2,882	1,050	2,367
Stakeholder surveys	1,000	1,000	-
	<u>48,284</u>	<u>34,218</u>	<u>16,819</u>
<u>Networking and capacity</u>			
Capacity building	-	-	5,711
Exposure visit and networking	-	-	4,144
Regional/inter exposure visits	-	-	3,819
National coalition	-	-	1,332
	<u>-</u>	<u>-</u>	<u>15,006</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

8. NGO GOOD PRACTICE PROJECT (GPP) PHASE 3 COSTS (continued)

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
<u>Equipment</u>			
Computer/printer equipment	4,683	4,683	2,923
Server/upgrade software	2,000	2,046	1,118
Furniture	1,175	1,181	1,029
	<u>7,858</u>	<u>7,910</u>	<u>5,070</u>
<u>Administration</u>			
Rent and utilities	9,307	6,188	8,693
Office supplies	3,801	3,272	2,244
Communication	3,259	2,373	2,360
Administrative expenses	767	1,125	-
Repair and maintenance	763	794	-
	<u>17,897</u>	<u>13,752</u>	<u>13,297</u>
<u>CCC support and overheads</u>			
CCC support and overheads	29,296	28,662	18,398
CCC Strategy review and audit	2,169	2,308	-
Evaluation	2,633	1,167	1,263
	<u>34,098</u>	<u>32,137</u>	<u>19,661</u>
	<u>271,122</u>	<u>208,078</u>	<u>144,907</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
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9. ANALYSING DEVELOPMENT ISSUES (ADI) PROJECT COSTS

	2011 Budget US\$	2011 Actual US\$	2010 Actual US\$
	<i>(Unaudited and for information only)</i>		
<u>Personal cost</u>			
Trainers	83,300	81,595	66,664
Project advisor	42,435	42,435	49,200
Staff development and training	2,000	1,424	1,393
Pension fund	-	-	6,074
Medical claim	-	-	895
Health and accident insurance	-	-	392
	<u>127,735</u>	<u>125,454</u>	<u>124,618</u>
<u>Training courses</u>			
Food	14,711	14,523	16,524
Accommodation	9,900	9,695	10,772
Travel and transportation	7,727	8,051	8,631
Training supplies	2,830	3,147	2,479
Pre-visits	2,000	2,135	2,006
Monitoring community	2,600	1,032	2,582
Resource person	1,050	324	1,149
	<u>40,818</u>	<u>38,907</u>	<u>44,143</u>
<u>Follow up activities</u>			
Issues briefing	6,700	6,702	5,414
ADI publications	4,000	3,991	4,064
	<u>10,700</u>	<u>10,693</u>	<u>9,478</u>
<u>Vehicle and equipment</u>			
Repairs and maintenance	1,200	1,192	1,105
Equipment replacement	600	690	1,246
	<u>1,800</u>	<u>1,882</u>	<u>2,351</u>
<u>Administration</u>			
CCC support	25,877	26,677	23,520
Office rent and utilities	8,600	6,437	9,306
Communication	3,100	3,065	3,049
Bank charges and miscellaneous costs	900	1,119	1,002
	<u>38,477</u>	<u>37,298</u>	<u>36,877</u>
<u>Evaluation and audit fee</u>	4,500	7,166	12,542
	<u>224,030</u>	<u>221,400</u>	<u>230,009</u>

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

10. ACLEDA BANK PLC (CCC – PENSION FUND)/STAFF PENSION FUND LIABILITY

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

	2011 US\$	2010 US\$
As at 1 January	43,303	37,762
Deposits to the staff pension fund	23,850	20,314
Interest	909	953
Withdrawal for staff bonus in March	-	(1,926)
Reverse to CCC general sources ^(*)	(1,410)	-
Payments to staff at the end of their employment	(19,074)	(13,800)
As at 31 December	47,578	43,303

(*) During the year, there were staffs resigned and did not entitle to receive pension fund. The balance had been reversed as CCC general sources but the cash has not been transferred.

11. RECEIVABLES FROM SUPPLIERS

	2011 US\$	2010 US\$
Receivables from:		
NGO Forum for office rental and utilities sharing	12,655	2,595
EDC for advance deposit of electricity connection	2,340	2,364
	14,995	4,959

12. PAYABLES TO SUPPLIERS

	2011 US\$	2010 US\$
Payables to:		<i>Restated</i>
Suppliers	19,928	12,903
General Department of Taxation for salary taxes	7,582	983
	27,510	13,886

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

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

	2011 US\$	2010 US\$
Incomes		
Analysing Development Issues Project		
Fund received	23,990	23,080
Interest income (*)	17	44
	<u>24,007</u>	<u>23,124</u>
EAGER III		
Fund received	27,582	9,133
Interest income	11	-
	<u>27,593</u>	<u>9,133</u>
EAGER II and LANGO		
Fund received	-	4,850
	<u>-</u>	<u>4,850</u>
	<u>51,600</u>	<u>37,107</u>
Expenditures		
Analysing Development Issues Project		
Training courses	4,280	11,496
Issues briefing	738	3,473
ADI publications	439	3,245
Administration	4,000	467
Vehicle and equipment	190	1,081
Evaluation and audit fee	568	350
Staff salary and benefit	13,778	203
	<u>23,993</u>	<u>20,315</u>
EAGER III		
Enhance NGOs's capacity	14,665	-
Equipment	5,565	180
Personnel	4,472	1,012
Management oversight	2,293	1,151
Administration	652	-
Core group and general	-	1,717
Assessment of NGO sector	-	1,569
Strategic meetings	-	2,745
Communications and resources	-	804
	<u>27,647</u>	<u>9,178</u>
EAGER II and LANGO		
Cambodian and foreigner lawyers	-	1,980
Support provincial networks	-	1,904
NGO leaders meetings	-	1,887
	<u>-</u>	<u>5,771</u>
	<u>51,640</u>	<u>35,264</u>
FUND BALANCE	<u>(40)</u>	<u>(1,843)</u>

(*) The Organisation maintains one bank account for the Project ADI funded by DCA/CA and other four donors. Therefore, there is no separate bank account for DCA/CA fund. The interest income is allocated to each donor base on the percentage of each donor's fund against the total funds of the project.

COOPERATION COMMITTEE FOR CAMBODIA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2011

14. GLOSSARY

AAI	: Action Aid International
AECID	: Agency for International Cooperation for Development
AGM	: Annual General Meeting
AusAID	: Australian Agency for International Development
BD	: Broederlijk Delen
CDC	: Council for the Development of Cambodia
Concern	: Concern Worldwide Cambodia
CSO	: Civil Society Organisation
DCA/CA	: DanChurchAid Cambodia / ChristianAid
EAGER	: Enhancing Awareness on Governance and Effective Regulations for Civil Society
EDC	: Electricite du Cambodge
EED	: Evangelischer Entwicklungsdienst e.V.
ESP	: Ecumenical Scholarships Programme
EWMI	: East West Management Institution
FES	: Friedrich-Ebert-Stiftung
GHP	: Governance Hub Program
GIZ	: Deutsche Gesellschaft für Internationale Zusammenarbeit
ICCO	: The Interchurch Organisation for Development Co-operation (Interkerkelijke Coördinatie Committee Ontwikkelingsprojecten)
ICNL	: International Center for not for-Profit Law
IPIA	: Institute of Public and International Affairs
LANGO	: Law on Association and Non Government Organisation
LICAHDO	: Cambodia League for the Promotion and Defence of Human Resource
LRCT	: Lotus Relief Charitable Trust
NCCC	: NGO Code Compliance Committee
NGO	: Non-Governmental Organisation
NPA	: Norwegian People's Aid
PECSA	: Program to Enhance Capacity in the Social Accountability
ROA	: The Reality of Aid
SCA	: Save Children Australia
TAF	: The Asia Foundation
UNDP	: United Nations Development Program
VSO	: Voluntary Service Overseas
WG	: Working Group