

**HELPAGE CAMBODIA**

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

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**HELPAGE CAMBODIA  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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## STATEMENT BY THE MANAGEMENT

The management of HelpAge Cambodia (“the Organization”) is responsible for ensuring that proper accounting records are kept which enable the financial statement of the Organization to be prepared in accordance with the basis of accounting set out in Note 2 to the financial statement. The management 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.

Management assumes the responsibility to provide, and has provided, the auditors with all accounting records, supporting and other documents, minutes, and any pertinent information and explanations, either orally or by written confirmation, necessary for the audit.

## APPROVAL OF THE FINANCIAL STATEMENT

I, do hereby state that in my opinion, the accompanying Statement of Fund Receipts and Disbursements of HelpAge Cambodia (“the Organization”) for the year ended 31 December 2020 together with the notes thereto have been prepared, in all material respects, in accordance with the basis of accounting set out in Note 2 to the Statement of Fund Receipts and Disbursements.

Signed on behalf of the Management



Tum Vira  
Executive Director

Date: 08 April 2021



## REPORT OF INDEPENDENT AUDITORS TO THE MANAGEMENT OF HELPAGE CAMBODIA

### Qualified opinion

We have audited the Statement of Fund Receipts and Disbursements of HelpAge Cambodia (“the Organization”) for the year ended 31 December 2020 and notes to the Statement of Fund Receipts and Disbursements, including a summary of significant accounting policies (together “the financial statement”).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Statement of Fund Receipts and Disbursements of HelpAge Cambodia for the year ended 31 December 2020 is prepared, in all material respects, in accordance with the basis of accounting set out in Note 2 to the Statement of Fund Receipts and Disbursements.

### Basis for Qualified Opinion

As indicated in Note 8, the fund balance brought forward amounting to USD 67,541 was not audited by our Firm or other auditors. As a consequence, we were unable to satisfy ourselves concerning the accuracy and completeness of this balance as at 31 December 2019 and its consequential effects on the opening balance as at 01 January 2020 by way of other audit procedures.

We conducted our audit in accordance with Cambodian International Standards on Auditing (CISAs). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the financial statement* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Cambodia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw your attention to Note 2 to the financial statement which describes the basis of accounting. This financial statement is prepared using the modified cash basis of accounting, which is a comprehensive basis of accounting other than the Cambodian International Financial Reporting Standards. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for HelpAge Cambodia and the donors and for no other purposes and should not be distributed to or used by parties other than HelpAge Cambodia and its donors. Our opinion is not modified in respect of this matter.

### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation of the financial statement in accordance with the basis of accounting described in Note 2 to the financial statement 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.

In preparing the financial statement, management is responsible for assessing the Organization’s ability to continue as a going concern, disclosing, as appropriate, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.





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

**Auditor’s Responsibilities for the Audit of the Financial Statement**

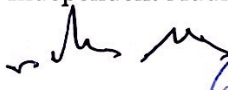
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with CISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with CISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization’s internal control.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our auditor’s report to the related disclosure to the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate appropriate accounting policies used and the reasonableness of accounting estimate, if any, and the related disclosures made by management.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Morisonkak MKA**  
 Certified Public Accountants  
 Independent Auditors

  
 Saksom Meas  
 Managing Partner



Date: 08 April 2021



**HELPAge CAMBODIA**

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	31 Dec 2020 USD
<b>FUND RECEIPTS</b>		
Fund received from donors	3	336,567
Private donations		362
Interest income		510
<b>Total Fund Receipts</b>		<b>337,439</b>
<b>DISBURSEMENTS</b>		
Program costs	4	177,294
Personnel costs	5	96,911
Office running costs	6	18,327
Other operating costs	7	10,302
<b>Total Disbursements</b>		<b>302,834</b>
<b>RECEIPTS OVER DISBURSEMENTS</b>		<b>34,605</b>
Fund balance brought forward - unaudited	8	67,541
Fund returned to donors	9	(29,194)
<b>FUND BALANCE CARRIED FORWARD</b>	13	<b>72,952</b>
<i>Represented by:</i>		
Cash and cash equivalents	10	72,980
Other assets	11	3,150
Other liabilities	12	(3,178)
	13	<b>72,952</b>

Signed on behalf of the Management of HelpAge Cambodia



Tum Vira  
Executive Director

Date: 08 April 2021

*The accompanying notes from pages 5 to 10 form an integral part of this financial statement.*

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. BACKGROUND**

HelpAge Cambodia (HAC) commenced its operations in 1992 in Battambang Province as part of HelpAge International, a global network of organizations. HAC is a non-governmental organization established in Cambodia as an independent entity and registered with the Ministry of Interior on 12 December 2012 under registration No. ១១៣៤ ៧៣៣១.

HAC is Cambodia's leading agency on aging and has extensive experience and successful models for empowering older people to sustainably address development challenges. HAC works closely and in cooperation with the Royal Government of Cambodia, including several central ministries, provincial departments and local authorities, to support community development activities and to support old-age inclusion in their programming and policy efforts.

**Vision**

A society in which all older people can lead dignified, active, healthy and secure lives.

**Mission**

The Organization's mission is to: work for and with older people to enable them to fulfil their right to wellbeing, economic and physical security, including access to health and social services; and promote older people's active contribution to and equal participation in society. HAC has five main work areas: (1) health and care, (2) livelihood and income security, (3) social inclusion, (4) adaptation to climate change and disaster risk reduction, and (5) voice and advocacy for the rights of older people.

To achieve its mission, one of HAC's major activities is facilitating the development and ongoing operations of Older People's Associations (OPAs). OPAs are intergenerational and multifunctional community-based organizations that are led and managed by older village volunteers and aim to promote mutual support among older people, reducing their isolation and vulnerability and creating an entity that can both initiate and support community development activities that will assist them improve their lives and that of the community.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation**

The statement of fund receipts and disbursements, which is expressed in United States Dollar ("USD"), has been prepared under the historical cost convention and drawn up in accordance with the cash basis of accounting modified to include certain receivables and payables which are recognized on an accrual basis. This is a comprehensive basis of accounting which is designed to meet the requirements of the Organization other than the Cambodian International Financial Reporting Standards (CIFRS). Under this basis, fund receipt is recognized when received rather than when earned and disbursement is recognized when paid rather than when incurred, except for certain receivables and payables.

The accounting principles and practices utilized by the Organization may differ from those generally accepted accounting principles. The financial statement is not intended to be a presentation in conformity with CIFRS.

## HELPAGE CAMBODIA

### NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### 2.2 Foreign currency transactions

The Organization maintains its accounting records in United States Dollar ("USD"), a functional currency in which the Organization executes. Transactions in currencies other than USD are translated to USD at the rates of exchange prevailing at the date of transactions. All exchange differences arising on settlement or translation are recognized in the financial statement.

##### 2.3 Receipts and disbursements

Receipts are defined as the funds received, gross of bank charges, by the Organization from various donors including bank interests received on these funds.

Disbursements represent all costs paid with respect to the Organization's activities and the budget approved by donors.

##### 2.4 Non-expenditure assets

All non-expendable assets are expended upon acquisition. This treatment is in accordance with the cash basis of accounting. For control and management purposes, a memorandum account for non-expendable items is maintained by way of an equipment listing.

##### 2.5 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances held at banks that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value.

##### 2.6 Other assets

Other assets comprise deposit which is stated at transaction price and included in the fund balance in the Statement of Fund Receipts and Disbursements. It is recognized as expenditures upon liquidation.

##### 2.7 Other liabilities

Other liabilities are stated at the outstanding balances.

##### 2.8 Employee benefits

###### (i) *Khmer New Year Bonus*

Khmer New Year Bonus is charged at the rate of 40% of employee's current month salary and paid in March each year along with the monthly salary payment. Staff who works or employed less than six months is not entitled to this bonus, counting from the period of the last payment date for former employees and contract starting date for new employees.

For employees who resign before the day that bonus is paid, they are entitled to the bonus on a pro-rata basis.



## HELPAGE CAMBODIA

### NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### 2.8 Employee benefits (continued)

###### (ii) Severance pay

All employees, who have been employed by the Organization under fixed duration contract (FDC), are entitled to receive severance pay proportional to both their current salary and the length of their service contract. It is calculated at the rate of 5% of the employees' wage paid during their employment contract and paid to employees in March each year along with the monthly salary payment.

The Organization recognizes the severance pay as expenses when the payment is made to the staff.

###### (iii) Employment seniority payment

According to the ministerial Prakas No. 443 MLVT/Br. K dated 21 September 2018 and Instruction No. 058/19 MLVT dated 10 June 2019, all entities are required to settle seniority indemnity payment to all eligible employees whose employment are for undetermined duration employment contract (UDC) starting from 1 January 2019 onwards. The basis of calculation is 15 days of their average monthly salary and benefits each year. These payments are to be made every six month, on 30 June and 31 December (7.5 days each payment).

All employees, who have been employed by the Organization under undetermined duration contract (UDC), are entitled to seniority indemnity payment. The Organization recognizes the seniority payment as expenses when the payment is made to the staff in June and December along with the monthly salary payment.

##### 2.9 Reporting period

The reporting period is as at and for the year ended 31 December 2020. The various donors' agreements implemented activities throughout the reporting period; however, the reporting period does not necessarily coincide with the period of availability of the funds from various donors' agreements.

#### 3. FUND RECEIVED FROM DONORS

	<b>31 Dec 2020</b>
	<b>USD</b>
BMZ	160,623
SANA	42,915
VOICE-PPS	15,795
VOICE	66,634
SDC	40,000
Small grants	10,600
	<u>336,567</u>

**HELPAGE CAMBODIA****NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)****4. PROGRAMME COSTS**

	<b>31 Dec 2020</b>
	<b>USD</b>
Livelihood	103,698
OPA/Fed strengthen	13,635
Advocacy	10,581
Water and sanitation	12,133
Health care	6,326
Support organization cost	30,921
	<u>177,294</u>

**5. PERSONNEL COSTS**

	<b>31 Dec 2020</b>
	<b>USD</b>
Program staff	50,130
Support staff	46,781
	<u>96,911</u>

**6. OFFICE RUNNING COSTS**

	<b>31 Dec 2020</b>
	<b>USD</b>
Office rent	5,293
Computers and accessories	5,576
Supplies and consumables	2,089
Utilities	1,471
Security	1,870
Communication	778
Repair and maintenance	526
Office cleaner	724
	<u>18,327</u>

**7. OTHER OPERATING COSTS**

	<b>31 Dec 2020</b>
	<b>USD</b>
Professional fees	8,005
Vehicle operating costs	1,040
Memberships and subscription	404
Others	853
	<u>10,302</u>

**8. FUND BALANCE BROUGHT FORWARD**

This represents fund balance as at 31 December 2019 which was not audited.

**HELPAGE CAMBODIA**

**NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

**9. FUND RETURNED TO DONORS**

This represents funds returned in June 2020 to UNOPS and KOICA amounting to USD 5,608 and USD 23,586, respectively.

**10. CASH AND CASH EQUIVALENTS**

	<b>31 Dec 2020</b>
	<b>USD</b>
Cash on hand	700
Cash at banks - saving accounts	28,650
Cash at banks - current accounts	43,630
	<u>72,980</u>

Cash at banks are maintained at local commercial banks. Current accounts are non-interest bearing. Saving accounts earn interest at rates ranging from 0.20% to 2.00% per annum.

**11. OTHER ASSETS**

This represents deposit for office rental. The amount will be settled upon completion of rental agreement.

**12. OTHER LIABILITIES**

	<b>31 Dec 2020</b>
	<b>USD</b>
Withholding tax payables	893
Accrued expenses	2,285
	<u>3,178</u>

## HELPAGE CAMBODIA

### NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 13. FUND BALANCE CARRIED FORWARD

	31 Dec 2020
	<u>USD</u>
<b>Restricted funds</b>	
SANA	2,008
VOICE-PPS	1,341
BMZ 2020-2022	33,358
VOICE	16,432
BMZ 2015-2017	166
HFHC	177
Small grants	5,807
Total restricted funds	<u>59,289</u>
<b>Unrestricted funds</b>	
General unrestricted funds (i)	19,993
Reserve funds (ii)	3,169
Amount owed to general unrestricted funds from SDC (iii)	<u>(9,499)</u>
Total unrestricted funds	<u>13,663</u>
<b>Total fund balance carried forward</b>	<u><u>72,952</u></u>

- (i) This represents remaining funds from interest income, small grants and private donations which can be used for general purposes by the Organization.
- (ii) This represents free funds maintained by the Organization which can be used in case of emergency.
- (iii) This represents amount owed by SDC for project implementation for which disbursements are paid using the general unrestricted funds due to the deficit of fund transfer. The fund will be transferred from SDC after submission and approval of the financial report.

#### 14. ABBREVIATIONS

In this report, the following abbreviations shall have the following meanings:

<b>BMZ</b>	Federal Ministry for Economic Cooperation and Development
<b>HFHC</b>	Habitat for Humanity International Cambodia
<b>KOICA</b>	Korea International Cooperation Agency
<b>SANA</b>	Strengthening Aging Network in Asia
<b>SDC</b>	Swiss Agency for Development and Cooperation
<b>UNOPS</b>	The United Nations Office for Project Services
<b>VOICE</b>	Financed by Ministry of Foreign Affairs of the Netherlands and managed in consortium by Oxfam Novib and Hivos
<b>VOICE-PPS</b>	Joint VOICE project with Phare Ponleu Selpak

## ANNEXES

**HelpAge Cambodia  
Balance Sheet  
As of December 2020**


	<b>Amount</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1110 - Cash On Hand	700
1120 - Cash at Bank	
1126.Saving VSF HAC	26,656
1123 - Saving A/C HAC	1,994
1124 - Checking A/C HAC General	6,577
1125 - Checking A/C - ABA - HAC	37,053
<b>Total 1120 - Cash at Bank</b>	<b>72,280</b>
<b>Total Checking/Savings</b>	<b>72,980</b>
<b>Other Current Assets</b>	
1310 - Deposits / Bonds	3,150
<b>Total Other Current Assets</b>	<b>3,150</b>
<b>Total Current Assets</b>	<b>76,130</b>
<b>TOTAL ASSETS</b>	<b>76,130</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2330 - Other Liability	20
2110-Withholding Tax Payable	873
2320 - Accrued expense	2,285
<b>Total Other Current Liabilities</b>	<b>3,178</b>
<b>Total Current Liabilities</b>	<b>3,178</b>
<b>Total Liabilities</b>	
<b>Equity</b>	
3000 - Grant Fund Balance	
3100 - Restricted Fund	
3112 - SANA	2,008
3113 - VOICE-PPS	1,341
3120 - BMZ 2015-2017	166
3121 - BMZ 2020-2022	33,358
3140 - VOICE	16,432
3161 - SDC 2020	-9,499
3190 - HFHC	177
3195 - Small Grant	5,807
<b>Total 3100 - Restricted Fund</b>	<b>49,789</b>
3200 - Unrestricted Fund	
3210 - General Unrestricted	19,994
3230 - HAC- Reserve Fund	3,169
<b>Total 3200 - Unrestricted Fund</b>	<b>23,162</b>
<b>Total 3000 - Grant Fund Balance</b>	<b>72,951</b>
3300 - Retained Earnings	-34,604
Net Income	34,604
<b>Total Equity</b>	<b>72,951</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>76,130</b>

Verified by:



Ms. SRENG Sreyvin,  
Finance and Admin Manager

Approved by:

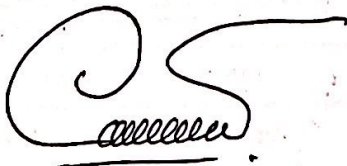


Mr. TUM Vira,  
Executive Director

**HelpAge Cambodia**  
**Income Statement**  
 From January to December 2020


	<b>Amount</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Project Income</b>	
HAC009	40,000
HAC008	160,623
HAC007	3,500
HAC006	15,795
HAC005	66,634
ASR687	42,915
HAI_SG	6,000
OSG (Other small grant)	1,100
<b>Total Project Income</b>	<u>336,567</u>
<b>Other Income</b>	
Interest	510
Private Donations	362
<b>Total Other Income</b>	<u>872</u>
<b>Total Income</b>	<u>337,439</u>
<b>Gross Profit</b>	<u>337,439</u>
<b>Expense</b>	
HAC009	49,499
HAC008	127,265
HAC007	3,500
HAC006	16,957
ASR687	41,315
HAC005	61,383
HAC003	73
HAC004	0
HAC900	40
HAI-SG	193
Private Donation Expense	1,511
OSGE(Other Small Grant Expense)	1,100
<b>Total Expense</b>	<u>302,837</u>
<b>Net Ordinary Income</b>	<u>34,602</u>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
NONPRO	
Exchange Gain or Loss	-2
<b>Total NONPRO</b>	<u>-2</u>
<b>Total Other Expense</b>	<u>-2</u>
<b>Net Other Income</b>	<u>2</u>
<b>Net Income</b>	<u>34,604</u>

Verified by:



**Ms. SRENG Sreyvin,**  
 Finance and Admin Manager

Approved by:



**Mr. TUM Vira,**  
 Executive Director

# ORGANIZATION ANNUAL REPORT

This format is optional. Line-Items provided serve solely as illustrations; they might vary greatly depending on your organization's specificities. Do not hesitate to make all necessary modifications to reflect more accurately your financial situation for the current year. If, for example, your organization has an annual review / audit, then you can send us your audited accounts.

Name of the organization:	HelpAge Cambodia
Period Covered:	January 2020 to December 2020
Currency:	USD

## ORGANIZATION INCOME

Source:	Amount	Notes
<b>Foundations</b>		
a) SANA	42,915 ✓	Unk from sheet FRS-Dec'20 Final
b) VOICE-PPS	15,795 ✓	Unk from sheet FRS-Dec'20 Final
c) BMZ 2020-2022	160,623 ✓	Unk from sheet FRS-Dec'20 Final
d) VOICE	66,634 ✓	Unk from sheet FRS-Dec'20 Final
e) SDC 2020	40,000 ✓	Unk from sheet FRS-Dec'20 Final
f) Small Grant	10,600 ✓	Unk from sheet FRS-Dec'20 Final
g) General Unrestricted	872	Unk from sheet FRS-Dec'20 Final
Private Donations	362 ✓	Unk from sheet FRS-Dec'20 Final
Interest	510 ✓	Unk from sheet FRS-Dec'20 Final
Other (Exchange gain/loss)	-	Unk from sheet FRS-Dec'20 Final
<b>Total Fund received 2020:</b>	<b>337,439 ✓</b>	<b>TRUE</b>
<b>Funds carried forward from previous year</b>		
a) SANA	408	Unk from sheet FRS-Dec'20 Final
c) VOICE	11,180	Unk from sheet FRS-Dec'20 Final
d) VOICE-PPS	2,503	Unk from sheet FRS-Dec'20 Final
e) HFHC	250	Unk from sheet FRS-Dec'20 Final
f) BMZ 2015-2017	166	Unk from sheet FRS-Dec'20 Final
f) HAC900HAC- Reserve Fund	3,209	Unk from sheet FRS-Dec'20 Final
g) General Unrestricted	49,824	Unk from sheet FRS-Dec'20 Final
Private donation	6,308	Unk from sheet FRS-Dec'20 Final
CAM999	(9,365)	Unk from sheet FRS-Dec'20 Final
HAI (5,000 GBP)	452	Unk from sheet FRS-Dec'20 Final
HAI (Small Grant)	2,096	Unk from sheet FRS-Dec'20 Final
UNOPS	5,608	Unk from sheet FRS-Dec'20 Final
EU (ASR061)	11,939	Unk from sheet FRS-Dec'20 Final
DAP	1	Unk from sheet FRS-Dec'20 Final
KOICA(HAC001)	27,342	Unk from sheet FRS-Dec'20 Final
SDC (HAC004)	619	Unk from sheet FRS-Dec'20 Final
ROK ASEAN	(0)	Unk from sheet FRS-Dec'20 Final
FK	2,111	Unk from sheet FRS-Dec'20 Final
CANA	1,521	Unk from sheet FRS-Dec'20 Final
Planet Urgence	769	Unk from sheet FRS-Dec'20 Final
AVI	39	Unk from sheet FRS-Dec'20 Final
ADD	110	Unk from sheet FRS-Dec'20 Final
CIDEK	275	Unk from sheet FRS-Dec'20 Final
Other (Exchange gain/loss)	-	Unk from sheet FRS-Dec'20 Final
<b>Total Fund carried forward:</b>	<b>67,541 ✓</b>	<b>TRUE</b>
<b>Total secured income</b>	<b>404,980 ✓</b>	<b>TRUE</b>
<b>Total Income under review</b>	<b>404,980 ✓</b>	<b>TRUE</b>

## ORGANIZATION EXPENSES

Item*	Amount	Notes
Please add subcategories, wherever applicable		
Programme costs:		
OPA/Fed Strengthening & Replication:	177,294 ✓	TRUE
Livelihood	13,635 ✓	Link from sheet Exp Report by Class
Healthcare	103,698 ✓	Link from sheet Exp Report by Class
Advocacy	6,326 ✓	Link from sheet Exp Report by Class
	10,581 ✓	Link from sheet Exp Report by Class



## ORGANIZATION ANNUAL REPORT

<b>Staff costs</b>	Water & Sanitation	12,133	Link from sheet	Exp Report by Class
	Support / Organisational Costs	30,921	Link from sheet	Exp Report by Class
		96,911		TRUE
	Programme Staff	50,130	Link from sheet	Exp Report by Class
	Program Support Staff	46,781	Link from sheet	Exp Report by Class
	Staff Training / Attend Conferences	-	Link from sheet	Exp Report by Class
		19,824		TRUE
		10,662		TRUE
	Office Overheads	5,293	Link from sheet	Exp Report by Class
	Office Rent	1,471	Link from sheet	Exp Report by Class
	Office Utilities	778	Link from sheet	Exp Report by Class
	Office Communication	526	Link from sheet	Exp Report by Class
	Office Repair & Maintenance	1,870	Link from sheet	Exp Report by Class
	Office Security	-	Link from sheet	Exp Report by Class
	Office Insurance	724	Link from sheet	Exp Report by Class
	Office Cleaner	7,666		TRUE
	Office Equipment & Supplies	5,521	Link from sheet	Exp Report by Class
	Computers & Accessories	56	Link from sheet	Exp Report by Class
	Other Office Equipment	2,089	Link from sheet	Exp Report by Class
	Office Supplies / Consumables	1,040		TRUE
	Vehicle Costs	-	Link from sheet	Exp Report by Class
	Vehicle Purchase	1,040	Link from sheet	Exp Report by Class
	Vehicle Operating Costs	456		TRUE
	Other Office Costs	52	Link from sheet	Exp Report by Class
	Meetings Expense	404	Link from sheet	Exp Report by Class
	Memberships / Subscriptio	8,806		TRUE
	Professional / Consultants	8,005		TRUE
	Finance Costs	801		TRUE
	Bank Fees	803	Link from sheet	Exp Report by Class
	Gains and losses on foreign exchange	(2)	Link from sheet	Exp Report by Class
	Partner Costs	-		
	Partner Staff Costs	-		
	Partner Office Costs	-		
	<b>Total expenses</b>	<b>302,835</b>		TRUE
	<b>Fund Return to Donors</b>	<b>29,194</b>		TRUE
	<b>Total expenses + Fund return to donors</b>	<b>332,029</b>		TRUE
	<b>Total Balance carried forward to next year</b>	<b>72,951</b>		-

ORGANIZATION BALANCE				
<b>Total Fund balance carried forward to next year</b>		<b>72,951</b>		TRUE
<b>Total 3100 - Restricted Fund</b>		<b>49,789</b>		TRUE
3112 - SANA		2,008		TRUE
3113 - VOICE-PSS		1,341		TRUE
3121 - BMZ 2020-2022		33,358		TRUE
3140 - VOICE		16,432		TRUE
3161 - SDC 2020		(9,499)		TRUE
3120 - BMZ 2015-2017		166		TRUE
3190 - HFHC		177		TRUE
3195 - Small Grant		5,807		TRUE
<b>Total 3200 - Unrestricted Fund</b>		<b>23,162</b>		TRUE
3210 - General Unrestricted		19,994		TRUE
3230 - HAC- Reserve Fund		3,169		TRUE

Verified by:



**Ms. SRENG Sreyvin,**  
Finance and Admin Manager

Approved by:



**Mr. TUM Vira,**  
Executive Director