TI CAMBODIA

MANUAL

FOR

FINANCIAL MANAGEMENT

Approved by the Board on 12 September 2011
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I. INTRODUCTION

1.1. TI CAMBODIA Background

TI Cambodia was founded in July 5, 2010 by a group of professional Cambodian volunteers such as Mr. Soeung Saroeun, Mr. Preap Kol, Ven. Thorn Vandong, Mr. Sok Sovann, Ms. Touch Amara, Mr. Chea Koeun and Mr. Lim Vannak. It was formed with both financial and technical supports from Transparency International Secretariat (TI-S).

We believe that, in order to reduce poverty and inequality in a society and for a country to effectively develop herself, individuals and institutions must practice and behave in a corruption-free mind and environments and partake in activities that will enhance their values, reputation and dignity.

1.2. Purpose of the Manual

The main purpose of the TI Cambodia Financial Management Manual is to ensure that daily operations of the financial affairs are done in the most effective, efficient and transparent ways within the organisation. Sound financial management is the top priority for TI Cambodia in order to ensure the smooth implementation of project/programme activities. The funds available must be used in accordance with the approved budget lines of TI Cambodia and in accordance with the terms and conditions written in this manual.

The heads of projects/programs/units should ensure that all staff members are well conversion with the policies and procedures defined in this manual. They have the responsibility to ensure that all expenditures are consistent with the procedures set out in this manual.

2. GENERAL ACCOUNTING PROVISIONS AND PROCEDURES:

2.1. Accounting System:

TI Cambodia shall use accounting system in the computer software program such as QuickBooks Pro or Peachtree and Microsoft Excel programs to record and report on incomes and expenditures.

2.2. Accounting Method

All TI Cambodia incomes and expenses shall be done in accrue basis method. All incomes generated and expenses occurred will be recorded based on the general accounting principles.

2.3. Pre-numbered Accounting Forms

Accounting transactions shall be documented by pre-numbered accounting forms, which shall be accounted for each month to ensure proper and complete recording in the computer generated system.

2.4. Currencies to be considered

Accounting records of TI Cambodia are kept in US dollar. All expenses incurred in local currency (Riel) shall be converted to US dollar by monthly rate in accordance with prevailing exchange rate published by the designated bank.
2.5. Financial Year

Financial Year of the TI Cambodia shall be from January 01 to December 31 of each year.

3. INCOME SOURCES AND MANAGEMENT:

Incomes of TI Cambodia shall come from different sources. Donations and all financial aid are considered as grant, and other income such as share of profit from subsidiaries, interest incomes, gain on foreign exchange rate, and miscellaneous incomes are regarded as Core Fund.

3.1. Grants

1. All grant receipts and other miscellaneous cash receipts should be acknowledged by a receipt voucher issued by the Finance & Admin Officer and attached with acknowledgement of credit advices from the bank.

2. All cash income in the amount that exceeds $ 500.00 USD shall be deposited in the TI Cambodia bank accounts by no later than next business day.

3. Receipt vouchers shall be dated on the day they are issued (date of cash receipt or date of the deposit cheque in the bank). For grant transferred to TI Cambodia bank accounts, the receipt should be dated on date of arrival in the bank account (i.e. date of credit advice).

4. Receipt of Incomes/Grants
   - All grant incomes received shall be deposited in TI Cambodia bank account, unless a requirement of donor to separate Bank Account.

3.2. Core Fund:

Core Fund refers to any incomes from other source beside grants including sales and services, interest incomes, gains on foreign exchange rate, miscellaneous incomes, and fund remained from completed project(s) that donors require not to refund. This fund shall be deposited in the TI Cambodia fix deposit bank account and used for unrestricted purposes or complement the shortage of funding from donors.

3.3. Banking Operations:

TI Cambodia shall have two types of bank accounts; savings and fixed deposit. Cash surplus will be invested in Fixed Deposit accounts. A joint signature of two out of the three designated signatories (one among them must be a prime signatory) is required for any banking transaction.

Finance/Admin Officer is a central contact person for banking relations.

3.4. Inter-transfer or borrowing of funds between donors/projects

Transferring of funds such as payroll portions, contingency funds ...etc. from donors’ accounts to TI Cambodia’s core funding account requires prior approval from concerned donors.

All funds borrowed from one project/donor to another require a request from the concerned head of project/program/unit, checked by the Finance/Admin Officer, and approved by the Executive Director.
All funds borrowed from one project/donor to another must be done between bank accounts.

All funds borrowed are required to be paid or transferred back to the concerned project/donor as soon as fund available.

4. CASH MANAGEMENT:

4.1. Petty Cash

For the purposes of the TI Cambodia Finance System, petty cash refers to the “cash on hand” in the safe at the office. It will be operated on an impress system and will be replenished as often as needed. When replenishing petty cash, the amount replenished must be equal to the amount previously disbursed.

The maximum of a petty cash fund ceiling shall be maintained at 500.00 USD at the TI Cambodia office. The petty cash shall be used for minor cash expenses of operations and immediate needs of cash for operations.

4.2. Custody of Petty Cash

Petty cash shall be kept in a safe under the custody of Finance/Admin Officer. The Finance/Admin Officer is solely responsible for keeping the safe’s key and key code. When the Finance/Admin Officer is absent from work, the duty shall be given to Finance/Admin Manager or a staff designated by the Executive Director for temporary daily operations.

4.3. Cash Disbursement

Cash disbursement shall be approved by authorized person. All kinds of payment, proper approval and supporting documents are required.

All payments shall be made on the basis of original suppliers’ invoices/receipts or creditors’ bills. In case there is no invoices/receipts from suppliers, requestors must issue TI Cambodia’s internal receipts with acknowledge signature of receiver and payer.

All supporting documents and cash disbursement voucher shall be properly marked and stamped “PAID” to prevent duplicate payment.

All payment vouchers and petty cash vouchers shall be marked “POSTED” after transaction in QuickBooks or Peachtree (Computerised Accounting System) to avoid duplicate entry.

4.4. Cash Advance and Settlement

Salary Advance:

Full-time staff shall be allowed to request salary advance of up to 50% of his/her monthly salary and will be deducted from salary paid within the month in which advance was given. This advance is offered for emergency purposes and is required prior approval from the Executive Director.

Project Advance:

Cash advance will be authorised for the work purpose only. It must be made after the approval from authorised person on Advance Request Form and Requisition.
Cash advance must be fully settled within 5 working days after the completion of each activity/event.

4.5. Reimbursement for Expenses

For overspend, TI Cambodia will prepare for reimbursement in accordance with the prior approval for payment.

Staff member who used his/her own money for TI Cambodia's expenses shall be able to claim their money back in the event the expense has prior approval of the Executive Director. He/she needs to fill up the payment voucher attaching with all supporting documents and submit to Finance/Admin Officer.

After receiving the payment voucher from the requester, the Finance & Admin Officer shall check and verify before submitting to Executive Director for approval.

5. PROCUREMENT PROCEDURES

Any single item that costs more than USD $500 shall be accompanied by written quotations from three different suppliers. All quotations shall be kept as reference documents for payment voucher.

The procurement committee will be responsible for procurement activities. The committee will consist of Procurement Officer, Line Manager and Executive Director.

Project or Procurement Officer shall prepare a request for purchase using the Requisition Form, and the request should be checked by line Manager and approved by the Executive Director.

The Procurement Officer shall get quotations with detailed specifications item by item summarize the results and make a recommendation. Once approved by the Executive Director/Line Manager(s), the Officer prepares to purchase the item(s) from the supplier.

Once the items are received as indicated in the invoice in good condition and checked by someone not involved in the procurement, the Finance/Admin Officer prepares payment for supplier.

6. PAYMENT SYSTEM

Payment and advance by check and/transfer is the preferred method of payment for TI Cambodia wherever possible. Payments of more than USD $100 shall be made by check. Any exceptions must be documented with clear explanations. Payments of USD $100 or less shall be done in cash.

Payments of more than USD $100 must be paid by check and/or bank transfer to the right person or organization providing the invoice or service. Checks shall not be issued to a third person as a substitute. However, in some cases where this may be necessary, TI Cambodia shall require the
individual or organization to write a letter authorizing the third person as a substitute.

After the payment is made, all related documents should be stamped “Paid already”. Doing this prevents confusion on whether the payment has been made or not and to avoid making double payments.

7. LEVEL OF AUTHORITIES:

Requested by → Verified by → Approved by

The path above must be followed before the finance unit will disburse funds

All budgeted expenses for TI Cambodia activities or equipment of more than USD $1,000 shall be approved by the Executive Director.

Any budgeted expenses for TI Cambodia activities of less than USD 1,000 shall be approved by the Line Manager.

Any single item or equipment greater than USD $500 shall be approved by the Executive Director.

The requestor, verifier, and approver must be three different persons. No one can approve or verify their own request even if their position gives them the authority.

8. TRAVEL ALLOWANCE AND PAYROL

8.1. Travel Allowance
TI Cambodia will provide staff members who are assigned to work overnight stay outside of duty station. In such case they shall receive:

a) $25/day for food allowance
b) Accommodation and transportation will be reimbursed based on receipts.

c) For food allowance, staff are required to fill up the per diem claim form and obtain approval from Executive Director

For overseas travel, TI Cambodia will provide US$50/day for food allowance for travelling in Asia and African Countries, and US$70/day for travelling in United State, Europe and others regions.

The staff members shall not make double claim from the TI Cambodia and or the host organisation, otherwise it will be treated as corruption.

8.2. Payroll

Payroll Calculation: Calculation of payroll must be based on the provisions. Monthly pay rate x number of days worked: 22 (average number
of workdays per month). Average number of workdays per month is calculated by the total number of calendar days less weekends ÷ 12 months: \((365 - 104) / 12 = 21.75\) or 22.

**Payroll Register:** Shows details of the staff payroll computation. It must be prepared on monthly basis. The List should show the following:
- Gross pay
- Allowances
- Tax deductions
- Advances (if any)
- Other deductions and
- Net pay

**Pay slips:** Payslips are the acknowledgment of the payment received from the organisation. Payslips must be given to each employee showing each pay period, salary rates, taxes, other deduction and net pay. The disbursing party must also sign and date the document.

**Payment Procedures:** After the payroll register has been approved by the Executive Director, payment shall follow. The use of Bank payroll facility such as direct credit to each staff member account is the safest and convenient payment method to be used for payroll by the organisation. It is also possible to pay the staff's salary by cheque in US dollars at the end 4\(^{th}\) week of each month.

Staff members are not allowed to receive salary payments on behalf of other TI Cambodia's staff. However, in special cases where a staff member is unable to receive or collect salary payment, such as being hospitalized, he/she can write a letter authorizing another staff member to collect their salary payment. This letter must be approved by the Executive Director before salary payment is made.

**9. FINANCIAL REPORTS**

**9.1. Recording and Posting**

All initial recording of financial transactions shall be entered into the book of original entry, namely Cash Receipt Books, Cash Disbursement Books, and Journal Entry Books. Month-end column totals and entry totals of these books of original entry are then posted to the general ledger on the TI Cambodia Financial Computer Program. Any posting to subsidiary ledgers shall be taken from the source documents (i.e. receipts and payment vouchers), not from the Books of Accounts.

Accounting transactions shall be processed and recorded on a daily basis. During month-end, the financial books are to be closed and finalised. The following standard financial reports shall then be released to the Management Team: 1.) Balance Sheet, 2.) Profit and Loss Statement, 3.) Transaction Details by Account, 4.) Budget vs. Actual Expenditures and 5.) Other Donors’ Reports.

All source documents used for posting transactions to the Books of Original Entry shall be reprinted and numbered to allow proper checking and control and to facilitate cross-referencing.
9.2. Accounting File Security and Retention

The Finance/Admin Officer shall ensure security of the QuickBooks or Peachtree Accounting data system and files. When the accounting month is closed and finalised, any subsequent and adjustments or corrections identified shall be recorded in the current accounting month in process. Any exceptions will need prior approval by the Finance/Administration Manager and the Executive Director. Once a month, back-up of files shall be done on an external hard-drive and every three months on CD-R. The use of passwords shall be implemented.

The Finance/Admin Manager shall secure and maintain accounting records and supporting documents for a period of at least 5 years, or that period is required by the Board of Directors, donors, or by relevant Cambodian government law, whichever is longer.

9.3. Financial Information Disclosure:

The TI Cambodia Finance/Admin Manager shall monitor the expenditures against the annual budget and produce the monthly, quarterly, bi-annual and annual financial reports to be submitted to the Executive Director and Donors as required. Summary annual budget and financial reports shall be presented to relevant stakeholders including governments, beneficiaries, other NGO partners and public through meetings at the project target areas and on TI Cambodia website.

10. FINANCIAL CONTROL AND AUDITS:

10.1. Internal Control:

TI Cambodia has an internal checking mechanism system to review financial operations and to ensure transparency, accountability and to earn the trust of donors. Line Managers are responsible to ensure that receipts submitted under the project are genuinely and properly filled out with relevant information prior to submitting them to the Finance/Admin Officer. Monthly Financial reports from the Finance/Admin Officer will then be reviewed by Line Managers and approved by the Executive Director. Quarterly Financial Reports will then be scrutinized by the Line Managers and Executive Director and then submit to the Board of Directors. Any irregularities in financial operations will then be investigated.

Strategic plan, operational plans, work plans, quarterly budget plan, staff monthly meetings, progress and financial reports shall be used as tools to control the budget and expenditures.

Guideline for Internal Control:

1.) Cash Receipts

Control procedures:

- Access to cash is restricted to the Finance/Admin Officer, the custodian. Furthermore, proper physical facilities such as safe box must be used in keeping cash and/or checks
- Cash receipts are accounted for serially as being recorded in the cash receipts journal or Cashbook
- Reconciliation of bank balance per bank book vs. bank statement must be conducted once a month

**Tools/accounting forms:**
- Pre-numbered Official Receipts

2.) Cash Disbursement:

**Control procedures:**
- All cash disbursements are incurred only with proper management authorisation
- Implementation of signature of the Executive Director and the Finance/Admin Officer to approve a transaction.
- All cash disbursements are properly documented and supported with documents such as a Purchase Order, Payment Request, Contractor Agreements, Price quotations, Invoices, Official Receipts and Receiving Reports, where applicable.
- Cash Disbursement Vouchers are accounted for serially as being recorded in the journal or book
- Access to passbook is controlled by the Finance/Admin Officer and must be stored in a secured location.

**Tools/accounting forms:**
- Pre-numbered Cash Disbursement Voucher/Payment Voucher
- Bank Reconciliation Statement Report

3.) Cash Advance

**Control procedures:**
- Advance request forms must be prepared by requesters, verified by Line Managers and submitted to the Finance/Admin Officer and be properly approved by the Executive Director
- Advance must be used for approved purposes within the month it is requested
- Reports for how cash advances are used must be properly documented and supported
- Cash advance must be fully settled within 5 working days after the completion of each activity/event.
- No further advances will be granted if the previous advance remains outstanding.

**Tools/accounting forms:**
- Cash Advance Form
- Project Monthly Cash Advance Form (supported by Monthly Project Budget Plan)
- Payment Vouchers for Expenses incurred from cash advance
4.) Cash Count

- The Finance/Admin Officer may count cash balance in the second week and fourth week of the month with the present of Line Manager/Executive Director and produce a report or fill out cash count form. The signatures of the counter and Line Manager/Executive Director are required as evidence of the accuracy.

- A surprise cash count shall be conducted at any time by Line Manager/Executive Director. A proper record shall also be maintained as evidence.

5.) Fixed Assets

a.) Vehicle usage (log books and records) – Finance/Admin Officer

b.) Control of stock materials, books etc – Finance/Admin Officer

c.) Register and physical verification of fixed assets – Finance/Admin Officer

d.) Keys of safe – Finance/Admin Officer and another staff designated by the Executive Director or the Board of Director

Control procedures:

- All incoming and outgoing fixed assets are properly checked, authorised and recorded in a fixed asset list.

- All fixed assets must have a fixed asset tag showing the list code.

- Fixed assets records are up to date.

- Records are regularly verified and actual physical count must be conducted at least once a year

Tools/accounting forms:

- Fixed asset listing report

- Depreciation schedule

- Fixed assets tags

6.) Revolving Petty Cash Fund

Control procedures:

- Physical cash count in the safe box by Line Manager/Executive Director on a regular basis

- The revolving petty cash fund may not exceed $500.00 USD.

- Reconciliation of Petty Cash Fund per count sheet vs. accounting records

- Restricted access of Petty Cash Fund to the custodian only (Finance/Admin Officer).

- The custodian must keep accurate records of the revolving petty cash fund

- Replenishment of the fund when needed by the custodian
Tools/accounting forms:
- Pre-numbered cash fund voucher/payment voucher
- Cash fund reconciliation statement

7.) Use of Contingency Funds

Control procedures:
- All contingency funds for each project/donor must be given priority for that project donor only. However, contingency funds may be used for TI Cambodia administrative purposes, unless otherwise stated by the donor.
- All contingency funds remaining after the project is completed will be transferred to TI Cambodia’s core funding account and TI Cambodia can use the funds as unrestricted fund, unless otherwise stated by the donor.
- Any transfer of contingency fund needs a proper record and supporting documents

Tools/accounting forms:
- Fund Transfer Form
- Supporting Agreement

10.2. External Audit:

When fund available TI Cambodia shall conduct its consolidated financial audit every year end.

The separate audit by projects shall be conducted as per donor’s requirements. The auditing firm/auditor(s) to be hired to conduct the audit shall be selected by the Management Team with the approval from donors for donor’s projects.

The process of audit shall be started from January of the following year or after the completion of the project according to requirement of particular donors. The audit shall be finalised with the official audit report within 3 months after conducting audit.

The audit report shall be released by the auditing firm/auditor(s) and submitted to Executive Director, Management Team and Members of the Board of Directors for information and to take any necessary action.

11. INVENTORY:

11.1. Fixed Asset

Fixed assets refer to assets valued more than US$100.00 per unit. All fixed assets must be recorded in the inventory list.
11.2. Non-Expendable Asset

Non-expendable assets refer to those which cost from US$25.00 to US$100.00 per unit and can last more than one accounting period. All non-expendable assets must be recorded in the inventory list. Any item whose cost is less than US$25.00 can be recorded in a non-expendable inventory list if its life is more than three accounting periods.

Guideline:

The Inventory Committee should be formed with at least two persons representative of Management Team and Procurement Officer. The inventory list must be dated and signed by those who physically checks and counts the items.

The update of the inventory list shall be done by this team every six months and the following information should be included:

1. Asset Code  
2. Asset Name  
3. Specification (serial number, model, etc.)  
4. Date purchased  
5. Price purchased  
6. Current location  
7. Person assigned to  
8. Donor  
9. Asset's condition  
10. Prepared by & date  
11. Verified by & date  
12. Approved by & date

When fixed assets or non-expendable items are disposed off, or written off the date of removal/disposal/sales/donation, information should be recorded on the inventory list.

If sold: the income amount to be credited and deposited in the TI Cambodia Code Fund Account.

If donated: list name of the recipient organization. Assets should not be donated to private individuals. For a donation, a letter of receipt from the recipient must be in the file for audit purposes.

Any sale, donation or write off must be approved by the Executive Director.

12. BUDGETING

TI Cambodia shall adopt a bottom-up budgeting process based on their activities (activity-based budget where project staffs produce their budgets and submit to the Management Team for consolidation.

Finance/Admin Manager with support from Line Managers shall prepare annual budget and then submit to Executive Director for review.

Executive Director shall call a Management Team meeting to discuss and finalise the annual budget/proposal.

The annual budget must be submitted to TI Cambodia’s Board of Directors for review and approval. Project proposals should be submitted to TI Cambodia’s Board of Directors to review and advise.
13. AMENDMENT AND REVIEWS

Change to the above provisions and guidelines shall be made as necessary at the request of the Admin/Finance Officer, Management Team, the Executive Director or the Board of Directors.

This TI Cambodia Finance Manual has been reviewed and approved by the TI Cambodia Board of Directors on 12 September 2011. These provisions are published in Khmer and English, which are treated as equal.

This TI Cambodia Finance Manual will be formally reviewed every year by the Finance/Admin Officer, the Executive Director or the Board of Directors.
### 14. APPENDIXES - FORMS AND CHART OF ACCOUNTS

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<td>1010</td>
<td>Saving Account</td>
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<td>Other Current Assets</td>
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<td>Accounts Receivable</td>
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<td>Furnitures and Fixtures</td>
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<td>Acc.Depr.Furniture/Fixture</td>
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<td>Accumulated Depreciation</td>
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<td>Individual Contribution</td>
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<td>Other donations</td>
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<td>4300</td>
<td>Other income(Training,services)</td>
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<td>Income</td>
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<td>Bank Interest</td>
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<td>Income</td>
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<td>Activities/Program Cost</td>
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<td>Expenses</td>
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<td>Stra. Plan Deve.Cons.Workshop</td>
<td>Yes</td>
<td>Expenses</td>
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<td>Core team and board meetings</td>
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<td>Expenses</td>
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<td>Orient. works./outreach activ</td>
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<td>Expenses</td>
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<tr>
<td>5400</td>
<td>Other activ.(Orga's regist MOI)</td>
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<td>Expenses</td>
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<td>Admin/Supporting Cost</td>
<td>Yes</td>
<td>Expenses</td>
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<td>Salary Expense</td>
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<td>Expenses</td>
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<td>Expenses</td>
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<td>Utilities</td>
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<td>6025</td>
<td>Post...ect</td>
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<td>Expenses</td>
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<td>Office stationery/other supply</td>
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<td>Expenses</td>
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<td>Translation,printing/copying</td>
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<td>Expenses</td>
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<td>6045</td>
<td>Financial Serve/Bank charges</td>
<td>Yes</td>
<td>Expenses</td>
</tr>
<tr>
<td>6050</td>
<td>Communications (Phone, Email.)</td>
<td>Yes</td>
<td>Expenses</td>
</tr>
<tr>
<td>6055</td>
<td>Travelling</td>
<td>Yes</td>
<td>Expenses</td>
</tr>
<tr>
<td>6500</td>
<td>Auditing Cost</td>
<td>Yes</td>
<td>Expenses</td>
</tr>
<tr>
<td>6600</td>
<td>Contingency</td>
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<td>Expenses</td>
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<td>6700</td>
<td>Professional Fees</td>
<td>Yes</td>
<td>Expenses</td>
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<tr>
<td>7000</td>
<td>Gain/Loss on exchange rate</td>
<td>Yes</td>
<td>Expenses</td>
</tr>
<tr>
<td>8000</td>
<td>Miscellaneous</td>
<td>Yes</td>
<td>Expenses</td>
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</tbody>
</table>
14.1. Finance Forms:
Official Receipt Form
Official Payment Form
Purchase Request Form
Project Borrowing Fund Form
Payroll Slip
Temporary Hiring and Consultancy Payslip Form
Bank Reconciliation Form
Stock Books
Cash Record Book

14.2. Voucher:
Cash Disbursement
Cash Reimbursement
Payment Voucher

14.3. Chart of Accounts (COA):

Assets: 1000 – 1520-A
Liabilities: 2000 – 2200
Equity: 3000
Income: 4000 – 4400
Expenses: 5000 – 8000
<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. Rath Sophoan</td>
<td>Chairman</td>
<td></td>
</tr>
<tr>
<td>Mr. Hang Chhaya</td>
<td>Vice Chairman</td>
<td></td>
</tr>
<tr>
<td>Mr. Soeung Saroeun</td>
<td>Treasurer</td>
<td></td>
</tr>
<tr>
<td>Ven. Thorn Vandong</td>
<td>Member</td>
<td></td>
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<tr>
<td>Mengly J. Quach, MD, MPH</td>
<td>Member</td>
<td></td>
</tr>
<tr>
<td>Mrs. Hout Rathanak</td>
<td>Member</td>
<td></td>
</tr>
<tr>
<td>Mrs. Sun Chansen</td>
<td>Member</td>
<td></td>
</tr>
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