



អង្គការសកម្មភាពសម្រាប់ការអប់រំកម្ពុជា Kampuchea Action to Promote Education (KAPE)

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The Audit of the Global Financial Statement of Kampuchea Action to Promote Education (KAPE) for the period from January to December 2024

I. Vision

Our vision is for children and youth to be able to make the best life choices possible that match their potential as a result of a good education.

II. Core Values

- | | | | |
|---------------|--------------|---------------|----------------|
| ● Empowerment | ● Compassion | ● Cooperation | ● Transparency |
| ● Solidarity | ● Respect | ● Innovation | ● Truth |

III. KAPE Profile

Kampuchea Action to Promote Education (KAPE) is the largest local NGO in the education sector in Cambodia. We are a nonprofit organization implementing projects and research at all levels of the education sector in Cambodia, with beneficiaries in primary schools, secondary schools, and tertiary programs. Currently, direct beneficiaries are well over 71,000 children and 1650 school directors and teachers at 165 schools across 13 provinces. We enjoy a long-term partnership and close cooperation with the [Ministry of Education, Youth and Sport](#) (MoEYS), international organizations, and local education partners.

KAPE grew from the Cambodia Assistance to Primary Education Project (CAPE), established in April 1996 to improve instructional quality in school clusters. Following the closure of the project, a group of committed CAPE staff at the Kampong Cham provincial project site persisted in their efforts. In cooperation with the Provincial Office of Education, they formed a committee garnering official status to follow up on technical activities. The committee evolved into a nonprofit local NGO, KAPE, registered with the Ministry of Interior in 1999.

IV. Purpose:

Kampuchea Action to Promote Education (KAPE) is seeking international standard audit firms to conduct an audit on the agency's financial statement of the **Global Financial Report** for the period from 01 January 2024 to 31 December 2024. All these projects are implemented by **Kampuchea Action to Promote Education (KAPE)**.



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V. Audit Objectives

1. The overall objective of the audit is to assess the management of the project operations with the view of obtaining reasonable assurance towards the achievement of the project objectives. The areas of focus include:

- a) Effective, efficient and economical use of resources.
- b) Reliability of reporting.
- c) Safeguarding of assets; and
- d) Compliance with applicable legislation.

2. The purpose of the audit is to provide reasonable assurance that:

- a) Client/donor contributions and project expenditure are properly accounted for.
- b) The related financial statements prepared by Kampuchea Action to Promote Education (KAPE) under review present a fair view of the operations.

VI. Audit Scope

The designated auditors are required to conduct the audit in accordance with the *International Standards on Auditing and the Cambodian International Standards on Auditing*.

The audit will review the funds received and the expenditure process in order to ascertain if the expenditures are in line with the objectives and activities set out in the relevant project documents. The audit will determine whether the funds shown in the accounts as having been charged to the project were available for and applicable to the service or purpose to which they have been charged and the expenditure conforms to the authority which governs it.

In particular, the scope of work will include a review of the areas listed below:

- a) Review the accounting system of all Project activities, utilizing standard accounting procedures, which will ensure full documentation and recording of sources and uses of funds.
- b) The Auditor verifies that the expenditure for a selected item was actually incurred by and pertains to the Beneficiary. For this purpose, the Auditor examines supporting documents (e.g., invoices, contracts) and proof of payment. The Auditor



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also examines proof of work done, goods received, and he/she verifies the existence of inventory assets, if applicable.

- c) The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action.
- d) The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents.
- e) The Auditor verifies that expenditure for a selected item is recorded in the Beneficiary's accounting system and was recorded in accordance with the applicable accounting standards of KAPE where the Beneficiary is established and the Beneficiary's usual cost accounting practices.
- f) The Auditor should verify bank reconciliation in the accounting system and bank statements whether all funds of donors withdrawn from the bank are proper.
- g) The auditor has to conduct a review of compliance with various guidelines as the GAAP.
- h) The Auditor and/or the firm must affirm whether they are a member of a national accounting or auditing body or institution, which in turn is a member of the International Federation of Accountants (IFAC) or the Auditor and/or the firm are a member of a national accounting or auditing body or institution and although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- i) The Auditor should physically verify the Inventory assets funded under the projects and verify whether the Inventory Asset register is being properly maintained.
- j) Provide recommendations in relation to the accounting system for recording all financial transactions in KAPE.

VII. Timetable:

The tasks carried out by the audit firm need to be completed according to the timeline below:

Audit field work from 12th May 2025 – 31st May 2025

Draft audit report on or before 10th June 2025

Final audit report on or before 13th June 2025 (After management agree on the draft report)

Note: After finalization of the audit report, The Auditor should send the hard copies to KAPE not later than 17th June 2025.



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VIII. Report:

The designated auditors shall submit the reports to KAPE as below

- Statement of Receipts, Disbursements
- Statement of Financial Position (Balance Sheet)
- Note to the Financial Statements
- Management Letter

Note:

- Number of copies of report: 5 sets of each individual report in hardcopy.
- The audit report should be submitted both in printed form and as a PDF file with signature.

IX. Project Financial Information:

The total grant income, interest income and balance forward for the period from 01 January 2024 to 31 December 2024 is KHR **23,211,229,853.77** while the actual expenditure is KHR **22,331,069,975.48**. For more detail information of financial see table below.

No	Project	Donor	Total Budget	Expense	Balance	BS
1	NGS LSS	MOEYS	5,850,000,000.00	5,850,000,000.00៛	- ៛	៛ -
2	NGSPRC	MOEYS	696,150,000.00	696,150,000.00៛	- ៛	៛ -
3	NGS PS	MOEYS	1,030,000,000.00	1,030,000,000.00៛	- ៛	៛ -
4	REACH	We World	- 253,704,251.19	645,321,988.85៛	- 899,026,220.04៛	- 899,026,220.04៛
5	Co Saved	EU	312,231,018.46	275,695,144.50៛	36,535,873.96៛	36,535,873.96៛
6	FOSTER	EU	521,318,229.12	389,999,507.50៛	131,318,721.62៛	131,318,721.62៛
7	BMZ	ChilFund Germany	1,417,378,456.87	522,680,028.50៛	894,698,429.56៛	894,698,429.56៛
8	E2L KTE	ChildFund Cambodia	377,033,151.55	370,883,254.50៛	6,149,902.07៛	6,149,902.07៛
9	ADB	USESDP II	36,923,769.21	106,271,613.52៛	- 69,347,844.31៛	- 69,347,844.31៛



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10	EQUAL	PLAN	634,772,199.87	464,004,776.26₺	170,746,497.45₺	170,746,497.45₺
11	LED	ChildFund Cambodia	391,672,435.20	344,374,867.90₺	69,196,074.58₺	69,196,074.58₺
12	HCC	HARMUT	8,707,507,461.05	8,838,309,334.66₺	-	-
13	UNESCO	UNESCO	34,169,653.62	34,169,635.10₺	18.52₺	18.52₺
14	Leadership	LDM/UNICEF	119,537,044.48	190,473,971.01₺	43,288,976.83₺	43,288,976.83₺
15	Unicef/LLSE	UNICEF	68,147,328.43	68,962,746.98₺	-	-
16	PACE	GAP Inc	363,284,236.34	228,730,766.24₺	134,577,504.48₺	134,577,504.48₺
17	Meta-KDLP	Meta	116,451,164.61	115,098,098.78₺	2,601,189.04₺	2,601,189.04₺
18	DWD	The Asia Foundation	277,902,288.38	232,150,915.25₺	45,751,373.13₺	45,751,373.13₺
19	CFK-IDEAL	ChildFund Korea	1,785,244,585.77	1,479,183,115.41₺	312,712,251.35₺	312,712,251.35₺
20	NOREC	NOREC	253,291,669.96	229,319,277.92₺	26,008,665.72₺	26,008,665.72₺
21	LLSE/UNICEF	UNICEF	471,919,412.04	219,290,932.60₺	296,421,906.59₺	296,421,906.59₺
TOTAL			23,211,229,853.77	22,331,069,975.48	1,070,058,039.65	1,070,058,039.65



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X. Fees:

The professional service fee for audit services should show that the fee shall include the “outlays” or miscellaneous expenses such as report binding of each financial report and management letter (or internal control report), photocopy, stationery, telephone, fax charges, courier, traveling, project charges and other incidental expenses.

XI. Audit proposal

The audit proposal shall include the following:

- Brief description of the approach and methodology applied for purposes of the audit.
- The names and positions of all employees that will perform the relevant services, together with detailed curriculum vitae (CVs) of proposed candidates.
- An estimate of the number of workdays necessary for the performance of the relevant services for each proposed personnel.
- Proposed plan/schedule/timeline for the performance of the audit for each of the executing agency and sub-grantees
- Previous experience with similar projects
- Please provide fees for each identity

KAPE will evaluate the bids based on best value, i.e., best quality and cost-effectiveness of the proposed offers. The following aspects will be considered for the evaluation:

- Suitability of the approach and methodology including firm’s capacity to undertake the service during the expected schedule.
- Qualifications and suitability of the candidates proposed for the assignment including their previous experience with same type of assignment.
- Cost-effectiveness of price quotation

XII. How to apply:

Any national and international standard audit firm interested in providing the service requested shall submit the quotation or proposal to KAPE as below:



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1. Attention to: **Bo Sambath**, KAPE Finance Director, sambath@kapekh.org, ladet@kapekh.org, and cc to KAPE's SMT as (vanna@kapekh.org, kurt@kapekh.org, huon@kapekh.org, run@kapekh.org, saran@kapekh.org, mary@kapekh.org and sarith@kapekh.org
2. Contact Address: sambath@kapekh.org
3. Mobile: 017 646 565 or 012 953 856

The Closing Date for the application is on 09th/May/2025 on 4:30 pm. KAPE will inform the result of bidding to the all firms.

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