

# Analyzing Applied Accounting Basis in Non-profit Organizations

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## Abstract

This article aims to investigate what accounting basis has been applied in the chosen NPO in Indonesia and its implementation, and defines appropriate terminologies used by NPOs. The result is that cash accounting is used in the NPO. The study has concluded that the simplest way to determine it is to look at the accounting system components. When NPOs have decided to apply cash accounting as a basis, they have to prepare the appropriate accounting systems which can produce high quality financial information to users for decision making. The study has recommended using terminology of contribution and disbursement, in preference to revenue and expense. Moreover, modifying cash accounting through accounting system's components is more appropriate than migrating to accrual accounting.

## I Introduction

Non-profit organizations (NPOs) have different operation and objectives than do profit organizations. NPOs run their operation based on social motive and do not generate profit (Wooten, Coker, & Elmore, 2003, p. 343). These differences have been leading to dissimilar applied accounting system between NPOs and profit organizations. For example, one of accounting system cycles which has been notably influenced is revenue cycle. Revenue cycle in general describes a process of selling goods or services for collecting cash (Romney & Steinbart, 2015, p. 340). Providing goods or services in profit organizations is a primary source of revenue. This is contradictory to the practices of NPOs. Most NPOs rely on fundraising. Moreover, NPOs have a foremost concern on achieving mission/objective (Mook, 2014, p. 197). Hence, fundraising strategy to choose in NPOs is relative to the vision and mission to achieve. Since it will guide on what and how activities are established and conducted as the main organization operation. One of main fundraising strategies is private contributions which

includes individual donors, corporate donors, and foundations (Froelich, 1999, p. 250).

The main thing to establish an accounting system framework is to determine what accounting basis will be used. It does not only decide which chart of accounts will be employed, it also decides what kind of processes will be applied in financial reporting. Once the basis has been decided, it will guide organizations to set accounting system components and to achieve accounting system goals such as to protect organization's assets and drive organization's efficiency, besides to reach high standard of internal control. In general, the system is expected to protect organizations from fraud and failures (Romney & Steinbart, 2015, p. 12). Moreover, especially for NPOs, it relates to organizations' accountability to society and donors.

Some researchers have shown that cash accounting is the most widely applied basis in NPOs (Cathedral Consulting Group, 2014, p. 1). NPOs preserve their cash accounting as a basis, their bookkeeping process reveals only transactions involving cash (Larkin, 2012, p. 28.13). Debate about applying either accrual accounting or cash accounting in NPOs still continues (Carlin, 2005, p. 309; Shonhadji, 2010, p. 22; Kober, Lee, & Ng, 2010, p. 267). Beechy (2007, p. 2) has argued that the advantage of using accrual accounting is about its accountability and transparency. On the other hand, there is an argument that cash accounting is the easiest way to manage bank balances since it does not require reconciliation with its budget (The Canadian Institute of Chartered Accountants, 1981, p. 51). Therefore, it is still necessary to discuss which of two accounting basis appropriate basis for NPOs.

Based on the information above, this study aims to investigate what accounting basis has been applied within the chosen multisite NPO's in Indonesia and analyze how it has been implemented in the chosen NPO. The research defines appropriate terminologies used by NPOs. In order to research, the study has explored the chart of accounts and financial reports for each NPO have been needed for the research.

## **II Literature Review**

### **1 Cash and Accrual Basis of Accounting**

The cash basis can be defined as *"simply meaning the method of recording transactions by which revenues and expenses are reported in the period in which the related cash receipts or disbursements occur"* (The Canadian Institute of Chartered Accountants, 1981, p. 50). While, the accrual basis is *"the method of recording transactions by which revenues are reported in the period in which they are considered to have been earned or restrictions satisfied, and expenses are reported*

*when incurred, whether or not the transactions have been finally settled by the receipt or payment of cash or its equivalent*" (The Canadian Institute of Chartered Accountants, 1981, p. 50).

The main advantage of cash basis accounting is its simplicity and ease to understand and report. Some organizations dispute that the difference between financial results on cash and on accrual is not significant substantial. Furthermore, some organizations tend to uncomfortable reporting contribution receivable as revenue until they have been collected as cash in the bank (Larkin & DiTommaso, 2014, p. 14). However, accrual basis provides a degree of sophistication, since it fully estimates the financial picture of the organization. Also, it becomes a more appropriate basis when organizations have substantial unpaid bills or uncollected income at the end of a period. These bills and income can considerably disfigure financial reports (Larkin & DiTommaso, 2014, p. 14).

Besides a combination of cash and accrual accounting, organizations may develop a modified cash basis. On this basis of accounting, certain transactions will be recorded on an accrual basis and in other transactions on a cash basis (Larkin & DiTommaso, 2014, p. 18). For instance, receipts are recorded on a cash basis and expenditures on an accrual basis (The Canadian Institute of Chartered Accountants, 1981, p. 50). However, it is not necessary for NPOs to have a complex set of books to record all transactions (Larkin & DiTommaso, 2014, p. 19). One convenient way to avoid the complication and still provide relevant financial reports, is to keep the reports on a cash basis but make the necessary adjustments, for instance on different worksheets of financial reports for necessary records (Larkin & DiTommaso, 2014, p. 17).

## **2 Revenue and Expense**

According to Not-for-profit GAAP (Larkin & DiTommaso, 2014, p. 35), "*Revenue is cash inflows (or the equivalent) from delivering or producing goods, rendering services, or other activities that have occurred or will eventuate as a result of an entity's major or central operation*". In this definition, revenue is an outcome of an organization's main operation.

The other important terminology in accounting basis is expense. Not-for-profit GAAP (Larkin & DiTommaso, 2014, p. 35) defines that "*Expense is outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations*".

### 3 Previous Research

Some researchers have investigated accounting basis. Most research talks about accounting basis in business enterprises. There has been limited research and discussion about NPOs. However, it warrants discussion since for non-business organizations, public sector is more popular than NPOs.

Beechy (2007, p. 2) has researched the concept of full accrual accounting. The research has argued that full accrual accounting is never appropriate for NPOs. For some NPOs (and public sector such as governmental organizations), full accrual accounting is appropriate. But, it has been stated that cash-basis accounting is appropriate for all NPOs, since most accountants do not understand NPOs.

Adoption of accrual accounting has been increasingly in popularity done in the last two decades, especially in the public sector (Kober, Lee, & Ng, 2010, p. 267). The research has examined the usefulness of various accounting systems for public sector decision-making, especially in Australia. The study used a postal survey to financial statement users and preparers across federal, state and territory departments. It has been stated that the controversial issues of accrual accounting implementation are its usefulness for decision making and how well it meets the needs of the users. They concluded that the cash basis accounting system is no longer considered sufficient for modern financial management.

Other publications have emphasized the conclusion and encouraged moving away from cash towards accrual accounting, since it creates smoother financial flow (Cathedral Consulting Group, 2014, p. 1). Moving from cash to accrual accounting achieves two purposes, which are more business-like and performance-focused public sector (Hyndman & Connolly, 2011, p. 36). Accrual accounting is also important in the financial reporting process, since it is generally more informative (Francis & Krishnan, 1999, p. 139).

Hara's research (2006, p. 3) has focused on double-entry bookkeeping and accrual accounting, and its relationship to accounting system. Researcher has concluded that countries who have adopted accrual accounting have specially managed journal systems, and surprisingly none of them prepares inventory records.

Especially in Indonesia, Shonhadji (2010, p. 22) has researched accrual accounting and financial reporting. The study used qualitative research base on case study. It concluded that the adoption of accrual accounting should be analyzed in depth in several entities, regarding the implication of accounting system diversification. With accrual accounting, government might compare cash budget balance to fiscal balance. The research has also found that the implementation

of modified cash basis system in the public sector has switched to accrual accounting as the basis for the reformed accounting policy.

Additionally, McLeod & Harun (2014, p. 238) have analyzed the challenges in reforming public sector accounting in Indonesia. The researchers have examined government regulations and other sources, such as ministerial regulation on local government financial reporting, media reports and BPK audit reports. They conducted interviews with central government policy makers. It has been concluded that a lack of staff with the required accounting skills has been the barrier to implement new accounting systems such as moving from cash-based to accrual-based reporting.

All research have not discussed about accounting basis for NPOs in Indonesia yet. This research, therefore, is supposed to be a new reference in applied accounting basis, especially in Indonesia.

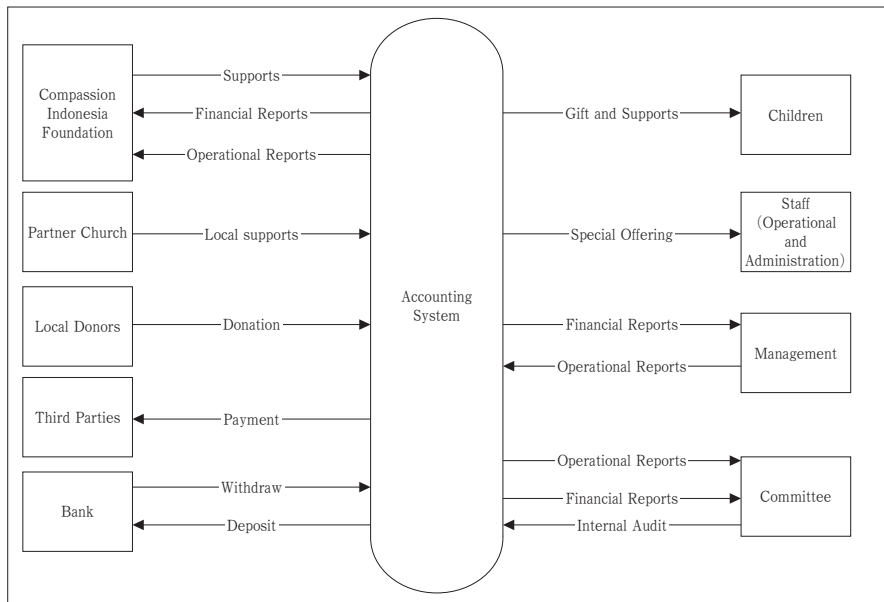
### **III Child Development Centers**

Child Development Centers (CDCs) are the chosen multisite-operation NPO in this study. The main reason choosing this NPO is that CDCs are an appropriate representative of multisite-operation NPOs. They not only have more than 500 centers within Indonesia, but also been spread from the east to the west side of Indonesia and from rural to urban areas.

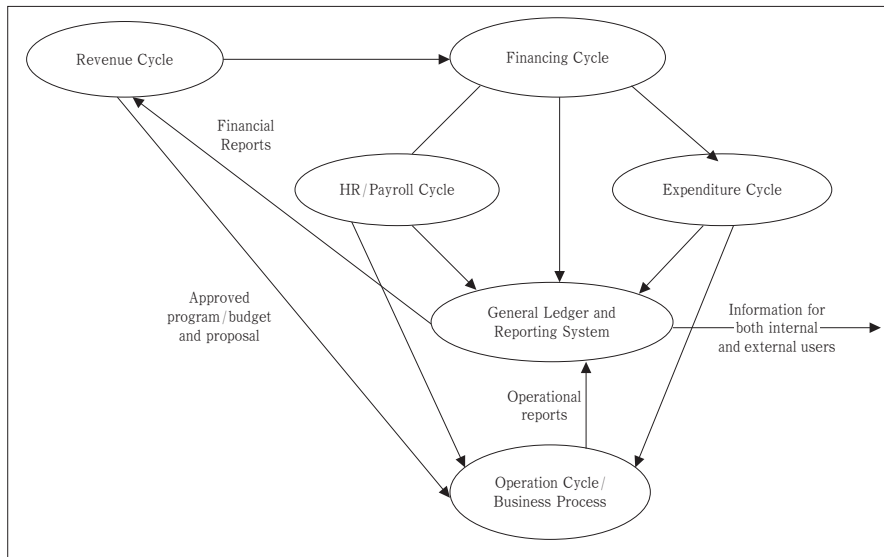
Figure 1 has shown the users that benefit the accounting information which is produced in the general ledger and reporting system as drawn in Figure 2 below. The main entities are Compassion Indonesia Foundation (CIF) and partner churches, since CDCs are a form of partnership between two organizations. Both financial reports and operational reports are used to inform the performance of the partnership and how well CDCs achieve the goal of the partnership.

Financial reports include five transaction cycles as shown on Figure 2; revenue, expenditure, finance, human resource/payroll and operation. Fiscal year financial report is the base to plan program/budget master. When there is a high balance condition, the center should set proposals. Based on the approved program/budget master and program and also proposal, CDCs get support from CIF monthly. Support will be forwarded through the finance cycle to be distributed according to planned programs. Support will be spent to provide services or goods in order to conduct programs. Support from CIF is calculated based on the number of registered children, both sponsored and unsponsored.

**Figure 1. “Give and Take” Exchanges (modified) (Haryani & Pranoto, 2014, p. 229)**



**Figure 2. Transaction Cycles (modified) (Haryani & Pranoto, 2014, p. 231)**



#### IV Research Methodology

This research is a qualitative research which has employed the organizational ethnography method. It involves the observation of, and participation in, particular groupings (Neyland, 2008, p. 1). Data consists of primary and secondary data. Primary data is the result of participation in and observation of the ethnography process. While secondary data such as the center financial report is gathered by documentation study.

The key rationale selecting this research method is able to reveal NPO's perspectives and values towards accounting basis. It may prevent information manipulation, since people may mask their weaknesses and exaggerate their strengths. Most people in all sites of NPO do not understand the terminologies in accounting context, but they are able to understand what supposed to do with those.

The research relies on participation and observation, in order to answer questions about how NPOs operate. Participation took place through participating in office interaction, following their daily conversation about processes and issues in bookkeeping. Observation was achieved through reviewing NPOs' archives, especially financial report and meeting notes.

The research was held on 12–25 February 2015 during work hour (08.00–17.00 WIB), according the following schedule:

Date	Name of CDC	Participation as
12 February	Agape	Internal auditor
13 February	Efrata	Treasurer
14 February	Andreas	Secretary
16 February	Eklesia	Mentor
16 February	Maranatha	Mentor
17 February	Immanuel	Treasurer
17 February	Samuel	Treasurer
18 February	Yohanes	Secretary
18 February	Musa	Secretary
19 February	Yosua	Treasurer
20 February	Nehemia	Secretary
21 February	Daniel	Treasurer
23 February	Victory	Secretary
24 February	Eben Haezer	Internal auditor
25 February	Anugerah	Mentor

## **V Findings and Discussion**

### **1 Findings**

Financial reports in the chosen NPO were divided into two parts, the main report and supplement documents. Contents of the main report included Financial Report, Cash Report, Log Book of Cash on Hand and in Bank, Ledgers, Cash detail 60, 70, 80, copy of Bank Accounts, Funds Transferred Memos, and Sponsored Gift lists/all gifts. While, supplementary documents consisted of Special/additional Medication Support, Outstanding-cash Forms, and Monthly Cash Opname Forms.

NPO's financial reports showed the spending amount of both programs' budgets and revenue sources during the period (Appendix 1). Based on the approved master and proposal, the NPO receives support fund from the Foundation and local supporters such as the local church. Donations from local donors were unrelated arrangement time of collection, since it depends on the donors. Then, in order to execute programs, Coordinators withdraw funds every week, usually based on how much money's needed for the implementation. Operation in a given month should use that month supports. If there is remaining support at the end of the month, it does not only indicate that execution of the programs is not successful, but it also contributes to a high balance condition. As a consequence, NPOs should prepare proposals to the remainder. In cases where the support balance is twice monthly support, the foundation will discontinue support, until NPO is able to maintain normal support balances on a monthly basis. Therefore, monthly Financial Reports compare expenses and budgets for each account. The differences will reveal whether program budgets have been fully absorbed or not. This report is prepared by each NPOs site. However, the conditions will be different since each site has a different budget and financial behavior.

Each site of NPOs expects that the amount of each account will be fully absorbed. It means there will be no difference between expense and budget of the month. Some NPOs sites are able to perform well and achieve this condition. However, many NPOs sites fail to do so. On one hand, it is possible to have positive difference (+) which means disbursement is under budget. This condition is not good since it contributes a high-balance of cash and indicates that the programs in the account did not run well. The center has to develop new programs in order to spend the remaining budget. On the other hand, negative difference (-) may also possible to occur. This condition is also unfavorable since going over budget indicates miscalculation and can possibility to affect the budget. That said, over budget is preferable to under budget.



Along with financial reports, the center has to prepare Cash Reports which function as a “balance sheet” of cash transactions or financial position (Appendix 2). They are prepared after preparing Financial Reports. Therefore, information about disbursement will match the information provided in the Financial Reports.

Financial Reports have only two groups of accounts, Revenue and Expense. The accounts names are listed in Appendix 4. Based on the chart of accounts, this NPO has only cash-related accounts showing both collected revenue and disbursed expenses. This NPO does not include accounts which may accommodate uncollected revenue or unpaid expense. Collected revenue is recognized as cash in and disbursed expense as cash out transactions. These transactions are recorded in chronological order in the Log Book of Cash on Hand and in Bank, as illustrated in Appendix 3. The log book also describes that the NPO only records transactions on the dates which cash receipts or payments occur. Every time CDCs receive support from CIF and withdraw support from the bank, staff will record in the log book. Then, these records will be forwarded to set ledger-revenue (R-60, R-70 and R-80), as the basis sources to prepare monthly financial reports along with ledger-expenses.

The Log Book of Cash on Hand and in Bank has a function as a journal worksheet. It demonstrates that the NPO has two kinds of cash, cash on hand and cash in Bank. Cash in bank is represented by a bank account book. While cash on hand is recorded in a special journal entry, cash receipts and cash payments. In the form of general journal, the first three transactions the Appendix 3 will be:

Transaction number		General journal	
1	Vocational and education expense	4,400	-
	Cash on hand	-	4,400
2	Cash on hand	6,100,000	-
	Cash in bank	-	6,100,000
89	Cash in bank	39,350,298	-
	Support	-	39,350,298

The ending balance of cash on hand (6,027,821) should be the same amount as Cash on hand in Cash report (6,027,800). The difference of 21 was traced as the impact of currency exchange. Additionally, the ending balance of cash in bank (44,429,154) has to be the same total as Cash in bank in Cash report (44,429,154). Total Cash on hand and Cash in bank in Cash report (50,456,954) should have the same ending balance as the report (50,457,022). The differ-

ence of 68 represents an accumulation of currency through exchange.

## 2 Discussion

NPOs do not run their operation to generate profit, but they need to deliver programs related to the organizational vision and mission to their targeted group or community. Financial reports are used as a business language to communicate an organization's operation to both external and internal users. To produce financial reports, organizations should determine what accounting basis will be used in advance. Since, this will present the accounting system in an appropriate chart of accounts and financial reporting format.

### (1) Relevant terminology

According to Indonesian Financial Accounting Standard (Ikatan Akuntan Indonesia, 2011), financial reports in NPOs use terminology related to revenues and expenses. However, the terms as explained in the literature review are germane to profit organizations, since the form of revenue is through selling goods or providing services. It has therefore been noted that revenue in NPOs is often in the form of contribution (Larkin & DiTommaso, 2014, p. 35).

After conducting ethnography, the research has found that revenue in CDCs' context refers to contribution. Contributions can be in the form of either cash or non cash. Revenue in CDCs' perspective aims to assist something and a form of collective helps.

Therefore, the word "contribution" is more appropriate to elucidate revenue in NPOs. In the case of CDCs, there are varieties of contributed such as support, local support and donation from donors. CDCs have three accounts for support which is reported on the financial reports; among others are Support (R-60), Gifts (R-70), and Special/additional support (R-80).

Based on the finding above, revenue should be classified into contribution. This is not only pertinent terminology for NPOs, but it also represents the essential meaning of contribution itself.

While, expense in general refers to the outflows regarding generating revenue and relates to assets and liabilities. From CDCs' perception, however, NPOs spend money from collected contribution. Expense is a simple process of paying to third parties from supports that have been collected for a purpose. It is not related to assets and liabilities. In the case of CDCs, assets and liabilities are not reported. It means expense is not an appropriate terminology to use. Hence, according to this understanding, "disbursement" is more appropriate to explain expense within NPOs.

## (2) Implications

As aforementioned in the findings above, it is clear that the chosen NPO has been applying cash accounting. It has been proven by the recorded revenue and expense transactions which are in the period of receiving and spending cash. Also, the financial report explains the real amount of monthly expense. In addition, the differences between expense and the budget of the month are written as either plus or minus, instead of recording them as deferral and accrued accounts like accrual accounting usually does. Moreover, the chart of accounts only facilitates transactions from collected revenue and disbursed expense.

Using cash accounting in the NPO is still possible for recording transactions in double entry bookkeeping, even though it is in simple format. The log book has been effectively proven to describe transactions. Putting cash on hand and cash in bank in the same worksheet has proven to be the easiest and quickest way to reconcile cash. It is not necessary to wait for the printed out bank account in the end of the month, except bank fee and interest. In addition, the simple format in bookkeeping and reporting does not reduce the ability to trace transactions and control frauds. Moreover, it helps staff produce good quality financial reports. Especially staff who work as accounting function in the NPO are mostly lack of accounting knowledge.

There are several strengths of using cash basis accounting. First, it is simple enough to explain how well NPOs manage their budget in the form of delivered programs. The differences would tell users about how much cash has been absorbed by the programs. NPOs need to communicate how effectively they manage the programs and how efficient they spend the budget. Second, the method is easy to understand and use, the format of reports and log books is simple enough for who do not have accounting education background.

However, there are several weaknesses. First, it does not present financial reports completely as a whole organization. Even though the NPO fully applies cash accounting, the financial reports are not limited cash. For example, there are expenses for property and equipment. It means they are physically present. Since they are categorized as fixed assets and the value is significantly material, it is a must to report these kinds of assets. It also supports the goal of the accounting system which is to protect the organization's assets. Second, even though there are transaction documents to prove the existence and reliability of transactions, detailed expenses of the programs are not provided. It will be difficult to determine whether the planned programs have been run well or not, to verify where expenses exceeded or where under budget, and also to know whether there were local contributions or not, instead of depending on the budget. All of them are related to three functions of internal control, which are

corrective, detective and preventive, which are abilities to which enable adjustments when there are problems or miscalculation; it can prevent difficulties before they occur. This kind of detail should be included in supplementary documents.

## **VI Conclusion**

The result of the study was that cash accounting was applied for the chosen NPO. The result supports previous research that cash accounting is the most widely utilized accounting basis in NPOs. Based on that, the study has concluded two things. First, the simplest way to determine what accounting basis has been used by organizations is to look at the accounting system components, such as financial reports, forms and the charts of accounts. Second, when NPOs have decided to apply cash accounting as a basis, they have to prepare the appropriate accounting systems in order to achieve system goals. It might be a simple or complex system. The important thing is the quality of the financial information provided to users for decision making. In NPOs, financial reports serve a critical function as a form of responsibility for organizations in regards to people's contribution.

The other important outcome was that applied terminologies in the given standard and general practices in NPO are significant different. Regarding people's contribution, cash received as revenue in NPOs has a different function from revenue obtained by profit organizations. In NPOs, cash is received to provide services and goods in order to run the planned programs. While in profit organizations, services or goods should be offered and sold to generate revenue. Therefore, maintaining cash in NPOs is not a part revenue generation. However, maintaining cash from threats is a must. This is an appropriate response to all entities who contribute.

Finally, the study suggests that the standard terminology of revenue and expense utilized by for profit organizations are inappropriate for use with NPOs. It would be more appropriate to modify the terms and utilize contribution and disbursement instead. The other recommendation is to deal with the weaknesses of cash accounting, NPOs may modify the basis through accounting system's components. It is more appropriate than migrating to accrual accounting. For both multisite and single site NPOs, the alternative intention applying modified cash accounting is to develop additional supplementary documents, such as a detail of program disbursement and report of organization's assets.

The main limitation of the research is about multisite NPOs. Other drawbacks are the complexity of transactions among NPOs is different and operation cycle/business process in the

course of NPOs is dissimilar as well. Research on single-office NPOs with different nature of transactions and business process will be interesting to discuss further. The detail how to apply the modified cash accounting in NPOs is also a potential research in the future.

### Notes

- 1) Author is a PhD student at the Institute of Business and Accounting, Kwansei Gakuin University, Japan and a lecturer in Satya Wacana Christian University, Indonesia. This work is a part of the doctoral dissertation research and supported by the Directorate General of Higher Education, Indonesia.

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**Appendix**  
Appendix 1. Financial Report

CDC profile/information		Financial Report (in Rupiah)						
Accounts	Expense of the month	Budget of the month	Differences (+ / -)	Expense accumulation until this month	Budget accumulation until this month	Accumulation differences (+ / -)		
Cognitive	E-10 Cognitive development expense							
	...							
Physical	...							
Spiritual	...							
Socio-emotional	...							
Administrative	...							
E-60.1	Support expenses			38,339,958				
E-60.2	Internal transfer			249,100				
E-60	Total of support expenses			38,589,058				
E-70	Total of gifts expenses			1,861,941				
E-80	Total of special/additional support expenses			784,000				
Total Expenses				41,234,999				

Source : Secondary data (translated), IO847 - Agape, September 2014

## Appendix 2. Cash Report

Cash Report (in Rupiah)						
Detail	Beginning Balance (A)	Revenue (B)	Total (C = A + B)	Expense (D)	Ending Balance (E = C - D)	
60 Support	48,078,307	40,964,902	89,043,209	38,589,058	50,454,151	
70 Gifts	2,750	1,862,062	1,864,812	1,861,941	2,871	
80 Special/additional support	784,000	-	784,000	784,000	0	
Total	48,865,057	42,826,964	91,692,021	41,234,999	50,457,022	
Cash Detail						
Cash on Hand	6,027,800					
Cash in Bank	44,429,154					
Total	50,456,954					
Closing date	30 Sept 2014					

Source : Secondary data (translated), IO847 - Agape, September 2014



Appendix 3. Log Book of Cash on Hand and in Bank  
 Log Book of Cash on Hand and in Bank (in Indonesia Rupiah)

Number	Date	Details	Number of Accounts	Cash on Hand		Cash in Bank		Page: 1 / ...
				Debit	Credit	Debit	Credit	
	Sept 2014	Opening balance		1,672,162		1,672,162	47,192,848	47,192,848
1	1	Photocopying – coloring class, age 3-5 years	11		4,400	1,667,762		47,192,848
2	2	Withdrawal	#	6,100,000		7,767,762	6,100,000	41,092,848
...								
89	16	Support, September 2014	R-60				39,350,298	67,643,146
90	16	Gifts, September 2014	R-70				1,862,062	69,505,208
...								
117	22	Local contribution of the church, September 2014	R-60	750,000		15,860,162		56,605,208
...								
180	30	Interest	R-60			6,027,821	40,792	43,946,000
181	30	Tax	59			6,027,821	8,158	43,937,842
...								
Balance				47,254,662	41,226,841	6,027,821	88,937,312	44,429,154

Source: Secondary data (translated), IO847 - Agape, September 2014

## Appendix 4. Chart of Accounts

Group of accounts	Name of accounts
Revenue	R-60 Support
	R-70 Gifts
	R-80 Special/additional support
Expense	
Cognitive	E-10 Cognitive development expense
	E-11 Vocational and education expense
	E-12 Cognitive property expense
	E-13 Cognitive equipment expense
	E-19 Miscellaneous cognitive expense
Physical	E-20 Physical development expense
	E-21 Physical medication and treatment expense
	E-22 Physical equipment expense
	E-29 Miscellaneous physical expense
Spiritual	E-30 Spiritual development expense
	E-31 Spiritual development material expense
Socio-emotional	E-40 Socio-emotional development expense
	E-41 Socio-emotional development equipment expense
Administrative	E-50 Staff special offering expense
	E-51 Administrative property expense
	E-52 Administrative equipment expense
	E-53 Staff development expense
	E-59 Miscellaneous administrative expense
Ungrouped accounts	E-60.1 Support disbursement
	E-60.2 Internal transfer
	E-60 Total of support expenses
	E-70 Total of gifts expenses
	E-80 Total of special/additional support expenses

Source: Secondary data (translated), CDCs, 2014