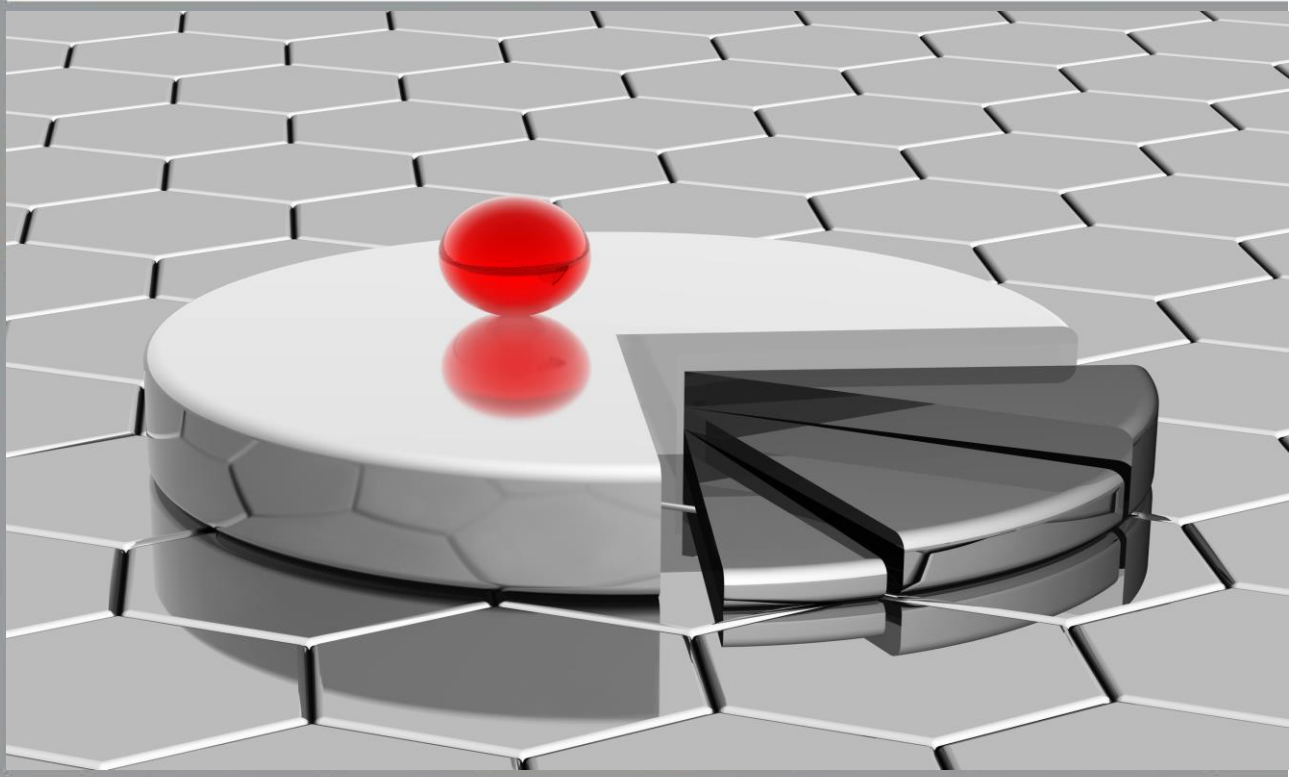


# United Nations Development Programme



## Spot Check Report

**Project: Building an Enabling Environment  
for Sustainable Development (BESD)  
Project Number: 00085640**

**National Council on Sustainable Development (NCSD)  
18 December 2020**

### **Head Office**

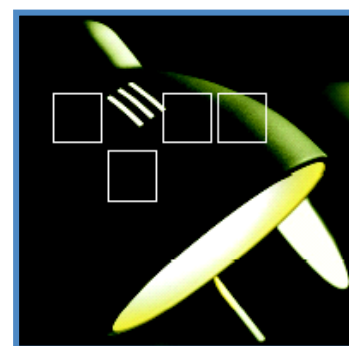
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**Lochan & Co.**  
Chartered Accountants

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## Letter of Submission of Spot Check Report

18 December 2020

To  
The Representative  
UNDP Country Office  
Phnom Penh  
Cambodia

Dear Sir/ Ma'am

**Subject: Submission of spot check report of the project**

Lochan & Co, Chartered Accountants India conducted the spot check of the project "Building an Enabling Environment for Sustainable Development (BESD)" executed by National Council on Sustainable Development (NCSD), Cambodia and funded by United Nations Development Programme (UNDP). The period covered under spot check is from 1 January 2019 to 30 June 2019. We are pleased to submit the spot check report for the project conducted according to the UNDP contract reference no. KHM10-0000012656.

This report includes all matters and issues arising from the spot check which we consider appropriate for consideration by the management and is intended solely for the information and the use of UNDP Country Office in Cambodia on a confidential basis.

This report or any portion thereof, is not intended to be and should not be disclosed to, distributed to, used by, or relied upon by anyone other than the specified party without the prior written consent of Lochan & Co, except to the extent otherwise required by law or legal or regulatory process. Lochan & Co therefore assumes no responsibility to any user of the report other than UNDP Country Office in Cambodia.

Lochan & Co has restricted the work to the Terms of Reference. It understands that the procedures to be performed are sufficient for the United Nations Development Programme in connection with the Project executed by the National Council on Sustainable Development (NCSD), Cambodia.

The review of the documents of the projects and the relevant records is limited to the records provided to us by the UNDP and the implementing partner and comprise inquiries and tests of transactions, covering the detailed spot check objectives described in scope of work.

We extend our appreciation to the Management and staff members of the IP and UNDP for their support and cooperation during the spot check.

Yours faithfully



**Sharad Agarwal**, Partner  
**Lochan & Co**  
Chartered Accountants

**UDIN:** 20088861AAAAD2518

**Date:** 18 December 2020

**Place:** Delhi, India

**Abbreviations and Acronyms**

FACE	Funding Authorization and Certificate of Expenditures
HACT	Harmonized Approach to Cash Transfer
IP	Implementing partner
M&E	Monitoring and Evaluation
NCSD	National Council on Sustainable Development
PCA	Programme Cooperation Agreement
TOR	Terms of Reference
UNDP	United Nations Development Programme
WHT	Withholding Tax

## SECTION – I

### 1. Introduction

#### 1.1 Background

UN agencies transfer funds to Government and Non-Government agencies who act as implementing partners (IPs) for implementation of various project related activities. The UN agencies have adopted Harmonized Approach to Cash Transfer (hereinafter referred as "HACT") to transfer the funds to implementing partner. Spot checks are performed to assess the accuracy of financial records for cash transfers to IPs, status of the programme and whether there have been any significant changes to applicable internal controls. Spot check is not an audit.

Lochan & Co has performed the procedures agreed in Terms of Reference (ToR) attached to United Nations Development Programme (UNDP) contract with Lochan & Co (the firm).

UNDP has assigned the Spot Check of the project "**Building an Enabling Environment for Sustainable Development (BESD)**" executed by "**National Council on Sustainable Development (NCSD)**" and the firm has undertaken the same. The spot check was conducted for the period of 18 months from 1 January 2019 to 30 June 2020.

Our engagement was undertaken in accordance with the International Standards on Related Services (ISRS) 4400 "Engagements to perform Agreed Upon Procedures Regarding Financial Information". The procedures were performed solely to assist you in evaluating the validity of the financial information included in the Funding Authorization and Certificate of Expenditure (FACE) Form and the accounting records that support cash transfers from UNDP to the implementing partner.

#### 1.2 Methodology Adopted

We have relied on the information, when performing our procedures, only on whatever information that implementing partner provided to us. The procedure followed are as follows:

##### 1.2.1 Preparation

- Reviewed the findings and recommendation included in the micro assessment.
- Reviewed the programme document or work plan.
- Reviewed the latest programme visit and progress reports.
- Selected the "FACE Forms" for which the spot check will be performed.
- Contacted the IP Management to inform them of the spot check and agree on the date.
- Obtained from the IP the detailed transaction listing of actual programme expenditure supporting the FACE Forms.
- Reconciled the total amount in the report to the amounts reported in the FACE Forms.
- Selected and documented a sample and provided it to the IP.
- Completed the spot check programme specific information.

##### 1.2.2 Fieldwork

- Conducted an interview with the IP management on changes to the internal controls and the implementation of the recommendations from the micro assessment and previous assurance activities.  
Tested each selected sample as per the following procedures and documented the test in the **Test of Expenditures** in Annex A:
  - Verified that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
  - Verified that the activity related to the expenditure is in accordance with the work plan.
  - Verified that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
  - Verified that the expenditure was reflected on a certified FACE form submitted to the agency.
  - Verified that the expenditure was reflected in the IP's accounting records and bank statement.

- Verified that supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction.
- Verified that the FACE form was submitted consistent with the periodicity of disbursement requirement in the HACT framework (within two weeks).
- Verified the price paid for goods or services against United Nations agreed standard rates (if readily available).
- If separate bank accounts are maintained for agency-granted funds, perform the following procedures:
  - Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
  - Confirm that a bank reconciliation was completed, and the balance has been reconciled to the accounting records. Document any variances noted.
- Obtained sample of HR records and HR processes (recruitment and contract extension) and performed the following procedures:
  - Verified recruitment and contract extensions were carried out as per established policies and procedures.
  - Verified remuneration is as per the approved salary scale.
  - Verified the leave management process.
- Performed following procedures for the asset management:
  - Obtained and reviewed the asset register maintained for the project.
  - Conducted physical verification of the assets.
  - Verified if asset disposal process is in accordance with the established policies and procedures.
  - Verified if there is logbook for vehicles maintained for the project.
- Documented the results of the interview in the **Internal Controls** section.
- Documented any findings in Annex "B": Findings and recommendations.
- Discuss the findings with the IP management and documented their response
- Agreed on corrective or remedial actions with the IP management and documented them in Annex B: Findings and Recommendations.

### 1.2.3 Reporting

- Submission of draft report to IP and UNDP for inviting management comments.
- Receipt of management comments from IP and UNDP.
- Submission of final report to UNDP.

As the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), we do not express any assurance on the programme disbursements of the implementing partner for the 18-month period ended 30 June 2020.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

## SECTION – II

### Programme Specific Information

Background Information									
Name of Implementing Partner:	National Council on Sustainable Development (NCSD)								
Programme Title:	Building an Enabling Environment for Sustainable Development (BESD)								
Programme Number:	00085640								
Programme Background:	<p>While Cambodia has attained impressive economic growth over the past 20 years, it presently faces a new set of developmental challenges regarding its environment. The overall project objective is to strategically position Cambodia's path towards achieving the Sustainable Development Goals related to:</p> <ul style="list-style-type: none"> <li>• Natural Resources Management (NRM);</li> <li>• Circular Economy; and</li> <li>• Clean, Affordable and Sustainable Energy</li> </ul>								
Programme Location:	Cambodia (National)								
Programme Contact Person(s):	<p>Mr. Keo Bunly Project Coordinator Tel: 092 220 946 E-mail: bunlyworld@yahoo.com</p>								
Location of records:	Phnom Penh, Cambodia								
Currency records maintained:	United States Dollars (USD)								
Date(s) of spot check:	5 to 9 October 2020								
Period covered by FACE form(s) selected for spot check:	01 January 2019 to 30 June 2020								
Funds received during the period covered by the spot check:	USD 408,868.64								
Expenditures incurred/reported during the period covered by the spot check:	USD 66,530.52**								
Recipient of the report:	United Nations Development Programme (UNDP)								
Cash transfer modality used by the IP:	Direct Cash Transfer								
Member(s) of the spot check team (Name, designation, section/organization):	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Name</th> <th style="text-align: left;">Designation</th> </tr> </thead> <tbody> <tr> <td>Babulal Parihar</td> <td>Team Leader</td> </tr> <tr> <td>Sin Borany</td> <td>Team Leader</td> </tr> <tr> <td>Ouk Lorlda</td> <td>Team Member</td> </tr> </tbody> </table>	Name	Designation	Babulal Parihar	Team Leader	Sin Borany	Team Leader	Ouk Lorlda	Team Member
Name	Designation								
Babulal Parihar	Team Leader								
Sin Borany	Team Leader								
Ouk Lorlda	Team Member								
IP staff whom the members of the Spot Check Team met and worked with during the Spot Check (Name and title):	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Name</th> <th style="text-align: left;">Designation</th> </tr> </thead> <tbody> <tr> <td>Mr. Keo Bunly</td> <td>Project Coordinator</td> </tr> <tr> <td>Ms. Ly Rattanakserey</td> <td>Finance Officer</td> </tr> </tbody> </table>	Name	Designation	Mr. Keo Bunly	Project Coordinator	Ms. Ly Rattanakserey	Finance Officer		
Name	Designation								
Mr. Keo Bunly	Project Coordinator								
Ms. Ly Rattanakserey	Finance Officer								


\*\* Total amount as per Transaction listing for the period January 2019 to June 2020 is USD 197,644.03. However, we have covered the expenditure of USD 66,530.52 as the balance amount of USD 131,113.51 is incurred by sub IP's and not covered under our scope of work.

Internal Controls	
Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme	<p>We noted the following recommendations with respect to latest HACT micro assessment:</p> <ul style="list-style-type: none"> <li>• No knowledge of training policy of NCSD</li> </ul>

Internal Controls	
<p>cycle.</p> <p>Inquire whether high priority recommendations from the micro assessment and previous assurance activities have been implemented.</p> <p>Document any changes identified.</p>	<ul style="list-style-type: none"> <li>• No internal audit undertaken for NCSD</li> <li>• Agency funded projects not audited by Internal Auditor</li> <li>• Assets are not adequately covered with insurance policy</li> <li>• Overall financial statements not prepared</li> <li>• No external audit of donor funded project by Government Auditors</li> <li>• No track of past performance of suppliers</li> </ul> <p>Out of the above following recommendations were addressed by IP:</p> <ul style="list-style-type: none"> <li>• IP has started the practice of preparing training need analysis and training plans. Accordingly, provide the trainings to Programme and finance staff.</li> <li>• Vehicles are insured; however, other assets are not yet insured.</li> </ul> <p>The detailed follow up on the recommendations stated in the Micro Assessment is provided in <b>Annex C.</b></p>

Summary of the high priority findings and recommendations			
No.	Finding	Recommendation	Agreed Action by IP and deadline
	No high priority findings noted during the spot check.		

UNDP follow up Actions			
No	Follow up action	Responsible UNDP Officer	Expected completion date
1	Not applicable		

Signatures of Spot Check Team Member		
Name and title	Signature	Date
Sin Borany, Audit Senior		18 December 2020
Ayush Agarwal, Audit Manager		18 December 2020



**SECTION – III**

**ANNEX A - Test of Expenditures Worksheet**

Sample Expenditure Description and Cheque Number	Sample Expenditure Amount Reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan. (Y / N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the level of review and approval	Expenditure was reflected on a certified Expenditure report / Financial Report submitted to the agency and in IP's accounting records and bank statement? (Y / N)	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded to and recorded in a UNDP specific fund? (Y / N)	FACE form was submitted timely (within two week) of periodicity of disbursement requirement provided in the HACT framework	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Finding
<b>2019</b>									
Learning Costs (DSA & transportation), BRV19-12-003	7,740.00	Yes (Bank receipt voucher, ABA check, advance liquidation, summary total expense, DSA & transportation summary, invoice, attendant list)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Local Consultant. - Short Term-Tech, 975754	2,869.45	Yes (Bank disbursement voucher, timesheet, monthly progress report, service contract agreement, detail of tax on salary, exchange rate from GDT, ABA bank cheque)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Local Consultant. - Short Term-Tech, 975763	2,390.62	Yes (Bank disbursement voucher, timesheet, completed report, detail tax summary, final payment with 13th salary, exchange rate from GDT)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals, 975753	893.99	Yes (Bank disbursement voucher, timesheet, monthly progress report, service contract agreement, detail of tax on salary, exchange rate from GDT)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals, 975755	623.99	Yes (Bank disbursement voucher, timesheet, monthly progress report, service contract agreement, detail of tax on salary, exchange rate from GDT)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.

Sample Expenditure Description and Cheque Number	Sample Expenditure Amount Reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan. (Y / N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the level of review and approval	Expenditure was reflected on a certified Expenditure report / Financial Report submitted to the agency and in IP's accounting records and bank statement? (Y / N)	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded to and recorded in a UNDP specific fund? (Y / N)	FACE form was submitted timely (within two week) of periodicity of disbursement requirement provided in the HACT framework	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Finding
Service Contracts-Individuals,975781	1,179.33	Yes (Bank disbursement voucher, timesheet, monthly progress report, detail tax salary, exchange rate from GDT)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Purchase of Furniture,975761	1,047.00	Yes (Bank disbursement voucher, ABA bank check, official receipt, letter authorization from supplier, invoice, delivery order, purchase order, minute of meeting, comparative evaluation summary, request for quotation, 3 quotation)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Information Technology Supplies,975760	3,345.00	Yes (Bank disbursement voucher, Official receipt, letter authorization from supplier, invoice, delivery order, purchase order, meeting minutes, comparative evaluation summary, request quotation, 3 quotations)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Information Technology Supplies,975774	3,352.00	Yes (Bank disbursement voucher, ABA check, letter of authorization, invoice, delivery order, purchase order, meeting minute, comparative evaluation summary, request quotation, 3 quotation, official receipt, customer recall report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
<b>2020</b>									
Daily Subsistence Allow-Local,975796	390.00	Yes (Bank disbursement voucher, ABA check, invoice)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.

Sample Expenditure Description and Cheque Number	Sample Expenditure Amount Reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan. (Y / N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the level of review and approval	Expenditure was reflected on a certified Expenditure report / Financial Report submitted to the agency and in IP's accounting records and bank statement? (Y / N)	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded to and recorded in a UNDP specific fund? (Y / N)	FACE form was submitted timely (within two week) of periodicity of disbursement requirement provided in the HACT framework	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Finding
Local Consult.-Sht Term-Tech,975815	2,882.63	Yes (Bank disbursement voucher, timesheet, term of reference, service contract agreement, detail of tax on salary, exchange rate from GDT)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Local Consultant.- Short Term-Tech,975823	3,200.00	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals,975790	894.46	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals,975791	624.46	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals,975822	650.00	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Service Contracts-Individuals,975824	359.00	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.

Sample Expenditure Description and Cheque Number	Sample Expenditure Amount Reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan. (Y / N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y / N) – document the level of review and approval	Expenditure was reflected on a certified Expenditure report / Financial Report submitted to the agency and in IP's accounting records and bank statement? (Y / N)	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded to and recorded in a UNDP specific fund? (Y / N)	FACE form was submitted timely (within two week) of periodicity of disbursement requirement provided in the HACT framework	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Finding
Service Contracts-Individuals,975829	950.00	Yes (Bank disbursement voucher, detail tax summary, exchange rate form GDT, timesheet, monthly progress report)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Stationery & other Office Supp,975825	378.05	Yes (Bank disbursement voucher, invoice)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	There is no exception noted.
Insurance,975810	595.30	Yes (Bank disbursement voucher, Official receipt, letter authorization from supplier, , invoice, FORTE policy schedule, Motor vehicle insurance, purchase order, meeting minutes, matrix for analysis of received quotation,)	Yes	Yes	Yes, expenditure reflected in FACE form.	Yes, (The supporting documents are marked with "PAID" stamp and funding agency is defined in vouchers.)	Yes	Yes	<b>Non-compliance of procurement policy</b>
Total Sample Expenditure									34,365.28
Total Expenditures reported on FACE forms during period under Spot Check									66,530.52
Percentage Coverage ('Total Sample Expenditures' divided by 'Total Expenditures reported on FACE forms during period under Spot Check')									<b>51.65%</b>

## Annex B - Detailed Findings and Recommendations

S. No.	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
1.	<p><b>No Segregation of duties</b></p> <ul style="list-style-type: none"> <li>Point 3.10.3 of Operation Manual of General Secretariat of NCSD states that, “The key of the safe vault is kept by the Head of Finance or Accountant and the safe vault’s password is kept by the Cashier”.</li> <li>We noted that the IP is not complying with the above provision of the Operational Manual of General Secretariat of NCSD.</li> <li>As per the current practice, the Project Manager is responsible for both key and password of the safe vault for petty cash.</li> </ul>	Others	IP should comply with the guidelines and procedures as stated in the Operational Manual of General Secretariat of NCSD.	Low	Not provided	Agreed with this recommendation
2.	<p><b>Non-compliance of procurement policy</b></p> <ul style="list-style-type: none"> <li>Point 4.3.4.5 of Operation Manual of General Secretariat of NCSD states that. “Local Shopping is a procurement method involving informal price competition. Under this method, it is recommended to get three competitive proposals through in an informal process (the quotes received must be in writing, either in a letter, fax or electronic mail).</li> <li>We noticed that in few cases there are only 2 quotations obtained for procurement of services. Details are mentioned in <b>Annexure 1</b>.</li> </ul>	Others	IP should ensure the adherence of all the procurement procedures mentioned in Operational Manual of General Secretariat of NCSD.	Low	Not provided	<p>Partially agreed with this. We could approve for two quotations if the IP shared their effort to find but the rest only two of supplier applied, and have an approval request from management.</p> <p><b>Further LC Comment</b> No justification was provided for two quotations nor any approval was taken from the management.</p>

**Annexure 1**

Account code	Date	Reference	Transaction Description	Amount (USD)
1.2-75705-DBD	30 September 2019	975756	PES meeting package at Phnom Penh Hotel	5,860.00
4.1-74505-NSD	10 March 2020	975810	Forte Car Insurance	595.30

**Category of observation:**

1. Missing or inadequate documentation
2. Error in calculating or recording the expenditure
3. Expenditure not related to the programme or activity
4. Expenditure exceeds the approved budget rate or amount
5. Expenditure incurred outside the agreement period
6. Expenditure not recorded in the correct period or FACE form
7. Expenditure not approved as per IP policy
8. Expenditure not compliant with tax, legal or other regulations
9. Lack of proof that the expenditure was incurred or no proof of payment
10. Potential fraud or other irregularity
11. Other (specify)

**Priority Ranking:**

1. High: Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
2. Low: Action that is considered desirable and should result in enhanced control or better value for money.

### Annex C - Follow up on Micro Assessment

Issue	Specific Recommendation	UNDP recommendation / Assessment during Spot Check	Management Comments / Action Response
<p><b>No knowledge of training policy of NCSD</b> NCSD has training policies for staff in the Operational Guidelines which defines the requirements of training need analysis, training plan, training modalities etc. However, we noted that the staff of NCSD was not aware of the training policies. Neither training need analysis has been done nor any training plans are prepared. Further, the Ministry of Economy and Finance conducts training for the finance/ accounting staff and the Ministry of Environment for the programme staff.</p>	<p>NCSD should make the staff aware of the training policy. Training need analysis and trainings plans should be prepared as per the policy.</p>	<p><b>Addressed</b> IP has started the practice of preparing training need analysis and training plans. Accordingly, provide the trainings to Programme and finance staff.</p>	<p>Not required</p>
<p><b>No internal audit undertaken for NCSD</b> Internal Auditor group has been created for Ministry of Environment. The same group will audit NCSD. Internal auditors are sufficiently independent to make critical assessments and submit their report to Management of Ministry of Environment. However, no internal audit has been conducted for NCSD till date.</p>	<p>NCSD should undertake internal audit of the financial transactions of NCSD regularly to ensure control in internal control process and financial assurance of the NCSD.</p>	<p><b>Not addressed</b> IP has still not started the process of internal audit of financial transactions.</p>	<p>Gov't fund used by NCSD has been audited by MoE, MEF, National Audit Authority of Cambodia (NAA), and Ministry of National Assembly-Senate Relations and Inspection. As per the prodoc the project is subject to independent auditor.</p> <p><b>Further LC Comment</b> The issue raised is regarding the no internal audit undertaken by NCSD. NAA conducts external audits.</p>
<p><b>Agency funded projects not audited by Internal Auditor</b> Internal Auditor group has been created for Ministry of Environment. The same group will audit NCSD. As informed, the activities financed by donor agencies will not include in the internal auditor's work programme.</p>	<p>NCSD should include the activities financed by the donor agencies in the internal auditor's work programme.</p>	<p><b>Not addressed</b> As explained above, IP has still not started the process of internal audit of financial transactions.</p>	<p>Gov't fund used by NCSD has been audited by MoE, MEF, National Audit Authority of Cambodia (NAA), and Ministry of National Assembly-Senate Relations and Inspection. As per the prodoc the project is subject to independent auditor.</p> <p><b>Further LC Comment</b></p>

Issue	Specific Recommendation	UNDP recommendation / Assessment during Spot Check	Management Comments / Action Response
			The issue raised is regarding the no internal audit undertaken by NCSD. NAA conducts external audits.
<p><b>Assets are not adequately covered with insurance policy</b> NCSD has obtained insurance policy for vehicles. However, other fixed assets and inventory are not adequately covered by insurance policies.</p>	NCSD should obtain insurance policy to safeguard all the assets from various uncertainties and risks.	<p><b>Partially addressed</b> Vehicles are insured; however, other assets are not yet insured.</p>	Partially agreed. The project vehicles are insured. However, it is not practical and costly to insure all the fixed assets.
<p><b>Overall financial statements not prepared</b> NCSD does not prepare overall financial statements. However, there is no requirement to prepare the consolidated financial statements of the organization by the Cambodian Law. Separate financial statements are prepared for the Government funded projects and donor agencies funded projects.</p>	NCSD should prepare the overall financial statements to have better control over the funds provided by the government and donor agencies.	<p><b>Not addressed</b> IP has still not started the process of preparation of overall financial statement</p>	Agreed in principle. It is planned to include donor funds under programme budgeting reforms of the Government. NCSD will follow Government reforms.
<p><b>No external audit of donor funded project by Government Auditors</b> We noted that the external auditors from Government I.e. National Audit Authority (NAA), Ministry of Economy and Finance (MEF) and Ministry of National Assembly-Senate Relations and Inspection (MONAS) do not conduct the audit of the donor agencies funded project. They only undertake the audit of the government funded projects.</p>	NCSD should ensure that the external auditors from the Government should include the donor funded project in their work programme.	<p><b>Not addressed</b> IP has still not started the process of external audit of donor funded projects by Government Auditors</p>	We will follow the recommendation once the government and DPs agree on this. As for this project we follow the provision in the pro doc.
<p><b>No track of past performance of suppliers</b> IP does not keep track record of the past performance of the potential suppliers.</p>	The IP should start the practice of maintaining data base of active suppliers /vendors to ensure that the supplier is meeting the performance criteria.	<p><b>Not addressed</b> IP has still not started the process of keeping track records of the suppliers</p>	Agreed



**SECTION – IV**

**FACE Form**

Total amount as per Transaction listing for the period 1 January 2019 to 30 June 2020 is USD 197,644.03. However, FACE Forms were submitted to UNDP till 22 June 2020 reporting the total amount of USD 197,505.64. We have reviewed the expenditure detail considering the transaction list for the period 23 June 2020 to 30 June 2020.

**Funding Authorization and Certificate of Expenditures**

UN Agency: UNDP

Date: August 20, 2019

Country: Cambodia  
 Programme Code & Title: Building an Enabling Environment for Sustainable Development (BESD)  
 Project Code: 93203  
 Responsible Officer(s): H.E. Tin Ponlok  
 Implementing Institution: NCSD

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Currency: US Dollars

Key Milestone	Chart of Account		REPORTING				REQUESTS / AUTHORIZATIONS		
	Operation Unit: KHM FC Bus. Unit: KHM1D Depart ID: 93607 Project ID: 93203		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
	Fund	Account	A	B	C	D = A - C	16 August 2019-31 December 2019 E	16 August 2019-31 December 2019 F=(E-D)	16 August 2019-31 December 2019 G = D + F
<b>Activity 1.1: Expansion and strengthening of CBNRM</b>									
Travel and Meeting	30000	71600					7,000.00	7,000	7,000
Professional Services	30000	74100					6,400.00	6,400	6,400
Travel and Meeting	30000	71600					2,347.00	2,347	2,347
Training, Workshops & Conference	30000	75700					16,620.00	16,620	16,620
Supplies	30000	72500					800.00	800	800
Information Technology Equipmt	30000	72800					500.00	500	500
<b>Sub total 1.1</b>							<b>33,667.00</b>	<b>33,667.00</b>	<b>33,667.00</b>
<b>Activity 1.2: Operationalization of payment for Ecosystem Services</b>									
Local Consultants	30000	71300					13,416.00	13,416	13,416
Supplies	30000	72500					133.00	133	133
Audio Visual&Print Prod Costs	30000	74200					4,334.00	4,334	4,334
Training, Workshops & Conference	30000	75700					-	-	-
Training, Workshops & Conference	04000	75700					30,000.00	30,000	30,000
<b>Sub total 1.2</b>							<b>47,883.00</b>	<b>47,883.00</b>	<b>47,883.00</b>
<b>Activity 2.1: Circular economy pilot: Municipality (2- Kep)</b>									
Training, Workshops & Conference	30000	75700					18,536.00	18,536	18,536.00
Audio Visual&Print Prod Costs	30000	74200					4,333.00	4,333	4,333.00
Equipment and Furniture	30000	72200					300.00	300	300.00
Training, Workshops & Conference	30000	75700					8,500.00	8,500	8,500.00
<b>Sub total 2.1</b>							<b>31,669.00</b>	<b>31,669.00</b>	<b>31,669.00</b>
<b>Activity 2.4: Development of enabling policies and measures</b>									
Local Consultants	30000	71300					2,000.00	2,000	2,000.00
<b>Sub total 2.4</b>							<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Project Management Cost</b>									
Local Consultants	30000	71300					14,300.00	14,300	14,300.00
Communic & Audio Visual Equip	30000	72400					540.00	540	540.00
Contractual Services - Individuals	30000	71400					7,600.00	7,600	7,600.00

1


Key Milestone	Chart of Account		Authorised Amount A	Actual Project Expenditure B	Expenditures accepted by Agency C	Balance D = A - C	New Request Period & Amount E	Authorised Amount F=[E-D]	Outstanding Authorised Amount G = D + F
	Operation Unit: KHM PC Bus. Unit: KHM10 Depart ID:39607 Project ID: 93203								
	Fund	Account							
Supplies	30000	72500					9,260.00	9,260	9,260.00
Materials & Goods	30000	72300					1,450.00	1,450	1,450.00
Miscellaneous Expenses	30000	74500					300.00	300	300.00
Sub total of PMC							33,450.00	33,450.00	33,450.00
<b>Total</b>							<b>148,669.00</b>	<b>148,669.00</b>	<b>148,669.00</b>

*Handwritten signature/initials*


**CERTIFICATION**

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required.
- The progress report for the activities stated herein has been submitted.
- The conditions for this payment as set out in the contract/purchase order/travel authorization have been met satisfactorily.

Date Submitted: \_\_\_\_\_ Signature:  Name: Tin Ponlek Title: Secretary General of NCS

NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:	FOR ALL AGENCIES
Approved by:	
Signature: 	
Name: <u>Nimnuan J Ek</u>	
Title: <u>Assistant Represent Representative</u>	
Date: <u>21.08.2019</u>	

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
CAG Ref: CRQ ref., Voucher ref.	CAG Ref: CRQ ref.,
CRQ CAG GL:	
Training (762010)	DCT Amount
Travel (762020)	
Mtgs. & Confs. (762030)	Less:
Sal. & Sup. Costs (761030)	Liquidation
Const. - Proj. Prem. (761040)	Amount
Other CAG (761010)	
Total	Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	-
Total	-

Funding Authorization and Certificate of Expenditures

UN Agency: UNDP

Date: January 10, 2020

Country: Cambodia  
 Programme Code & Title: Building an Enabling Environment for Sustainable Development (BESD)  
 Project Code: 93203  
 Responsible Officer(s): H.E. Tin Ponlok  
 Implementing Institution NCSD

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Currency: US Dollars

Key Milestone
<b>Activity 1.1: Expansion and strengthening of CBNRM</b>
Contractual Services - Individuals
Travel and Meeting
Supplies
Information Technology Equipmt
Professional Services
Training, Workshops & Conference
<b>Sub total 1.1</b>
<b>Activity 1.2: Operationalization of payment for Ecosystem Services</b>
Local Consultants
Contractual Services - Individuals
Supplies
Information Technology Equipmt
Audio Visual&Print Prod Costs
Training, Workshops & Conference
Training, Workshops & Conference
Local Consultants
<b>Sub total 1.2</b>
<b>Activity 2.1: Circular economy pilot: Municipality (2- Kep)</b>
Contractual Services - Individuals
Equipment and Furniture
Supplies
Information Technology Equipmt
Audio Visual&Print Prod Costs
Training, Workshops & Conference
Training, Workshops & Conference
<b>Sub total 2.1</b>
<b>Activity 2.4: Development of enabling policies and measures</b>
Local Consultants
<b>Sub total 2.4</b>

Chart of Account	
Operation Unit: KHM	
PC Bus. Unit: KHM10	
Depart ID: 39607	
Project ID: 93203	
Fund	Account
30000	71405
30000	71620
30000	72505
30000	72815
30000	74105
30000	75705
30000	71305
30000	71405
30000	72505
30000	72815
30000	74210
30000	75705
<del>04000</del>	75705
<del>04000</del>	71305
30000	71405
30000	72210
30000	72505
30000	72815
30000	74210
30000	75705
30000	71305

REPORTING			
Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance
A	B	C	D = A - C
	1,000.00	1,000.00	(1,000.00)
9,347.00	-	-	9,347.00
800.00	127.47	127.47	672.53
500.00	800.00	800.00	(300.00)
16,620.00			16,620.00
6,400.00	37,059.85	37,059.85	(30,659.85)
<b>33,667.00</b>	<b>38,987.32</b>	<b>38,987.32</b>	<b>(5,320.32)</b>
13,416.00	9,686.90	9,686.90	3,729.10
	3,000.00	3,000.00	(3,000.00)
133.00	336.43	336.43	(203.43)
-	2,860.00	2,860.00	(2,860.00)
4,334.00	2,000.00	2,000.00	2,334.00
30,000.00	19,137.40	19,137.40	10,862.60
-	10,862.60	10,862.60	(10,862.60)
<b>47,883.00</b>	<b>47,883.33</b>	<b>47,883.33</b>	<b>(0.33)</b>
	3,000.00	3,000.00	(3,000.00)
300.00			300.00
	108.33	108.33	(108.33)
	1,034.00	1,034.00	(1,034.00)
4,333.00	1,000.00	1,000.00	3,333.00
27,036.00	18,026.67	18,026.67	9,009.33
<b>31,669.00</b>	<b>23,169.00</b>	<b>23,169.00</b>	<b>8,500.00</b>
2,000.00	-	-	2,000.00
<b>2,000.00</b>	<b>-</b>	<b>-</b>	<b>2,000.00</b>

REQUESTS / AUTHORIZATIONS		
New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
01 January 2020-31 Mar 2020	01 January 2020-31 Mar 2020	01 January 2020-31 Mar 2020
E	F=(E-D)	G = D + F
-	1,000.00	-
3,803.33	(5,543.67)	3,803.33
700.00	27.47	700.00
437.50	737.50	437.50
5,600.00	(11,020.00)	5,600.00
14,842.50	45,502.35	14,842.50
<b>25,383.33</b>	<b>30,703.65</b>	<b>25,383.33</b>
11,739.58	8,010.48	11,739.58
	3,000.00	-
116.67	320.10	116.67
	2,860.00	-
3,791.67	1,457.67	3,791.67
11,587.50	11,587.50	11,587.50
-	(10,862.60)	-
-	10,862.60	-
<b>27,235.42</b>	<b>27,235.75</b>	<b>27,235.42</b>
	3,000.00	-
300.00	-	300.00
	108.33	
	1,034.00	
4,572.50	1,239.50	4,572.50
17,300.25	8,290.92	17,300.25
	-	
<b>22,172.75</b>	<b>13,672.75</b>	<b>22,172.75</b>
11,000.00	9,000.00	11,000.00
<b>11,000.00</b>	<b>9,000.00</b>	<b>11,000.00</b>

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JAE

Key Milestone	Chart of Account		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
	Operation Unit: KHM PC Bus. Unit: KHM10 Depart ID:39607 Project ID: 93203								
	Fund	Account	A	B	C	D = A - C	E	F=(E-D)	G = D + F
<b>Project Management Cost</b>									
Local Consultants	30000	71305	14,300.00	5,353.57	5,353.57	8,946.43	10,725.00	1,778.57	10,725.00
Contractual Services - Individuals (Finance, Admin, and Driver)	30000	71405	7,600.00	6,554.22	6,554.22	1,045.78	6,000.00	4,954.22	6,000.00
Equipment and Furniture	30000	72220	-	1,803.00	1,803.00	(1,803.00)	-	1,803.00	-
Materials & Goods	30000	72311	1,450.00			1,450.00	1,050.00	(400.00)	1,050.00
Communication & Audition Visual Equip (Courier Charges)	30000	72415	540.00	15.00	15.00	525.00	-	(525.00)	-
Communication & Audition Visual Equip (Mobile Telephone Charges)	30000	72425		380.00	380.00	(380.00)	420.00	800.00	420.00
Supplies	30000	72505	9,260.00	292.70	292.70	8,967.30	400.00	(8,567.30)	400.00
Inform Technology Supplies	30000	72815		6,774.00	6,774.00	(6,774.00)	-	6,774.00	-
Miscellaneous Expenses (Bank Charges)	30000	74510	300.00	40.00	40.00	260.00	100.00	(160.00)	100.00
<b>Sub total of PMC</b>			<b>33,450.00</b>	<b>21,212.49</b>	<b>21,212.49</b>	<b>12,237.51</b>	<b>18,695.00</b>	<b>6,457.49</b>	<b>18,695.00</b>
<b>Total</b>			<b>148,669.00</b>	<b>131,252.14</b>	<b>131,252.14</b>	<b>17,416.86</b>	<b>104,486.50</b>	<b>87,069.64</b>	<b>104,486.50</b>

**CERTIFICATION**

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and Itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required.
- The progress report for the activities stated herein has been submitted.
- The conditions for this payment as set out in the contract/purchase order/travel authorization have been met satisfactorily.

Date Submitted: 10-Jan-20 Signature:  Name: Tin Poniok Title: Secretary General of NCSD

NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

**FOR AGENCY USE ONLY:**

FOR ALL AGENCIES
Approved by:
Signature: <u></u>
Name: <u>Nlmuon Iv Ek</u>
Title: <u>Head of Policy and Innovation Hub</u>
Date: <u>10.01.2020</u>

**FOR UNICEF USE ONLY**

Account Charges	Liquidation Information
CAG Ref: CRQ ref., Voucher ref.	CAG Ref: CRQ
CRQ CAG GL:	
Training (762010)	DCT Amount
Travel (762020)	
Mtgs. & Confs. (762030)	Less:
Sal. & Sup. Costs (761030)	Liquidation
Const. - Proj. Prem. (761040)	Amount
Other CAG (761010)	
<b>Total</b>	<b>Balance</b>

**FOR UNFPA USE ONLY**

New Funding Release
Activity 1
Activity 2
<b>Total</b>

**Funding Authorization and Certificate of Expenditures**

UN Agency: **UNDP**

Date: **March 04, 2020**

Country: **Cambodia**  
 Programme Code & Title: **Building an Enabling Environment for Sustainable Development (BESD)**  
 Project Code: **93203**  
 Responsible Officer(s): **H.E. Tin Ponlok**  
 Implementing Institution: **NCSD**

Type of Request:  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Currency: **US Dollars**

Key Milestone
<b>Activity 1.1: Expansion and strengthening of CBNRM</b>
Contractual Services - Individuals
<b>Travel and Meeting</b>
Supplies
Information Technology Equipmt
Professional Services
Training, Workshops & Conference
<b>Sub total 1.1</b>
<b>Activity 1.2: Operationalization of payment for Ecosystem Services</b>
Local Consultants
Contractual Services - Individuals
Supplies
Information Technology Equipmt
Audio Visual&Print Prod Costs
Training, Workshops & Conference
<b>Sub total 1.2</b>
<b>Activity 2.1: Circular economy pilot: Municipality (2- Kep)</b>
Equipment and Furniture
Supplies
Information Technology Equipmt
Audio Visual&Print Prod Costs
Training, Workshops & Conference
Training, Workshops & Conference
<b>Sub total 2.1</b>
<b>Activity 2.4: Development of enabling policies and measures</b>
Local Consultants
<b>Sub total 2.4</b>
<b>Project Management Cost</b>
Local Consultants
Contractual Services - Individuals (Finance, Admin, and Driver)
Equipment and Furniture

Chart of Account	
Operation Unit: KHM	
PC Bus. Unit: KHM10	
Depart ID:39607	
Project ID: 93203	
Fund	Account
30000	71405
30000	71620
30000	72505
30000	72815
30000	74105
30000	75705
30000	71305
30000	71405
30000	72505
30000	72815
30000	74210
30000	75705
30000	72210
30000	72505
30000	72815
30000	74210
30000	75705
30000	71305
30000	71405
30000	72220

REPORTING			
Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance
01 January 2020- 29 February 2020	01 January 2020- 29 February 2020	01 January 2020- 29 February 2020	01 January 2020- 29 February 2020
A	B	C	D = A - C
-	-	-	3,249.33
3,803.33	554.00	554.00	3,249.33
700.00	-	-	700.00
437.50	-	-	437.50
5,600.00	-	-	5,600.00
14,842.50	(534.72)	(534.72)	15,377.22
<b>25,383.33</b>	<b>19.28</b>	<b>19.28</b>	<b>25,364.05</b>
11,739.58	-	-	11,739.58
-	-	-	-
116.67	-	-	116.67
-	-	-	-
3,791.67	-	-	3,791.67
11,587.50	-	-	11,587.50
<b>27,235.42</b>	<b>-</b>	<b>-</b>	<b>27,235.42</b>
300.00	-	-	300.00
-	1,200.00	1,200.00	(1,200.00)
-	2,500.00	2,500.00	(2,500.00)
4,572.50	-	-	4,572.50
17,300.25	2,380.00	2,380.00	14,920.25
<b>22,172.75</b>	<b>6,080.00</b>	<b>6,080.00</b>	<b>16,092.75</b>
11,000.00	-	-	11,000.00
<b>11,000.00</b>	<b>-</b>	<b>-</b>	<b>11,000.00</b>
10,725.00	570.23	570.23	10,154.77
6,000.00	4,217.95	4,217.95	1,782.05
-	1,249.00	1,249.00	(1,249.00)

REQUESTS / AUTHORIZATIONS		
New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
as at 31 Mar 2020	as at 31 Mar 2020	as at 31 Mar 2020
E	F=(E-D)	G = D + F
-	-	-
2,000.00	(1,249.33)	2,000.00
200.00	(500.00)	200.00
<b>700.00</b>	<b>262.50</b>	<b>700.00</b>
-	(5,600.00)	-
20,000.00	4,622.78	20,000.00
<b>22,900.00</b>	<b>(2,464.05)</b>	<b>22,900.00</b>
4,000.00	(7,739.58)	4,000.00
-	-	-
250.00	133.33	250.00
-	-	-
-	(3,791.67)	-
20,000.00	8,412.50	20,000.00
<b>24,250.00</b>	<b>(2,985.42)</b>	<b>24,250.00</b>
-	-	-
-	(300.00)	-
250.00	1,450.00	250.00
-	2,500.00	-
-	(4,572.50)	-
16,000.00	1,079.75	16,000.00
<b>16,250.00</b>	<b>157.25</b>	<b>16,250.00</b>
11,000.00	-	11,000.00
<b>11,000.00</b>	<b>-</b>	<b>11,000.00</b>
3,200.00	(6,954.77)	3,200.00
6,000.00	4,217.95	6,000.00
1,300.00	2,549.00	1,300.00

*Signature*  
1

Key Milestone	Chart of Account		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
	Operation Unit: KHM PC Bus. Unit: KHM10 Depart ID: 39607 Project ID: 93203								
	Fund	Account	01 January 2020-29 February 2020	01 January 2020-29 February 2020	01 January 2020-29 February 2020	01 January 2020-29 February 2020	as at 31 Mar 2020	as at 31 Mar 2020	as at 31 Mar 2020
			A	B	C	D = A - C	E	F=(E-D)	G = D + F
Materials & Goods	30000	72311	1,050.00	373.00	373.00	677.00	500.00	(177.00)	500.00
Communication & Audition Visual Equip (Courier Charges)	30000	72415	-	-	-	-	100.00	100.00	100.00
Communication & Audition Visual Equip (Mobile Telephone Charges)	30000	72425	420.00	560.00	560.00	(140.00)	360.00	500.00	360.00
Supplies	30000	72505	400.00	-	-	400.00	219.64	(180.36)	219.64
Inform Technology Supplies	30000	72815	-	196.50	196.50	(196.50)	200.00	396.50	200.00
Miscellaneous Expenses (Bank Charges)	30000	74510	100.00	69.60	69.60	30.40	790.00	759.60	790.00
<b>Sub total of PMC</b>			<b>18,695.00</b>	<b>7,236.28</b>	<b>7,236.28</b>	<b>11,458.72</b>	<b>12,669.64</b>	<b>1,210.92</b>	<b>12,669.64</b>
Refund to UNDP bank account for clearance old-age advance					4,081.30	(4,081.30)			
<b>Total</b>			<b>104,486.50</b>	<b>13,335.56</b>	<b>17,416.86</b>	<b>87,069.64</b>	<b>87,069.64</b>	<b>(4,081.30)</b>	<b>87,069.64</b>

**CERTIFICATION**

The undersigned authorized officer of the above-mentioned Implementing Institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required.
- The progress report for the activities stated herein has been submitted.
- The conditions for this payment as set out in the contract/purchase order/travel authorization have been met satisfactorily.

Date Submitted: 4-Mar-20


Signature: 

Name: Tin Ponlok

Title: General Secretary of NCS

NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

**FOR AGENCY USE ONLY:**

FOR ALL AGENCIES	
Approved by:	
Signature:	
Name:	<u>Nimnuon Iv Ek</u>
Title:	<u>Head of Policy and Innovation Hub</u>
Date:	<u>05.03.2020</u>

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Account Charges	Liquidation Information
CAG Ref: CRQ ref., Voucher ref.	CAG Ref: CRQ
CRQ CAG GL:	
Training (762010)	OCT Amount
Travel (762020)	
Mtgs. & Confs. (762030)	Less:
Sal. & Sup. Costs (761030)	Liquidation
Const. - Proj. Prem. (76104)	Amount
Other CAG (761010)	
<b>Total</b>	<b>Balance</b>

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New Funding Release	
Activity 1	-
Activity 2	-
<b>Total</b>	<b>-</b>

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**Funding Authorization and Certificate of Expenditures**

UN Agency: **UNDP**

Date: **June 23, 2020**

Country: **Cambodia**  
 Programme Code & Title: **Building an Enabling Environment for Sustainable Development (BESD)**  
 Project Code: **93203**  
 Responsible Officer(s): **H.E. Tin Ponlok**  
 Implementing Institution: **NCSD**  
 Currency: **US Dollars**

**Type of Request:**  
 Direct Cash Transfer (DCT)  
 Reimbursement  
 Direct Payment

Key Milestone
<b>Activity 1.1: Expansion and strengthening of CBNRM</b>
Contractual Services - Individuals
Travel and Meeting
Supplies
Information Technology Equipmt
Professional Services
Audio Visual&Print Prod Costs
Miscellaneous Expenses (Bank Charges)
Training, Workshops & Conference
<b>Sub total 1.1</b>
<b>Activity 1.2: Operationalization of payment for Ecosystem Services</b>
Local Consultants
Contractual Services - Individuals
Travel and Meeting
Supplies
Publications
Grants
Information Technology Equipmt
Audio Visual&Print Prod Costs
Miscellaneous Expenses (Bank Charges)
Training, Workshops & Conference
<b>Sub total 1.2</b>
<b>Activity 2.1: Circular economy pilot: Municipality (2- Kep)</b>
Local Consultants
Travel and Meeting
Equipment and Furniture
Communication & Audition Visual Equip (Mobile Telephone Charges)
Other Materials and Goods
Supplies
Information Technology Equipmt
Audio Visual&Print Prod Costs
Miscellaneous Expenses (Bank Charges)
Training, Workshops & Conference
<b>Sub total 2.1</b>

Chart of Account	
Operation Unit: KHM	
PC Bus. Unit: KHM10	
Depart ID:39607	
Project ID: 93203	
Fund	Account
30000	71405
30000	71620
30000	72505
30000	72815
30000	74105
30000	74215
30000	74510
30000	75705
30000	71305
30000	71405
30000	71620
30000	72505
30000	72510
30000	72605
30000	72815
30000	74210
30000	74510
30000	75705
30000	71305
30000	71620
30000	72210
30000	72425
30000	72399
30000	72505
30000	72815
30000	74210
30000	74510
30000	75705

REPORTING			
Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance
01 March 2020- 22 June 2020	01 March 2020- 22 June 2020	01 March 2020- 22 June 2020	01 March 2020- 22 June 2020
A	B	C	D = A - C
-	1,597.79	1,597.79	(1,597.79)
2,000.00	996.00	996.00	1,004.00
200.00	(13.47)	(13.47)	213.47
700.00	730.00	730.00	(30.00)
-	-	-	-
-	20.00	20.00	(20.00)
20,000.00	14,688.57	14,688.57	5,311.43
<b>22,900.00</b>	<b>18,018.89</b>	<b>18,018.89</b>	<b>4,881.11</b>
4,000.00	7,695.00	7,695.00	(3,695.00)
-	1,800.00	1,800.00	(1,800.00)
-	3,202.40	3,202.40	(3,202.40)
250.00	811.82	811.82	(561.82)
-	46.20	46.20	(46.20)
-	-	-	-
-	(185.00)	(185.00)	185.00
-	(2,000.00)	(2,000.00)	2,000.00
-	10.00	10.00	(10.00)
20,000.00	(330.00)	(330.00)	20,330.00
<b>24,250.00</b>	<b>11,050.42</b>	<b>11,050.42</b>	<b>13,199.58</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
250.00	-	-	250.00
-	-	-	-
-	-	-	-
-	-	-	-
16,000.00	-	-	16,000.00
<b>16,250.00</b>	<b>-</b>	<b>-</b>	<b>16,250.00</b>

REQUESTS / AUTHORIZATIONS		
New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
01 July 2020- 30 September 2020	01 July 2020- 30 September 2020	01 July 2020- 30 September 2020
E	F	G = D + F
1,635.00	1,635.00	1,635.00
10,000.00	10,000.00	10,000.00
100.00	100.00	100.00
-	-	-
-	-	-
7,220.40	7,220.40	7,220.40
-	-	-
19,500.00	19,500.00	19,500.00
<b>38,455.40</b>	<b>38,455.40</b>	<b>38,455.40</b>
27,005.00	27,005.00	27,005.00
1,800.00	1,800.00	1,800.00
4,416.00	4,416.00	4,416.00
935.60	935.60	935.60
-	-	-
15,000.00	15,000.00	15,000.00
-	-	-
1,500.00	1,500.00	1,500.00
20.00	20.00	20.00
6,180.00	6,180.00	6,180.00
<b>56,856.60</b>	<b>56,856.60</b>	<b>56,856.60</b>
2,500.00	2,500.00	2,500.00
4,623.33	4,623.33	4,623.33
-	-	-
3,500.00	3,500.00	3,500.00
5,000.00	5,000.00	5,000.00
76.67	76.67	76.67
3,261.00	3,261.00	3,261.00
12,400.00	12,400.00	12,400.00
20.00	20.00	20.00
8,400.00	8,400.00	8,400.00
<b>39,781.00</b>	<b>39,781.00</b>	<b>39,781.00</b>

*Signature*  
HK

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Key Milestone	Chart of Account		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
	Operation Unit: KHM PC Bus. Unit: KHM10 Depart ID: 39607 Project ID: 98368								
	Fund	Account							
<b>Activity 2.4: Development of enabling policies and measures</b>									
Local Consultants	30000	71305	11,000.00	-	-	11,000.00	7,800.00	7,800.00	7,800.00
<b>Sub total 2.4</b>			<b>11,000.00</b>	<b>-</b>	<b>-</b>	<b>11,000.00</b>	<b>7,800.00</b>	<b>7,800.00</b>	<b>7,800.00</b>
<b>Project Management Cost</b>									
Local Consultants	30000	71305	3,200.00	12,800.00	12,800.00	(9,600.00)	15,430.00	15,430.00	15,430.00
Contractual Services - Individuals (Finance, Admin, and Driver)	30000	71405	6,000.00	7,915.18	7,915.18	(1,915.18)	5,877.00	5,877.00	5,877.00
Equipment and Furniture	30000	72220	1,300.00	130.00	130.00	1,170.00	-	-	-
Fuel, Petroleum and other oils	30000	72311	500.00	384.08	384.08	115.92	800.00	800.00	800.00
Other Materials and Goods	30000	72399	-	80.00	80.00	(80.00)	6,500.00	6,500.00	6,500.00
Communication & Audition Visual Equip (Courier Charges)	30000	72415	100.00	1.25	1.25	98.75	-	-	-
Communication & Audition Visual Equip (Mobile Telephone Charges)	30000	72425	360.00	480.00	480.00	(120.00)	380.00	380.00	380.00
Supplies	30000	72505	219.64	799.15	799.15	(579.51)	500.00	500.00	500.00
Inform Technology Supplies	30000	72815	200.00	660.70	660.70	(460.70)	650.00	650.00	650.00
Insurance	30000	74505	-	595.30	595.30	(595.30)	-	-	-
Miscellaneous Expenses (Bank Charges)	30000	74510	790.00	2.97	2.97	787.03	100.00	100.00	100.00
<b>Sub total of PMC</b>			<b>12,669.64</b>	<b>23,848.63</b>	<b>23,848.63</b>	<b>(11,178.99)</b>	<b>30,237.00</b>	<b>30,237.00</b>	<b>30,237.00</b>
Refund to UNDP bank account for clearance old-age advance					34,151.70	(34,151.70)			
<b>Total</b>			<b>87,069.64</b>	<b>52,917.94</b>	<b>87,069.64</b>		<b>173,130.00</b>	<b>173,130.00</b>	<b>173,130.00</b>

**CERTIFICATION**

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required.
- The progress report for the activities stated herein has been submitted.
- The conditions for this payment as set out in the contract/purchase order/travel authorization have been met satisfactorily.

*Signature* HK

Date Submitted: 23-Jun-20 Signature:  Name: Tin Ponlok Title: Secretary General of NCSD

NOTES: \* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

**FOR AGENCY USE ONLY:**

FOR ALL AGENCIES	
Approved by:	
Signature:	
Name:	Nimnuon Iv Ek
Title:	Head of Policy and Innovation Hub
Date:	June 25, 2020

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
CAG Ref: CRQ ref., Voucher ref.	CAG Ref: CRQ
CRQ CAG GL:	
Training (762010)	DCT Amount
Travel (762020)	
Mtgs. & Confs. (762030)	Less:
Sal. & Sup. Costs (761030)	Liquidation
Const. - Proj. Prem. (76104)	Amount
Other CAG (761010)	
Total	Balance

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New Funding Release	
Activity 1	-
Activity 2	-
Total	-



**Lochan & Co.**  
Chartered Accountants

**Head Office**

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**Lochan & Co.**  
Chartered Accountants