

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**AUDITED STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**

**PROJECT ID 00076990**

**CLEARING FOR RESULTS (PHASE II)**

**PROJECT INFORMATION**

**PROJECT MANAGEMENT:** H.E Chum Bun Rong, Project Director  
H.E Prum Sophakmonkol, Project Manager  
Napoleon Navarro, Deputy Country Director-  
Programme, UNDP

**IMPLEMENTING PARTNER:** Cambodian Mine Action and Victim Assistance Authority

**PRINCIPAL BANKER:** ANZ Royal Bank (Cambodia) Ltd

**AUDITORS:** BDO (Cambodia) Limited

# UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

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**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 1  
AUDITED STATEMENT OF EXPENDITURES  
(COMBINED DELIVERY REPORT)  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**  
**PROJECT ID 00076990**  
**CLEARING FOR RESULTS (PHASE II)**

**REPORT OF PROJECT MANAGEMENT ON THE STATEMENT OF EXPENDITURES  
 (COMBINED DELIVERY REPORT)**

The Project Management hereby submits the report together with the audited statement of expenditures of Clearing for Results (Phase II) (“the Project”) for the period from 1 January 2013 to 31 December 2013.

**Responsibility of the Project Management in respect of the statement of expenditures**

The Project Management is responsible to ascertain that the statement of expenditures (“the statement”) presents fairly, in all material respects, the expenditures incurred by the Project for the period from 1 January 2013 to 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.

The Project Management is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in compliance with the basis of preparation and accounting policies set out in Note 2 to the statement as well as in accordance with the project document signed between UNDP and the Cambodian Mine Action and Victim Assistance Authority, Altas Award ID 00060959. The Project Management is also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**Statement by the Project Management**

In the opinion of the Project Management, the statement set out on pages 5 to 19 presents fairly, in all material respects, the expenditures incurred by the Project for the period from 1 January 2013 to 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement.

Signed on behalf of the Project Management

\_\_\_\_\_  
 H.E. Chum Bun Rong  
 Secretary General, CMAA  
 Project Director, CfRII

\_\_\_\_\_  
 Napoleon Navarro  
 Deputy Country Director -  
 Programme, UNDP

Phnom Penh, Cambodia  
 Date: 23 APR 2014



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## **REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT) TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II)**

### **Report on the Statement**

We have audited the accompanying statement of expenditures (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) in relation to the column titled “Govt Exp” with an expenditure of US\$436,519 and “UNDP Exp” with an expenditure of US\$3,540,454 (as shown in Note 4 to the statement) related to direct payment implemented by the Cambodian Mine Action and Victim Assistance Authority for the period from 1 January 2013 to 31 December 2013 and a summary of significant accounting policies and other explanatory information, as set out on page 5 to 19.

### *Project Management’s Responsibility for the Statement*

The Project Management is responsible for the preparation of the statement in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement, and for such internal control as the Project Management determine is necessary to enable the preparation of the statement of expenditures that is free from material misstatement, whether due to fraud or error.

### *Auditors’ Responsibility*

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Project’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Project Management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT) TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II) (continued)**

*Opinion*

In our opinion, the statement presents fairly, in all material respects, the expenditure totalling US\$3,976,973 incurred by Project for the period from 1 January 2013 to 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 2 to the statement, which describes the basis of preparation and significant accounting policies adopted by the Project. The statement is prepared for the information and use of the Project Management and UNDP. As a result, the statement may not be suitable for another purpose.

*Other Matter*

We draw attention to the fact that we have not audited the accompanying statement of expenditures of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) in relation to columns titled "UNDP Exp" amounting to US\$658,514 made by UNDP Country Office as part of support services (as shown in Note 4 to the statement), "UN Agencies Exp" and "Total Exp" for the period from 1 January 2013 to 31 December 2013 and any of the related notes and accordingly, we do not express an opinion on them.



  
**Lim Seng Siew**  
 Partner

**BDO (Cambodia) Limited**  
*Certified Public Accountants*

Phnom Penh, Cambodia

Date: 23 APR 2014

**Combined Delivery Report by Activity**

 UN Development Programme  
Report ID: unglcdrb

**Selection Criteria :**

Business Unit : KHM10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060959  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00060959 Clearing for Result phase II	Period : Jan-Dec (2013)
Output # : 00076990 Clearing for Results II	Impl. Partner : 00632 National Execution Location : Cambodia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity : ACTIVITY1 (1Promote alignment of DP)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	23,654.00	0.00	23,654.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>23,654.00</b>	<b>0.00</b>	<b>23,654.00</b>
<b>Fund : 26960 (CPR TTF-Conflict-Country S)</b>				
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>23,654.00</b>	<b>0.00</b>	<b>23,654.00</b>

<b>Activity : ACTIVITY1.1 (1-1Promote alignment of DP)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	39,911.99	0.00	39,911.99
61310 - Post Adjustment - IP Staff	0.00	11,576.04	0.00	11,576.04
62305 - Dependency Allowances-IP Staff	0.00	2,929.02	0.00	2,929.02

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**Combined Delivery Report by Activity**



**UN Development Programme**  
Report ID: unglcdrb

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<b>Project Id : 00060959 Clearing for Result phase II</b>	<b>Period :</b>	<b>Jan-Dec (2013)</b>
<b>Output # : 00076990 Clearing for Results II</b>	<b>Impl. Partner :</b>	<b>00632 National Execution</b>
	<b>Location :</b>	<b>Cambodia</b>

	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,563.95	0.00	12,563.95
62315 - Contrib. to medical, social in	0.00	942.40	0.00	942.40
62320 - Mobility, Hardship, Non-remova	0.00	4,834.98	0.00	4,834.98
62340 - Annual Leave Expense - IP	0.00	5,023.81	0.00	5,023.81
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,849.98	0.00	1,849.98
63530 - Contribution to EOS Benefits	0.00	1,930.80	0.00	1,930.80
63535 - Contribution to Security	0.00	2,059.51	0.00	2,059.51
63540 - Contribution to Training	0.00	514.89	0.00	514.89
63545 - Contribution to ICT	0.00	772.31	0.00	772.31
63550 - Contributions to MAIP	0.00	102.98	0.00	102.98
63555 - Contribution to UN JFA	0.00	926.80	0.00	926.80
63560 - Contributions to Appendix D	0.00	154.46	0.00	154.46
64306 - Appointment-Ticket Costs	0.00	296.00	0.00	296.00
64309 - Appointment-Shipment	0.00	10,000.00	0.00	10,000.00
65115 - Contributions to ASHI Reserve	0.00	4,119.05	0.00	4,119.05
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205 - Intl Consultants-Sht Term-Tech	0.00	29,737.30	0.00	29,737.30
71605 - Travel Tickets-International	9,240.00	6,466.00	0.00	15,706.00
71615 - Daily Subsistence Allow-Intl	17,123.40	0.00	0.00	17,123.40
71620 - Daily Subsistence Allow-Local	3,992.57	0.00	0.00	3,992.57
71630 - Shipment	0.00	15,000.00	0.00	15,000.00
71635 - Travel - Other	26.00	304.00	0.00	330.00
72505 - Stationery & other Office Supp	553.14	0.00	0.00	553.14
73305 - Maint & Licensing of Hardware	117.00	0.00	0.00	117.00
74210 - Printing and Publications	378.30	0.00	0.00	378.30
75105 - Facilities & Admin - Implement	0.00	12,868.31	0.00	12,868.31
<b>Total for Fund 30000</b>	<b>31,430.41</b>	<b>165,270.86</b>	<b>0.00</b>	<b>196,701.27</b>
<b>Total for Activity ACTIVITY1.1</b>	<b>31,430.41</b>	<b>165,270.86</b>	<b>0.00</b>	<b>196,701.27</b>
<b>Activity : ACTIVITY10 (10Support complet'n baseline)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	10,000.00	0.00	10,000.00
75105 - Facilities & Admin - Implement	0.00	700.00	0.00	700.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>10,700.00</b>	<b>0.00</b>	<b>10,700.00</b>
<b>Total for Activity ACTIVITY10</b>	<b>0.00</b>	<b>10,700.00</b>	<b>0.00</b>	<b>10,700.00</b>
<b>Activity : ACTIVITY11 (11Clearance that promote)</b>				
<b>Fund : 26960 (CPR TTF-Conflict-Country S)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	0.00	0.00	0.00
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**Combined Delivery Report by Activity**



UN Development Programme  
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Project Id : 00060959 Clearing for Result phase II	Period :	Jan-Dec (2013)		
Output # : 00076990 Clearing for Results II	Impl. Partner :	00632 National Execution		
	Location :	Cambodia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

**Fund : 30000 (PROGRAMME COST SHARING)**

72170 - Svc Co-Humanitarian Aid & Relf	0.00	2,548,543.86	0.00	2,548,543.86
75105 - Facilities & Admin - Implement	0.00	178,398.07	0.00	178,398.07
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>2,726,941.93</b>	<b>0.00</b>	<b>2,726,941.93</b>
<b>Total for Activity ACTIVITY11</b>	<b>0.00</b>	<b>2,726,941.93</b>	<b>0.00</b>	<b>2,726,941.93</b>

**Activity : ACTIVITY11.1 (11-1Clearance that promote)**

**Fund : 26960 (CPR TTF-Conflict-Country S)**

72170 - Svc Co-Humanitarian Aid & Relf	0.00	75,098.03	0.00	75,098.03
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75115 - Facilities & Admin - OH & Ind	0.00	8,044.97	0.00	8,044.97
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>83,143.00</b>	<b>0.00</b>	<b>83,143.00</b>

**Fund : 30000 (PROGRAMME COST SHARING)**

72170 - Svc Co-Humanitarian Aid & Relf	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Activity ACTIVITY11.1</b>	<b>0.00</b>	<b>83,143.00</b>	<b>0.00</b>	<b>83,143.00</b>

**Activity : ACTIVITY11.2 (11-2Clearance that promote)**

**Fund : 30000 (PROGRAMME COST SHARING)**

72170 - Svc Co-Humanitarian Aid & Relf	0.00	136,344.48	0.00	136,344.48
75105 - Facilities & Admin - Implement	0.00	9,544.11	0.00	9,544.11
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>145,888.59</b>	<b>0.00</b>	<b>145,888.59</b>
<b>Total for Activity ACTIVITY11.2</b>	<b>0.00</b>	<b>145,888.59</b>	<b>0.00</b>	<b>145,888.59</b>

**Activity : ACTIVITY11.3 (11-3Clearance that promote)**

**Fund : 30000 (PROGRAMME COST SHARING)**

72170 - Svc Co-Humanitarian Aid & Relf	0.00	467,289.72	0.00	467,289.72
75105 - Facilities & Admin - Implement	0.00	32,710.28	0.00	32,710.28
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>

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**Combined Delivery Report by Activity**



UNDP UN Development Programme  
Report ID: unglcdrb

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Project Id : 00060959 Clearing for Result phase II	Period :	Jan-Dec (2013)
Output # : 00076990 Clearing for Results II	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY11.3</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>
<b>Activity : ACTIVITY11.4 (11-4Clearance that promote)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	150,000.00	0.00	150,000.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>
<b>Total for Activity ACTIVITY11.4</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>
<b>Activity : ACTIVITY11.5 (11-5Clearance that promote)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	93,457.94	0.00	93,457.94
75105 - Facilities & Admin - Implement	0.00	6,542.06	0.00	6,542.06
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>Total for Activity ACTIVITY11.5</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>Activity : ACTIVITY2 (2Enhance capacity in strategic)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71405 - Service Contracts-Individuals	0.00	4,713.07	0.00	4,713.07
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
74325 - Contrib.To CO Common Security	0.00	236.29	0.00	236.29
75105 - Facilities & Admin - Implement	0.00	346.45	0.00	346.45
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>5,295.81</b>	<b>0.00</b>	<b>5,295.81</b>
<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>5,295.81</b>	<b>0.00</b>	<b>5,295.81</b>

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**Combined Delivery Report by Activity**

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UNDP UN Development Programme  
Report ID: unglcdrb

<b>Project Id :</b> 00060959 Clearing for Result phase II	<b>Period :</b> Jan-Dec (2013)		
<b>Output # :</b> 00076990 Clearing for Results II	<b>Impl. Partner :</b> 00632 National Execution <b>Location :</b> Cambodia		
<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

**Activity : ACTIVITY2.1 (2-1Enhance capacity in strateg)**

**Fund : 04000 (Core Programme, UNU Centre)**

71405 - Service Contracts-Individuals	0.00	13,605.19	0.00	13,605.19
71410 - MAIP Premium SC	0.00	76.03	0.00	76.03
71610 - Travel Tickets-Local	0.00	23.57	0.00	23.57
71620 - Daily Subsistence Allow-Local	5,650.69	4,265.25	0.00	9,915.94
71630 - Shipment	0.00	1,164.24	0.00	1,164.24
72311 - Fuel, petroleum and other oils	0.00	946.88	0.00	946.88
72315 - Food & Textile Products	0.00	124.50	0.00	124.50
72370 - Security related goods and mat	0.00	65.00	0.00	65.00
72405 - Acquisition of Communic Equip	0.00	1,372.00	0.00	1,372.00
72425 - Mobile Telephone Charges	0.00	815.80	0.00	815.80
72430 - Postage and Pouch	0.00	78.41	0.00	78.41
72435 - E-mail-Subscription	0.00	2,640.00	0.00	2,640.00
72505 - Stationery & other Office Supp	1,229.38	534.50	0.00	1,763.88
73410 - Maint, Oper of Transport Equip	0.00	821.77	0.00	821.77
74505 - Insurance	0.00	68.33	0.00	68.33
74510 - Bank Charges	0.00	135.00	0.00	135.00
74525 - Sundry	0.00	667.29	0.00	667.29
74599 - UNDP cost recovery chrgs-Bills	0.00	11,958.88	0.00	11,958.88
75705 - Learning costs	0.00	1,107.61	0.00	1,107.61
75711 - TrnWrkshp&Conf - Stipends	15,004.87	0.00	0.00	15,004.87
<b>Total for Fund 04000</b>	<b>21,884.94</b>	<b>40,470.25</b>	<b>0.00</b>	<b>62,355.19</b>

**Fund : 30000 (PROGRAMME COST SHARING)**

71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72370 - Security related goods and mat	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total for Activity ACTIVITY2.1**                      **21,884.94**                      **40,470.25**                      **0.00**                      **62,355.19**

**Activity : ACTIVITY3 (3Consolidate Gender sensitive)**

**Fund : 04000 (Core Programme, UNU Centre)**

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Fund : 26960 (CPR TTF-Conflict-Country S)**

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**Combined Delivery Report by Activity**



**UN Development Programme**  
Report ID: unglcdrb

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Run Time: 27-03-2014 02:03:20

Project Id : 00060959 Clearing for Result phase II	Period :			Jan-Dec (2013)
Output # : 00076990 Clearing for Results II	Impl. Partner :			00632 National Execution
	Location :			Cambodia
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74105 - Management and Reporting Srvs	0.00	9,930.00	0.00	9,930.00
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>9,930.00</b>	<b>0.00</b>	<b>9,930.00</b>
<b>Total for Activity ACTIVITY3</b>	<b>0.00</b>	<b>9,930.00</b>	<b>0.00</b>	<b>9,930.00</b>
<b>Activity : ACTIVITY3.1 (3-1Consolidate Gender sensiti)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71305 - Local Consult.-Sht Term-Tech	0.00	2,898.00	0.00	2,898.00
71635 - Travel - Other	19,035.93	0.00	0.00	19,035.93
74105 - Management and Reporting Srvs	0.00	17,429.82	0.00	17,429.82
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>19,035.93</b>	<b>20,327.82</b>	<b>0.00</b>	<b>39,363.75</b>
<b>Total for Activity ACTIVITY3.1</b>	<b>19,035.93</b>	<b>20,327.82</b>	<b>0.00</b>	<b>39,363.75</b>
<b>Activity : ACTIVITY3.2 (3-2Consolidate Gender sensiti)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
74105 - Management and Reporting Srvs	0.00	17,465.18	0.00	17,465.18
74120 - Capacity Assessment	0.00	14,895.00	0.00	14,895.00
75105 - Facilities & Admin - Implement	0.00	2,265.21	0.00	2,265.21
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>34,625.39</b>	<b>0.00</b>	<b>34,625.39</b>
<b>Total for Activity ACTIVITY3.2</b>	<b>0.00</b>	<b>34,625.39</b>	<b>0.00</b>	<b>34,625.39</b>
<b>Activity : ACTIVITY4 (4Raise CMAA's profile)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71305 - Local Consult.-Sht Term-Tech	1,800.00	0.00	0.00	1,800.00
71505 - UN Volunteers-Stipend & Allow	0.00	16,533.00	0.00	16,533.00
71520 - UNV-Language Allowance	0.00	180.00	0.00	180.00
71535 - UNV-Medical Insurance	0.00	1,185.48	0.00	1,185.48
71540 - UNV-Global Charges	0.00	1,446.75	0.00	1,446.75
71545 - UNV-Home Leave Travel & Allowa	0.00	72.00	0.00	72.00
71550 - UNV-Resettlement Allowance	0.00	1,350.00	0.00	1,350.00
71590 - UNV HQ use only	0.00	545.72	0.00	545.72
71620 - Daily Subsistence Allow-Local	904.17	0.00	0.00	904.17
72505 - Stationery & other Office Supp	1,763.55	0.00	0.00	1,763.55
74210 - Printing and Publications	5,980.00	0.00	0.00	5,980.00
74325 - Contrib.To CO Common Security	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 27-03-2014 02:03:20

Project Id : 00060959 Clearing for Result phase II	Period :	Jan-Dec (2013)
Output # : 00076990 Clearing for Results II	Impl. Partner :	00632 National Execution
	Location :	Cambodia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74510 - Bank Charges	0.00	0.00	0.00	0.00
75711 - TrnWrkshp&Conf - Stipends	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>10,447.72</b>	<b>21,312.95</b>	<b>0.00</b>	<b>31,760.67</b>

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	0.00	0.00	0.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Activity ACTIVITY4</b>	<b>10,447.72</b>	<b>21,312.95</b>	<b>0.00</b>	<b>31,760.67</b>

Activity : ACTIVITY4.1 (4-1Raise CMAA's profile)

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	592.58	0.00	592.58
71510 - UNV Settling-In-Grant	0.00	3,942.00	0.00	3,942.00
71520 - UNV-Language Allowance	0.00	6.45	0.00	6.45
71535 - UNV-Medical Insurance	0.00	131.72	0.00	131.72
71540 - UNV-Global Charges	0.00	51.85	0.00	51.85
71545 - UNV-Home Leave Travel & Allowa	0.00	2.58	0.00	2.58
71550 - UNV-Resettlement Allowance	0.00	48.39	0.00	48.39
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,825.00	0.00	1,825.00
71590 - UNV HQ use only	0.00	114.35	0.00	114.35
75105 - Facilities & Admin - Implement	0.00	470.04	0.00	470.04
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>7,184.96</b>	<b>0.00</b>	<b>7,184.96</b>
<b>Total for Activity ACTIVITY4.1</b>	<b>0.00</b>	<b>7,184.96</b>	<b>0.00</b>	<b>7,184.96</b>

Activity : ACTIVITY5 (5Implement & monitor implement)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	2,640.00	0.00	0.00	2,640.00
71620 - Daily Subsistence Allow-Local	1,501.82	0.00	0.00	1,501.82
72505 - Stationery & other Office Supp	961.36	0.00	0.00	961.36
73310 - Maint & Licencing of Software	288.00	0.00	0.00	288.00
75105 - Facilities & Admin - Implement	0.00	2,697.86	0.00	2,697.86

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**Combined Delivery Report by Activity**



UN Development Programme

Report ID: unglcdrb

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Run Time: 27-03-2014 02:03:20

Project Id : 00060959 Clearing for Result phase II	Period : Jan-Dec (2013)			
Output # : 00076990 Clearing for Results II	Impl. Partner : 00632 National Execution			
	Location : Cambodia			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning – subsistence allowan	4,996.60	0.00	0.00	4,996.60
75711 - TrnWrkshp&Conf - Stipends	28,153.00	0.00	0.00	28,153.00
<b>Total for Fund 30000</b>	<b>38,540.78</b>	<b>2,697.86</b>	<b>0.00</b>	<b>41,238.64</b>
<b>Total for Activity ACTIVITY5</b>	<b>38,540.78</b>	<b>2,697.86</b>	<b>0.00</b>	<b>41,238.64</b>
<b>Activity : ACTIVITY6 (6Enhance capacity in proj)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71305 - Local Consult.-Sht Term-Tech	22,821.50	0.00	0.00	22,821.50
<b>Total for Fund 04000</b>	<b>22,821.50</b>	<b>0.00</b>	<b>0.00</b>	<b>22,821.50</b>
<b>Total for Activity ACTIVITY6</b>	<b>22,821.50</b>	<b>0.00</b>	<b>0.00</b>	<b>22,821.50</b>
<b>Activity : ACTIVITY6.1 (6-1Enhance capacity in proj)</b>				
<b>Fund : 26960 (CPR TTF-Conflict-Country S)</b>				
72105 - Svc Co-Construction & Engineer	0.00	29,900.00	0.00	29,900.00
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>29,900.00</b>	<b>0.00</b>	<b>29,900.00</b>
<b>Total for Activity ACTIVITY6.1</b>	<b>0.00</b>	<b>29,900.00</b>	<b>0.00</b>	<b>29,900.00</b>
<b>Activity : ACTIVITY6.2 (6-2Enhance capacity in proj)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71305 - Local Consult.-Sht Term-Tech	12,950.50	0.00	0.00	12,950.50
71620 - Daily Subsistence Allow-Local	2,320.24	0.00	0.00	2,320.24
72425 - Mobile Telephone Charges	10,192.00	0.00	0.00	10,192.00
72505 - Stationery & other Office Supp	2,760.98	0.00	0.00	2,760.98
72510 - Publications	636.00	0.00	0.00	636.00
72815 - Inform Technology Supplies	1,047.00	0.00	0.00	1,047.00
73310 - Maint & Licencing of Software	1,755.00	0.00	0.00	1,755.00
73410 - Maint, Oper of Transport Equip	7,633.66	0.00	0.00	7,633.66
74210 - Printing and Publications	412.00	0.00	0.00	412.00
74505 - Insurance	805.15	0.00	0.00	805.15
74525 - Sundry	588.61	0.00	0.00	588.61
75105 - Facilities & Admin - Implement	0.00	2,880.35	0.00	2,880.35
75711 - TrnWrkshp&Conf - Stipends	46.80	0.00	0.00	46.80
<b>Total for Fund 30000</b>	<b>41,147.94</b>	<b>2,880.35</b>	<b>0.00</b>	<b>44,028.29</b>

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**Combined Delivery Report by Activity**



UNDP UN Development Programme  
Report ID: unglcdrb

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Run Time: 27-03-2014 02:03:20

Project Id : 00060959 Clearing for Result phase II	Period :	Jan-Dec (2013)
Output # : 00076990 Clearing for Results II	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY6.2</b>	<b>41,147.94</b>	<b>2,880.35</b>	<b>0.00</b>	<b>44,028.29</b>
<b>Activity : ACTIVITY7.1 (7-1Support integrat'n mine cle)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
74325 - Contrib.To CO Common Security	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71305 - Local Consult.-Sht Term-Tech	4,146.00	0.00	0.00	4,146.00
71405 - Service Contracts-Individuals	0.00	34,710.43	0.00	34,710.43
71410 - MAIP Premium SC	0.00	152.95	0.00	152.95
71620 - Daily Subsistence Allow-Local	10,556.25	0.00	0.00	10,556.25
72399 - Other Materials and Goods	1,200.00	0.00	0.00	1,200.00
72505 - Stationery & other Office Supp	1,082.61	0.00	0.00	1,082.61
72815 - Inform Technology Supplies	1,285.00	0.00	0.00	1,285.00
73310 - Maint & Licencing of Software	284.00	0.00	0.00	284.00
75105 - Facilities & Admin - Implement	0.00	5,181.60	0.00	5,181.60
75711 - TrnWrkshp&Conf - Stipends	20,605.59	0.00	0.00	20,605.59
<b>Total for Fund 30000</b>	<b>39,159.45</b>	<b>40,044.98</b>	<b>0.00</b>	<b>79,204.43</b>
<b>Total for Activity ACTIVITY7.1</b>	<b>39,159.45</b>	<b>40,044.98</b>	<b>0.00</b>	<b>79,204.43</b>
<b>Activity : ACTIVITY8 (8Mainstream Gender &amp; disabilit)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	1,443.91	0.00	0.00	1,443.91
75105 - Facilities & Admin - Implement	0.00	2,365.95	0.00	2,365.95
75705 - Learning costs	0.00	31,868.00	0.00	31,868.00
75711 - TrnWrkshp&Conf - Stipends	487.50	0.00	0.00	487.50
<b>Total for Fund 30000</b>	<b>1,931.41</b>	<b>34,233.95</b>	<b>0.00</b>	<b>36,165.36</b>

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**Combined Delivery Report by Activity**




UN Development Programme

Report ID: unglcdrb

<b>Project Id :</b> 00060959 Clearing for Result phase II	<b>Period :</b> Jan-Dec (2013)
<b>Output # :</b> 00076990 Clearing for Results II	<b>Impl. Partner :</b> 00632 National Execution <b>Location :</b> Cambodia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY8</b>	<b>1,931.41</b>	<b>34,233.95</b>	<b>0.00</b>	<b>36,165.36</b>
<b>Activity : ACTIVITY9 (9Further enhance quality Assur)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71305 - Local Consult.-Sht Term-Tech	54,324.00	0.00	0.00	54,324.00
71605 - Travel Tickets-International	1,388.00	0.00	0.00	1,388.00
71615 - Daily Subsistence Allow-Intl	2,656.02	0.00	0.00	2,656.02
71620 - Daily Subsistence Allow-Local	110,363.07	0.00	0.00	110,363.07
72210 - Machinery and Equipment	7,405.80	0.00	0.00	7,405.80
72220 - Furniture	643.00	0.00	0.00	643.00
72399 - Other Materials and Goods	4,773.00	0.00	0.00	4,773.00
72505 - Stationery & other Office Supp	5,473.37	0.00	0.00	5,473.37
72815 - Inform Technology Supplies	1,285.00	0.00	0.00	1,285.00
73310 - Maint & Licencing of Software	1,110.30	0.00	0.00	1,110.30
73410 - Maint, Oper of Transport Equip	7,659.00	0.00	0.00	7,659.00
74210 - Printing and Publications	1,681.00	0.00	0.00	1,681.00
74220 - Translation Costs	168.00	0.00	0.00	168.00
74505 - Insurance	0.00	27,810.00	0.00	27,810.00
75105 - Facilities & Admin - Implement	0.00	16,655.00	0.00	16,655.00
75707 - Learning - subsistence allowan	971.79	0.00	0.00	971.79
75711 - TrnWrkshp&Conf - Stipends	10,217.12	0.00	0.00	10,217.12
<b>Total for Fund 30000</b>	<b>210,118.47</b>	<b>44,465.00</b>	<b>0.00</b>	<b>254,583.47</b>
<b>Total for Activity ACTIVITY9</b>	<b>210,118.47</b>	<b>44,465.00</b>	<b>0.00</b>	<b>254,583.47</b>
<b>Total for Output : 00076990</b>	<b>436,518.55</b>	<b>4,198,967.70</b>	<b>0.00</b>	<b>4,635,486.25</b>
<b>Project Total :</b>	<b>436,518.55</b>	<b>4,198,967.70</b>	<b>0.00</b>	<b>4,635,486.25</b>

Signed By :  Date : 23 APR 2014  
 Signed By : Napoleon Navarro Date : 23 APR 2014



Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrb

Selection Criteria :

Business Unit : KHM10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060959  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2013)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39603 - Cambodia - Crisis Prev & Rcvry	0.00	0.00	0.00	0.00
39608 - Cambodia - Poverty Reduction	436,518.55	4,198,967.70	0.00	4,635,486.25

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**Combined Delivery Report by Activity**Page 12 of 12  
Run Time: 27-03-2014 02:03:48UN  
DP UN Development Programme  
Report ID: unglcdrb**Funds Utilization****Selection Criteria :**Business Unit : KHM10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060959  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00060959 Clearing for Result phase II

Period : As Of Dec31,2013

Output #	Impl. Partner :00632 National Execution	UNDP AMOUNT
	Outstanding NEX advances	1,806.07
	Undepreciated Fixed Assets	0.00
	Inventory	0.00
	Prepayments	0.00
	Commitments	1,242.00

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## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

### NOTES TO THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT)

These notes form an integral part of the accompanying statement of expenditures (Combined Delivery Report).

#### 1. PROJECT BACKGROUND

The Clearing for Results (Phase II) (“the Project”) was set up in accordance with the Project agreement signed between UNDP and the Cambodian Mine Action and Victim Assistance Authority (“CMAA”) on 10 December 2010, representing the Royal Government of Cambodia. The Project commenced its operations on 1 January 2011 for an estimated duration of four years. The budgeted fund for the Project is US\$24,152,640.

The Project’s overall objective is to ensure national structures and mechanisms ensure demining resources are effectively allocated promoting the release of land for productive use by the poor.

The Project planned to achieve the following key deliverables:

- **Deliverable 1:** Mine action policy and strategic frameworks ensure most resources are effectively allocated onto national priorities as defined by local planning processes and maximise the land available for local development.
- **Deliverable 2:** The CMAA is equipped with the technical and functional capacities required to manage, coordinate, regulate and monitor the sector within an evolving environment.
- **Deliverable 3:** At least 35 sq km of contaminated land mapped through Baseline Survey is cleared and released for productive use through local planning that promotes efficiency and transparency.

**UNITED NATIONS DEVELOPMENT PROGRAMME****AWARD ID 00060959****PROJECT ID 00076990****CLEARING FOR RESULTS (PHASE II)****NOTES TO THE STATEMENT EXPENDITURES (continued)  
(COMBINED DELIVERY REPORT)****2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES****2.1 Basis of preparation**

The statement of expenditures (Combined Delivery Report) of the UNDP Award ID 00060959 and Project ID 00076990 – Clearing for Results (PHASE II) (“the Project”), which is expressed in United States Dollar (“US\$”), has been prepared in accordance with cash basis of accounting. Under this basis of accounting, expenditures are recognised when payments are made rather than when incurred, including the advance payments to staff.

The accompanying statement of expenditures (Combined Deliver Report) was prepared for the purpose of complying with UNDP Award ID 00060959 and Project ID 00076990 between UNDP and implementing partner, and the UNDP accounting requirements.

**2.2 Expenditures**

Expenditures represent costs incurred in meeting the Project objectives in line with the approved budgets.

**2.3 Non-expendable items**

The purchase price and any directly attributable costs in acquiring the non-expendable items are recorded as expenses at the time the assets and equipment are acquired and payment is made.

For control purposes, the Project prepares a statement of assets and equipment. The statement of assets and equipment comprise non-expendable items whose cost is US\$1,000 or above.

**2.4 Foreign exchange difference**

The statement of expenditures (Combined Delivery Report) is presented in United States Dollars (“US\$”). Transactions in currencies other than US\$ are recorded at the UNDP rate of exchange for the month when the expenditure was made.

**2.5 Corresponding figures**

Corresponding figures are not required by the accounting practices prescribed by UNDP.

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**  
**PROJECT ID 00076990**  
**CLEARING FOR RESULTS (PHASE II)**

**NOTES TO THE STATEMENT EXPENDITURES (continued)**  
**(COMBINED DELIVERY REPORT)**

**3. COMBINED DELIVERY REPORT**

Combined Delivery Report (“CDR”) is the report that reflects the total expenditures, obligation and fund utilisation (recorded in ATLAS) of a project during a year. This report is prepared by UNDP, using in-house accounting software package called ATLAS. The CDR combines expenditures from three disbursement sources for a calendar year. The three disbursement sources include:

**3.1 Implementing partner (either Government or NGO)**

These represent disbursements made by implementing partner and are recorded in the Government expenditures column in the CDR.

**3.2 UNDP (country office, headquarters and other country offices)**

These represent disbursements made by UNDP from its own bank accounts. These UNDP disbursements are recorded in the UNDP disbursements column in the CDR. These disbursements may be classified as either direct payments or UNDP support services.

- (i) Direct Payments – These are payments made by the UNDP on behalf of the implementing partner, which is responsible for the expenditures. The implementing partner is accountable for the disbursement and maintains all supporting documentation.
- (ii) UNDP Support Services – This is where the government and UNDP have agreed that UNDP will provide support services to the Project and signed a Letter of Agreement. These support services must be described in the Letter of Agreement. UNDP is fully responsible and accountable for these expenditures and, accordingly, maintains all supporting documentation for the disbursement.

**3.3 UN agencies**

These represent expenditures of a UN agency when implementing part of the Project. These UN agency expenditures are recorded in the “UN Agencies Exp” column in the CDR.

**4. UNDP expenditures**

	<b>UNDP Direct payment US\$</b>	<b>UNDP Support services US\$ (Unaudited)</b>	<b>Total US\$ (Unaudited)</b>
Total expenditures	3,540,454	658,514	4,198,968

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 2  
AUDITED STATEMENT OF CASH POSITION  
AS AT 31 DECEMBER 2013**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**REPORT OF PROJECT MANAGEMENT ON THE STATEMENT OF CASH POSITION**

The Project Management hereby submits the report together with the audited statement of cash position of Clearing for Results (Phase II) ("the Project") as at 31 December 2013.

**Responsibility of the Project Management in respect of the statement of cash position**

The Project Management is responsible to ascertain that the statement of cash position ("the statement") presents fairly, in all material respects, the cash balance of the Project as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.


The Project Management is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in compliance with the basis of preparation and accounting policies set out in Note 1 to the statement as well as in accordance with the project document signed between UNDP and the Cambodian Mine Action and Victim Assistance Authority, Altas Award ID 00060959. The Project Management is also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


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

**Statement by the Project Management**

In the opinion of the Project Management, the statement set out on pages 24 to 25 presents fairly, in all material respects, the cash balance of the Project as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

Signed on behalf of the Project Management

  
\_\_\_\_\_  
H.E. Chum Bun Rong  
Secretary General, CMAA  
Project Director, CfRII

  
\_\_\_\_\_  
Napoleon Navarro  
Deputy Country Director -  
Programme, UNDP

Phnom Penh, Cambodia  
Date: 23 APR 2014





## REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF CASH POSITION TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II)

### Report on the Statement

We have audited the accompanying statement of cash position (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) with a balance of US\$1,806 implemented by the Cambodian Mine Action and Victim Assistance Authority as at 31 December 2013 and a summary of significant accounting policies set out in Note 1 to the statement and other explanatory information, as set out on pages 24 to 25.

### *Project Management’s Responsibility for the Statement*

The Project Management is responsible for the preparation of the statement in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement, and for such internal control as the Project Management determine is necessary to enable the preparation of the statement of cash position that are free from material misstatement, whether due to fraud or error.

### *Auditors’ Responsibility*

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Project’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Project Management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF CASH POSITION TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II) (continued)**

*Opinion*

In our opinion, the statement presents fairly, in all material respects, the cash balance of the Project amounting to US\$1,806 as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of preparation and significant accounting policies adopted by the Project. The statement is prepared for the information and use of the Project Management and UNDP. As a result, the statement may not be suitable for another purpose.

  
  
**Lim Seng Siew**  
 Partner

**BDO (Cambodia) Limited**  
*Certified Public Accountants*

Phnom Penh, Cambodia  
 Date: 23 APR 2014

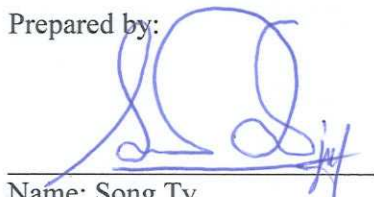
UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959  
 PROJECT ID 00076990  
 CLEARING FOR RESULTS (PHASE II)

STATEMENT OF CASH POSITION AS AT 31 DECEMBER 2013

	As at 31 December 2013 US\$
Cash in bank	1,565
Cash on hand	241
	<hr/>
	1,806
	<hr/>

Prepared by:



Name: Song Ty  
 Position: Chief of Finance and Admin. Unit

Date: 21/4/2014

Verified by:



Name: H.E. Prak Sokyou  
 Position: General Administration Manager

Date: 21.04.2014

Certified by:



Name: H.E. Prum Sophakmonkol  
 Position: Project Manager

Date: 23 APR 2014

Approved by:



Name: H.E. Chum Bun Rong  
 Position: Project Director

Date: 23 APR 2014

**UNITED NATIONS DEVELOPMENT PROGRAMME****AWARD ID 00060959****PROJECT ID 00076990****CLEARING FOR RESULTS (PHASE II)****NOTES TO THE STATEMENT OF CASH POSITION****1. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES****1.1 Basis of preparation**

The statement of cash position of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”), which is expressed in United States Dollars (“US\$”), has been prepared in accordance with cash basis of accounting. Under this basis of accounting, expenditures are recognised when payments are made rather than when incurred, including the treatment of the advance payment to staff.

The accompanying statement of cash position was prepared for the purpose of complying with UNDP Award ID 00060959 and Project ID 00076990 between UNDP and implementing partner, and the UNDP accounting requirements.

**1.2 Foreign exchange difference**

The statement of cash position is presented in United States Dollars (“US\$”). Cash balance in currencies other than US\$ are recorded at the UNDP exchange rate at 31 December 2013.

**1.3 Corresponding figures**

Corresponding figures are not required by the accounting practices prescribed by UNDP.

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 3  
AUDITED STATEMENT OF ASSETS AND EQUIPMENT  
AS AT 31 DECEMBER 2013**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**  
**PROJECT ID 00076990**  
**CLEARING FOR RESULTS (PHASE II)**

**REPORT OF PROJECT MANAGEMENT OF THE STATEMENT OF ASSETS AND EQUIPMENT**

The Project Management hereby submits the report together with the audited statement of assets and equipment of Clearing for Results (Phase II) (“the Project”) as at 31 December 2013.

**Responsibility of the Project Management in respect of the statement of assets and equipment**

The Project Management is responsible to ascertain that the statement of assets and equipment (“the statement”) presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.

The Project Management is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in compliance with the basis of preparation and accounting policies set out in Note 1 to the statement as well as in accordance with the project document signed between UNDP and the Cambodian Mine Action and Victim Assistance Authority, Altas Award ID 00060959. The Project Management is also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**Statement by the Project Management**

In the opinion of the Project Management, the statement set out on pages 30 to 36 presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

Signed on behalf of the Project Management




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H.E. Chum Bun Rong  
 Secretary General, CMAA  
 Project Director, CfRII




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Napoleon Navarro  
 Deputy Country Director -  
 Programme, UNDP

Phnom Penh, Cambodia  
 Date: 23 APR 2014



## **REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF ASSETS AND EQUIPMENT TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II)**

### **Report on the Statement**

We have audited the accompanying statement of assets and equipment (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) with a balance of US\$432,915 implemented by the Cambodian Mine Action and Victim Assistance Authority as at 31 December 2013 and a summary of significant accounting policies set out in Note 1 to the statement and other explanatory information, as set out on pages 30 to 35.

### *Project Management’s Responsibility for the Statement*

The Project Management is responsible for the preparation of the statement in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement, and for such internal control as the Project Management determine is necessary to enable the preparation of the statement of assets and equipment that are free from material misstatement, whether due to fraud or error.

### *Auditors’ Responsibility*

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Project’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Project Management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF ASSETS AND EQUIPMENT TO THE PROJECT MANAGEMENT OF CLEARING FOR RESULTS (PHASE II)**  
(continued)

*Opinion*

In our opinion, the statement presents fairly, in all material respects, the assets and equipment balance of the Project amounting to US\$432,915 as at 31 December 2013 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of preparation and significant accounting policies adopted by the Project. The statement is prepared for the information and use of the Project Management and UNDP. As a result, the statement may not be suitable for another purpose.

  
  
**Lim Seng Siew**  
 Partner

**BDO (Cambodia) Limited**  
*Certified Public Accountants*

Phnom Penh, Cambodia

Date: 23 APR 2014



## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2013

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
1	Nissan Patrol Wagon 4 WD , Series 2008, Chassis #: JN1TCSY61Z0572070; State05 2:0206	Eng: TD42207127	CFR2- 002	30-Oct-09	1	24,366	R&M Department
2	Computer, HP Laptop 6910b	CND821QMBD	CFR2- 003	16-Sep-08	1	1,550	SG Touch Pheap
3	LCD Projector Toshiba DLP TLP-WX2200 (2200ANS Lumens) XGA	S/N: 15224202	CFR2- 004	24-Apr-08	1	1,399	GAF Department
4	LCD Projector Toshiba DLP TDP-TW355 (3500ANS Lumens) XGA	S/N: 31737401	CFR2- 005	24-Apr-08	1	1,950	GAF Department
5	Photocopier- Toshiba E-Studio 355	S/N: MPF046337	CFR2- 006	12-Oct-10	1	3,383	GAF Department
6	Computer, Laptop HP2510	CNF83407GX, W/N: 19645	CFR2- 007	8-Dec-08	1	1,650	R&M Chim Chansideth
7	Computer, HP Laptop ; nc6400	S/N: CND7122ZSF	CFR2- 009	21-Sep-07	1	1,620	GAF Eng Sophano
8	Computer, Laptop HP-Compaq 6910p	S/N: CND97502GPF	CFR2- 010	8-Jan-08	1	1,540	R&M Khun Sochenda
9	Computer, Laptop HP-Compaq 6910p	S/N: CND7502H1D	CFR2- 011	8-Jan-08	1	1,540	GAF Song Selaroth
10	Computer, Laptop HP-Compaq 6910p	S/N: CND752GR7	CFR2- 012	8-Jan-08	1	1,540	SEPD Vong Vanny
11	Toyota Land Cruiser, Serie 2006, ONU 2793	Eng: 1HZ053683	CFR2- 015	24-Nov-06	1	25,132	UNDP Em Pommra
12	Computer, Laptop Dell latitude E4300	S/N: 99992	CFR2- 017	18-Jul-09	1	1,670	R&M Mao Bunhath
13	Computer, Laptop Dell Latitude E6400	S/N: 97165	CFR2- 018	11-Jul-09	1	1,549	GAF Ly Vannak
14	Computer, Laptop Dell Latitude E6400	S/N: 97165	CFR2- 019	11-Jul-09	1	1,549	GAF Chea Vicheaka
15	Computer, Laptop Dell Latitude E4300	S/N: 110133	CFR2- 020	18-Jul-09	1	1,670	UNDP Sreng Hongto
16	Computer, Laptop Dell Latitude E4300	N/A	CFR2- 021	15-Nov-09	1	1,670	GAF Nou Sornnang
17	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HGY	CFR2- 023	8-Jan-08	1	1,540	VA Keo Norm
18	Nisan Pickup, Double Cap 4 WD, Series 2009, Chassis # JN1CJUD22Z0088549;State05 2:0205	Eng: QD32275210	CFR2- 024	30-Oct-09	1	21,306	BLS BTB Team
19	Computer, Laptop Toshiba M380	S/N: X5091799W	CFR2- 025	N/A	1	1,485	GAF Leap Ly horing
20	Computer, Laptop HP-Compaq 6910p	S/N: CND7502GR3	CFR2- 027	8-Jan-08	1	1,540	TWG Nem Thul

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2013 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
21	Nisan Pickup, Double Cap 4 WD, Series 2009, Chassis # JNICJUD22Z0097254; State05 2:0204	Eng: QD32275211	CFR2- 028	30-Oct-09	1	21,306	BLS BMC
22	Computer, Laptop, HP- nc6400	S/N: CND712332Z	CFR2- 029	21-Sep-07	1	1,620	VA Kong Sam Art
23	Computer, Laptop HP-Compaq 6910p	S/N: CND7502H34	CFR2- 030	8-Jan-08	1	1,540	VA Ny Gmor
24	Nissan Pick-up Double Cab 4WD 3.2D, LHD, White ; Production Year 2007; State 05 2:0142	Chassie JNICJUD22Z0088550 & Engine QD32249349	CFR2- 031	1-Jul-08	1	29,683	QA BMC
25	Nissan Pick-up Double Cab 4WD 3.2D, LHD, White; Production Year 2007; State05 2-0143	Chassie JNICJUD22Z0088549 & Engine QD32249384	CFR2- 032	1-Jul-08	1	29,683	QA Kg. Cham
26	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HL7	CFR2- 033	8-Jan-08	1	1,540	GAF Va Socheat
27	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 State36 1:0038	Engine No. E443-TH336741	CFR2- 034	13-Dec-07	1	1,210	MAPU Kg.Thom Pheng Panith
28	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 State36 1:0039	Engine No. E443-TH336735	CFR2- 035	13-Dec-07	1	1,210	MAPU Kg.Thom
29	Motorbike, SUZUKI VIVA FD110SD, Serial 2007State36 1:0040	Engine No. E443-TH336739	CFR2- 036	13-Dec-07	1	1,210	MAPU Kg.Thom
30	Motorbike, SUZUKI VIVA FD110SD, Serial 2007; State36 1-0041	Engine No. E443-TH336734	CFR2- 037	13-Dec-07	1	1,210	MAPU Kg.Thom
31	Motorbike, SUZUKI VIVA FD110SD, Serial 2007; State36 1-0042	Engine No. E443-TH336736	CFR2- 038	13-Dec-07	1	1,210	MAPU Kg.Thom
32	Computer, Laptop HP-Compaq 6910p	CND7491TQL	CFR2- 039	8-Jan-08	1	1,550	MAPU Kg.Thom Eung Kuy Ort
33	Photocopier, Model /AR-M206	S/N: 73072200	CFR2- 040	13-Dec-07	1	2,879	MAPU Kg.Thom
34	Printer HP Color, LaserJet CP3505dn	S/N: CN1H7D6004	CFR2- 041	13-Dec-07	1	1,450	MAPU Kg.Thom
35	Computer, Desktop, Lenovo	S/N: V1X2567	CFR2- 042	13-Dec-07	1	1,160	MAPU Kg.Thom
36	Computer, Desktop, Lenovo	S/N: V1X2571	CFR2- 043	13-Dec-07	1	1,160	MAPU Kg.Thom
37	Computer, Desktop, Lenovo	S/N: V1X2594	CFR2- 044	13-Dec-07	1	1,160	MAPU Kg.Thom
38	Motorbike, SUZUKI VIVA FD110SD, Serial 2007- State36 1- 2109	E443-TH336732	CFR2- 045	13-Dec-07	1	1,210	MAPU PURSAT Duk Chean

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2013 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
39	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1- 2112	E443-TH336745	CFR2- 046	13-Dec-07	1	1,210	MAPU PURSAT
40	Motorbike, SUZUKI VIVA FD110SD, Serial 2007- State36 1-2111	E443-TH336742	CFR2- 047	13-Dec-07	1	1,210	MAPU PURSAT Mey Chin
41	Motorbike, SUZUKI VIVA FD110SD, Serial 2007- State36 1-2108	E443-TH336744	CFR2- 048	13-Dec-07	1	1,210	MAPU PURSAT Neang Kosal
42	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1: 2110	E443-TH336731	CFR2- 049	13-Dec-07	1	1,210	MAPU PURSAT
43	Computer, Laptop HP-Compaq 6910p	S/N: CND74926ZB	CFR2- 050	8-Jan-08	1	1,550	MAPU PURSAT Neang Kosal
44	Photo Copier, Model AR-M206	S/N: 73072260	CFR2- 051	13-Dec-07	1	2,879	MAPU PURSAT
45	Printer HP Color, LaserJet CP3505dn	S/N: CNI1H7D6007	CFR2- 052	13-Dec-07	1	1,450	MAPU PURSAT
46	Computer, Desktop , Lenovo	S/N: V1X2552	CFR2- 053	13-Dec-07	1	1,160	MAPU PURSAT
47	Computer, Desktop , Lenovo	S/N: V1X2528	CFR2- 054	13-Dec-07	1	1,160	MAPU PURSAT
48	Computer, Desktop , Lenovo	S/N: V1N7983	CFR2- 055	13-Dec-07	1	1,160	MAPU PURSAT
49	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36: 1-0059	Engine No. E443TH336743	CFR2- 056	13-Dec-07	1	1,210	MAPU SRP Chhoeun Soktor
50	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0060	Engine No. E443TH336733	CFR2- 057	13-Dec-07	1	1,210	MAPU SRP Leng Kim Hcang
51	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0061	Engine No. E443TH336737	CFR2- 058	13-Dec-07	1	1,210	MAPU SRP Smien Bunnhoeun
52	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0062	Engine No. E443TH336740	CFR2- 059	13-Dec-07	1	1,210	MAPU SRP Chhay Chhoeun
53	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0063	Engine No. E443TH336738	CFR2- 060	13-Dec-07	1	1,210	MAPU SRP
54	Computer, Laptop HP-Compaq 6910p	S/N: CND7491TRZ	CFR2- 061	8-Jan-08	1	1,550	MAPU SRP
55	Photo Copier, Model AR-M206	S/N: 7307220	CFR2- 062	13-Dec-07	1	2,879	MAPU SRP
56	Printer HP Color, LaserJet CP3505dn	S/N: CNI1H706006	CFR2- 063	13-Dec-07	1	1,450	MAPU SRP

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2013 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
57	Computer, Desktop , Lenovo	S/N: L3A0829	CFR2- 064	13-Dec-07	1	1,160	MAPU SRP
58	Computer, Desktop , Lenovo	S/N: L3A0830	CFR2- 065	13-Dec-07	1	1,160	MAPU SRP
59	Computer, Desktop , Lenovo	S/N: L3A0839	CFR2- 066	13-Dec-07	1	1,160	MAPU SRP
60	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2132	Eng: F488-TH311222	CFR2- 067	6-Jul-09	1	1,315	MAPU BTB
61	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2130	Eng: F488-TH311155	CFR2- 068	6-Jul-09	1	1,315	MAPU BTB
62	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2131	Eng: F488-TH310016	CFR2- 069	6-Jul-09	1	1,315	MAPU BTB
63	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2147	Eng: F488-TH309401	CFR2- 070	6-Jul-09	1	1,315	MUPU Pailin
64	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2145	Eng: F488-TH309931	CFR2- 071	6-Jul-09	1	1,315	MUPU Pailin
65	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No.State 36-1-2122	Eng: F488-TH309876	CFR2- 072	6-Jul-09	1	1,315	MAPU BMC
66	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2120	Eng: F488-TH309720	CFR2- 073	6-Jul-09	1	1,315	MAPU BMC
67	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-3157	Eng: F488-TH309785	CFR2- 074	6-Jul-09	1	1,315	MAPU PVH
68	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009	Eng: F488-TH310131	CFR2- 075	6-Jul-09	1	1,315	MAPU OMC Moagn Chivoan
69	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009	Eng: F488-TH311051	CFR2- 076	6-Jul-09	1	1,315	MAPU OMC Khim Bo
70	Laptop Dell E 6420 S/N 56G83R1	S/N: 11273960701	CFR 2 - 446	6-Oct-11	1	1,118	QA BTB Hang Vannara
71	Laptop Dell E 6420 S/N 3CG83R1	S/N: 7283930850	CFR 2 - 447	6-Oct-11	1	1,118	QA Kg. Cham Rith Vinhean
72	Laptop Dell E 6420 S/N 1CG83R1	S/N: 29296284132	CFR 2 - 448	6-Oct-11	1	1,118	QC BTB Bun Narith
73	Laptop Dell E 6420 S/N GBG84R1	S/N: 35520897277	CFR 2 - 449	6-Oct-11	1	1,118	QC BMC Sang Sarath
74	Laptop Dell E 6420 S/N 6DGG83R1	S/N: 13874006269	CFR 2 - 450	6-Oct-11	1	1,118	P&R Ek Sophan
75	Laptop Dell E 6420 S/N BBG83R1	S/N: 42051244285	CFR 2 - 451	6-Oct-11	1	1,118	SEPD Vong Vanny
76	Laptop Dell E 6420 S/N DBG83R1	S/N: 28990550269	CFR 2 - 452	6-Oct-11	1	1,118	SEPD Hean Kimsin

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2013 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
77	Laptop Dell E 6420 S/N BBG83R1	S/N: 24636985597	CFR 2 - 453	6-Oct-11	1	1,118	SEPD Keng Mony
78	Laptop Dell E 6420 S/N 7BG81R1	S/N: 15929856253	CFR 2 - 454	6-Oct-11	1	1,118	GAF Eng Pheap
79	Laptop Dell E 6420 S/N HBG83R1	S/N: 37697679613	CFR 2 - 455	6-Oct-11	1	1,118	GAF Nem Veasna
80	Laptop Dell E 6420 S/N 36G83R1	S/N: 69203960290	CFR 2 - 456	6-Oct-11	1	1,118	GAF Sreng Sorphlea
81	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G 54KUDR16	CFR 2 - 458	28-Dec-11	1	1,664	SG Chum Bun Rong
82	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G 54KUDR19	CFR 2 - 459	28-Dec-11	1	1,664	R&M Prum Sophakmonkol
83	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G GID1DRJ9	CFR 2 - 460	28-Dec-11	1	1,664	GAF Prak Sokyou
84	Mine Lap F3	(Serial No. N20948)	CFR 2 - 484	29-Dec-11	1	3,897	QC BTB
85	Mine Lap F3	(Serial No. N20939)	CFR 2 - 485	29-Dec-11	1	3,897	QC BTB
86	Mine Lap F3	(Serial No. N20973)	CFR 2 - 486	29-Dec-11	1	3,897	QC BMC
87	Mine Lap F3	(Serial No. N20946)	CFR 2 - 487	29-Dec-11	1	3,897	QC BMC
88	Mine Lap F3	(Serial No. N20947)	CFR 2 - 488	29-Dec-11	1	3,897	QC BMC
89	Mine Lap F3	(Serial No. N20969)	CFR 2 - 489	29-Dec-11	1	3,897	QC BMC
90	Mine Lap F3	(Serial No. N20962)	CFR 2 - 490	29-Dec-11	1	3,897	QC BTB
91	Mine Lap F3	(Serial No. N20951)	CFR 2 - 491	29-Dec-11	1	3,897	QC BTB
92	Car Pickup Ford Ranger 209428 Model2011 State 05 2:0322	(MNCLSFE40BW977566)	CFR 2 - 495	20-Dec-11	1	17,000	QA BTB Team
93	Car Pickup Ford Ranger 207947 Model2011 State 05 2: 0314	(MNCLSFE40BW977228)	CFR 2 - 496	20-Dec-11	1	17,000	QC BMC
94	Car Pickup Ford Ranger 207967 Model2011 State 05 2: 0312	(MNCLSFE40BW977242)	CFR 2 - 497	20-Dec-11	1	17,000	QC BTB
95	Car Pickup Ford Ranger 207977 Model2011 State 05 2: 0376	(MNCLSFE40BW977246)	CFR 2 - 498	20-Dec-11	1	17,000	QA SRP

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2013 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
96	Laptop DELL XPS 14Z L412Z/Win7HPte	S/N:5IM7BS1	CFR 2 - 517	21-Apr-12	1	1,150	QA SRP
97	Laptop DELL XPS 14Z L412Z/Win7HPte	S/N:HTL7BS1	CFR 2 - 518	21-Apr-12	1	1,150	QA BMC Hong Hokly
98	Laptop DELL XPS 14Z L412Z/Win7HPte	S/N:F6M7BS1	CFR 2 - 519	21-Apr-12	1	1,150	R&M Tep Kallyan
99	Laptop DELL XPS 14Z L412Z/Win7HPte	S/N: 5ZL7BS1	CFR 2 - 520	21-Apr-12	1	1,150	R&M Sok Chantraboth
100	Laptop Lenovo X220	S/N: R9-KARB7	CFR 2 - 523	3-May-12	1	1,232	UNDP David Horrocks
101	Toyota Landcruiser Model 2011 JTMHV09J004068307 (4461CC) State05 02:1188	En. 1VD018530	CFR 2 - 526	20-Dec-11	1	53,429	R&M Prum Sophakmonkol
102	Computer Laptop Lenovo Model G480	S/N: CB19608988	CFR 2 - 538	5-Mar-13	1	1,285	R&M Horm Khan
103	Computer Laptop Lenovo Model G480	S/N: CB19225716	CFR 2 - 539	5-Mar-13	1	1,285	SEPD Chhiv Lim
104	HP Scanner Model: N6310	S/N: CN24CDF052	CFR 2 - 540	5-Mar-13	1	1,047	GAF Hay Sokhana
105	Dell Latitude E6520	80KDBS1	CFR 2 - 542	7-Mar-13	1	1,372	UNDP Tong Try
106	Container40 (office toilet):	N/A	CFR 2 - 551	17-Jun-13	1	7,800	R&M ACO
					<b>Total</b>	<b>432,915</b>	

Prepared by:



Name: Eng Pheap  
Position: Chief of Procurement Unit  
Date: 23 APR 2014

Verified by:



Name: H.E. Prak Sokyou  
Position: General Administration Manager  
Date: 23 APR 2014

Seen and certified by:



Name: H.E. Prum Sophakmonkol  
Position: Project Manager  
Date: 23 APR 2014

Approved by:



Name: H.E. Chum Bun Rong  
Position: Project Director  
Date: 23 APR 2014

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**  
**PROJECT ID 00076990**  
**CLEARING FOR RESULTS (PHASE II)**

**NOTES TO THE STATEMENT OF ASSETS AND EQUIPMENT****1. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES****1.1 Basis of preparation**

The statement of assets and equipment of the UNDP Award ID 00060959 and Project ID 00076990 – Clearing for Results (Phase II) (“the Project”), which are expressed in United States Dollar (“US\$”), have been prepared in accordance with cash basis of accounting. Under this basis of accounting, expenditures are recognised when payments are made rather than when incurred, including the treatment of the advance payments to staff.

The accompanying statement of assets and equipment was prepared for the purpose of complying with UNDP Award ID 00060959 and Project ID 00076990 between UNDP and implementing partner, and the UNDP accounting requirements.

**1.2 Non-expendable items**

The purchase price and any directly attributable costs in acquiring the non-expendable items are recorded as expenses at the time the assets and equipment are acquired and payment is made. No depreciation or price adjustment on the statement of assets and equipment is made subsequent to purchases as they were already expensed.

Those expenditures are reported in the statement of expenditures (Combined Delivery Report) in their respective year of purchase.

For control purposes, the Project prepares a statement of assets and equipment. The statement of assets and equipment comprise non-expendable items whose cost is US\$1,000 or above.

**1.3 Foreign exchange difference**

The statement of assets and equipment is presented in United States Dollars (“US\$”). Transactions in currencies other than US\$ are recorded at the UNDP rate of exchange for the month when the expenditure was made.

**1.4 Corresponding figures**

Corresponding figures are not required by the accounting practices prescribed by UNDP.

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 4  
SUMMARY OF AUDIT RESULTS  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**



UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT) FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

Award ID	Project ID	Amount audited and certified (US\$)	Audit opinion (unqualified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Total amount of Net Financial Impact (NFI) of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reason(s) for qualification of audit opinion and breakdown of NFI amount (US\$)	Observation(s) that had impact on qualification of audit opinion (list observation number(s) and page of audit report/management letter)
00060959	00076990	3,976,973	Unqualified	Nil	Nil	Not applicable	Not applicable

  
**Lim Seng Siew**  
 Partner



**BDO (Cambodia) Limited**  
 Certified Public Accountants

Phnom Penh, Cambodia  
 Date: **23 APR 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959  
 PROJECT ID 00076990  
 CLEARING FOR RESULTS (PHASE II) PROJECT

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF CASH POSITION  
 AS AT 31 DECEMBER 2013

Award ID	Project ID	Value of Cash Position Statement as at 31 December 2013 (US\$)	Audit Opinion- Statement of Cash Position	Total amount of qualification- Statement of Cash Position (US\$)	Total amount of Net financial impact (NFI) of qualification of audit opinion - statement of Cash Position (US\$)
00060959	00076990	1,806	Unqualified	Nil	Nil



*Lim Seng Siew*  
 Partner

BDO (Cambodia) Limited  
 Certified Public Accountants

Phnom Penh, Cambodia  
 Date: 23 APR 2014

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II) PROJECT

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF ASSETS AND EQUIPMENT  
AS AT 31 DECEMBER 2013

Award ID	Project ID	Cost of assets and equipment as at 31 December 2013 (cumulative from Project start date) (US\$)	Audit Opinion - Statement of Assets and Equipment	Total amount of qualification on the Statement of assets and equipment (US\$)	Total amount of Net financial impact (NFI) of qualification of audit opinion on Statement of assets and equipment (US\$)
00060959	00076990	432,915	Unqualified	Nil	Nil



  
Lim Seng Siew  
Partner

BDO (Cambodia) Limited  
Certified Public Accountants

Phnom Penh, Cambodia  
Date: 23 APR 2014

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 5  
MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**



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Suite 28, Hotel Cambodiana  
 313 Sisowath Quay  
 Phnom Penh  
 Kingdom of Cambodia

H.E. Chum Bun Rong  
 Project Director  
 Cambodian Mine Action and Victim Assistance Authority  
 Phnom Penh  
 Kingdom of Cambodia

Our Ref: BDO/LSS/LKW/LC/SVC

Date: 23 APR 2014

Dear Sir

**CLEARING FOR RESULTS (PHASE II)  
 AUDIT FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**

We have completed the audit on the statements of expenditures (Combined Delivery Report), cash position and assets and equipment ("the statements") of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) ("the Project") for the period from 1 January 2013 to 31 December 2013. As part of our audit, we have obtained an understanding of the internal control process of the Project to establish the reliance, which we may place thereon in determining the nature, timing and extent of our substantive auditing procedures.

During the course of our audit, we noted weaknesses in the internal control systems that require improvement and management letters have been issued accordingly. However, the matters cover only weaknesses, which have come to our attention as a result of the audit and that our examination had not been designed to determine the adequacy of the internal controls process of the Project or to identify/highlight all weaknesses.

Our findings are grouped into the following categories:

- High:** Action that is considered imperative to ensure that UNDP is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
- Medium:** Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
- Low:** Action that is considered desirable and should result in enhanced control or better value for money.

Our findings covered the following audit areas:

1. Financial management;
2. Project progress and rate of delivery;
3. Procurement of goods and services;
4. Human resources selection and administration;
5. Management and use of equipment/inventory;
6. Record keeping systems and controls; and
7. Management structure.



Furthermore, our findings were also classified by possible causes as follows:

1. Lack of/Inadequate policies/procedures/guidelines;
2. Lack of/Inadequate guidance/supervision at the project level;
3. Inadequate guidance/monitoring at UNDP country office level;
4. Lack of/Insufficient resources (specify; financial, human or, technical resources);
5. Inadequate planning;
6. Inadequate training;
7. Human error;
8. Intentional overriding of internal controls; and
9. Inadequate management structure.

Our recommendations are meant as a form of constructive advice to the Project and its management. Please note that the recommendations in the management letters do not provide absolute assurance to the achievements of the Project's objectives. It provides a mean in assisting and meeting your needs to minimise or off-set unwanted risks.

We have incorporated the Project Management's responses to the various comments enclosed in the attached report for your attention.

We would like to take this opportunity to thank the Project Management and staff for the co-operation and kind assistance granted to us during the course of our audit.

Yours faithfully




Lim Seng Siew  
Partner  
Encl.

**UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)**

**AWARD ID 00060959**

**PROJECT ID 00076990**

**CLEARING FOR RESULTS (PHASE II) PROJECT**

**MANAGEMENT LETTER**

**FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**

<b>A. SUMMARY OF AUDIT FINDINGS</b>	<b>RISK SEVERITY</b>	<b>PAGE</b>
<b>I. Financial management</b>		
1. Control over advances	Medium	45 - 46
<b>II. Project progress and rate of delivery - no finding</b>		
<b>III. Procurement of goods and services - no finding</b>		
<b>IV. Human resources selection and administration - no finding</b>		
<b>V. Management and use of equipment/inventory</b>		
2. Control over assets	Medium	47 - 50
<b>VI. Record keeping systems and controls</b>		
3. Control over journal voucher	Low	51 - 52
<b>VII. Management structure - no finding</b>		
<b>B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS</b>		<b>53 - 59</b>

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959  
 PROJECT ID 00076990  
 CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
 FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS

1. Control over advances

Risk : Medium  
 Audit area : Financial management  
 Causes : Lack of/Inadequate guidance/supervision at the project level

*Observation*

- a. We noted that the following advance liquidations were not made within 10 working days after the completion of mission:

Reference number	Mission ended date	Liquidation date	Amount US\$
JV/2013/0010	17-Jan-12	20-Mar-13	3,725
JV/2013/0005	17-Jan-13	4-Mar-13	2,882
JV/2013/0002	26-Oct-12	23-Jan-13	805
JV/2013/0009	15-Dec-12	20-Mar-13	814
JV/2013/0011	13-Jan-13	20-Mar-13	2,570
JV/2013/0003	5-Oct-12	19-Feb-13	147
JV/2013/0004	21-Nov-12	26-Feb-13	338
JV/2013/0001	23-Nov-12	8-Jan-13	61

- b. We also noted that there were long outstanding advances which were not cleared up to the date of audit, as follows:

Reference Number	Advance date	Status	Amount US\$
BTV/2013/0217	24-Oct-13	Not cleared	4,273
BTV/2013/0218	24-Oct-13	Not cleared	3,209
BTV/2013/0219	24-Oct-13	Not cleared	573
BTV/2013/0220	24-Oct-13	Not cleared	1,595
BTV/2013/0221	24-Oct-13	Not cleared	469
BTV/2013/0222	24-Oct-13	Not cleared	811
BTV/2013/0223	24-Oct-13	Not cleared	2,326
BTV/2013/0224	24-Oct-13	Not cleared	248



UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS (continued)

1. Control over advances (continued)

*Implication*

- a. The liquidation of advances not made within the time frame might lead to inaccurate Project monitoring and reporting.
- b. Advances may be subjected to a risk of misappropriation if they are not closely monitored. By having long outstanding advances, there is a risk that the advances may not be used in line with the Project objectives.

*Recommendation*

- a. We recommend that liquidation of advances be made within the time frame after the completion of mission.
- b. We recommend that long outstanding advances be closely monitored and cleared within the expected time frame i.e. after 10 days upon the completion of mission.

*Management’s response*

*CMAA has been making all the efforts to minimize the long outstanding cash advance from time to time. CMAA always follows up closely with the persons for the long outstanding advances. Minutes or Note to file are prepared to give justification/reasons for the delay on clearing advances and proposed planned action for new advances. However, the advances raised by auditor have been followed up but haven’t been justified in writing.*

*CO’s response*

*We agreed with the audit findings and recommendations. Through Project Spot Check, CO will discuss with the CMAA to make sure that the Cash Advance be settled within the timeframe.*

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS

2. Control over assets

Risk : Medium

Audit area : Management and use of equipment/inventory

Causes : Lack of/Inadequate guidance/supervision at the project level

*Observation*

- a. During our physical assets sighting, we noted that the following non-expendable equipment were not attached with tagging number:

Asset number	Description	Amount US\$
CFR2 - 006	Photocopier- Toshiba E-Studioa 355	3,383
CFR2 - 015	Toyota Land Cruiser, Serie 2006, ONU 2793	25,132
CFR2 - 526	Toyota Landcruiser 2011 (4461CC) State05 02:1188	53,429
CFR2 - 540	HP Scanner Model: N6310	1,047
CFR2 - 448	Laptop Dell E 6420 S/N 1CG83R1	1,118
CFR2 - 495	Car Pickup Ford Ranger2011 209428 State 05 2:0322	17,000
CFR2- 497	Car Pickup Ford Ranger2011 207967 State 05 2:0312	17,000

- b. Based on our samples selected for physical assets sighting, we also noted that certain non-expendable equipment in the asset register were not registered under the Project's name but under the name of the following parties:

Asset number	Description	Amount US\$	Ownership
CFR2 - 002	Nissan Patrol Wagon 4 WD	24,368	COM
CFR2 - 526	Toyota Landcruiser	53,429	COM
CFR2 - 032	Nissan Pick-up 4 WD	29,683	COM
CFR2 - 070	Motorbike, SUZUKI VIVA	1,315	CMAA Pailin
CFR2 - 071	Motorbike, SUZUKI VIVA	1,315	CMAA Pailin
CFR2 - 075	Motorbike, SUZUKI VIVA	1,315	CMAA Oudor Meanchey
CFR2 - 076	Motorbike, SUZUKI VIVA	1,315	CMAA Oudor Meanchey
CFR2 - 074	Motorbike, SUZUKI VIVA	1,315	Project's staff
CFR2 - 045	Motorbike, SUZUKI VIVA	1,210	CMAA Pursat
CFR2 - 046	Motorbike, SUZUKI VIVA	1,210	CMAA Pursat
CFR2 - 048	Motorbike, SUZUKI VIVA	1,210	CMAA Pursat
CFR2 - 498	Car Pickup Ford Ranger	17,000	Project's staff
CFR2 - 028	Nisan Pickup 4 WD	21,306	COM
CFR2 - 031	Nissan Pick-up 4WD	29,683	COM
CFR2 - 496	Car Pickup Ford Ranger	17,000	COM
CFR2 - 073	Motorbike, SUZUKI VIVA	1,315	CMAA Banteay Meanchey

## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959  
 PROJECT ID 00076990  
 CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
 FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

## A. SUMMARY OF AUDIT FINDINGS

## 2. Control over assets (continued)

*Observation (continued)*

- b. Based on our samples selected for physical assets sighting, we also noted that certain non-expendable equipment in the asset register were not registered under the Project's name but under the name of the following parties: (continued)

Asset number	Description	Amount US\$	Ownership
CFR2 - 024	Nisan Pickup 4 WD	21,306	COM
CFR2 - 495	Car Pickup Ford Ranger 209428 Model2011 State 05 2:0322 "	17,000	COM
CFR2 - 497	Car Pickup Ford Ranger 207967 Model2011 State 05 2: 0312"	17,000	COM
CFR2 - 067	Motorbike, SUZUKI VIVA - 125CC- FL125SD-2009 late No. State 36-1-2132	1,315	CMAA Battambang
CFR2 - 068	Motorbike, SUZUKI VIVA - 125CC- FL125SD-009Plate No. State 36-1-2130	1,315	CMAA Battambang
CFR2 - 069	Motorbike, SUZUKI VIVA - 125CC- FL125SD-009Plate No. State 36-1-2131	1,315	CMAA Battambang

- c. We also noted that the asset listing was not up to date, for example, the movement of the assets from one location to another was not reflected in the asset listing, as follows:

Asset Number	Location Per listing	Location Per physical asset
CFR2 - 046	Pursat	Phnom Penh
CFR2 - 060	Siem Reap	Phnom Penh
CFR2 - 031	Banteay Meanchey	Battambang
CFR2 - 449	Banteay Meanchey	Battambang
CFR2 - 488	Banteay Meanchey	Battambang
CFR2 - 489	Banteay Meanchey	Battambang
CFR2 - 496	Banteay Meanchey	Pailin
CFR2 - 518	Banteay Meanchey	Battambang

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959  
 PROJECT ID 00076990  
 CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
 FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS

2. Control over assets (continued)

*Observation (continued)*

- c. We also noted that the asset listing was not up to date, for example, the movement of the assets from one location to another was not reflected in the asset listing, as follows: (continued)

Asset Number	Location Per listing	Location Per physical asset
CFR2 - 448	Battambang	Pailin
CFR2 - 485	Battambang	Kom Pong Cham

*Implication*

- a. Equipment without a tagging number could lead to difficulties in locating the assets in the future.
- b. The absence of proper registration of assets could lead to disputes over the ownership of assets by various parties.
- c. Without an updated asset listing, there is a risk of inaccurate reporting in respect of the Project’s non-expendable equipment.

*Recommendation*

- a. We recommend all non-expendable equipment be appropriately tagged with identification number.
- b. We recommend that the registration of ownership of the above mentioned should be in the name of the Project.
- c. We recommend all movements of asset be reflected appropriately in the asset listing for internal control purposes.

**UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)****AWARD ID 00060959****PROJECT ID 00076990****CLEARING FOR RESULTS (PHASE II) PROJECT****MANAGEMENT LETTER****FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013****A. SUMMARY OF AUDIT FINDINGS****2. Control over assets (continued)***Management’s response*

*CMAA would like to reassure that, despite of this partly inadequacy, all the equipment has been appropriately maintained and updated in our asset registered list. However, we agree with the audit observations and recommendations.*

*Those vehicles and motorcycles were provided by UNDP without the state registration numbers. When responsible recipients received those items, they needed to proceed for the State registration numbers from their own offices. Only the government can issue state registration number and project can’t. That’s why it appears that the vehicles and motorcycles belong to different owners. However, all the recipients signed on the asset list to ascertain that the vehicles and motorcycles belong to the CFR2 Project.*

*In addition, CMAA conducted physical check and updated list twice a year for each location.*

*During the field work, auditor checked those assets base on signed list in Dec 2013 and some assets were moved in beginning of 2014. So we are unable to keep assets location as signed list in 2013.*

*CO’s response*

*We agreed with the audit recommendations. We will remind the project team all the assets should be label/tag properly from time to time under project’s name. In addition, we were informed that there are letters of agreement between the project and the users to ascertain that the assets belong to the C4R Project. Moreover, UNDP will discuss with CMAA to find the ways to address the issues.*

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS

3. Control over journal voucher

Risk : Low

Audit area : Record keeping systems and controls

Causes : Lack of/Inadequate guidance/supervision at the project level

*Observation*

- a. Based on our samples selected, we noted that journal voucher number JV/13/0026 dated 27 December 2013 was wrongly recorded into the accounting system as 18 December 2013.
- b. We also noted that the following journal voucher numbers were different from those recorded in the general ledger (“GL”):

Reference number per journal voucher	Reference number per GL
JV/2013/0001	JV/M16/162A
JV/2013/0002	JV/M21/119A
JV/2013/0003	JV/M15/122A
JV/2013/0004	JV/M22/146A
JV/2013/0005	JV/M19/118A
JV/2013/0009	JV/M18/120A
JV/2013/0010	JV/M17/117A
JV/2013/0011	JV/M20/121A

*Implication*

- a. The incorrect recording of journal voucher date into the accounting system could lead to ineffective monthly monitoring of the progress of the Project.
- b. Without properly recording the reference number into the accounting system could lead to difficulties in tracing the original journal vouchers in respect of transactions recorded into the accounting system.

AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

A. SUMMARY OF AUDIT FINDINGS

3. Control over journal voucher (continued)

*Recommendation*

- a. We recommend date of journal voucher be captured correctly into the accounting system.
- b. We recommend that correct journal voucher number be recorded in the accounting system and there should be a regular review (monthly or quarterly) by senior staff on the journal listing to ensure that journal entries were correctly captured in the system. Any error detected should be justified and corrected on a timely basis.

*Management's response*

*CMAA accepts the recommendation and the project team will take action for coming year to address the issues.*

*CO's response*

*We agreed with the audit recommendations and project management response. Through the project Spot Check, we will follow up with the project and ensure that such issue will not happen again in 2014.*

## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

## B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS

Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Project/CO Management Comments																																																																								
1	<p><b>Control over advances</b></p> <p>a. We noted that the following advance liquidations were not made within 10 working days after the completion of mission:</p> <table border="1"> <thead> <tr> <th>Reference number</th> <th>Mission ended date</th> <th>Liquidation date</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>JV/2013/0010</td> <td>17-Jan-12</td> <td>20-Mar-13</td> <td>3,725</td> </tr> <tr> <td>JV/2013/0005</td> <td>17-Jan-13</td> <td>4-Mar-13</td> <td>2,882</td> </tr> <tr> <td>JV/2013/0002</td> <td>26-Oct-12</td> <td>23-Jan-13</td> <td>805</td> </tr> <tr> <td>JV/2013/0009</td> <td>15-Dec-12</td> <td>20-Mar-13</td> <td>814</td> </tr> <tr> <td>JV/2013/0011</td> <td>13-Jan-13</td> <td>20-Mar-13</td> <td>2,570</td> </tr> <tr> <td>JV/2013/0003</td> <td>5-Oct-12</td> <td>19-Feb-13</td> <td>147</td> </tr> <tr> <td>JV/2013/0004</td> <td>21-Nov-12</td> <td>26-Feb-13</td> <td>338</td> </tr> <tr> <td>JV/2013/0001</td> <td>23-Nov-12</td> <td>8-Jan-13</td> <td>61</td> </tr> </tbody> </table> <p>b. We also noted that there were long outstanding advances which were not cleared up to the date of audit, as follows:</p> <table border="1"> <thead> <tr> <th>Reference number</th> <th>Advance Date</th> <th>Status</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>BTV/2013/0217</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>4,2723</td> </tr> <tr> <td>BTV/2013/0218</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>3,209</td> </tr> <tr> <td>BTV/2013/0219</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>573</td> </tr> <tr> <td>BTV/2013/0220</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>1,595</td> </tr> <tr> <td>BTV/2013/0221</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>469</td> </tr> <tr> <td>BTV/2013/0222</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>811</td> </tr> <tr> <td>BTV/2013/0223</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>2,326</td> </tr> <tr> <td>BTV/2013/0224</td> <td>24 Oct 13</td> <td>Not cleared</td> <td>248</td> </tr> </tbody> </table>	Reference number	Mission ended date	Liquidation date	Amount US\$	JV/2013/0010	17-Jan-12	20-Mar-13	3,725	JV/2013/0005	17-Jan-13	4-Mar-13	2,882	JV/2013/0002	26-Oct-12	23-Jan-13	805	JV/2013/0009	15-Dec-12	20-Mar-13	814	JV/2013/0011	13-Jan-13	20-Mar-13	2,570	JV/2013/0003	5-Oct-12	19-Feb-13	147	JV/2013/0004	21-Nov-12	26-Feb-13	338	JV/2013/0001	23-Nov-12	8-Jan-13	61	Reference number	Advance Date	Status	Amount US\$	BTV/2013/0217	24 Oct 13	Not cleared	4,2723	BTV/2013/0218	24 Oct 13	Not cleared	3,209	BTV/2013/0219	24 Oct 13	Not cleared	573	BTV/2013/0220	24 Oct 13	Not cleared	1,595	BTV/2013/0221	24 Oct 13	Not cleared	469	BTV/2013/0222	24 Oct 13	Not cleared	811	BTV/2013/0223	24 Oct 13	Not cleared	2,326	BTV/2013/0224	24 Oct 13	Not cleared	248	<p>a. We recommend that liquidation of advances be made within the time frame after the completion of mission.</p> <p>b. We recommend that long outstanding advances be closely monitored and cleared within the expected time frame i.e. after 10 days upon the completion of mission.</p>	Financial management	Lack of/ Inadequate guidance/ supervision at the project level	Medium	<p>Management's response</p> <p>CMAA has been making all the efforts to minimize the long outstanding cash advance from time to time. CMAA always follows up closely with the persons for the long outstanding advances. Minutes or Note to file are prepared to give justification/reasons for the delay on clearing advances and proposed planned action for new advances. However, the advances raised by auditor have been followed up but haven't been justified in writing.</p> <p>CO's response</p> <p>We agreed with the audit findings and recommendations. Through Project Spot Check, CO will discuss with the CMAA to make sure that the Cash Advance be settled within the timeframe.</p>
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B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS (continued)

Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Project/CO Management Comments																								
2	<p><b>Control over assets</b></p> <p>a. During our physical assets sighting, we noted that the following non-expendable equipment were not attached with tagging number.</p> <table border="1"> <thead> <tr> <th>Asset number</th> <th>Description</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>CFR2 - 006</td> <td>Photocopier- Toshiba E-Studioa 355</td> <td>3,383</td> </tr> <tr> <td>CFR2 - 015</td> <td>Toyota Land Criuser, Serie 2006, ONU 2793</td> <td>25,132</td> </tr> <tr> <td>CFR2 - 526</td> <td>Toyota Landcruiser 2011 (4461CC) State05 02:1188</td> <td>53,429</td> </tr> <tr> <td>CFR2 - 540</td> <td>HP Scanner Model: N6310</td> <td>1,047</td> </tr> <tr> <td>CFR2 - 448</td> <td>Laptop Dell E 6420 S/N 1CG83R1</td> <td>1,118</td> </tr> <tr> <td>CFR2 - 495</td> <td>Car Pickup Ford Ranger2011 209428 State 05 2:0322</td> <td>17,000</td> </tr> <tr> <td>CFR2- 497</td> <td>Car Pickup Ford Ranger2011 207967 State 05 2:0312</td> <td>17,000</td> </tr> </tbody> </table>	Asset number	Description	Amount US\$	CFR2 - 006	Photocopier- Toshiba E-Studioa 355	3,383	CFR2 - 015	Toyota Land Criuser, Serie 2006, ONU 2793	25,132	CFR2 - 526	Toyota Landcruiser 2011 (4461CC) State05 02:1188	53,429	CFR2 - 540	HP Scanner Model: N6310	1,047	CFR2 - 448	Laptop Dell E 6420 S/N 1CG83R1	1,118	CFR2 - 495	Car Pickup Ford Ranger2011 209428 State 05 2:0322	17,000	CFR2- 497	Car Pickup Ford Ranger2011 207967 State 05 2:0312	17,000	<p>a. We recommend all non-expendable equipment be appropriately tagged with identification number.</p>	<p>Management and use of equipment/inventory</p>	<p>Lack of/ Inadequate guidance/supervision at the project level</p>	<p>Medium</p>	<p>Management's response</p> <p>CMAA would like to reassure that, despite of this partly inadequacy, all the equipment has been appropriately maintained and updated in our asset registered list. However, we agree with the audit observations and recommendations.</p> <p>Those vehicles and motorcycles were provided by UNDP without the state registration numbers. When responsible recipients received those items, they needed to proceed for the State registration numbers from their own offices. Only the government can issue state registration number and project can't. That's why it appears that the vehicles and motorcycles belong to different owners. However, all the recipients signed on the asset list to ascertain that the vehicles and motorcycles belong to the CFR2 Project.</p>
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CFR2 - 518	Banteay Meanchey	Battambang																															

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013

B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS (continued)

Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Project/CO Management Comments
3	<p>Control over journal voucher</p> <p>a. Based on our samples selected, we noted that journal voucher number JV/13/0026 dated 27 December 2013 was wrongly recorded into the accounting system as 18 December 2013.</p> <p>b. We also noted that the following journal voucher numbers were different from those recorded in the general ledger (“GL”):</p> <p>Reference number per journal voucher</p> <p>JV/2013/0001 JV/2013/0002 JV/2013/0003 JV/2013/0004 JV/2013/0005 JV/2013/0009 JV/2013/0010 JV/2013/0011</p> <p>JV/M16/162A JV/M21/119A JV/M15/122A JV/M22/146A JV/M19/118A JV/M18/120A JV/M17/117A JV/M20/121A</p>	<p>a. We recommend date of journal voucher be captured correctly into the accounting system.</p> <p>b. We recommend that correct journal voucher number be recorded in the accounting system and there should be a regular review (monthly or quarterly) by senior staff on the journal listing to ensure that journal entries were correctly captured in the system. Any error detected should be justified and corrected on a timely basis.</p>	<p>Record keeping systems and controls</p>	<p>Lack of/ Inadequate guidance/ supervision at the project level</p>	<p>Low</p>	<p>Management’s response</p> <p>CMAA accepts the recommendation and the project team will take action for coming year to address the issues.</p> <p>CO’s response</p> <p>We agreed with the audit recommendations and project management response. Through the project Spot Check, we will follow up with the project and ensure that such issue will not happen again in 2014.</p>



Lim Seng Siew  
Partner

BDO (Cambodia) Limited  
Certified Public Accountants

Phnom Penh, Cambodia

Date: 23 APR 2014

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00060959  
PROJECT ID 00076990  
CLEARING FOR RESULTS (PHASE II)**

**PART 6  
STATUS OF THE PREVIOUS YEAR'S AUDIT  
RECOMMENDATIONS  
FOR THE PERIOD FROM 1 JANUARY 2013 TO 31 DECEMBER 2013**

## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

## STATUS OF THE PREVIOUS YEAR'S AUDIT RECOMMENDATIONS (continued)

No	Award No	Observation	Project No		Risk Severity	Project's comments	Opinion Type:		Unqualified																					
			Audit Area	Audit Cause			Recommendations	Action(s) Planned	Target impl. date	Action Unit	Updated status	Actual impl. date	Description of status update																	
1		<p>Improving control over advance liquidation</p> <p>According to the UNDP guidelines, Chapter III (section iv, B-1, xix) states that advances should be cleared within 10 working days after completion of the activities. We noted, however that certain advances were not cleared within the stipulated period; usually, it takes more than 10 days from the completion of the activities. For instance.</p> <table border="1"> <thead> <tr> <th>References</th> <th>Amount (US\$)</th> <th>Activity completion date</th> <th>Advance clearance date</th> </tr> </thead> <tbody> <tr> <td>JV/C01/0035</td> <td>12,450</td> <td>27 May 12</td> <td>10 Jul 12</td> </tr> <tr> <td>JV/C04/0008</td> <td>6,138</td> <td>28 Oct 11</td> <td>27 Jan 12</td> </tr> <tr> <td>JV/C01/0019</td> <td>1,947</td> <td>1 Mar 12</td> <td>26 Apr 12</td> </tr> </tbody> </table>	References	Amount (US\$)	Activity completion date	Advance clearance date	JV/C01/0035	12,450	27 May 12	10 Jul 12	JV/C04/0008	6,138	28 Oct 11	27 Jan 12	JV/C01/0019	1,947	1 Mar 12	26 Apr 12	00060959	Financial Management	Lack of/ Inadequate guidance/ supervision at the Project level.	Medium	00076990	<p>CMAA: This is the case which CMAA has been making all the efforts to minimize from time to time. Consequently, the number of long outstanding advances reduced in 2012. CMAA always follows up closely with long outstanding advances. Minutes or Note to File are prepared to give justification and planned action. However, the advances mentioned above have been followed up but haven't been justified.</p> <p>UNDP: UNDP is taking note on the recommendation and will work with the project counterpart to ensure that advance is timely cleared.</p>	<p>CMAA: This is the case which CMAA has been making all the efforts to minimize from time to time. Consequently, the number of long outstanding advances reduced in 2012. CMAA always follows up closely with long outstanding advances. Minutes or Note to File are prepared to give justification and planned action. However, the advances mentioned above have been followed up but haven't been justified.</p> <p>UNDP: UNDP is taking note on the recommendation and will work with the project counterpart to ensure that advance is timely cleared.</p>	Unknown	Project management	Not implemented	Unknown	Please refer to current ML #/1.
References	Amount (US\$)	Activity completion date	Advance clearance date																											
JV/C01/0035	12,450	27 May 12	10 Jul 12																											
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## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

## STATUS OF THE PREVIOUS YEAR'S AUDIT RECOMMENDATIONS (continued)

Award No	00060959		00076990		Opinion Type:		Unqualified																																										
	Observation	Recommendations	Audit Area	Audit Cause	Risk Severity	Project's comments	Action(s) Planned	Target impl. date	Action Unit	Updated status	Actual impl. date	Description of status update																																					
2	<p><b>Setting a more realistic budget</b></p> <p>The budget is used as a monitoring tool to track performance of the Project. However, certain expenditures were not comparable to the planned budget.</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Actual expenditure</th> <th>Budget</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>US\$</td> <td>US\$</td> <td>US\$</td> <td>%</td> </tr> <tr> <td>Activity 2</td> <td>9,997</td> <td>26,709</td> <td>(16,712)</td> <td>(63%)</td> </tr> <tr> <td>Activity 5</td> <td>58,194</td> <td>91,608</td> <td>(33,414)</td> <td>(36%)</td> </tr> <tr> <td>Activity 6</td> <td>61,072</td> <td>69,837</td> <td>(8,765)</td> <td>(13%)</td> </tr> <tr> <td>Activity 7</td> <td>44,704</td> <td>49,732</td> <td>(5,028)</td> <td>10%</td> </tr> <tr> <td>Activity 9</td> <td>254,231</td> <td>296,001</td> <td>(41,770)</td> <td>(14%)</td> </tr> <tr> <td>Activity 12</td> <td>220,232</td> <td>247,766</td> <td>(27,534)</td> <td>(11%)</td> </tr> </tbody> </table>	Description	Actual expenditure	Budget	Variance	US\$	US\$	US\$	%	Activity 2	9,997	26,709	(16,712)	(63%)	Activity 5	58,194	91,608	(33,414)	(36%)	Activity 6	61,072	69,837	(8,765)	(13%)	Activity 7	44,704	49,732	(5,028)	10%	Activity 9	254,231	296,001	(41,770)	(14%)	Activity 12	220,232	247,766	(27,534)	(11%)	<p>The Project's management should use their best estimates and experience to set a realistic budget based on work plans. Furthermore, the budget should be reviewed regularly and its bottom line should be revised, if needed.</p>	<p>Project progress and rate of delivery</p> <p>Inadequate planning</p>	<p>Low</p>	<p>00076990</p> <p>Project's comments</p> <p>CMAA: CMAA and UNDP regularly monitor the expenditure compared to the budget. However, the Project Management takes note of the necessary recommendation. The necessary budget revision will be made by CMAA in cooperation with UNDP.</p> <p>UNDP: UNDP noted the recommendation and will work with the project counterpart to ensure that budget and work plan and necessary revision will be made to avoid big variation.</p>	<p>Action(s) Planned</p> <p>CMAA: CMAA and UNDP regularly monitor the expenditure compared to the budget. However, the Project Management takes note of the necessary recommendation. The necessary budget revision will be made by CMAA in cooperation with UNDP.</p> <p>UNDP: UNDP noted the recommendation and will work with the project counterpart to ensure that budget and work plan and necessary revision will be made to avoid big variation.</p>	<p>31 Dec 2013</p>	<p>Project management</p>	<p>implemented</p>	<p>2013</p>	<p>Implemented.</p>
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## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

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CLEARING FOR RESULTS (PHASE II) PROJECT

## STATUS OF THE PREVIOUS YEAR'S AUDIT RECOMMENDATIONS (continued)

Award No	Observation	00060959		00076990		Opinion Type:			Unqualified			
		Recommendations	Audit Area	Audit Cause	Risk Severity	Project's comments	Action(s) Planned	Target impl. date	Action Unit	Updated status	Actual impl. date	Description of status update
3	<p>Complying with UNDP guidelines</p> <p>According to the UNDP guidelines, Chapter III (section iv, B-3, iv), the procurement for goods, civil works or services amount more than US\$100,000 must follow Invitation to Bid ("ITB") whereby the procurement notice must be disseminated publicly through an advertisement in the local and international press. However, we noted that CMAA have procured the mine clearance services amounting to US\$3,462,221 with only advertising in the local press.</p>	<p>The procurement process should strictly follow UNDP guidelines. The reason for any departure from the guidelines should be documented and approved by UNDP in advance.</p>	<p>Procurement of goods and services</p>	<p>Lack of/ Inadequate guidance/ supervision at the project level.</p>	<p>Medium</p>	<p>CMAA: The project management team takes note of the finding. However, even if a local bidding process was done, there was no risk to UNDP or CMAA as only accredited/ prequalified operators could participate in the bidding.</p> <p>Only local operators who are accredited/prequalified by CMAA will be invited to the bidding process. Therefore, invitation to Bid publicly through the International press is not required.</p> <p>UNDP: UNDP takes note of the finding and will work closely with project counterpart to ensure proper justification/ documentation of the process.</p>	<p>CMAA: The project management team takes note of the finding. However, even if a local bidding process was done, there was no risk to UNDP or CMAA as only accredited/ prequalified operators could participate in the bidding.</p> <p>Only local operators who are accredited/prequalified by CMAA will be invited to the bidding process. Therefore, invitation to Bid publicly through the International press is not required.</p> <p>UNDP: UNDP takes note of the finding and will work closely with project counterpart to ensure proper justification/ documentation of the process.</p>	31 Dec 2013	Project management	implemented	2013	Implemented.

UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

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CLEARING FOR RESULTS (PHASE II) PROJECT

STATUS OF THE PREVIOUS YEAR'S AUDIT RECOMMENDATIONS (continued)

Award No	Observation	Project No		Risk Severity	Project's comments	Opinion Type:		Action Unit	Unqualified	
		00060959	00076990			Action(s) Planned	Target impl. date		Updated status	Actual Impl. date
4	<p><b>Improving control over non-expendable equipment</b></p> <p>(i) We understand that the Project has procedures with respect to the labelling of non-expendable equipment. However, during the performance of our physical verification of non-expendable equipment, we noted that some items were not properly tagged.</p> <p><b>Per listing</b>                      State 36 1-0059 State 57 1-0059                      State 36 1-0060 State 57 1-0060                      CFR2 - 039 Not tagged                      CFR2 -447 Not tagged</p> <p>(ii) During the course of our audit, we noted that one motorcycle and several motor vehicles were not registered under the name of the Project but under the name of the Project's staff or other entities such as the Council of Ministers, CMAA and the Provincial Mine Action Planning Unit ("MAPU"). For examples:  <b>Registration No</b>                      State 36 1-3157 Project's staff                      State 05 2-0322 The Council of Ministers                      State 36 2-0013 CMAA                      State 36 1-2112 MAPU</p>	<p>Lack of/ Inadequate guidance/ supervision at the project level.</p>	<p>Low</p>	<p>CMAA:                      (i) CMAA would like to reassure that, despite of this partly inadequacy, all the equipment has been appropriately maintained in our asset registered list. However, we agree with the audit observation and recommendations.                      (ii) Those vehicles and motorcycles were provided by UNDP without the State Registration Numbers from their won offices. Only the government can issue State Registration Numbers and project can't. That's why it appears that the vehicles and motorcycles belong to different owners. However, all the recipients signed on the asset list to ascertain that the vehicles and motorcycles belong to the CFR2 project.                      UNDP: UNDP takes note of audit observations and recommendations and will work closely with the project counterpart to ensure that audit recommendations are addressed.</p>	<p>CMAA:                      (i) CMAA would like to reassure that, despite of this partly inadequacy, all the equipment has been appropriately maintained in our asset registered list. However, we agree with the audit observation and recommendations.                      (ii) Those vehicles and motorcycles were provided by UNDP without the State Registration Numbers from their won offices. Only the government can issue State Registration Numbers and project can't. That's why it appears that the vehicles and motorcycles belong to different owners. However, all the recipients signed on the asset list to ascertain that the vehicles and motorcycles belong to the CFR2 project.                      UNDP: UNDP takes note of audit observations and recommendations and will work closely with the project counterpart to ensure that audit recommendations are addressed.</p>	<p>Project management</p>	<p>Unknown</p>	<p>Not Implemented</p>	<p>Unknown</p>	<p>Please refer to current ML #2.</p>



Lim Seng Seng  
 Partner  
 BDO (Cambodia) Limited  
 Date: 23 APR 2014



Napoleon Navarro  
 Deputy Country Director -  
 Programme, UNDP  
 Date: 23 APR 2014



H.E. Chum Bun Rong  
 Secretary General, CMAA  
 Project Director, CIRI  
 Date: 23 APR 2014