

**UNITED NATIONS DEVELOPMENT PROGRAMME
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**AUDITED STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

PROJECT INFORMATION

PROJECT MANAGEMENT: H.E. Khim Chamroeun, National Project Director,
Mrs. Nhean Sochetra, National Project Manager,
Ministry of Women's Affairs

Mr. Napoleon Navarro, Deputy Country Director-
Programme, UNDP

IMPLEMENTING PARTNER: Ministry of Women's Affairs

PRINCIPAL BANKER: Foreign Trade Bank of Cambodia

AUDITORS: BDO (Cambodia) Limited

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

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**UNITED NATIONS DEVELOPMENT PROGRAMME
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**PART 1
AUDITED STATEMENT OF EXPENDITURES
(COMBINED DELIVERY REPORT)
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME**AWARD ID 00061041****PROJECT ID 00077135****PARTNERSHIP FOR GENDER EQUITY (PHASE III)****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 Partnership for Gender Equity (Phase III) ("the Project") for the period from 1 January 2014 to 31 December 2014.

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 2014 to 31 December 2014 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 in February 2011 between United Nations Development Programme ("UNDP") and Ministry of Women's Affairs. 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

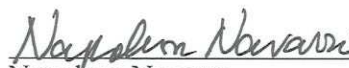
In the opinion of the Project Management, the statement set out on pages 5 to 17 presents fairly, in all material respects, the expenditures incurred by the Project for the period from 1 January 2014 to 31 December 2014 in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement.

Signed on behalf of the Project Management



H.E. Khim Chamroeun
National Project Director,
Ministry of Women's Affairs

Phnom Penh, Cambodia
Date: 31 March 2015



Napoleon Navarro
Deputy Country Director -
Programme, UNDP

REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT) TO THE PROJECT MANAGEMENT OF PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Report on the Statement

We have audited the accompanying statement of expenditures (“the statement”) of the UNDP Award ID 00061041 and Project ID 00077135 - Partnership for Gender Equity (Phase III) (“the Project”) in relation to the column titled “Govt Exp” (which refers to government expenses) with an expenditure of US\$208,552 implemented by the Ministry of Women’s Affairs for the period from 1 January 2014 to 31 December 2014 and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 17.

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 determines is necessary to enable the preparation of the statement 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 PARTNERSHIP FOR
GENDER EQUITY (Phase III) (continued)**

Opinion

In our opinion, the statement presents fairly, in all material respects, the expenditure of US\$208,552 incurred by Project for the period from 1 January 2014 to 31 December 2014 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, UNDP and the Royal Government of Cambodia. As a result, the statement may not be suitable for another purpose.

Other Matter

We also draw attention to the fact that we have not audited the accompanying statement of expenditures of the UNDP Award ID 00061041 and Project ID 00077135 - Partnership for Gender Equity in relation to the columns titled "UNDP Exp" (which refers to UNDP expenses) amounting to US\$569,233 made by UNDP Country Office as part of support service (as shown in Note 4 to the statement), "UN Agencies Exp" (which refers to UN agencies expenses) and "Total Exp" (which refers to total expenses) for the period from 1 January 2014 to 31 December 2014 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: 31 March 2015

Combined Delivery Report by Activity

 UN Development Programme
Report ID: unglcdrb

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Selection Criteria :

Business Unit : KHM10
Period : Jan-Dec (2014)
Selected Project Id : 00061041
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077135

Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution Cambodia
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : ACTIVITY1.4 (1.4_Engender the Public Admin)

Fund : 04000 (Core Programme, UNU Centre)

74225 - Other Media Costs	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00

Total for Fund 04000

0.00	0.00	0.00	0.00
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Fund : 30000 (PROGRAMME COST SHARING)

74210 - Printing and Publications	2,750.00	0.00	0.00	2,750.00
74225 - Other Media Costs	0.00	53.33	0.00	53.33
75105 - Facilities & Admin - Implement	0.00	1,426.65	0.00	1,426.65
75705 - Learning costs	14,484.70	0.00	0.00	14,484.70
75706 - Learning - ticket costs	1,518.10	0.00	0.00	1,518.10
75707 - Learning - subsistence allowan	1,574.58	0.00	0.00	1,574.58

Total for Fund 30000

20,327.38	1,479.98	0.00	21,807.36
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Total for Activity ACTIVITY1.4

20,327.38	1,479.98	0.00	21,807.36
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Activity : ACTIVITY10 (Programme Support staff)

Fund : 04000 (Core Programme, UNU Centre)

75705 - Learning costs	2,859.50	0.00	0.00	2,859.50
75706 - Learning - ticket costs	390.00	0.00	0.00	390.00
75707 - Learning - subsistence allowan	3,622.86	0.00	0.00	3,622.86

Total for Fund 04000

6,872.36	0.00	0.00	6,872.36
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Total for Activity ACTIVITY10

6,872.36	0.00	0.00	6,872.36
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Activity : ACTIVITY11 (11Gender assessment of enterp)

Fund : 04000 (Core Programme, UNU Centre)

75705 - Learning costs	3,507.10	0.00	0.00	3,507.10
75706 - Learning - ticket costs	2,335.24	0.00	0.00	2,335.24
75707 - Learning - subsistence allowan	2,133.80	0.00	0.00	2,133.80

Total for Fund 04000

7,976.14	0.00	0.00	7,976.14
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Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY11	7,976.14	0.00	0.00	7,976.14

Activity : ACTIVITY12 (12Train MLVT vocational...)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	2,605.00	0.00	2,605.00
71405 - Service Contracts-Individuals	0.00	33,778.45	0.00	33,778.45
71410 - MAIP Premium SC	0.00	149.40	0.00	149.40
71415 - Contribution to Security SC	0.00	1,344.32	0.00	1,344.32
74220 - Translation Costs	364.00	0.00	0.00	364.00
74525 - Sundry	0.00	- 561.05	0.00	- 561.05
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	6,824.15	0.00	0.00	6,824.15
75706 - Learning - ticket costs	2,303.85	0.00	0.00	2,303.85
75707 - Learning - subsistence allowan	2,995.50	0.00	0.00	2,995.50

Total for Fund 04000	12,487.50	37,316.12	0.00	49,803.62
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Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	561.05	0.00	561.05
75105 - Facilities & Admin - Implement	0.00	39.27	0.00	39.27
75705 - Learning costs	0.00	0.00	0.00	0.00
75706 - Learning - ticket costs	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	600.32	0.00	600.32
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Total for Activity ACTIVITY12	12,487.50	37,916.44	0.00	50,403.94
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Activity : ACTIVITY13 (13Follow-up Support on OSSC)

Fund : 04000 (Core Programme, UNU Centre)

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
71541 - UNVs-Contribution to security	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
74510 - Bank Charges	0.00	0.00	0.00	0.00

Total for Fund 04000	0.00	0.00	0.00	0.00
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Combined Delivery Report by Activity



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Project Id : 00061041 Partnership for Gender Equity	Period : Jan-Dec (2014)		
Output # : 00077135 Partnership for Gender Equity	Impl. Partner : 00632 National Execution Location : Cambodia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	4,503.61	0.00	4,503.61
71520 - UNV-Language Allowance	0.00	122.58	0.00	122.58
71535 - UNV-Medical Insurance	0.00	397.98	0.00	397.98
71540 - UNV-Global Charges	0.00	397.78	0.00	397.78
71541 - UNVs-Contribution to security	0.00	85.83	0.00	85.83
71545 - UNV-Home Leave Travel & Allowa	0.00	39.23	0.00	39.23
71550 - UNV-Resettlement Allowance	0.00	367.74	0.00	367.74
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
74510 - Bank Charges	0.00	160.00	0.00	160.00
75105 - Facilities & Admin - Implement	0.00	572.23	0.00	572.23

Total for Fund 30000 0.00 8,746.98 0.00 8,746.98

Total for Activity ACTIVITY13 0.00 8,746.98 0.00 8,746.98

Activity : ACTIVITY14 (14Preparation for Community...)

Fund : 04000 (Core Programme, UNU Centre)

75705 - Learning costs	1,260.75	0.00	0.00	1,260.75
75706 - Learning - ticket costs	1,232.00	0.00	0.00	1,232.00
75707 - Learning - subsistence allowan	976.00	0.00	0.00	976.00

Total for Fund 04000 3,468.75 0.00 0.00 3,468.75

Total for Activity ACTIVITY14 3,468.75 0.00 0.00 3,468.75

Activity : ACTIVITY15 (15Programme support staff...)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	23,404.26	0.00	23,404.26
71635 - Travel - Other	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	0.00	0.00	0.00

Total for Fund 04000 0.00 23,404.26 0.00 23,404.26

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	66,125.19	0.00	66,125.19
61310 - Post Adjustment - IP Staff	0.00	26,820.69	0.00	26,820.69
62305 - Dependency Allowances-IP Staff	0.00	5,594.34	0.00	5,594.34
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,655.77	0.00	28,655.77
62320 - Mobility, Hardship, Non-remova	0.00	9,234.67	0.00	9,234.67
62330 - Rental Supplements - IP Staff	0.00	5,886.54	0.00	5,886.54
62340 - Annual Leave Expense - IP	0.00	11,890.41	0.00	11,890.41
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,468.78	0.00	3,468.78

Combined Delivery Report by Activity

UN
UN Development Programme
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Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)		
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution		
	Location :	Cambodia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

63520 - Personal Security Measures	0.00	3,719.48	0.00	3,719.48
63530 - Contribution to EOS Benefits	0.00	4,358.38	0.00	4,358.38
63535 - Contribution to Security	0.00	5,020.18	0.00	5,020.18
63540 - Contribution to Training	0.00	1,394.66	0.00	1,394.66
63545 - Contribution to ICT	0.00	1,743.34	0.00	1,743.34
63550 - Contributions to MAIP	0.00	581.09	0.00	581.09
63555 - Contribution to UN JFA	0.00	2,673.10	0.00	2,673.10
63560 - Contributions to Appendix D	0.00	348.69	0.00	348.69
64306 - Appointment-Ticket Costs	0.00	3,965.00	0.00	3,965.00
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	20,141.84	0.00	20,141.84
65115 - Contributions to ASHI Reserve	0.00	9,297.92	0.00	9,297.92
65135 - Payroll Mgt Cost Recovery ATLA	0.00	708.18	0.00	708.18
71405 - Service Contracts-Individuals	0.00	40,604.46	0.00	40,604.46
71410 - MAIP Premium SC	0.00	171.74	0.00	171.74
71415 - Contribution to Security SC	0.00	1,489.55	0.00	1,489.55
71605 - Travel Tickets-International	1,506.00	1,767.00	0.00	3,273.00
71615 - Daily Subsistence Allow-Intl	3,045.00	4,914.00	0.00	7,959.00
71620 - Daily Subsistence Allow-Local	0.00	4,247.24	0.00	4,247.24
71635 - Travel - Other	0.00	195.00	0.00	195.00
72210 - Machinery and Equipment	7,010.00	310.00	0.00	7,320.00
72311 - Fuel, petroleum and other oils	0.00	1,748.99	0.00	1,748.99
72405 - Acquisition of Communic Equip	0.00	5,952.00	0.00	5,952.00
72410 - Acquisition of Audio Visual Eq	0.00	525.00	0.00	525.00
72420 - Land Telephone Charges	673.02	0.00	0.00	673.02
72425 - Mobile Telephone Charges	2,590.00	0.00	0.00	2,590.00
72435 - E-mail-Subscription	5,094.40	0.00	0.00	5,094.40
72505 - Stationery & other Office Supp	8,964.27	0.00	0.00	8,964.27
74210 - Printing and Publications	1,784.19	0.00	0.00	1,784.19
74225 - Other Media Costs	584.00	0.00	0.00	584.00
74510 - Bank Charges	208.30	0.00	0.00	208.30
74525 - Sundry	7,402.41	0.00	0.00	7,402.41
75105 - Facilities & Admin - Implement	0.00	21,950.89	0.00	21,950.89
75705 - Learning costs	1,169.34	0.00	0.00	1,169.34

Total for Fund 30000	40,030.93	295,504.12	0.00	335,535.05
Total for Activity ACTIVITY15	40,030.93	318,908.38	0.00	358,939.31

Activity : ACTIVITY15.1 (15.1Programme support staff...)

Fund : 04000 (Core Programme, UNU Centre)

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
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	770.84	0.00	770.84
63520 - Personal Security Measures	0.00	1,056.00	0.00	1,056.00

Combined Delivery Report by Activity



UNDP UN Development Programme
Report ID: unglcdrb

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Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution
	Location :	Cambodia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	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
71405 - Service Contracts-Individuals	0.00	1,263.41	0.00	1,263.41
71410 - MAIP Premium SC	0.00	5.27	0.00	5.27
71415 - Contribution to Security SC	0.00	47.43	0.00	47.43
71605 - Travel Tickets-International	18.00	6,581.00	0.00	6,599.00
71615 - Daily Subsistence Allow-Intl	0.00	10,659.36	0.00	10,659.36
71620 - Daily Subsistence Allow-Local	0.00	945.00	0.00	945.00
71625 - Daily Subsist Allow-Mtg Partic	697.38	0.00	0.00	697.38
71635 - Travel - Other	499.50	4,140.00	0.00	4,639.50
72430 - Postage and Pouch	0.00	19.20	0.00	19.20
73110 - Custodial & Cleaning Services	720.00	0.00	0.00	720.00
73305 - Maint & Licensing of Hardware	3,845.00	0.00	0.00	3,845.00
73405 - Rental & Maint-Other Office Eq	688.00	0.00	0.00	688.00
73410 - Maint, Oper of Transport Equip	584.98	0.00	0.00	584.98
74210 - Printing and Publications	2,330.86	0.00	0.00	2,330.86
74220 - Translation Costs	1,028.45	0.00	0.00	1,028.45
74525 - Sundry	0.00	109.70	0.00	109.70
74598 - Direct Project Costs - GOE	0.00	7,517.75	0.00	7,517.75
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	0.00	0.00
75705 - Learning costs	17,699.28	9,309.00	0.00	27,008.28

Total for Fund 04000	28,111.45	42,423.96	0.00	70,535.41
Total for Activity ACTIVITY15.1	28,111.45	42,423.96	0.00	70,535.41

Activity : ACTIVITY2.3 (Integrate gender strategy/ind)

Fund : 04000 (Core Programme, UNU Centre)

74210 - Printing and Publications	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00

Total for Fund 04000	0.00	0.00	0.00	0.00
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Fund : 30000 (PROGRAMME COST SHARING)

74210 - Printing and Publications	1,960.00	0.00	0.00	1,960.00
75105 - Facilities & Admin - Implement	0.00	897.25	0.00	897.25
75705 - Learning costs	9,650.00	0.00	0.00	9,650.00
75706 - Learning - ticket costs	486.00	0.00	0.00	486.00

Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

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Run Time: 06-03-2015 13:03:55

Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning – subsistence allowan	721.92	0.00	0.00	721.92
Total for Fund 30000	12,817.92	897.25	0.00	13,715.17
Total for Activity ACTIVITY2.3	12,817.92	897.25	0.00	13,715.17
Activity : ACTIVITY4.1 (4.1Coordinate support to TWG-)				
Fund : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	0.00	4,408.20	0.00	4,408.20
Total for Fund 04000	0.00	4,408.20	0.00	4,408.20
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	49,960.24	0.00	49,960.24
71410 - MAIP Premium SC	0.00	237.29	0.00	237.29
71415 - Contribution to Security SC	0.00	2,067.82	0.00	2,067.82
75105 - Facilities & Admin - Implement	0.00	3,988.53	0.00	3,988.53
75705 - Learning costs	4,713.61	0.00	0.00	4,713.61
Total for Fund 30000	4,713.61	56,253.88	0.00	60,967.49
Total for Activity ACTIVITY4.1	4,713.61	60,662.08	0.00	65,375.69
Activity : ACTIVITY5 (5 Supports MoWA on NR3)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	13,500.00	3,104.00	0.00	16,604.00
72105 - Svc Co-Construction & Engineer	0.00	38,772.50	0.00	38,772.50
74210 - Printing and Publications	31,980.00	0.00	0.00	31,980.00
74220 - Translation Costs	8,304.66	0.00	0.00	8,304.66
74525 - Sundry	0.00	- 35.05	0.00	- 35.05
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	8,558.99	0.00	0.00	8,558.99
75706 - Learning - ticket costs	70.00	0.00	0.00	70.00
75707 - Learning – subsistence allowan	32.00	0.00	0.00	32.00
Total for Fund 04000	62,445.65	41,841.45	0.00	104,287.10
Fund : 30000 (PROGRAMME COST SHARING)				
74525 - Sundry	0.00	35.05	0.00	35.05
75105 - Facilities & Admin - Implement	0.00	2.45	0.00	2.45
75705 - Learning costs	0.00	0.00	0.00	0.00
75706 - Learning - ticket costs	0.00	0.00	0.00	0.00
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00

Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

Page 7 of 10
Run Time: 06-03-2015 13:03:55

Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	37.50	0.00	37.50
Total for Activity ACTIVITY5	62,445.65	41,878.95	0.00	104,324.60
Activity : ACTIVITY5.1 (Develop gender sensitive budge)				
Fund : 04000 (Core Programme, UNU Centre)				
72311 - Fuel, petroleum and other oils	0.00	68.51	0.00	68.51
Total for Fund 04000	0.00	68.51	0.00	68.51
Total for Activity ACTIVITY5.1	0.00	68.51	0.00	68.51
Activity : ACTIVITY6.1 (6.1Strategic Management and)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	18,007.50	0.00	18,007.50
71305 - Local Consult.-Sht Term-Tech	0.00	7,211.00	0.00	7,211.00
75705 - Learning costs	4,892.80	0.00	0.00	4,892.80
Total for Fund 04000	4,892.80	25,218.50	0.00	30,111.30
Total for Activity ACTIVITY6.1	4,892.80	25,218.50	0.00	30,111.30
Activity : ACTIVITY7 (7 Support MoWA on common)				
Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	135.00	0.00	135.00
Total for Fund 04000	0.00	135.00	0.00	135.00
Total for Activity ACTIVITY7	0.00	135.00	0.00	135.00
Activity : ACTIVITY8.1 (Feasibility Study OSSC)				
Fund : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	0.00	34,789.50	0.00	34,789.50
71410 - MAIP Premium SC	0.00	151.24	0.00	151.24
71415 - Contribution to Security SC	0.00	1,360.80	0.00	1,360.80
75705 - Learning costs	2,499.50	0.00	0.00	2,499.50

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcbrb

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Run Time: 06-03-2015 13:03:55

Project Id : 00061041 Partnership for Gender Equity	Period :	Jan-Dec (2014)
Output # : 00077135 Partnership for Gender Equity	Impl. Partner :	00632 National Execution Cambodia
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	2,499.50	36,301.54	0.00	38,801.04
Total for Activity ACTIVITY8.1	2,499.50	36,301.54	0.00	38,801.04
Activity : ACTIVITY9 (Consultatioin with DPS and sta)				
Fund : 04000 (Core Programme, UNU Centre)				
75706 - Learning - ticket costs	1,907.62	0.00	0.00	1,907.62
Total for Fund 04000	1,907.62	0.00	0.00	1,907.62
Total for Activity ACTIVITY9	1,907.62	0.00	0.00	1,907.62
Total for Output : 00077135	208,551.61	574,637.57	0.00	783,189.18
Project Total :	208,551.61	574,637.57	0.00	783,189.18

Signed By : Napoleon Navarro Date : 31/03/2015
 Napoleon Navarro
 Deputy Country Director
 UNDP

Signed By : H.E Khim Chamroeu Date : 31/03/2015
 H.E Khim Chamroeu
 National Project Director, PGE III
 Secretary of State, MoWA



Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrv

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Selection Criteria :

Business Unit : KHM10
Period : Jan-Dec (2014)
Selected Project Id : 00061041
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077135

Project Id : ALL Output # : ALL	Period : Jan-Dec (2014)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
39604 - Cambodia - Dem. Governance	208,551.61	574,637.57	0.00	783,189.18

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Combined Delivery Report by Activity

 **UN Development Programme**
Report ID: unglcdrb

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Run Time: 06-03-2015 13:03:57

Funds Utilization

Selection Criteria :

Business Unit : KHM10
Period : Jan-Dec (2014)
Selected Project Id : 00061041
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077135

Project/Award: 00061041 Partnership for Gender Equity

Period : As Of Dec31,2014

Output #	00077135	Impl. Partner :00632 National Execution	UNDP AMOUNT
Outstanding NEX advances			38,226.50
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			57,020.75

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

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

Partnership for Gender Equity (“the Project”) is set up in accordance with the project document signed in February 2011 between UNDP and Ministry of Women’s Affairs acting as the implementing partner of the Project. The Project started its activities in February 2011 for an estimated duration of five years.

The overall objective of the Project is to build on the achievements so far to ensure that the gender-sensitive policies and plans for Millennium Development Goals (“MDG”) acceleration are actually implemented and make an impact on the status, rights and choices of Cambodian women. The Project planned to achieve the following results:

- Gender-responsive policies, plans and budgets of key sectors developed and their implementation monitored;
- Increased access to gender-sensitive business development services for women small-business entrepreneurs; and
- Preventive and remedial responses to Gender-based Violence (GBV) scaled up.

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 00061041 and Project ID 00077135 – Partnership for Gender Equity (Phase III) (“the Project”), which is 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 expenditures (Combined Deliver Report) was prepared for the purpose of complying with UNDP Award ID 00061041 and Project ID 00077135 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.

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

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

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

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 comprises non-expendable item whose cost is US\$400 and over.

2.4 Foreign exchange difference

The statement of expenditures (Combined Delivery Report) is presented in "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.

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.

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

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

3. COMBINED DELIVERY REPORT (continued)

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

- (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” (which refers to UN agencies expenses) column in the CDR.

4. UNDP EXPENDITURES

	UNDP Direct payments US\$	UNDP Support services US\$ (Unaudited)	Total US\$ (Unaudited)
Total expenditures	-	574,638	574,638

**UNITED NATIONS DEVELOPMENT PROGRAMME
CAMBODIA COUNTRY OFFICE**

**AWARD ID 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**PART 2
AUDITED STATEMENT OF CASH POSITION
AS AT 31 DECEMBER 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

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 Partnership for Gender Equity (Phase III) (“the Project”) as at 31 December 2014.

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”) of the Project as at 31 December 2014 presents fairly, in all material respects, the cash balance of the Project as at 31 December 2014 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 Project Document signed in February 2011 between United Nations Development Programme (“UNDP”) and Ministry of Women’s Affairs. 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 22 to 23 presents fairly, in all material respects, the cash balance of the Project as at 31 December 2014 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. Khim Chamroeun
National Project Director,
Ministry of Women’s Affairs



Napoleon Navarro
Deputy Country Director -
Programme, UNDP

Phnom Penh, Cambodia
Date: 31 March 2015

REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF CASH POSITION TO THE PROJECT MANAGEMENT OF PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Report on the Statement

We have audited the accompanying statement of cash position (“the statement”) of the UNDP Award ID 00061041 and Project ID 00077135 - Partnership for Gender Equity (Phase III) (“the Project”) with a balance of US\$38,227 implemented by the Partnership for Gender Equity (Phase III) as at 31 December 2014 and a summary of significant accounting policies set out in Note 1 to the statement and other explanatory information, as set out on pages 22 to 23.

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 determines is necessary to enable the preparation of the statement 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 CASH POSITION TO THE PROJECT MANAGEMENT OF PARTNERSHIP FOR GENDER EQUITY (PHASE III) (continued)

Opinion

In our opinion, the statement presents fairly, in all material respects, the cash balance of the Project amounting to US\$38,227 as at 31 December 2014 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, UNDP and the Royal Government of Cambodia. 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: 31 March 2015

UNITED NATIONS DEVELOPMENT PROGRAMME

**AWARD ID 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

STATEMENT OF CASH POSITION AS AT 31 DECEMBER 2014

**As at
31 December 2014
US\$**

Cash in bank 38,227

Prepared by:



Name: Suong Marada
Position: Project Finance Officer

Date: 31 March 2015

Certified by:



Name: Nhean Sochetra
Position: National Project Manager

Date: 31 March 2015

Approved by:



Name: H.E Khim Chamroeun
Position: National Project Director

Date: 31 March 2015



UNITED NATIONS DEVELOPMENT PROGRAMME**AWARD ID 00061041****PROJECT ID 00077135****PARTNERSHIP FOR GENDER EQUITY (PHASE III)****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 00061041 and Project ID 00077135 – Partnership for Gender Equity (Phase III) (“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 treatment of the advance payments to staff.

The accompanying statement of cash position was prepared for the purpose of complying with UNDP Award ID 00061041 and Project ID 00077135 between UNDP and implementing partner, and the UNDP accounting requirements.

1.2 Foreign exchange difference

The statement of cash position is presented in US\$. Cash balance in currencies other than US\$ are recorded at the UNDP exchange rate at 31 December 2014.

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 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**PART 3
AUDITED STATEMENT OF ASSETS AND EQUIPMENT
AS AT 31 DECEMBER 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME**AWARD ID 00061041****PROJECT ID 00077135****PARTNERSHIP FOR GENDER EQUITY (PHASE III)****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 Partnership for Gender Equity (Phase III) ("the Project") as at 31 December 2014.

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") of the Project as at 31 December 2014 presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2014 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 project document signed in February 2011 between United Nations Development Programme ("UNDP") and Ministry of Women's Affairs. 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 28 to 37 presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2014 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. Khim Chamroeun
National Project Director,
Ministry of Women's Affairs



Napoleon Navarro
Deputy Country Director -
Programme, UNDP

Phnom Penh, Cambodia
Date: 31 March 2015

REPORT OF THE INDEPENDENT AUDITORS ON THE STATEMENT OF ASSETS AND EQUIPMENT TO THE PROJECT MANAGEMENT OF PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Report on the Statement

We have audited the accompanying statement of assets and equipment (“the statement”) of the UNDP Award ID 00061041 and Project ID 00077135 - Partnership for Gender Equity (Phase III) (“the Project”) with a balance of US\$41,628 implemented by the Ministry of Women’s Affairs as at 31 December 2014 and a summary of significant accounting policies set out in Note 1 to the statement and other explanatory information, as set out on pages 28 to 37.

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 determines is necessary to enable the preparation of the statement that are is 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 PARTNERSHIP FOR GENDER EQUITY (PHASE III) (continued)

Opinion

In our opinion, the statement presents fairly, in all material respects, the assets and equipment balance of the Project amounting to US\$41,628 as at 31 December 2014 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 accounting policies adopted by the Project. The statement is prepared for the information and use of the Project Management, UNDP and the Royal Government of Cambodia. 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: 31 March 2015



UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
1	Printer HP laser Jet M1536DNF	CNB9B99B&Y	00077135/176	18-Aug-11	1	380	Project Director's office
2	HP Printer Color Laser Jet CP3525DN-PN	CNCXC81401	00077135/177	3-Oct-11	1	1,174	PGE's Office
3	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131P29F	00077135/178	3-Oct-11	1	673	PGE's Office
4	Monitor HP LE1901W 19 Inch wide LCD	CNC1240BCF	00077135/179	3-Oct-11	1	129	PGE's Office
5	Power Tree 650VA UPS	PTG 20116056173	00077135/180	3-Oct-11	1	31	MoWA's Store Room
6	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH 131P29P	00077135/181	3-Oct-11	1	673	Project Manager's Office
7	Monitor HP LE1901W 19 Inch wide LCD	CNC1240BC7	00077135/182	3-Oct-11	1	129	Project Manager's Office
8	Power Tree 650VA UPS	PTG 20116056173	00077135/183	3-Oct-11	1	31	MoWA's Store Room
9	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131P29J	00077135/184	3-Oct-11	1	673	PGE's Office
10	Monitor HP LE1901W 19 Inch wide LCD	CNC1240BB6	00077135/185	3-Oct-11	1	31	PGE's Office
11	Power Tree 650VA UPS	N/A	00077135/186	3-Oct-11	1	129	MoWA's Store Room
12	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131P29Q	00077135/187	3-Oct-11	1	673	Gender's Office
13	Monitor HP LE1901W 19 Inch wide LCD	CNC1240BBH	00077135/188	3-Oct-11	1	129	Gender's Office
14	Power Tree 650VA UPS	E50619007	00077135/189	3-Oct-11	1	31	MoWA's Store Room
15	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131PZ9K	00077135/190	3-Oct-11	1	673	PGE's Office
16	Monitor HP LE1901W 19 Inch wide LCD	CNC124DBB4	00077135/191	3-Oct-11	1	129	PGE's Office
17	Power Tree 650VA UPS	PTG 20116056174	00077135/192	3-Oct-11	1	31	MoWA's Store Room
18	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131PZ99	00077135/193	3-Oct-11	1	673	PGE's Office
19	Monitor HP LE1901W 19 Inch wide LCD	CNCIR40BBM	00077135/194	3-Oct-11	1	129	PGE's Office
20	Power Tree 650VA UPS	PTG 20116056197	00077135/195	3-Oct-11	1	31	MoWA's Store Room

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
21	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131P29M	00077135/196	3-Oct-11	1	673	PGE's Office
22	Monitor HP LE1901W 19 Inch wide LCD	CNC124OBBR	00077135/197	3-Oct-11	1	129	PGE's Office
23	Power Tree 650VA UPS	PTG 20116056121	00077135/198	3-Oct-11	1	31	MoWA's Store Room
24	Desktop HP/Compaq CPU, 8200 Elite (CMT)	SGH131PZ9C	00077135/199	3-Oct-11	1	673	Gender's Office
25	Monitor HP LE1901W 19 Inch wide LCD	CNC124OBC3	00077135/200	3-Oct-11	1	129	Gender's Office
26	Power Tree 650VA UPS	PTG 20116056095	00077135/201	3-Oct-11	1	31	MoWA's Store Room
27	Laptop Sony VAIO EG18FG	27545072-7002458	00077135/202	14-Nov-11	1	1,150	PGE's Office
28	Laptop Sony VAIO EG18FG	27545072-7003122	00077135/203	14-Nov-11	1	1,150	Project Manager's Office
29	Laptop Sony VAIO EG18FG	27545072-7002276	00077135/204	14-Nov-11	1	1,150	PGE's Office
30	LCD Projector Sony VPL EX-120	5015220	00077135/205	14-Nov-11	1	755	PGE's Office
31	External Hardish ADARTA 500 GB	1B3320199054	00077135/206	23-Nov-11	1	85	Project Manager's Office
32	Flip Chart Stand	N/A	00077135/224	24-Nov-11	1	40	PGE's Office
33	Meeting Chair Net Black	N/A	00077135/207	14-Dec-11	1	55	Project's Director
34	Meeting Chair Net Black	N/A	00077135/208	14-Dec-11	1	55	Project's Director
35	Meeting Chair Net Black	N/A	00077135/209	14-Dec-11	1	55	Project's Director
36	Meeting Chair Net Black	N/A	00077135/210	14-Dec-11	1	55	Project's Director
37	Meeting Chair Net Black	N/A	00077135/211	26-Dec-11	1	55	PGE's Office
38	Meeting Chair Net Black	N/A	00077135/212	26-Dec-11	1	55	PGE's Office
39	Meeting Chair Net Black	N/A	00077135/213	26-Dec-11	1	55	PGE's Office
40	Meeting Chair Net Black	N/A	00077135/214	26-Dec-11	1	55	PGE's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
41	Round table wooden gray	N/A	00077135/215	26-Dec-11	1	95	PGE's Office
42	Office Desk gray	N/A	00077135/216	26-Dec-11	1	208	PGE's Office
43	Mobile Drawer cabinet (check the brand)	N/A	00077135/217	26-Dec-11	1	145	PGE's Office
44	Printer HP Photosmart 6510	N/A	00077135/218	27-Dec-11	1	170	PGE's Office
45	Hot & Cold water machine,International	LW111140176678	00077135/219	26-Dec-11	1	135	PGE's Office
46	Hot & Cold water machine,International	LW111140176675	00077135/220	26-Dec-11	1	135	Gender's Office
47	Office Chair	N/A	00077135/230	15-Dec-11	1	280	PGE's Office
48	Modem metfone Internet 3G	324111470820	00077135/221	5-Jan-12	1	35	PGE's Office
49	Hitachi Refridgerator	2101200575	00077135/222	30-Dec-10	1	380	Gender's Office
50	Sharp Digital Copier AR-M201	15007935	00077135/223	26-Dec-11	1	1,150	Project Manager's office
51	Dell CPU Server	JBLXB2S	00077135/225	10-Jan-12	1	1,735	PGE's Office
52	Dell Monitor LCD Screen 19" Sever	CN-OCGJ4M-6418019S-001U	00077135/226	10-Jan-12	1	-	PGE's Office
53	UPS Emerson Server	83221103101654	00077135/227	10-Jan-12	1	500	PGE's Office
54	External Hardish ADARTA 500 GB	1B4020139071	00077135/228	8-Feb-12	1	90	PGE's Office
55	Wooden Cabinet dark color,2 doors	N/A	00077135/229	14-Feb-12	1	120	PGE's Office
56	Dell CPU Opti Plex	86S8C2S	00077135/231	26-Mar-12	1	445	PGE's Office
57	Dell Monitor LCD Screen 20"	CN-03KH3-74261-06S-E2W5	00077135/232	26-Mar-12	1	130	PGE's Office
58	Dell CPU Opti Plex	58S8C2S	00077135/233	26-Mar-12	1	445	Gender's Office
59	Dell Monitor LCD Screen 20"	CN-032RH3-74261-06T-1Y9S	00077135/234	26-Mar-12	1	130	Gender's Office
60	Dell CPU Opti Plex	47S8C2S	00077135/235	26-Mar-12	1	445	Finance's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
61	Dell Monitor LCD Screen 20"	CN-032RH3-74261-06T-31CS	00077135/236	26-Mar-12	1	130	Finance's Office
62	HP Laptop 12.1" with DVD-RW player	CNU1312WLK	00077135/237	4-Apr-12	1	853	Project Director's office
63	Cannon Digital Camera IXUS 230HS,8GB memory	(21)428062004416	00077135/238	9-Apr-12	1	305	IT's Cabinet
64	Stationary Cabinet Leeco CB02	N/A	00077135/239	10-Apr-12	1	157	PGE's Office
65	Document Cabinet,Standart 304SG,two glass doors	N/A	00077135/240	10-Apr-12	1	193	Project Manager's Office
66	Office Chair	N/A	00077135/241	14-Apr-12	1	295	Project Director's office
67	Document Cabinet, Standard SG-71	N/A	00077135/242	22-Jun-12	1	150	Gender's Office
68	Scanner/Photocopy, HP Model	CNC XD BR 302	00077135/243	21-Nov-12	1	3,286	PGE's Office
69	Desk Phone, Panasonic	KX-TG4021N	00077135/245	11-Dec-12	1	75	PGE's Office
70	Cell phone, Sumsung Galaxy Y	N/A	00077135/246	20-Dec-12	1	179	Project's Manager
71	Cell phone, Sumsung Galaxy Y	N/A	00077135/247	20-Dec-12	1	179	Project's Director
72	Air-con model Panasonic 1 ces	N/A	00077135/248	14-Jun-13	1	270	H.E Khim Chamroeun's Office
73	UPS 1250 VA	N/A	00077135/249	9-Jul-13	1	65	WDC-Kompong Speu
74	Leeco Metal with glass cabinet	N/A	00077135/250	12-Jul-13	1	190	Project Manager's Office
75	Leeco Metal with glass cabinet	N/A	00077135/251	12-Jul-13	1	190	Project Manager's Office
76	UPS Power Supply	N/A	00077135/253	13-Jul-13	1	65	WDC-Kompong Speu
77	Document Cabinet Century G-72	N/A	00077135/254	12-Jul-13	1	190	Project Manager's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
78	Document Cabinet Century FS-410	N/A	00077135/255	12-Jul-13	1	190	Project Manager's Office
79	Document Cabinet Century SG-72	N/A	00077135/256	20-Aug-13	1	190	Finance's Office
80	Vacumme Cleaner model Shape	SR10065	00077135/257	3-Dec-13	1	100	Project Director's office
81	Printer HP Laser Jet P1102	VNF3541662	00077135/258	3-Dec-13	1	154	Project Manager's Office
82	UPS Power Supply	PTG 20136026091	00077135/259	3-Dec-13	1	65	Project Manager's Office
83	UPS Power Supply	PTG 20136026259	00077135/260	3-Dec-13	1	65	Gender's Office
84	UPS Power Supply	PTG 2013602609	00077135/261	3-Dec-13	1	65	PGE's Office
85	UPS Power Supply	PTG 20136025	00077135/262	3-Dec-13	1	65	PGE's Office
86	Document Cabinet FC-20	N/A	00077135/263	3-Dec-13	1	243	Finance's Office
87	Document Cabinet SG-72	N/A	00077135/264	3-Dec-13	1	192	Gender's Office
88	UPS	PTG2014A003768	00077135/265	15-Mar-14	1	65	Project Manager's Office
89	UPS	PTG2014A004646	00077135/266	15-Mar-14	1	65	PGE's Office
90	UPS	PTG2014A004637	00077135/267	15-Mar-14	1	65	PGE's Office
91	UPS	PTG2014A003897	00077135/268	15-Mar-14	1	65	PGE's Office
92	Modem 3G 7.2 Mbps Elite	131213000000324	00077135/269	15-Mar-14	1	38	PGE's Office
93	Modem 3G 7.2 Mbps Elite	131213000000792	00077135/270	15-Mar-14	1	38	PGE's Office
94	Modem 3G 7.2 Mbps Elite	201311100001461	00077135/271	15-Mar-14	1	38	PGE's Office
95	Modem 3G 7.2 Mbps Elite	131213000001939	00077135/272	15-Mar-14	1	38	PGE's Office
96	Modem 3G 7.2 Mbps Elite	131213000000398	00077135/273	15-Mar-14	1	38	PGE's Office
97	Modem 3G 7.2 Mbps Elite	131213000001985	00077135/274	15-Mar-14	1	38	PGE's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
98	Modem 3G 7.2 Mbps Elite	131213000001743	00077135/275	15-Mar-14	1	38	PGE's Office
99	Modem 3G 7.2 Mbps Elite	131213000001940	00077135/276	15-Mar-14	1	38	PGE's Office
100	HP Color Printer Laser Jet Pro 200	VNC3J00248	00077135/277	2-Jul-14	1	310	PGE's Office
101	Chair Professional Black	B307-X08	00077135/278	4-Jul-14	1	225	PGE's Office
102	Chair Professional Black	B307-X08	00077135/279	4-Jul-14	1	225	PGE's Office
103	Chair Professional Black	B307-X08	00077135/280	4-Jul-14	1	225	PGE's Office
104	Chair Professional Black	B307-X08	00077135/281	4-Jul-14	1	225	PGE's Office
105	Chair Professional Black	B307-X08	00077135/282	4-Jul-14	1	225	PGE's Office
106	Chair Professional Black	B307-X08	00077135/283	4-Jul-14	1	225	PGE's Office
107	Chair Professional Black	B307-X08	00077135/284	4-Jul-14	1	225	PGE's Office
108	Desk Professional Black (1.2m)	HA1200+F33	00077135/285	4-Jul-14	1	157	PGE's Office
109	Desk Professional Black (1.2m)	HA1200+F33	00077135/286	4-Jul-14	1	157	PGE's Office
110	Desk Professional Black (1.2m)	HA1200+F33	00077135/287	4-Jul-14	1	157	PGE's Office
111	Desk Professional Black (1.2m)	HA1200+F33	00077135/288	4-Jul-14	1	157	PGE's Office
112	Desk Professional Black (1.5m)	HA1500+F33	00077135/289	4-Jul-14	1	170	PGE's Office
113	Desk Professional Black (1.5m)	HA1500+F33	00077135/290	4-Jul-14	1	170	Project Director's office
114	Desk Professional Black (1.5m)	HA1500+F33	00077135/291	4-Jul-14	1	170	PGE's Office
115	Desk Connection Conor	HACT90	00077135/292	4-Jul-14	1	74	PGE's Office
116	Desk Connection Conor	HACT90	00077135/293	4-Jul-14	1	74	PGE's Office
117	Filling Cabinet	CA410	00077135/294	4-Jul-14	1	220	PGE's Office
118	Filling Cabinet	CA410	00077135/295	4-Jul-14	1	220	PGE's Office
119	LCD Screen Projector	N/A	00077135/296	1-Sep-14	1	120	PGE's Office
120	PH Laser Jet P1102W	VNF5821971	00077135/297	1-Sep-14	1	160	PGE's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
121	Digital Camera	SX700 HS	00077135/298	11-Dec-14	1	370	Project Manager
122	Think Pad X240 Notebook	PC015L5S	00077135/299	4-Dec-14	1	1,309	PGE's Office
123	Think Pad X240 Notebook	PC015L5N	00077135/300	4-Dec-14	1	1,310	PGE's Office
124	Meeting Table	N/A	00077135/301	10-Jul-14	1	285	Project Coordinator's Office
125	Meeting chair black	N/A	00077135/302	10-Jul-14	1	70	Project Coordinator's Office
126	Meeting chair black	N/A	00077135/303	10-Jul-14	1	70	Project Coordinator's Office
127	Meeting chair black	N/A	00077135/304	10-Jul-14	1	70	Project Coordinator's Office
128	Meeting chair black	N/A	00077135/305	10-Jul-14	1	70	Project Coordinator's Office
129	Meeting chair black	N/A	00077135/306	10-Jul-14	1	70	Project Coordinator's Office
130	Meeting chair black	N/A	00077135/307	10-Jul-14	1	70	Project Coordinator's Office
131	Meeting chair black	N/A	00077135/308	10-Jul-14	1	70	Project Coordinator's Office
132	Meeting chair black	N/A	00077135/309	10-Jul-14	1	70	Project Coordinator's Office
133	Chrono Cabinet	N/A	00077135/310	10-Jul-14	1	220	Gender Equity Department

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

Statement of assets and equipment as at 31 December 2014 (continued)

No	Description of Assets	Serial Number	Asset code	Purchase Date	Quantity	Unit Price (US\$)	Location
134	Chrono Cabinet	N/A	00077135/311	10-Jul-14	1	220	Gender Equity Department
135	Office Desk 1.6m	N/A	00077135/312	10-Jul-14	1	330	Gender Equity Department
136	Office Desk 1.4m	N/A	00077135/313	10-Jul-14	1	260	Finance Office
137	Office Chair	N/A	00077135/314	10-Jul-14	1	113	Finance Office
138	Cabinet	N/A	00077135/315	10-Jul-14	1	160	Finance Office
139	Stainless Steel -table	N/A	00077135/316	16-Jul-14	1	40	PGE Office
140	Stainless Steel -chair	N/A	00077135/317	16-Jul-14	1	30	PGE Office
141	Standing- white board	N/A	00077135/318	21-Aug-14	1	160	Project Coordinator's Office
142	Sony VPL-DX120 2600 Lum XGA Projector (HDMI)	7204510417S	00077135/319	13-Aug-14	1	525	PGE's Office
143	Dell Opitex 7010 MT N-Series Base	D6B2X02	00077135/320	13-Aug-14	1	897	Project Manager's Office
144	Dell E2214H 21.5" Wide Screen Monitor with LED Back Light	CN-0638CF-74261-46N-2TUB	00077135/321	13-Aug-14	1	-	Project Manager's Office
145	UPS 600/650VA, 230V Power Tree	S650BX	00077135/322	13-Aug-14	1	-	Project Manager's Office
146	Dell Opitex 7010 MT N-Series Base	BQFW02	00077135/323	13-Aug-14	1	897	Project Manager's Office
147	Dell E2214H 21.5" Wide Screen Monitor with LED Back Light	S/N: CN-0638CF-74261-46N-2CLB	00077135/324	13-Aug-14	1	-	Project Manager's Office

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

STATEMENT OF ASSETS AND EQUIPMENT (Continued)
AS AT 31 DECEMBER 2014

No	Description of Assets	Serial Number	Asset Code	Purchase Date	Quantity	Unit price (US\$)	Location
148	UPS 600/650VA, 230V Power Tree	S650BX	00077135/325	13-Aug-14	1	-	Project Manager's Office
149	Dell Latitude 3440 Core i5-4200U 4GB 500GB DVDRW 14" W8P64 WLAN BT 4C WC CAL003W8P3440DDD and DDR3L 1600 4GB Sodimm Transcend	9BMM3z1 + 6715491517	00077135/326	13-Aug-14	1	840	Finance's Office
150	HP LaserJet P3015DN Printer (CE528A)	VNC3Y15161	00077135/327	13-Aug-14	1	700	Project Manager's Office
151	External Hard Disk	N/A	00077135/328	8-Sep-14	1	85	Project Manager's Office
Total						41,628	

Prepared by:



Ms. Soung Marada
Project Finance Officer

Date: 31 March 2015

Checked by:



Ms. Nhean Sochetra
National Project Manager

Date: 31 March 2015

Approved by:



H.E. Khim Chamroeun
National Project Director

Date: 31 March 2015



UNITED NATIONS DEVELOPMENT PROGRAMME**AWARD ID 00061041****PROJECT ID 00077135****PARTNERSHIP FOR GENDER EQUITY (PHASE III)****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 00061041 and Project ID 00077135 – Partnership for Gender Equity (Phase III) (“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 00061041 and Project ID 00077135 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\$400 and above.

1.3 Foreign exchange difference

The statement of assets and equipment is presented in 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 00061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**PART 4
SUMMARY OF AUDIT RESULTS
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT)
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014

Award No.	Project No.	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)
00061041	00077135	208,552	Unqualified	Nil	Nil	Not applicable	Not applicable



Lim Seng Siew
Partner

BDO (Cambodia) Limited
Certified Public Accountants

Phnom Penh, Cambodia

Date: 31 March 2015

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF CASH POSITION
AS AT 31 DECEMBER 2014

Award No.	Project ID.	Value of Cash Position Statement as at 31 December 2014 (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\$)
00061041	00077135	38,227	Unqualified	Nil	Nil



 Lim Seng Siew
 Partner

BDO (Cambodia) Limited
Certified Public Accountants

Phnom Penh, Cambodia

Date: 31 March 2015

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF ASSETS AND EQUIPMENT
AS AT 31 DECEMBER 2014

Award No.	Project No.	Cost of assets and equipment as at 31 December 2014 (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\$)
00061041	00077135	41,628	Unqualified	Nil	Nil



Lim Seng Siew
Partner

BDO (Cambodia) Limited
Certified Public Accountants

Phnom Penh, Cambodia
Date: 31 March 2015

**UNITED NATIONS DEVELOPMENT PROGRAMME
CAMBODIA COUNTRY OFFICE**

**AWARD ID 0061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**PART 5
MANAGEMENT LETTER
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

H.E. Khim Chamroeun
National Project Director
Ministry of Women's Affairs
Phnom Penh, Kingdom of Cambodia

Our Ref: BDO/LSS/LKW/TS/SST
Date: 31 March 2015

Dear Excellency

**PARTNERSHIP FOR GENDER EQUITY (PHASE III)
AUDIT FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

We have completed the audit on the statements of expenditure (Combined Delivery Report), cash position and assets and equipment ("the statements") of the UNDP Award ID 0061041 and Project ID 00077135 - Partnership for Gender Equity (Phase III) ("the Project") for the period from 1 January 2014 to 31 December 2014. 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 0061041

PROJECT ID 00077135

PARTNERSHIP FOR GENDER EQUITY (PHASE III)

MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014

A. SUMMARY OF AUDIT FINDINGS	RISK SEVERITY	PAGE
I. Financial management		
1. Authorisation letter	Low	46
II. Project progress and rate of delivery - no finding		
III. Procurement of goods and services		
2. Procurement process	Medium	47 - 48
3. Supporting documents	Medium	49
IV. Human resources selection and administration - no finding		
V. Management and use of equipment/inventory - no finding		
4. Control over statement of assets and equipment	Low	50
VI. Record keeping systems and controls		
5. Accounting software	Medium	51 - 52
VII. Management structure - no finding		
B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS		53 - 59

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

**AWARD ID 0061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**MANAGEMENT LETTER
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

A. SUMMARY OF AUDIT FINDINGS**1. Authorisation letter**

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

Observation

During the course of our audit, we noted that cheques amounting to US\$979 were written to a representative of the Minister of the Ministry of Women’s Affairs for Daily Subsistence Allowances (“DSA”) and terminal fee without any authorisation letter from the said Minister. The amount claimed was in respect of travelling expenses incurred when the Minister attended the APEC Women Leadership Forum in Beijing, China.

Implication

Without an authorisation letter from the Minister, the payment could have been made to an unauthorised person who may not be representing the Minister.

Recommendation

We recommend that cheques should not be written to representatives without authorisation letters from the intended recipients.

Management’s response

We agreed with the findings and recommendations of auditor and we will make sure it will not happen again without an authorised letter from the person.

CO’s response

We agreed with audit finding and Project management’s responses. CO will follow up this finding through UNDP internal Spot Check exercise and ensure that it will not repeat finding in future.

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 0061041
PROJECT ID 00077135
PARTNERSHIP FOR GENDER EQUITY (PHASE III)

MANAGEMENT LETTER
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014

A. SUMMARY OF AUDIT FINDINGS (Continued)

2. Procurement process

Risk : Low
Audit area : Procurement of goods and services
Causes : Lack of/Inadequate policies/procedures/ guidelines

Observation

Request for Procurement of the National Implementation of UNDP Supported Projects: Guidelines and Procedures states that “a purchase of amount that exceeds US\$2,500 and below US\$100,000 requires a minimum of three competitive quotes.”

During the course of our audit, we noted that there was no quotation obtained for the payment of lunch and refreshment package for a workshop amounting to US\$3,000.

Implication

If several quotations are not obtained, the procurement of goods and services by the Project may not be cost effective.

Recommendation

We recommend that the Project should refer to the procurement guideline and obtain several quotations before deciding on any significant procurement in order to be cost effective and the cost savings can then be used to maximise the results from the implementation of the Project’s initiatives.

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**AWARD ID 0061041
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PARTNERSHIP FOR GENDER EQUITY (PHASE III)**

**MANAGEMENT LETTER
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- A. SUMMARY OF AUDIT FINDINGS (Continued)**
- 2. Procurement process (Continued)**

Management’s response

Originally the workshop was planned to be conducted in hotel and project had obtained 3 quotations from hotels through procurement process. But, the workshop was postponed to later date resulting in the unavailability of the hotel function room that already quoted. Owing to the tight deadline of the workshop, project decided to conduct the workshop at MoWA Conference Room, and procure only the lunches and refreshment from outsource service provider. In order to save time in tight schedule, project firstly tried to call to several catering service providers to get information about their catering services and to check their availability, before project could make formal request for quotations. But, from this searching effort, only Khemara Catering Group was available for providing lunches and refreshment for the workshop at the set dates. Thus, as a last resource, a note to the file was then prepared to provide justification for the direct engagement with Khemara Catering Group as catering service provider for the workshop.

We acknowledge audit recommendation and will try to avoid this case for recurrence and apply the NIM guideline carefully the improvement of our procurement process.

CO’s response

We agreed with audit finding and recommendation, CO will provide instruction to the project team and the IP on the important of procurement management. In 2015, CO will make follow up actions on the finding through UNDP internal Spot Check exercise to make sure it is firmly followed.

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MANAGEMENT LETTER
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A. SUMMARY OF AUDIT FINDINGS (Continued)

3. Supporting documents

Risk : Medium
Audit area : Procurement of goods and services
Causes : Lack of/Inadequate guidance/supervision at the project level

Observation

During the course of our audit, we noted that there was no original invoice for the payment made to Cambodian Broadcasting Service Co., Ltd. of US\$500 and only a receipt of payment amounting to US\$1,320 was received from Bayon Radio and Television. There were no other supporting documents noted.

Implication

Payments made for expenditures without sufficient supporting documents could lead to difficulty in validating the expenditures incurred.

Recommendation

We recommend that all payment made should be supported by relevant supporting documents to ensure the validity of the expenditures incurred.

Management's response

This is part of project contribution package to MoWA for IWD and the procurement had been done by other departments. During the course of collecting relevant documents, the invoice was somehow missed. Only the receipt was received. From now on, the project will make sure that the checklist is double checked for every procurement process with stricter follow-up action, avoiding such mistaken from happening again.

CO's response

We agreed with audit finding and recommendations. CO will follow up this finding through UNDP internal Spot Check exercise in 2015 to ensure proper documents are in place for next audit.

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A. SUMMARY OF AUDIT FINDINGS (Continued)

4. Control over statement of assets and equipment

Risk : Low

Audit area : Management and use of equipment/inventory

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

Observation

Based on our samples selected for fixed asset sighting, we noted that an asset with code 00077135/205 amounting to US\$775 was broken and an asset with code 00077135/248 amounting to US\$250 was no longer used by the Project; however, they were still included in the statement of assets and equipment.

Implication

The statement of assets and equipment does not reflect the physical assets under the control of the Project.

Recommendation

We recommend that the Project Management should perform physical sighting of assets and update the statement of assets and equipment on a timely basis to reflect the physical assets under the control of the Project.

Management's response

We regularly do physical sighting of assets, but this mistake happened when everybody was busy moving to new location and in the absent of admin assistant. In the future we will take this as a lesson for improvement.

CO's response

We agreed with audit's finding and recommendations. We will work with the project team to ensure all broken assets are kept in separated lists and propose for the disposal, if necessary.

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**MANAGEMENT LETTER
FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014**

A. SUMMARY OF AUDIT FINDINGS (Continued)**5. Accounting software**

Risk : Medium

Audit area : Record keeping systems and controls

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

Observation

During the course of our audit, we noted that:

- a. The Project uses an unauthorized version of Microsoft Excel software for recording transactions.
- b. Transactions were not recorded as double entries. Only one entry (expenditure) was recorded for all transactions.
- c. Financial data is not back up.

Implication

- a. Microsoft Excel is not accounting software and the use of an unauthorized version is not legal.
- b. The recording of accounting entries using single entry recording may result in the misstatement of the accounting entries.
- c. Financial data might be corrupted due to computer bugs.

Recommendation

- a. We recommend that the Project should purchase and use a legal version of accounting software from an approved vendor.
- b. We recommend that transactions should be recorded by double entries.
- c. Financial data should be back up regularly.

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- A. SUMMARY OF AUDIT FINDINGS (Continued)
5. Accounting software (Continued)

Management’s response

- a. The project agreed with the finding and recommendation of audit, therefore project implementation will request UNDP country office to purchase a legal version of accounting software.
- b. We agreed and will comply with the recommendation of audit to record the transaction by double entries.
- c. The project agreed with the audit findings and will comply with the recommendation of audit to regularly backup the financial data.

CO’s response

CO agreed with the audit’s findings and recommendations. Through the Project Spot Check exercise, CO will make sure that all project management’s responses are taken into the consideration and address it in 2015.

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MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 DECEMBER 2014

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>Authorization letter</p> <p>During the course of our audit, we noted that cheques amounting to US\$979 were written to a representative of the Minister of the Ministry of Women's Affairs for Daily Subsistence Allowances ("DSA") and terminal fee without any authorisation letter from the said Minister. The amount claimed was in respect of travelling expenses incurred when the Minister attended the APEC Women Leadership Forum in Beijing, China.</p>	<p>We recommend that cheques should not be written to representatives without authorisation letters from the intended recipients.</p>	Financial management	Lack of/ Inadequate policies/ procedures/ guidelines	Low	<p><i>Management's response</i></p> <p>We agreed with the findings and recommendations of auditor and we will make sure it will not happen again without an authorized letter from the person.</p> <p><i>CO's response</i></p> <p>We agreed with audit finding and Project management's responses. CO will follow up this finding through UNDP internal Spot Check exercise and ensure that it will not repeat finding in future.</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>Procurement process</p> <p>Request for Procurement of the National Implementation of UNDP Supported Projects: Guidelines and Procedures states that “a purchase of amount that exceeds US\$2,500 and below US\$100,000 requires a minimum of three competitive quotes.”</p> <p>During the course of our audit, we noted that there was no quotation obtained for payment of lunch and refreshment package for a workshop amounting to US\$3,000.</p>	<p>We recommend that the Project should refer to the procurement guideline and obtain several quotations before deciding on any significant procurement in order to be cost effective and the cost savings can then be used to maximize the results from the implementation of the Project’s initiatives.</p>	Procurement of goods and services	Lack of/ Inadequate policies/ procedures/ guidelines	Medium	<p><i>Management’s response</i></p> <p>Originally the workshop was planned to be conducted in hotel and project had obtained 3 quotations from hotels through procurement process. But, the workshop was postponed to later date resulting in the unavailability of the hotel function room that already quoted. Owing to the tight deadline of the workshop, project decided to conduct the workshop at MoWA Conference Room, and procure only the lunches and refreshment from outsource service provider. In order to save time in tight schedule, project firstly tried to call to several catering service providers to get information about their catering services and to check their availability, before project could make formal request for quotations. But, from this searching effort, only Khemara Catering Group was available for providing lunches and refreshment for the workshop at the set dates. Thus, as a last resource, a note to the file was then prepared to provide justification for the direct engagement with Khemara Catering Group as catering service provider for the workshop.</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	Procurement process (Continued)					<p><i>Management's response (Continued)</i></p> <p>We acknowledge audit recommendation and will try to avoid this case for recurrence and apply the NIM guideline carefully the improvement of our procurement process.</p> <p><i>CO's response</i></p> <p>We agreed with audit finding and recommendation, CO will provide instruction to the project team and the IP on the important of procurement management. in 2015 and we will follow up the finding through UNDP internal Spot Check exercise to make sure it is firmly followed.</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
3	<p>Supporting documents</p> <p>During the course of our audit, we noted that there was no original invoice for the payment made to Cambodian Broadcasting Service Co., Ltd. of US\$500 and only a receipt of payment amounting to US\$1,320 was received from Bayon Radio and Television. There were no other supporting documents.</p>	<p>We recommend that all payment made should be supported by relevant supporting documents to ensure the validity of the expenditures incurred.</p>	<p>Procurement of goods and services</p>	<p>Lack of/ Inadequate guidance/ Supervision at the project level</p>	<p>Medium</p>	<p><i>Management's response</i></p> <p>This is part of contribution package to MoWA for IWD and the procurement had been done by other departments. During the course of collecting relevant documents, the invoice was somehow missed. Only the receipt was received. From now on, the project will make sure that the checklist is double checked for every procurement process with stricter follow-up action, avoiding such mistaken from happening again</p> <p><i>CO's response</i></p> <p>We agreed with audit finding and recommendation, CO will follow up this finding through UNDP internal Spot Check exercise in 2015 to ensure proper documents are in place for next audit.</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
4	<p>Control over statement of assets and equipment</p> <p>Based on our samples selected for fixed asset sighting, we noted that an asset with code 00077135/205 amounting to US\$775 was broken and an asset with code 00077135/248 amounting to US\$250 was no longer used by the Project, however, they were still included in the statement of assets and equipment.</p>	<p>We recommend that the Project Management should perform physical sighting of assets and update the statement of assets and equipment on a timely basis to reflect the physical assets under the control of the Project.</p>	Financial management	Lack of/ Inadequate guidance/ supervision at the project level	Low	<p><i>Management's response</i></p> <p>We regularly do physical sighting of assets, but this mistake happened when everybody was busy moving to new location and in the absent of admin assistant. In the future we will take this as a lesson for improvement.</p> <p><i>CO's response</i></p> <p>We agreed with audit's finding and recommendation, we will work with the project team to ensure all broken assets are kept in separated lists and disposal if necessary.</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
5	<p>Accounting software</p> <p>During the course of our audit, we noted that:</p> <p>a. The Project uses an unauthorized version of Microsoft Excel software for recording transactions.</p> <p>b. Transactions were not recorded as double entries. Only one entry (expenditure) was recorded for all transactions.</p> <p>c. Financial data is not back up.</p>	<p>a. We recommend that the Project should purchase and use a legal version of accounting software from an approved vendor.</p> <p>b. We recommend that transactions should be recorded by double entries.</p> <p>c. Financial data should be back up regularly.</p>	Record keeping systems and controls	Lack of/ Inadequate guidance/ Supervision at the project level	Medium	<p><i>Management's response</i></p> <p>a. The project agreed with the finding and recommendation of audit, therefore project implementation will request UNDP country office to purchase a legal version of accounting software.</p> <p>b. We agreed and will comply with the recommendation of audit to record the transaction by double entries.</p> <p>c. The project agreed with the audit findings and will comply with the recommendation of audit to regularly backup the financial data.</p> <p><i>CO's response</i></p> <p>CO agreed with the audit's findings and recommendations. Through the Project Spot Check exercise, CO will make sure that all project management's responses are taken into the consideration and address it in 2015.</p>

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



Lim Seng Siew
Partner

BDO (Cambodia) Limited
Certified Public Accountants

Phnom Penh, Cambodia
Date: 31 March 2015