

Belize Protected Areas System (PAS)

Output No. 00074617

Project No.00059614

Audit Report

31 December 2014

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT**

**AUDIT OF THE UNDP IMPLEMENTING PARTNER
Belize Protected Areas System (PAS)**

Atlas Project number: 00059614
Atlas Output number: 00074617
Atlas Implementing Agent code: 001095
Country: Belize
Auditor: Moore Stephens Magaña LLP
Period subject to audit: 1 January to 31 December 2014

This report is established by request of the UNDP. The views expressed in this report are those of the external auditor and in no way reflect the official opinion of the UNDP. This report has been prepared solely for use of the UNDP for the purpose of the control of the use of funds of the project concerned by the audit. It may be disclosed to those official authorities having regulatory right of access to it. This report should not be used by any other party or for other than its intended purpose.



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EXECUTIVE SUMMARY

Moore Stephens Magaña LLP entered into an agreement (ref.OPS2015/007) with the United Nations Development Programme (hereafter UNDP) to carry out audits of UNDP Implementing Partners. Belize Protected Areas System was selected for audit as part of UNDP's 2014 audit plan. The period subject to audit was 1 January to 31 December 2014.

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of expenditures	Unqualified
Statement of assets and equipment	Unqualified
Statement of cash position	Not applicable

The audit findings are summarised in the table below:

Audit area	Overall rating	Number of findings per priority rating			Financial impact
		High	Medium	Low	
Review of project progress	Partially Satisfactory	-	-	1	-
Assessment of IP's internal control	Satisfactory	-	-	-	-
Available Facilities and Access	Satisfactory	-	-	-	-
Organization and Staffing	Satisfactory	-	-	-	-
Human Resources	Satisfactory	-	-	-	-
Finance	Satisfactory	-	-	-	-
Cash Management	N/A	-	-	-	-
Procurement	Satisfactory	-	-	-	-
Asset Management	Satisfactory	-	-	-	-
Information Systems	N/A	-	-	-	-
General Administration	Satisfactory	-	-	-	-
Follow-up on Previous Audits	Satisfactory	-	-	-	-
Total		-	-	1	-



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THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The first purpose of the audit was a financial audit to express an opinion on the Implementing Partner's financial statements that includes:

- Whether the statement of expenditures presents fairly the expenditures incurred by the audited Implementing Partner from 1 January to 31 December 2014 in accordance with UNDP accounting policies and that the expenditures incurred were: (i) in conformity with the approved budget; (ii) for the approved purposes of the Implementing Partner agreement; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- Whether the statement of assets and equipment presents fairly the balance of assets of the Implementing Partner as at 31 December 2014;
- Whether the statement of cash position held by the audited Implementing Partner presents fairly the cash and bank balance of the Implementing Partner as at 31 December 2014; and
- Whether the result of the prior year's audit resulting in a modified audit opinion on the UNDP statement of expenditures had conclusive actions to properly address an audit qualification and the related net financial impact.

The second purpose of the audit was to express an opinion on the Implementing Partner's internal controls and systems in order to assess:

- The reliability and integrity of Implementing Partner's financial and operational information;
- The effectiveness and efficiency of Implementing Partner's operations in carrying out its activities;
- The safeguarding of assets procured with grant funds; and
- Compliance with applicable laws, regulations and rules, policies and procedures, as well as the Implementing Partner's agreements.

Our assessment of the internal control system covered the following areas as applicable:

Organization and staffing

Assessment of the overall structure of the Implementing Partner's activities for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.

Review of project progress

- Review of the annual and quarterly work plans, quarterly and annual financial reports, and requests for direct payments. Assessment of the foregoing in terms of their timeliness and their compliance with the Implementing Partner agreement, including the work plan and budget, and the UNDP Programme Operations Policies and Procedures (POPP) on Results Management.
- Review of the quarterly and annual programmatic reports and assessment of them in terms of compliance with UNDP guidelines and whether the Implementing Partner met its responsibilities for monitoring described in the Implementing Partner agreement, including the work plan and budget.

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- Review of whether the Implementing Partner had followed the decisions and/or recommendations of the above activities.
- Review of the pace of Implementing Partner activities progress and of the causes for any delays.

Assessment of Internal Control

The audit team is responsible for assessing the internal control of the IP through the following:

- Review the expenses made by the implementing partner and assess whether they are in accordance with the project document, AWP and budgets; and are in compliance with the UNDP POPP on Results and Accountability.
- Review the process for procurement/contracting activities and assess whether it was transparent and competitive.
- Review the use, control and disposal of non-expendable equipment and assess whether it is in compliance with UNDP POPP on Results and Accountability; and also whether the equipment procured met the identified needs and whether its use was in line with intended purposes.
- Review the process for recruiting project personnel and consultants and assess whether it was transparent and competitive.
- Review the implementing partner accounting records and assess their adequacy for maintaining accurate and complete records of receipts and disbursements of cash; and for supporting the preparation of the quarterly financial report.
- Review the records of requests for direct payments and ensure that they were signed by authorized government officials.

Available Facilities and Right of Access

The audit team shall determine the nature and the location of all records belonging to the project. This list should specify those records kept at the implementing partner's headquarters and those that are located at other offices. The audit team will also address the implementing partner's cooperation in providing all necessary source documents as outlined in the terms of reference.

Human resources

Review of the process for recruiting Implementing Partner personnel and consultants and assessment of whether it was transparent and competitive. Assessment of the effectiveness of the recruitment and hiring of personnel and contract administration, performance appraisal, attendance control, calculation of salaries and entitlements, calculation and distribution of performance-related payroll incentives, payroll preparation and payment, and management of personnel records.

Finance

Review of the Implementing Partner's accounting records and assessment of their adequacy for maintaining accurate and complete records of receipts and disbursements of cash and for supporting the preparation of the quarterly financial report, and review of the records of requests for direct payments and ensuring that they were signed by authorised Implementing Partner officials. Review of the adequacy of the accounting and financial operations and reporting systems including budget control, cash management, certification and approving authority, receipt of funds, commitment of expenditures against

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approved budget and disbursement of funds, recording of all financial transactions in expenditure reports, records maintenance and control, cash advances to field offices, Implementing Partner's staff etc.

Cash management

Review of cash funds held by the Implementing Partner (including bank accounts) and procedures for safeguarding of cash including cash held as advances or imprest in any sub-office or field office. Review of petty cash transactions.

Procurement

Review of the process for procurement/contracting activities of the Implementing Partner and assessment of whether it was transparent, competitive and effective. Assessment of whether the equipment and services purchased met the requirements of the Implementing Partner agreement including:

- As applicable, delegations of authorities, procurement thresholds, calls for bids and proposals, evaluation of bids and proposals and approval/signature of contracts and purchase orders.
- Management of obligations, receiving and inspection procedures to determine the conformity of equipment with the agreed specifications and, when applicable, the use of independent experts to inspect the delivery of highly technical and expensive equipment.
- Monitoring of the performance of the contractors.
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that did not meet specifications or if later proven to be defective.
- Management and control over variation orders.

Review of the use of consulting firms and the adequacy of procedures to obtain fully qualified and experienced personnel and assessment of their work before final payment was made.

Asset management

Review of the use, control and disposal of non-expendable equipment and assessment of whether it complied with the UNDP POPP on Results Management and assessment of whether the equipment procured met the identified needs and whether its use was in line with intended purposes. Review of the procedures for receipt, storage and disposal of equipment. Assessment of whether assets procured with grant funds were adequately recorded, safeguarded (including insurance) and monitored, including periodic physical verification of their use and existence.

Information systems

Assessment of the efficiency and security of the information systems established and maintained for grant funds and their adequacy to meet the management and reporting requirements of the project. Assessment of whether segregation of duties, as described in the management manual, is respected in the access to approvals in the financial information systems.

General administration

Review of operations not specifically covered above and for which expenditures were charged to the project, covering areas such as travel by Implementing Partner personnel, use and maintenance of project vehicles, lease and maintenance of office premises.

Follow-up on previous audits

Assessment of the status of implementation of the previous audits' recommendations done within the last three years for the Implementing Partner.

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AUDIT OPINIONS

Independent Auditor's Report to UNDP - Financial Audit Statement of Expenditures Unqualified Opinion

We have audited the expenditures recorded in Atlas as set out in the attached Statement of Expenditures ('the Statement') totalling \$225,798 USD for Belize Protected Areas System (PAS) ('the Implementing Partner') representing the expenditures reported under Atlas Project number 59614, Atlas Output number 74617 for the period from 1 January to 31 December 2014. This Statement of Expenditures reflect all disbursements listed in the quarterly financial reports submitted by the Implementing Partner, all direct payments processed by UNDP at the request of the Implementing Partner and reimbursements to the Implementing Partner. In total these amounts represent the actual expenditures incurred by the Implementing Partner in accordance with the contractual conditions as set out in the relevant Implementing Partner Agreement Strengthening National Capacities for the Operationalization, Consolidation, and Sustainability of Belize's Protected Areas Systems signed on 05 October 2010 between UNDP and the Implementing Partner, and associated Annual Work Plans.

The Statement of Expenditures form part of the Combined Delivery Report for Atlas Project 59614 and Atlas Output 74617. The Combined Delivery Report includes expenditures outside of our audit scope, as shown by the reconciliation in Annex 3.

Respective responsibilities of the Implementing Partner and auditors

The Implementing Partner's management are responsible for the preparation of the FACE forms and other financial records for the Implementing Partner's activities and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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 insofar as these standards can be usefully applied in this financial audit and its specific compliance context. 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 of material misstatement.

A financial audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Implementing Partner's preparation of its financial reports in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. A financial audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management.

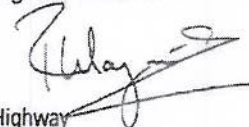
Scope of the Audit

The scope of our audit was as set out in our terms of reference and included obtaining evidence for the amounts and disclosures in the Statement sufficient to express an opinion on it within the scope of our audit. We have taken into account all the available evidence presented to us during our fieldwork which

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concluded on 26 May 2015 and any subsequent information received. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Statement of Expenditures presents fairly, in all material respects, the expenditures of \$225,798 USD incurred by the Implementing Partner. The expenditures incurred during 1 January to 31 December 2014 in accordance with UNDP accounting requirements. The expenditures incurred were (i) in conformity with the approved budget; (ii) for the approved purposes of the IP Agreement; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Emphasis of Matter

Without qualifying our opinion, we draw your attention to audit finding 1 as set out in the Management Letter section of our report which identify internal control weaknesses and audit recommendations to address them which we came across during the conduct of our financial audit and audit of the Implementing Partner's internal control and systems.



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Independent Auditor's Report to UNDP - Financial Audit
Statement of Assets & Equipment
Unqualified Opinion

We have audited the assets of the project as presented in the attached Statement of Assets and Equipment. These assets totalled \$33,081 USD in the IP's official fixed asset listing. The assets include all assets successfully meeting the criteria of a fixed asset as outlined by the audit program. To be classified as an asset, it must (i) provide future economic benefit, (ii) used by the project/controlled by UNDP (iii) cost easy to determine, (iv) used for more than one reporting period and (v) value greater than \$500 USD. The Statement of Assets and Expenditures form part of the Combined Delivery Report for Atlas Project 59614 and Atlas Output 74617. The Combined Delivery Report includes assets outside of our audit scope, as shown by the reconciliation in Annex 3.

Respective responsibilities of the Implementing Partner and auditors

The Implementing Partner's management are responsible for the preparation of the fixed asset register and implementing such internal controls as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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 insofar as these standards can be usefully applied in this financial audit and its specific compliance context. 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 of material misstatement.

A financial audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Implementing Partner's preparation of its financial reports in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. A financial audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management.

Scope of the Audit

The scope of our audit was as set out in our terms of reference and included obtaining evidence for the amounts and disclosures in the Statement sufficient to express an opinion on it within the scope of our audit. We have taken into account all the available evidence presented to us during our fieldwork which concluded on 26 May 2015 and any subsequent information received. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the individual assets greater than \$500 USD, totalling \$33,018 USD held by the Implementing Partner as at 31 December, 2014 in accordance with UNDP requirements. The assets recorded were (i) tagged in conformity with the asset policy; (ii) updated every year for disposals/additions; (iii) met the criteria for the fixed asset provided by the audit program and; (iv) supported by properly approved vouchers and other supporting documents.



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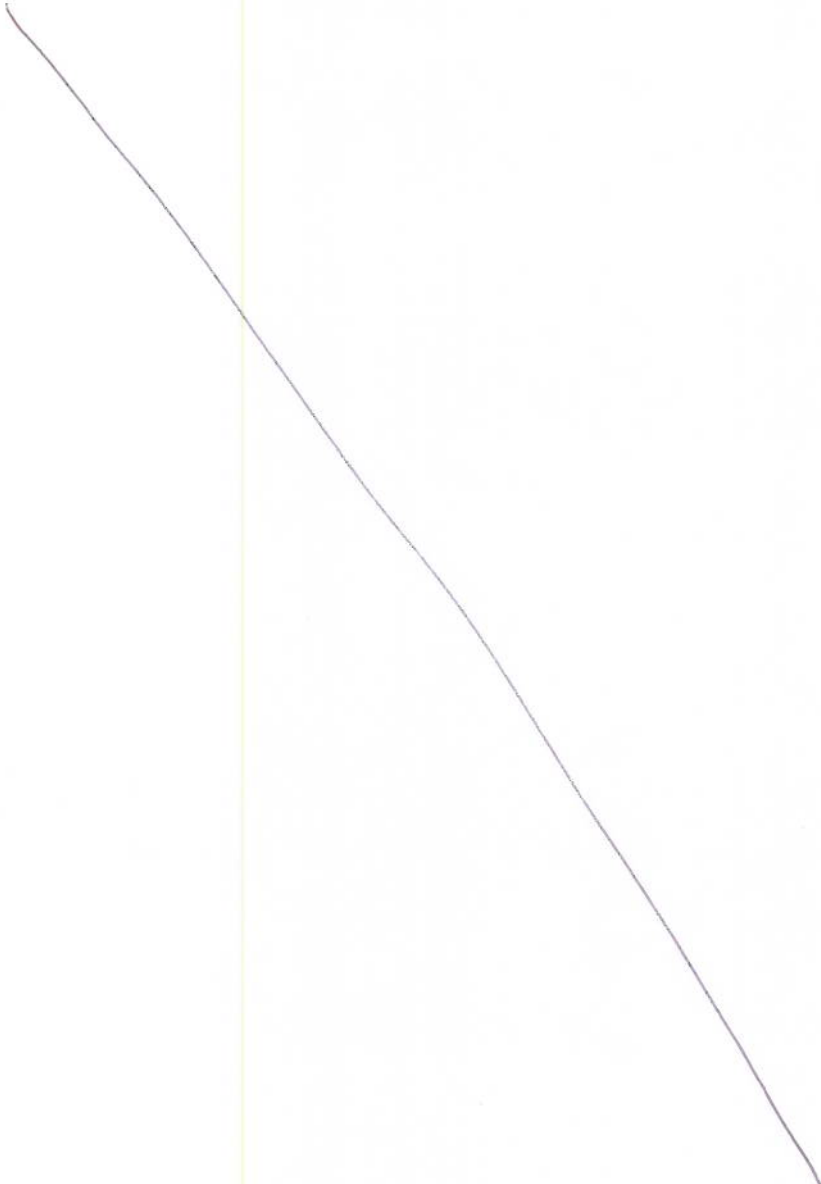
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Handwritten signature of a representative from Moore Stephens Magaña LLP.

Handwritten signature of J. Wade Moon.

Emphasis of Matter

Without qualifying our opinion, we draw your attention to audit finding 1 as set out in the Management Letter section of our report which identify internal control weaknesses and audit recommendations to address them which we came across during the conduct of our financial audit and audit of the Implementing Partner's internal control and systems.



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Independent Auditor's Report to UNDP - Financial Audit
Statement of Cash Position
Not Applicable

We noted that the Implementing Partner did not utilize the dedicated bank account for the project during 2014. The IP had a bank account before a no cost extension was issued for 2014. Thereafter, all payments were processed through UNDP.

Emphasis of Matter

Without qualifying our opinion, we draw your attention to audit finding 1 as set out in the Management Letter section of our report which identify internal control weaknesses and audit recommendations to address them which we came across during the conduct of our financial audit and audit of the Implementing Partner's internal control and systems.

Moore Stephens Magaña LLP.

Reynaldo F Magaña
Senior Partner

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Impact of prior year audits resulting in modified opinions

We noted that the Implementing Partner was not subject to an audit of its activities in the prior year.

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MANAGEMENT LETTER

The following are addressed in our management letter in the sections below:

- Review of Implementing Partner project implementation progress;
- Assessment of the Implementing Partner's internal control system;
- Assessment of each audit area;
- Findings in relation to the financial audit; and
- Observations and recommendations on an audit area basis.

Review of Project Progress

Our audits involved an assessment of the Implementing Partner's progress and timeliness in relation to targets, deliverables and planned completion dates in relation to the IP Agreement, work plan and budget and principles of economy and efficiency.

Based on our audit work carried out at Belize Protected Areas System (PAS), the Implementing Partner had not been implementing activities on a timely basis. This project was initially planned for completion in 2013, but due to several delays, UNDP granted a no cost extension.

Finding 1:	End stage reports indicated delayed activities with insufficient details
Priority:	Low
Recommendation:	Provide adequate information about delays and updates in the following end stage reports.
Management Comments:	
Overall rating:	Partially Satisfactory

Assessment of the Implementing Partner's internal control system

Our audits involved an assessment of the Implementing Partner's internal control system with equal emphasis on the:

- Effectiveness of the system in providing Implementing Partner management with useful and timely information for the proper management of its activities; and
- The general effectiveness of the internal control system in protecting the assets and resources funded through the grant.

Based on our audit work carried out at Belize Protected Area System (PAS), the Implementing Partner's internal control system is adequate in providing Implementing Partner management with useful and timely information for the proper management of its activities and in protecting the assets and resources funded through the grant.

Available Facilities and Right of Access

The implementing partner kept all documents at their office, located in the government facility, West Block Building, Belmopan. The project assistant was cooperative in providing the audit team with the necessary documents requested.

Overall rating: Satisfactory

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Human Resources

Belize Protected Areas Systems (SNC) project does have a recruitment process in place, which shadows UNDP policies. There were no new hires during 2014. Yearly appraisals were conducted by another organization who permanently employed the project staff.

Overall rating: Satisfactory

Finance

The project administrative assistant prepares RDP and FACE forms which are approved by the Project Manager and the Project Director respectively. The assistant keeps a personal record of RDP's sent to UNDP in Quick books. All procurements are handled by UNDP, subsequently recorded in Atlas.

Overall rating: Satisfactory

Cash management

The project did not have access to petty cash or bank accounts.

Overall rating: Not applicable

Asset Management

The IP adequately records and updates the fixed asset listing.

Overall rating: Satisfactory

Information Systems

There is no IT department at the IP

Overall rating: Not applicable

General Administration

There is no General administration function as the entity is very small. The administrative assistant acts as the project's record keeper and any approvals must be directed to the Project Manager and Project Director. The entity did not incur any training expense in 2014.

Overall rating: Satisfactory

Follow up on Previous Audits

No audit was conducted for 2013. No undesired action pointed out in the 2012 was repeated during 2014.

Overall rating: Satisfactory

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Senior Partner

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Annexes

Annex 1: Statement of Assets and Equipment

Asset	USD
Non-current assets	\$
Motor Vehicle	21,050
Computer Equipment	7,375
Office Equipment	4,593
Total Non-current Assets	33,018

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Annex 2: Signed Asset Listing

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FIXED ASSETS REGISTER											
(US \$500.00 and above)											
ITEM NO.	QUANTITY	DESCRIPTION	IDENTIFICATION NO		SUPPLIER	LOCATION/CUSTODIAN	DATE OF DELIVERY	COST		RDP VO NO.	
			SERIAL NO	MODEL NO.				BZ\$	US\$		
SNC.PAS/01/2010	1	2010 Isuzu D-Max (White 4 door)	WIN-MPATF554HAH500211		Bravo Motors	Project Manager	9 Dec. 2010	42,100.00	21,050.00	SNC.PAS/12/2010(05)	
SNC.PAS/02/2010	1	CPU (Dell) Optiplex 780 Minitower	BNG3PNI		Fultec Systems	Project Assistant/ Communications Officer	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)	
SNC.PAS/03/2010	1	19" LCD Monitor Dell	CNORH659-73571-071-OCZ		Fultec Systems	Project Assistant/					
SNC.PAS/04/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-IT8A		Fultec Systems	Project Assistant/					
SNC.PAS/05/2010	1	Mouse									
SNC.PAS/06/2010	1	CPU (Dell) Optiplex 780 Minitower	BNH3PNI		Fultec Systems	Off Admin/Fin Assist/	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)	
SNC.PAS/07/2010	1	19" LCD Monitor (Dell)	CN-ORH659-73571-07K-099P		Fultec Systems	Off Admin/Fin Assist/					
SNC.PAS/08/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-20XW		Fultec Systems	Off Admin/Fin Assist/					
SNC.PAS/09/2010	1	Mouse									
SNC.PAS/10/2010	1	CPU (Dell) Optiplex 780 Minitower	BNF5PNI		Fultec Systems	Project Manager	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)	
SNC.PAS/11/2010	1	19" LCD Monitor (Dell)	CN-ORH659-73571-07K01U0		Fultec Systems	Project Manager					
SNC.PAS/12/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-20UF		Fultec Systems	Project Manager					
SNC.PAS/13/2010	1	Mouse									
SNC.PAS/21/2011	1	KM-2810 Printer/Photocopier/Scanner			Price & Company	Off Admin/Fin Assist	21.04.2011	3,243.75	1,621.88	SNC.PAS/04/2011(03)	
SNC.PAS/34/2012	1	Dell Laptop E6420	HW477R1		Advising IT	Project Manager	20.02.2012	2,389.82	1,194.91	SNC.PAS/2012/02/08	
SNC.PAS/36/2012	1	HD1610 Project	CN-OK1CG1-S0081-17B-0214		Advising IT	Project Manager	20.02.2012	2,236.04	1,118.02	SNC.PAS/2012/02/08	
SNC.PAS/45/2013	1	Latitude E5530 Notebook	CQN2XY1		Advising IT	Project Manager	10.12.2013	3054.84	1,527.42	SNC.PAS/2014/01/02	
SNC.PAS/47/2014	1	43" SAMSUNG Plasma TV	01Z13CAF80Z31Y		IT Care	Communication Officer	20.08.2014	1454.31	727.16	SNC.PAS/2014/09/02	
SNC.PAS/48/2014	1	NIKON -1 AW1 Compact System Camera	31002572		IT Care	Communication Officer	20.08.2014	2,252.71	1,126.36	SNC.PAS/2014/09/02	
Total								65,039.42	33,019.71		



Strengthening National Capacities-Protected Areas System Project
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FIXED ASSETS REGISTER										
(US \$500.00 and above)										
ITEM NO.	QUANTITY	DESCRIPTION	IDENTIFICATION NO		SUPPLIER	LOCATION/CUSTODIAN	DATE OF DELIVERY	COST		RDP VO NO.
			SERIAL NO	MODEL NO.				BZ\$	US\$	
1 US \$ = 282 \$										

A. Mahéa
 Arlene Mahéa - Young (Mrs)
 Project Director
 15/1/15
 Date

Amato
 Aretha Mortis
 Office Administrator/Finance Assistant
 15/1/15
 Date

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Moore Stephens Magaña LLP.

Aretha Mortis
Amato

Strengthening National Capacities for the Operationalization, Consolidation, and Sustainability of Belize's Protected Areas System										
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			SERIAL NO	MODEL NO.				BZ\$	US\$	
SNC.PAS/14/2011	1	8 GB Kingston Data Traveller USB Flash Drive			PC.COM	Program Manager	16-Feb-11	67.50	33.75	SNC.PAS/2011/04(06)
SNC.PAS/15/2011	1	8 GB Kingston Data Traveller USB Flash Drive			PC.COM	Off Admin/Fin Assist	16-Feb-11	67.50	33.75	SNC.PAS/2011/04(06)
SNC.PAS/16/2011	1	4 Drawer Filing Cabinet			Price & Company	Project Manager	27.01.2011	432.00	216.00	SNC.PAS/12/2011(07)
SNC.PAS/18/2011	1	Lasko Fan (black)			Builder's	Off Admin/Finance Assist	17-May-11	57.80	28.90	SNC.PAS/2011/07(04)
SNC.PAS/19/2011	1	Lasko Fan (white)			Builder's	Project Manager	17-May-11	57.80	28.90	SNC.PAS/2011/07(04)
SNC.PAS/20/2011	1	1 white waste basket			James Brodie & Co Ltd	Off Admin/Finance Assist	29-Mar-11	16.95	8.48	SNC.PAS/2011/06(06)
SNC.PAS/17/2011	1	beige waste basket			James Brodie & Co Ltd	Program Assistant	29-Mar-11	16.95	8.48	SNC.PAS/2011/06(06)
SNC.PAS/22/2011	1	white waste basket			Angelus Press Ltd	Project Manager	16-Mar-11	20.42	10.21	SNC.PAS/2011/06(06)
SNC.PAS/23/2011	1	Panasonic cordless phone	OECQA067915	KT-TG4011N	Court's Belize	Off Admin/Finance Assist	25-Aug-11	109.00	54.50	SNC.PAS/2011/08(10)
SNC.PAS/24/2011	1	Helix blue desk organizer			Angelus Press	Off Admin/Finance Assist	24-Aug-11	5.70	2.85	SNC.PAS/2011/08(10)
SNC.PAS/25/2011	1	Helix blue desk organizer			Angelus Press	Project Assistant	24-Aug-11	5.70	2.85	SNC.PAS/2011/08(10)
SNC.PAS/26/2011	1	black mesh desk organizer			Angelus Press	Project Manager	24-Aug-11	27.20	13.60	SNC.PAS/2011/08(10)
SNC.PAS/27/2011	1	black mesh desk organizer			Angelus Press	Program Director	24-Aug-11	27.20	13.60	SNC.PAS/2011/08(10)
SNC.PAS/28/2011	1	white eraser board			A&R Enterprises	Off Admin/Finance Assist	01-Nov-11	236.88	113.44	SNC.PAS/2011/11(06)
SNC.PAS/29/2011	1	Helix pencil sharpener			A&R Enterprises	Off Admin/Finance Assist	07-Dec-11	33.33	16.67	SNC.PAS/2011/12(06)



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FIXED ASSETS REGISTER
 (US \$500.00 and above)

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			SERIAL NO	MODEL NO.				BZ\$	US\$	
SNC.PAS/01/2010	1	2010 Isuzu D-Max (White 4 door)	VIN-MPATF554HAH500211		Bravo Motors	Project Manager	9 Dec. 2010	42,100.00	21,050.00	SNC.PAS/12/2010(05)
SNC.PAS/02/2010	1	CPU (Dell) Optiplex 780 Minitower	8NG3PN1		Fultec Systems	Project Assistant/ Communications Officer	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)
SNC.PAS/03/2010	1	19" LCD Monitor Dell	CNORH659-73571-071-OC02		Fultec Systems	Project Assistant/ Project Assistant/				
SNC.PAS/04/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-IT8A		Fultec Systems					
SNC.PAS/05/2010	1	Mouse								
SNC.PAS/06/2010	1	CPU (Dell) Optiplex 780 Minitower	8NH3PN1		Fultec Systems	Off Admin/Fin Assist/	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)
SNC.PAS/07/2010	1	19" LCD Monitor (Dell)	CN-ORH659-73571-07K-099P		Fultec Systems	Off Admin/Fin Assist/				
SNC.PAS/08/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-20XW		Fultec Systems	Off Admin/Fin Assist/				
SNC.PAS/09/2010	1	Mouse								
SNC.PAS/10/2010	1	CPU (Dell) Optiplex 780 Minitower	8NF5PN1		Fultec Systems	Project Manager	9 Dec. 2010	3,102.65	1,551.33	SNC.PAS/12/2010(07)
SNC.PAS/11/2010	1	19" LCD Monitor (Dell)	CN-ORH659-73571-07K01UU		Fultec Systems	Project Manager				
SNC.PAS/12/2010	1	Key Board (Dell)	CN-011D3V-71581-09R-20UF		Fultec Systems	Project Manager				
SNC.PAS/13/2010	1	Mouse								
SNC.PAS/21/2011	1	KM-2810 Printer/Photocopier/Scanner			Price & Company	Off Admin/Fin Assist	21.04.2011	3,243.75	1,621.88	SNC.PAS/04/2011(03)
SNC.PAS/34/2012	1	Dell Laptop E6420	HW477R1		Advising IT	Project Manager	20.02.2012	2,389.82	1,194.91	SNC.PAS/2012/02/08
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SNC.PAS/45/2013	1	Latitude E5530 Notebook	CQ2XY1		Advising IT	Project Manager	10.12.2013	3054.84	1,527.42	SNC.PAS/2014/01/02
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Total								66,039.42	33,019.71	



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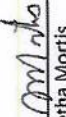
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Signature

Strengthening National Capacities for the Operationalization, Consolidation, and Sustainability of Belize's Protected Areas System										
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			SERIAL NO	MODEL NO.				BZ\$	US\$	

1 US \$ = 2BZ \$


 Arlene Maheja-Young
 Project Director


 Aretha Morris
 Office Administrator/Finance Assistant

15/1/15
 Date

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Annex 3: Statement of Expenditures- Direct Payments

Expenditure	USD
Courier Charges	30
Inform Technology Supplies	38
Maint, Oper of Transport Equip	62
Stationery & other Office Supplies	123
Travel Ticket-Local	140
Wood & Paper Products	149
Sundry	557
Service Contracts-Individuals	938
Printing and Publications	1,484
Promotional Materials	1,639
Svc Co-Communications Service	3,333
Travel-Other	4,953
Daily Subsistence Allow-Intl	5,000
Office Machinery	5,291
Acquis of Computer Hardware	6,040
Acquisition of Communication Equip	7,708
Svc Co-Traning and Educ Serv	6,337
Local Consult -Sht Term-Tech	49,185
Micro Capital Grants-Other	58,997
Intl Consultant	73,794
Total Expenditures	225,798

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Annex 4: Combined delivery report

*Note: The Project Manager was no longer available during fieldwork, therefore the Project Director signed the CDR.

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A handwritten signature in black ink, appearing to read 'Magaña'.

Two handwritten signatures in blue ink. The top one appears to be 'J. Wade Brown' and the bottom one is 'Rafin'.



UN Development Programme
Report ID: unglcdrb

Page 2 of 5
Run Time: 16-04-2015 17:04:17

Combined Delivery Report by Activity

Project Id : 00059614 PIMs 4207/BD/MSP- Operational	Period : Jan-Dec (2014)
Output # : 00074617 Belize Protected Areas System	Impl. Partner : 00499 Ministry of Agriculture, Fis
	Location : El Salvador

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
----------	----------	-----------------	-----------

Activity : ACTIVITY2 (Financing for Sustainability)

Fund : 62000 (GEF Voluntary Contribution)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	41,793.75	0.00	41,793.75
71305 - Local Consult.-Sht Term-Tech	0.00	2,778.00	0.00	2,778.00
71405 - Service Contracts-Individuals	0.00	833.34	0.00	833.34
71610 - Travel Tickets-Local	0.00	140.47	0.00	140.47
71615 - Daily Subsistence Allow-Intl	0.00	5,000.00	0.00	5,000.00
71635 - Travel - Other	0.00	4,108.11	0.00	4,108.11
72135 - Svc Co-Communications Service	0.00	3,333.36	0.00	3,333.36
72145 - Svc Co-Training and Educ Serv	0.00	1,055.00	0.00	1,055.00
72205 - Office Machinery	0.00	5,291.32	0.00	5,291.32
72215 - Transportation Equipment	0.00	29,200.00	0.00	29,200.00
72320 - Wood & Paper Products	0.00	149.00	0.00	149.00
72405 - Acquisition of Communic Equip	0.00	7,707.72	0.00	7,707.72
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	30.37	0.00	30.37
72505 - Stationery & other Office Supp	0.00	123.20	0.00	123.20
72615 - Micro Capital Grants-Other	0.00	58,997.41	0.00	58,997.41
72605 - Acquis of Computer Hardware	0.00	6,040.21	0.00	6,040.21
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	38.07	0.00	38.07
74210 - Printing and Publications	0.00	1,484.44	0.00	1,484.44
74215 - Promotional Materials and Dist	0.00	1,638.50	0.00	1,638.50
74525 - Sundry	0.00	556.64	0.00	556.64
Total for Fund 62000	0.00	170,298.91	0.00	170,298.91
Total for Activity ACTIVITY2	0.00	170,298.91	0.00	170,298.91
Total for Output : 00074617	0.00	225,798.60	0.00	225,798.60
Project Total :	0.00	225,798.60	0.00	225,798.60

Signed By: [Signature] Date: 26/5/15

Signed By: _____ Date: _____



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