

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**AUDITED STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**

**PROJECT ID 00076990**

**CLEARING FOR RESULTS (PHASE II)**

**PROJECT INFORMATION**

**PROJECT MANAGEMENT:** H.E Prum Sophakmonkol, Project Director  
H.E Tep Kallyan, Project Manager  
Enrico Gaveglia, Deputy Country Director –  
Programme, UNDP

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

**PRINCIPAL BANKER:** ANZ Royal Bank

**AUDITORS:** BDO (Cambodia) Limited

# UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

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**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 1  
AUDITED STATEMENT OF EXPENDITURES  
(COMBINED DELIVERY REPORT)  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

The Project Management hereby submits the report together with the audited statement of expenditures of Clearing for Results (Phase II) ("the Project") for the period from 1 January 2015 to 31 December 2015.

**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 2015 to 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.

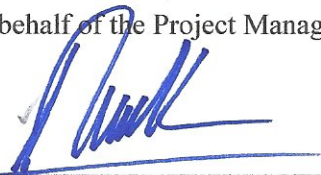
The Project Management is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in compliance with the basis of preparation and accounting policies set out in Note 2 to the statement as well as in accordance with the project document signed between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

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

**Statement by the Project Management**

In the opinion of the Project Management, the statement set out on pages 5 to 17 presents fairly, in all material respects, the expenditures incurred by the Project for the period from 1 January 2015 to 31 December 2015 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 Prum Sophakmonkol**  
 Secretary General, CMAA  
 National Project Director, CfRII



**Enrico Gaviglia**  
 Deputy Country Director -  
 Programme, UNDP

Phnom Penh, Cambodia  
 Date: 31 March 2016

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

**Report on the Statement**

We have audited the accompanying statement of expenditures (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) in relation to the column titled “Govt Exp” with an expenditure of US\$561,263 and “UNDP Exp” with an expenditure of US\$5,275,385 (as shown in Note 4 to the statement) related to direct payments implemented by the Cambodian Mine Action and Victim Assistance Authority for the period from 1 January 2015 to 31 December 2015 and a summary of significant accounting policies and other explanatory information, as set out on page 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 of expenditures that is free from material misstatement, whether due to fraud or error.

*Auditors’ Responsibility*

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

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

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



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

*Opinion*

In our opinion, the statement presents fairly, in all material respects, the expenditure totalling US\$5,836,648 incurred by Project for the period from 1 January 2015 to 31 December 2015 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 draw attention to the fact that we have not audited the accompanying statement of expenditures of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) in relation to columns titled "UNDP Exp" amounting to US\$847,489 made by UNDP Country Office as part of support services (as shown in Note 4 to the statement), "UN Agencies Exp" and "Total Exp" for the period from 1 January 2015 to 31 December 2015 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 2016







**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglcdrb

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Run Time: 31-03-2016 11:03:26

<b>Project Id : 00060959 Clearing for Result phase II</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00076990 Clearing for Results II</b>	<b>Impl. Partner :</b>	<b>00632 National Execution</b>
	<b>Location :</b>	<b>Cambodia</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	4,009.86	0.00	4,009.86
63535 - Contribution to Security	0.00	4,811.83	0.00	4,811.83
63540 - Contribution to Training	0.00	1,283.17	0.00	1,283.17
63545 - Contribution to ICT	0.00	1,603.92	0.00	1,603.92
63550 - Contributions to MAIP	0.00	427.72	0.00	427.72
63555 - Contribution to UN JFA	0.00	3,207.90	0.00	3,207.90
63560 - Contributions to Appendix D	0.00	320.82	0.00	320.82
64306 - Appointment-Ticket Costs	0.00	107.00	0.00	107.00
64307 - Appointment-Subsistence Allow	0.00	1,980.00	0.00	1,980.00
64308 - Appointments-Lump Sum	0.00	9,063.38	0.00	9,063.38
64398 - Direct Project Cost-Staff	0.00	4,596.53	0.00	4,596.53
65115 - Contributions to ASHI Reserve	0.00	8,554.46	0.00	8,554.46
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71605 - Travel Tickets-International	16,396.00	0.00	0.00	16,396.00
71615 - Daily Subsistence Allow-Intl	21,023.00	0.00	0.00	21,023.00
71620 - Daily Subsistence Allow-Local	4,860.34	0.00	0.00	4,860.34
71810 - Contractual Svcs-indiv ImpPtr	2,700.00	0.00	0.00	2,700.00
72430 - Postage and Pouch	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	11.47	0.00	11.47
74598 - Direct Project Costs - GOE	0.00	1,287.13	0.00	1,287.13
75105 - Facilities & Admin - Implement	0.00	16,685.98	0.00	16,685.98
75705 - Learning costs	270.00	0.00	0.00	270.00
75711 - TrnWrkshp&Conf - Stipends	1,723.10	0.00	0.00	1,723.10
<b>Total for Fund 30000</b>	<b>46,972.44</b>	<b>208,084.81</b>	<b>0.00</b>	<b>255,057.25</b>
<b>Total for Activity ACTIVITY1.1</b>	<b>46,972.44</b>	<b>208,084.81</b>	<b>0.00</b>	<b>255,057.25</b>
<b>Activity : ACTIVITY11 (11Clearance that promote)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	2,761,999.51	0.00	2,761,999.51
75105 - Facilities & Admin - Implement	0.00	193,339.96	0.00	193,339.96
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>2,955,339.47</b>	<b>0.00</b>	<b>2,955,339.47</b>
<b>Total for Activity ACTIVITY11</b>	<b>0.00</b>	<b>2,955,339.47</b>	<b>0.00</b>	<b>2,955,339.47</b>
<b>Activity : ACTIVITY11.1 (11-1Clearance that promote)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	1,872,437.02	0.00	1,872,437.02
74110 - Audit Fees	3,517.80	9,461.02	0.00	12,978.82
75105 - Facilities & Admin - Implement	0.00	131,979.12	0.00	131,979.12
<b>Total for Fund 30000</b>	<b>3,517.80</b>	<b>2,013,877.16</b>	<b>0.00</b>	<b>2,017,394.96</b>



**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglcdrb

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Project Id : 00060959 Clearing for Result phase II		Period :		Jan-Dec (2015)	
Output # : 00076990 Clearing for Results II		Impl. Partner :		00632 National Execution Cambodia	
		Location :		Cambodia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
<b>Total for Activity ACTIVITY11.1</b>	<b>3,517.80</b>	<b>2,013,877.16</b>	<b>0.00</b>	<b>2,017,394.96</b>	
<b>Activity : ACTIVITY11.2 (11-2Clearance that promote)</b>					
<b>Fund : 04000 (Core Programme, UNU Centre)</b>					
72170 - Svc Co-Humanitarian Aid & Relf	0.00	640,948.33	0.00	640,948.33	
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>640,948.33</b>	<b>0.00</b>	<b>640,948.33</b>	
<b>Total for Activity ACTIVITY11.2</b>	<b>0.00</b>	<b>640,948.33</b>	<b>0.00</b>	<b>640,948.33</b>	
<b>Activity : ACTIVITY2 (2Enhance capacity in strategic)</b>					
<b>Fund : 04000 (Core Programme, UNU Centre)</b>					
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00	
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
71405 - Service Contracts-Individuals	0.00	24,840.92	0.00	24,840.92	
71410 - MAIP Premium SC	0.00	84.59	0.00	84.59	
71415 - Contribution to Security SC	0.00	951.54	0.00	951.54	
71610 - Travel Tickets-Local	0.00	198.00	0.00	198.00	
71620 - Daily Subsistence Allow-Local	9,640.00	469.28	0.00	10,109.28	
71635 - Travel - Other	0.00	150.00	0.00	150.00	
71810 - Contractual Svcs-indiv ImpPtr	3,300.00	0.00	0.00	3,300.00	
72205 - Office Machinery	0.00	0.00	0.00	0.00	
72310 - Minerals, Mining & Meta! Prdcts	0.00	120.00	0.00	120.00	
72311 - Fuel, petroleum and other oils	0.00	681.14	0.00	681.14	
72399 - Other Materials and Goods	0.00	396.55	0.00	396.55	
72405 - Acquisition of Communic Equip	0.00	220.00	0.00	220.00	
72420 - Land Telephone Charges	0.00	651.48	0.00	651.48	
72425 - Mobile Telephone Charges	0.00	840.20	0.00	840.20	
72430 - Postage and Pouch	0.00	11.86	0.00	11.86	
72435 - E-mail-Subscription	0.00	2,340.00	0.00	2,340.00	
72445 - Common Services-Communications	0.00	387.20	0.00	387.20	
72505 - Stationery & other Office Supp	0.00	415.00	0.00	415.00	
73310 - Maint & Licencing of Software	118.00	0.00	0.00	118.00	
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00	
74320 - Contributions to CEB Activity	0.00	430.00	0.00	430.00	
74525 - Sundry	0.00	843.90	0.00	843.90	
74598 - Direct Project Costs - GOE	0.00	230.05	0.00	230.05	
75105 - Facilities & Admin - Implement	0.00	3,312.37	0.00	3,312.37	
<b>Total for Fund 30000</b>	<b>13,058.00</b>	<b>37,574.08</b>	<b>0.00</b>	<b>50,632.08</b>	



**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglodrb

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<b>Project Id : 00060958 Clearing for Result phase II</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00076990 Clearing for Results II</b>	<b>Impl. Partner :</b>	<b>00632 National Execution</b>
	<b>Location :</b>	<b>Cambodia</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY2</b>	<b>13,058.00</b>	<b>37,574.08</b>	<b>0.00</b>	<b>50,632.08</b>

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

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

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	4,341.00	0.00	4,341.00
71610 - Travel Tickets-Local	0.00	39.00	0.00	39.00
71615 - Daily Subsistence Allow-Intl	0.00	1,970.00	0.00	1,970.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	47.00	0.00	47.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72430 - Postage and Pouch	0.00	0.00	0.00	0.00
74505 - Insurance	0.00	68.33	0.00	68.33
74510 - Bank Charges	0.00	25.00	0.00	25.00
74525 - Sundry	0.00	14,793.66	0.00	14,793.66
74598 - Direct Project Costs - GOE	0.00	682.82	0.00	682.82
75105 - Facilities & Admin - Implement	0.00	1,835.87	0.00	1,835.87
75705 - Learning costs	1,655.00	0.00	0.00	1,655.00
75711 - TrnWrkshp&Conf - Stipends	2,605.00	0.00	0.00	2,605.00

<b>Total for Fund 30000</b>	<b>4,260.00</b>	<b>23,802.68</b>	<b>0.00</b>	<b>28,062.68</b>
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<b>Total for Activity ACTIVITY2.1</b>	<b>4,260.00</b>	<b>23,802.68</b>	<b>0.00</b>	<b>28,062.68</b>
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**Activity : ACTIVITY3 (3Consolidate Gender sensitive)**

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

71625 - Daily Subsist Allow-Mtg Partic	6,259.00	0.00	0.00	6,259.00
72210 - Machinery and Equipment	25,226.00	0.00	0.00	25,226.00
75105 - Facilities & Admin - Implement	0.00	2,203.95	0.00	2,203.95

<b>Total for Fund 30000</b>	<b>31,485.00</b>	<b>2,203.95</b>	<b>0.00</b>	<b>33,688.95</b>
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<b>Total for Activity ACTIVITY3</b>	<b>31,485.00</b>	<b>2,203.95</b>	<b>0.00</b>	<b>33,688.95</b>
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**Activity : ACTIVITY3.3 (3-3Monitoring & Outcome Assess)**

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

72105 - Svc Co-Construction & Engineer	0.00	26,462.70	0.00	26,462.70
75105 - Facilities & Admin - Implement	0.00	1,852.39	0.00	1,852.39

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>28,315.09</b>	<b>0.00</b>	<b>28,315.09</b>
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**Combined Delivery Report by Activity**

<b>Project id : 00060959 Clearing for Result phase II</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00076990 Clearing for Results II</b>	<b>Impl. Partner :</b>	<b>00632 National Execution</b>
	<b>Location :</b>	<b>Cambodia</b>
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

71540 - UNV-Global Charges	0.00	493.40	0.00	493.40
71541 - UNVs-Contribution to security	0.00	450.00	0.00	450.00
71545 - UNV-Home Leave Travel & Allowa	0.00	40.00	0.00	40.00
71550 - UNV-Resettlement Allowance	0.00	1,000.00	0.00	1,000.00
71590 - UNV Development Effectiveness	0.00	2,900.00	0.00	2,900.00
71620 - Daily Subsistence Allow-Local	11,318.65	0.00	0.00	11,318.65
71810 - Contractual Svcs-indiv ImpPtnr	11,110.00	0.00	0.00	11,110.00
72425 - Mobile Telephone Charges	14,727.00	0.00	0.00	14,727.00
73310 - Maint & Licencing of Software	5,111.00	0.00	0.00	5,111.00
73410 - Maint, Oper of Transport Equip	17,653.00	0.00	0.00	17,653.00
74210 - Printing and Publications	1,633.50	0.00	0.00	1,633.50
74510 - Bank Charges	1,298.57	0.00	0.00	1,298.57
75105 - Facilities & Admin - Implement	0.00	7,195.47	0.00	7,195.47
<b>Total for Fund 30000</b>	<b>62,851.72</b>	<b>47,136.38</b>	<b>0.00</b>	<b>109,988.10</b>
<b>Total for Activity ACTIVITY6</b>	<b>62,851.72</b>	<b>47,136.38</b>	<b>0.00</b>	<b>109,988.10</b>

**Activity : ACTIVITY7 (7Support integrat'n mine clear)**

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

71405 - Service Contracts-Individuals	0.00	36,705.59	0.00	36,705.59
71410 - MAIP Premium SC	0.00	133.45	0.00	133.45
71415 - Contribution to Security SC	0.00	1,501.26	0.00	1,501.26
71620 - Daily Subsistence Allow-Local	15,444.01	0.00	0.00	15,444.01
71810 - Contractual Svcs-indiv ImpPtnr	4,950.00	0.00	0.00	4,950.00
72205 - Office Machinery	839.00	0.00	0.00	839.00
72350 - Medical Kits	1,563.20	0.00	0.00	1,563.20
73310 - Maint & Licencing of Software	175.00	0.00	0.00	175.00
74210 - Printing and Publications	1,080.00	0.00	0.00	1,080.00
75105 - Facilities & Admin - Implement	0.00	5,663.92	0.00	5,663.92
75705 - Learning costs	7,379.26	0.00	0.00	7,379.26
75711 - TrnWrkshp&Conf - Stipends	11,142.44	0.00	0.00	11,142.44
<b>Total for Fund 30000</b>	<b>42,572.91</b>	<b>44,004.22</b>	<b>0.00</b>	<b>86,577.13</b>
<b>Total for Activity ACTIVITY7</b>	<b>42,572.91</b>	<b>44,004.22</b>	<b>0.00</b>	<b>86,577.13</b>

**Activity : ACTIVITY8 (8Mainstream Gender & disabilit)**

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

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

64398 - Direct Project Cost-Staff	0.00	5,351.92	0.00	5,351.92
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**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglcdrb

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Project Id : 00060959 Clearing for Result phase II		Period :		Jan-Dec (2015)	
Output # : 00076990 Clearing for Results II		Impl. Partner :		00632 National Execution	
		Location :		Cambodia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
71205 - Intl Consultants-Sht Term-Tech	0.00	6,454.92	0.00	6,454.92	
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00	
71620 - Daily Subsistence Allow-Local	6,260.00	0.00	0.00	6,260.00	
72105 - Svc Co-Construction & Engineer	0.00	80.00	0.00	80.00	
72405 - Acquisition of Communic Equip	989.00	0.00	0.00	989.00	
74598 - Direct Project Costs - GOE	0.00	2,293.68	0.00	2,293.68	
75105 - Facilities & Admin - Implement	0.00	3,634.84	0.00	3,634.84	
75705 - Learning costs	8,570.41	0.00	0.00	8,570.41	
75711 - TrnWrkshp&Conf - Stipends	21,926.40	0.00	0.00	21,926.40	
<b>Total for Fund 30000</b>	<b>37,745.81</b>	<b>17,815.36</b>	<b>0.00</b>	<b>55,561.17</b>	
<b>Total for Activity ACTIVITY8</b>	<b>37,745.81</b>	<b>17,815.36</b>	<b>0.00</b>	<b>55,561.17</b>	
<b>Activity : ACTIVITY8.1 (8-1Mainstream Gender &amp; disabil)</b>					
<b>Fund : 04000 (Core Programme, UNU Centre)</b>					
64398 - Direct Project Cost-Staff	0.00	1,316.70	0.00	1,316.70	
71205 - Intl Consultants-Sht Term-Tech	0.00	25,600.00	0.00	25,600.00	
71305 - Local Consult.-Sht Term-Tech	0.00	2,367.40	0.00	2,367.40	
74598 - Direct Project Costs - GOE	0.00	564.30	0.00	564.30	
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>29,848.40</b>	<b>0.00</b>	<b>29,848.40</b>	
<b>Total for Activity ACTIVITY8.1</b>	<b>0.00</b>	<b>29,848.40</b>	<b>0.00</b>	<b>29,848.40</b>	
<b>Activity : ACTIVITY8.2 (8-2Mainstream Gender &amp; disabil)</b>					
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
74525 - Sundry	0.00	932.80	0.00	932.80	
75105 - Facilities & Admin - Implement	0.00	65.30	0.00	65.30	
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>998.10</b>	<b>0.00</b>	<b>998.10</b>	
<b>Total for Activity ACTIVITY8.2</b>	<b>0.00</b>	<b>998.10</b>	<b>0.00</b>	<b>998.10</b>	
<b>Activity : ACTIVITY9 (9Further enhance quality Assur)</b>					
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
71620 - Daily Subsistence Allow-Local	128,544.16	0.00	0.00	128,544.16	
71810 - Contractual Svcs-indiv ImpPtr	57,152.00	0.00	0.00	57,152.00	
72105 - Svc Co-Construction & Engineer	0.00	10,200.00	0.00	10,200.00	
72170 - Svc Co-Humanitarian Aid & Relf	0.00	4,375.00	0.00	4,375.00	
72205 - Office Machinery	466.60	0.00	0.00	466.60	
72399 - Other Materials and Goods	5,152.00	0.00	0.00	5,152.00	



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 31-03-2016 11:03:27

Table with columns: Project Id, Output #, Period, Impl. Partner, Location, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Includes rows for Fund 30000, Activity ACTIVITY9, Fund 04000, and Project Total.

Signed by: Mr. Enrico Gaveglia, Deputy Country Director, UNDP

Date: 31 March 2016

Signed by: H.E. Prum Sophakmonkol, National Project Director, CfRII

Date: 31 March 2016





**Combined Delivery Report by Activity**

**Selection Criteria :**

Business Unit : KHM10  
 Period : Jan-Dec (2015)  
 Selected Project Id : 00060959  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : ALL

Project id : ALL	Period :	Jan-Dec (2015)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39605 - Cambodia - Energy & Environmnt		0.00	- 306.02	0.00	- 306.02
39608 - Cambodia - Poverty Reduction		561,263.24	6,122,874.15	0.00	6,684,137.39





**Combined Delivery Report by Activity**

**UN Development Programme**  
Report ID: unglcdrb

Page 10 of 10  
Run Time: 31-03-2016 11:03:29

**Funds Utilization**

**Selection Criteria :**

Business Unit : KHM10  
Period : Jan-Dec (2015)  
Selected Project Id : 00060959  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

**Project/Award: 00060959 Clearing for Result phase II**

**Period : As Of Dec31,2015**

<b>Output #</b>	<b>00076990 Impl. Partner :00632 National Execution</b>	<b>UNDP AMOUNT</b>
Outstanding NEX advances		24,228.68
Undepreciated Fixed Assets		5,934.06
Inventory		0.00
Prepayments		0.00
Commitments		66,672.67

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

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

**1. PROJECT BACKGROUND**

The Clearing for Results (Phase II) (“the Project”) was set up in accordance with the Project agreement signed between UNDP and the Cambodian Mine Action and Victim Assistance Authority (“CMAA”), representing the Royal Government of Cambodia, on 10 December 2010. The Project commenced its operations on 1 January 2011 for an estimated duration of five years. The budgeted funds for the Project is US\$26,895,667.

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

The Project planned to achieve the following key deliverables:

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

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

**2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES****2.1 Basis of preparation**

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

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

**2.2 Expenditures**

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

**2.3 Non-expendable items**

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

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

**2.4 Foreign exchange difference**

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

**2.5 Corresponding figures**

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

## UNITED NATIONS DEVELOPMENT PROGRAMME

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

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

#### 3. COMBINED DELIVERY REPORT

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

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

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

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

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

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

##### 3.3 UN agencies

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

#### 4. UNDP expenditures

	<b>UNDP Direct Payments US\$</b>	<b>UNDP Support Services US\$ (Unaudited)</b>	<b>Total US\$ (Unaudited)</b>
Total expenditures	<u>5,275,385</u>	<u>847,489</u>	<u>6,122,874</u>

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 2  
AUDITED STATEMENT OF CASH POSITION  
AS AT 31 DECEMBER 2015**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

The Project Management hereby submits the report together with the audited statement of cash position of Clearing for Results (Phase II) ("the Project") as at 31 December 2015.

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

The Project Management is responsible to ascertain that the statement of cash position ("the statement") presents fairly, in all material respects, the cash balance of the Project as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.


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

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

**Statement by the Project Management**


In the opinion of the Project Management, the statement set out on pages 22 to 23 presents fairly, in all material respects, the cash balance of the Project as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

Signed on behalf of the Project Management



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**H.E Prum Sophakmonkol**  
Secretary General, CMAA  
National Project Director, CfRII



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**Enrico Gavaglia**  
Deputy Country Director -  
Programme, UNDP

Phnom Penh, Cambodia  
Date: 31 March 2016

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

### **Report on the Statement**

We have audited the accompanying statement of cash position (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) with a balance of US\$24,229 implemented by the Cambodian Mine Action and Victim Assistance Authority as at 31 December 2015 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 of cash position that are free from material misstatement, whether due to fraud or error.

### *Auditors’ Responsibility*

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

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

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



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

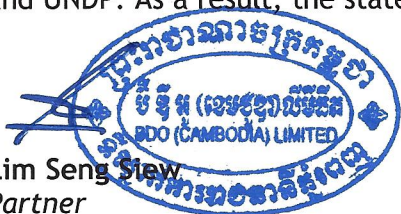
*Opinion*

In our opinion, the statement presents fairly, in all material respects, the cash balance of the Project amounting to US\$24,229 as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

*Basis of Accounting*

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

Lim Seng Siew  
Partner



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

Phnom Penh, Cambodia  
Date: 31 March 2016



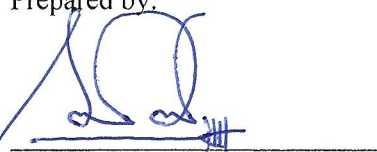
UNITED NATIONS DEVELOPMENT PROGRAMME

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

STATEMENT OF CASH POSITION AS AT 31 DECEMBER 2015

	As at 31 December 2015 US\$
Cash in bank	24,229
Cash on hand	-
	24,229
	24,229

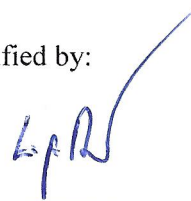
Prepared by:



**Song Ty**  
Chief of Finance and Admin. Unit

Date: 31 March 2016

Verified by:



**H.E Ly Panharith**  
General Administration Manager

Date: 31 March 2016

Certified by:



**H.E Tep Kallyan**  
Project Manager

Date: 31 March 2016

Approved by:



**H.E Prum Sophakmonkol**  
Project Director

Date: 31 March 2016



**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

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

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

**1.2 Foreign exchange difference**

The statement of cash position is presented in US\$. Cash balance in currencies other than US\$ are recorded at the UNDP exchange rate at 31 December 2015.

**1.3 Corresponding figures**

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

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 3  
AUDITED STATEMENT OF ASSETS AND EQUIPMENT  
AS AT 31 DECEMBER 2015**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

The Project Management hereby submits the report together with the audited statement of assets and equipment of Clearing for Results (Phase II) ("the Project") as at 31 December 2015.

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

The Project Management is responsible to ascertain that the statement of assets and equipment ("the statement") presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement. In preparing this statement, the Project Management is required to select suitable accounting policies and then apply them consistently.

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

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

**Statement by the Project Management**

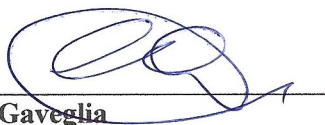
In the opinion of the Project Management, the statement set out on pages 28 to 34 presents fairly, in all material respects, the assets and equipment balance of the Project as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

Signed on behalf of the Project Management



**H.E Prum Sophakmonkol**  
Secretary General, CMAA  
National Project Director, CfRII

Phnom Penh, Cambodia  
Date: 31 March 2016



**Enrico Gaveglia**  
Deputy Country Director -  
Programme, UNDP

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

### **Report on the Statement**

We have audited the accompanying statement of assets and equipment (“the statement”) of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) (“the Project”) with a balance of US\$462,229 implemented by the Cambodian Mine Action and Victim Assistance Authority as at 31 December 2015 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 34.

### *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 of assets and equipment that are free from material misstatement, whether due to fraud or error.

### *Auditors’ Responsibility*

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

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

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



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

*Opinion*

In our opinion, the statement presents fairly, in all material respects, the assets and equipment balance of the Project amounting to US\$462,229 as at 31 December 2015 in accordance with the basis of preparation and accounting policies set out in Note 1 to the statement.

*Basis of Accounting*

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



  
 Lim Seng Siew  
 Partner

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

Phnom Penh, Cambodia  
 Date: 31 March 2016

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II)

## Statement of assets and equipment as at 31 December 2015

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Nissan Patrol Wagon 4 WD , Series 2008, Chassis #: JN1TCSY61Z0572070; State05 2:0206	Eng: TD42207127	CFR2- 002	30-Oct-09	1	24,368	PNP
	Computer, HP Laptop 6910b	CND821QMBD	CFR2- 003	16-Sep-08	1	1,550	PNP
	LCD Projector Toshiba DLP TLP-WX2200 (2200ANS Lumens) XGA	S/N: 15224202	CFR2- 004	24-Apr-08	1	1,399	PNP
	LCD Projector Toshiba DLP TDP-TW355 (3500ANS Lumens) XGA	S/N: 31737401	CFR2- 005	24-Apr-08	1	1,950	PNP
	Photocopier- Toshiba E-Studio 355	S/N: MPF046337	CFR2- 006	12-Oct-10	1	3,383	PNP
	Computer, Laptop HP2510	CNF83407GX, W/N: 19645	CFR2- 007	8-Dec-08	1	1,650	PNP
	Computer, HP Laptop ; n6400	S/N: CND7122ZSF	CFR2- 009	21-Sep-07	1	1,620	PNP
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502GPF	CFR2- 010	8-January-08	1	1,540	PNP
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HHD	CFR2- 011	8-January-08	1	1,540	PNP
	Computer, Laptop HP-Compaq 6910p	S/N: CND752GR7	CFR2- 012	8-January-08	1	1,540	PNP
	Toyota Land Cruiser, Serie 2006, ONU 2793	Eng: 1HZ053683	CFR2- 015	24-Nov-06	1	25,132	PNP
	Computer, Laptop Dell Latitude E4300	S/N: 16079479876	CFR2- 017	18-Jul-09	1	1,670	PNP
	Computer, Laptop Dell Latitude E6400	S/N: 97165	CFR2- 018	11-Jul-09	1	1,549	PNP
	Computer, Laptop Dell Latitude E6400	S/N: 97165	CFR2- 019	11-Jul-09	1	1,549	PNP
	Computer, Laptop Dell Latitude E4300	S/N: 110133	CFR2- 020	18-Jul-09	1	1,670	PNP
	Computer, Laptop Dell Latitude E4300	S/N 07204	CFR2- 021	15-Nov-09	1	1,670	PNP
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HGY	CFR2- 023	8-January-08	1	1,540	PNP
	Nissan Pickup, Double Cap 4 WD, Series 2009, Chassis # JN1CJUD22Z0088549; State05 2:0205	Eng: QD32275210	CFR2- 024	30-Oct-09	1	21,306	ST
	Computer, Laptop Toshiba M380	S/N: X5091799W	CFR2- 025	N/A	1	1,485	PNP

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2015 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502GR3	CFR2- 027	8-January-08	1	1,540	
	Nissan Pickup, Double Cab 4 WD, Series 2009, Chassis # JN1CIUD22Z0097254, State05 2:0204	Eng: QD32275211	CFR2- 028	30-Oct-09	1	21,306	
	Computer, Laptop, HP- nc6400	S/N: CND712332Z	CFR2- 029	21-Sep-07	1	1,620	
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HB34	CFR2- 030	8-January-08	1	1,540	
	Nissan Pick-up Double Cab 4WD 3.2D, LHD, White : Production Year 2007, State 05 2:0142	Chassis JN1CIUD22Z0088549 & Engine QD32249384	CFR2- 031	1-Jul-08	1	29,683	
	Nissan Pick-up Double Cab 4WD 3.2D, LHD, White; Production Year 2007, State05 2-0143	Chassis JN1CIUD22Z0088550 & Engine QD32249349	CFR2- 032	1-Jul-08	1	29,683	
	Computer, Laptop HP-Compaq 6910p	S/N: CND7502HL7	CFR2- 033	8-January-08	1	1,540	
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 State36 1:0038	Engine No. E443-TH336741	CFR2- 034	13-Dec-07	1	1,210	
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 State36 1:0039	Engine No. E443-TH336735	CFR2- 035	13-Dec-07	1	1,210	
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 State36 1:0040	Engine No. E443-TH336739	CFR2- 036	13-Dec-07	1	1,210	
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, State36 1-0041	Engine No. E443-TH336734	CFR2- 037	13-Dec-07	1	1,210	
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, State36 1-0042	Engine No. E443-TH336736	CFR2- 038	13-Dec-07	1	1,210	
	Computer, Laptop HP-Compaq 6910p	CND7491TOL	CFR2- 039	8-January-08	1	1,550	
	Photocopier, Model AR-M206	S/N: 73072200	CFR2- 040	13-Dec-07	1	2,879	
	Printer HP Color LaserJet CP3505dn	S/N: CN1H7D6004	CFR2- 041	13-Dec-07	1	1,450	



UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2015 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Computer, Desktop, Lenovo	S/N: V1X2567	CFR2-042	13-Dec-07	1	1,160	KPT
	Computer, Desktop, Lenovo	S/N: V1X2594	CFR2-044	13-Dec-07	1	1,160	KPT
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1-2109	E443-TH336732	CFR2-045	13-Dec-07	1	1,210	PST
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1-2112	E443-TH336745	CFR2-046	13-Dec-07	1	1,210	PNP
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1-2111	E443-TH336742	CFR2-047	13-Dec-07	1	1,210	PST
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1-2108	E443-TH336744	CFR2-048	13-Dec-07	1	1,210	PST
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007 - State36 1-2110	E443-TH336731	CFR2-049	13-Dec-07	1	1,210	PVH
	Computer, Laptop, HP-Compaq 6910p	S/N: CND74926ZB	CFR2-050	8-January-08	1	1,550	PST
	Photo Copier, Model AR-M206	S/N: 73072260	CFR2-051	13-Dec-07	1	2,879	PST
	Computer, Desktop, Lenovo	S/N: V1X2552	CFR2-053	13-Dec-07	1	1,160	PST
	Computer, Desktop, Lenovo	S/N: V1X2528	CFR2-054	13-Dec-07	1	1,160	PST
	Computer, Desktop, Lenovo	S/N: V1N7983	CFR2-055	13-Dec-07	1	1,160	PST
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36: 1-0059	Engine No. E443TH336743	CFR2-056	13-Dec-07	1	1,210	SRP
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0060	Engine No. E443TH336733	CFR2-057	13-Dec-07	1	1,210	SRP
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0061	Engine No. E443TH336737	CFR2-058	13-Dec-07	1	1,210	SRP
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0062	Engine No. E443TH336740	CFR2-059	13-Dec-07	1	1,210	SRP
	Motorbike, SUZUKI VIVA FD110SD, Serial 2007, Plate No. State36 1-0063	Engine No. E443TH336738	CFR2-060	13-Dec-07	1	1,210	PNP
	Computer, Laptop HP-Compaq 6910p	S/N: CND7491TRZ	CFR2-061	8-January-08	1	1,550	SRP
	Photo Copier, Model AR-M206	S/N: 7307220	CFR2-062	13-Dec-07	1	2,879	SRP
	Computer, Desktop, Lenovo	S/N: 13A0829	CFR2-064	13-Dec-07	1	1,160	SRP
	Computer, Desktop, Lenovo	S/N: 13A0830	CFR2-065	13-Dec-07	1	1,160	SRP
	Computer, Desktop, Lenovo	S/N: 13A0839	CFR2-066	13-Dec-07	1	1,160	SRP
	Motorbike, SUZUKI VIVA -125CC-FL125SD-2009 Plate No. State 36-1-2132	Eng: F488-TH311222	CFR2-067	6-Jul-09	1	1,315	BTB
	Motorbike, SUZUKI VIVA -125CC-FL125SD-2009Plate No. State 36-1-2130	Eng: F488-TH311155	CFR2-068	6-Jul-09	1	1,315	BTB
	Motorbike, SUZUKI VIVA -125CC-FL125SD-2009Plate No. State 36-1-2131	Eng: F488-TH310016	CFR2-069	6-Jul-09	1	1,315	BTB
	Motorbike, SUZUKI VIVA -125CC-FL125SD-2009 Plate No. State 36-1-2147	Eng: F488-TH309401	CFR2-070	6-Jul-09	1	1,315	PLN
	Motorbike, SUZUKI VIVA -125CC-FL125SD-2009 Plate No. State 36-1-2145	Eng: F488-TH309931	CFR2-071	6-Jul-09	1	1,315	PLN

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2015 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2122	Eng: F488-TH309876	CFR2-072	6-Jul-09	1	1,315	BMC
	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2120	Eng: F488-TH309720	CFR2-073	6-Jul-09	1	1,315	BMC
	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-3157	Eng: F488-TH309785	CFR2-074	6-Jul-09	1	1,315	PVH
	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2154	Eng: F488-TH310131	CFR2-075	6-Jul-09	1	1,315	OMC
	Motorbike, SUZUKI VIVA -125CC- FL125SD-2009 Plate No. State 36-1-2155	Eng: F488-TH311051	CFR2-076	6-Jul-09	1	1,315	OMC
	Laptop Dell E 6420 S/N 56G83R1	S/N: 11273960701	CFR 2 - 446	6-Oct-11	1	1,118	BTB
	Laptop Dell E 6420 S/N 3CG83R1	S/N: 7283930850	CFR 2 - 447	6-Oct-11	1	1,118	Kg. Cham
	Laptop Dell E 6420	S/N: 1CG83R1	CFR 2 - 448	6-Oct-11	1	1,118	BTB
	Laptop Dell E 6420	S/N: GBG83R1	CFR 2 - 449	6-Oct-11	1	1,118	BTB
	Laptop Dell E 6420	S/N: 6DDG83R1	CFR 2 - 450	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: BBG83R1	CFR 2 - 451	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: DBG83R1	CFR 2 - 452	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: BBG83R1	CFR 2 - 453	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: 7BG81R1	CFR 2 - 454	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: HBG83R1	CFR 2 - 455	6-Oct-11	1	1,118	PNP
	Laptop Dell E 6420	S/N: 36G83R1	CFR 2 - 456	6-Oct-11	1	1,118	PNP
	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G 54KUDR16	CFR 2 - 458	28-Dec-11	1	1,664	PNP
	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G 54KUDR19	CFR 2 - 459	28-Dec-11	1	1,664	PNP
	Computer Laptop Macbook Pro MC724 ZP/A	S/N: CO2G GID1DR19	CFR 2 - 460	28-Dec-11	1	1,664	PNP
	Mine Lab F3	(Serial No. N20948)	CFR 2 - 484	29-Dec-11	1	3,897	BTB
	Mine Lab F3	(Serial No. N20939)	CFR 2 - 485	29-Dec-11	1	3,897	Kg. Cham
	Mine Lab F3	(Serial No. N20973)	CFR 2 - 486	29-Dec-11	1	3,897	BTB
	Mine Lab F3	(Serial No. N20946)	CFR 2 - 487	29-Dec-11	1	3,897	ST
	Mine Lab F3	(Serial No. N20947)	CFR 2 - 488	29-Dec-11	1	3,897	OMC
	Mine Lab F3	(Serial No. N20969)	CFR 2 - 489	29-Dec-11	1	3,897	SRP
	Mine Lab F3	(Serial No. N20962)	CFR 2 - 490	29-Dec-11	1	3,897	BTB
	Mine Lab F3	(Serial No. N20951)	CFR 2 - 491	29-Dec-11	1	3,897	BMC

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2015 (continued)

No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Car Pickup Ford Ranger 209428 Model2011 State 05 2:0322	(MNCLSHE40BW977566)	CFR 2 - 495	20-Dec-11	1	17,000	BTB
	Car Pickup Ford Ranger 207947 Model2011 State 05 2: 0314	(MNCLSHE40BW977228)	CFR 2 - 496	20-Dec-11	1	17,000	BTB
	Car Pickup Ford Ranger 207967 Model2011 State 05 2: 0312	(MNCLSHE40BW977242)	CFR 2 - 497	20-Dec-11	1	17,000	BTB
	Car Pickup Ford Ranger 207977Model2011 State 05 2: 0376	(MNCLSHE40BW977246)	CFR 2 - 498	20-Dec-11	1	17,000	SRP
	Laptop DELL XPS 14Z L412Z/Win7HPre	S/N:51M7BS1	CFR 2 - 517	21-Apr-12	1	1,150	SRP
	Laptop DELL XPS 14Z L412Z/Win7HPre	S/N:HTL7BS1	CFR 2 - 518	21-Apr-12	1	1,150	BMC
	Laptop DELL XPS 14Z L412Z/Win7HPre	S/N: 5ZL7BS1	CFR 2 - 519	21-Apr-12	1	1,150	PNP
	Laptop DELL XPS 14Z L412Z/Win7HPre	S/N:F6M7BS1	CFR 2 - 520	21-Apr-12	1	1,150	PNP
	Laptop Lenovo X220	S/N: R9-KARB7	CFR 2 - 523	3-May-12	1	1,232	PNP
	Toyota Landcruiser Model 2011 JTMJHV09J204068180 (4461CC) State05 02.1188	En. 1VD0148829	CFR 2 - 526	20-Dec-11	1	53,429	PNP
	Computer Laptop Lenovo Model G480	S/N: CB19608988	CFR 2 - 538	5-Mar-13	1	1,285	PNP
	Computer Laptop Lenovo Model G480	S/N: CB19225716	CFR 2 - 539	5-Mar-13	1	1,285	PNP
	HP Scanner Model: N6310	S/N: CN24CDF052	CFR 2 - 540	5-Mar-13	1	1,047	PNP
	Dell Latitude E6520	80KDBS1	CFR 2 - 542	7-Mar-13	1	1,372	PNP
	Container40 (office toilet):	N/A	CFR 2 - 551	17-Jun-13	1	7,800	KPS
	Laptop (Sony)	SVF152A29W	CFR 2 - 555	18-Mar-14	1	1,199	PNP
	Computer Desktop Dell 7010-I5	74445-361 149U	CFR 2 - 570	7-Apr-14	1	1,030	PNP
	Computer Desktop Dell 7010-I5	74445-361 360U	CFR 2 - 571	7-Apr-14	1	1,030	PNP
	Laptop Lenovo T440P	PB00KW09	CFR 2 - 600	26-May-14	1	1,400	PNP

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

Statement of assets and equipment as at 31 December 2015 (continued)


No	Description of Assets	Serial Number	Asset Code	Purchased Date	Quantity	Unit Price (US\$)	Location
	Mine Lab F3	N25607	CFR 2 - 601	19-Jun-14	1	4,373	PNP
	Mine Lab F3	N25653	CFR 2 - 602	19-Jun-14	1	4,373	PNP
	Computer Dell Latitude E7440	S/N 8PNOG12	CFR 2 - 608	19-Nov-14	1	1,180	PNP
	Computer Lenovo X240	S/N 67887	CFR 2 - 609	19-Nov-14	1	1,180	PNP
	CANON	038024011162	CFR 2 - 612	2-Apr-15	1	2,489	PNP
	Motobike, HONDA Dream 2015	ND125ME-9369277	CFR 2 - 629	15-Jul-15	1	1,890	BTB
	Motobike, HONDA Dream 2015	ND125ME-9369194	CFR 2 - 630	15-Jul-15	1	1,890	BTB
	Motobike, HONDA Dream 2015	ND125ME-9368558	CFR 2 - 631	15-Jul-15	1	1,890	BTB
	Motobike, HONDA Dream 2015	ND125ME-9369276	CFR 2 - 632	15-Jul-15	1	1,890	BTB
	Motobike, HONDA Dream 2015	ND125ME-9368050	CFR 2 - 633	15-Jul-15	1	1,890	BMC
	Motobike, HONDA Dream 2015	ND125ME-9365883	CFR 2 - 634	15-Jul-15	1	1,890	BMC
	Motobike, HONDA Dream 2015	ND125ME-9370419	CFR 2 - 635	15-Jul-15	1	1,890	PLN
	Motobike, HONDA Dream 2015	ND125ME-9370415	CFR 2 - 636	15-Jul-15	1	1,890	PLN
	<b>Total</b>					<b>462,229</b>	

Prepared by:



**Yeng Yeab**  
Procurement Officer  
Date: 31 March 2016

Verified by:



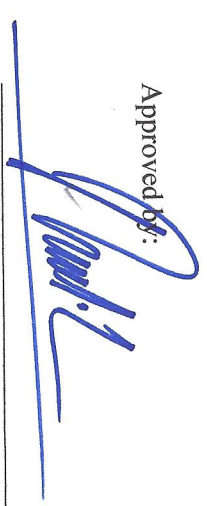
**H.F. Ly Panharith**  
General Administration Manager  
Date: 31 March 2016

Seen and certified by:



**H.E. Tep Kallyan**  
Project Manager  
Date: 31 March 2016

Approved by:



**H.E. Prum Sophakmonkol**  
Project Director  
Date: 31 March 2016



**UNITED NATIONS DEVELOPMENT PROGRAMME**

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

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

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

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

**1.2 Non-expendable items**

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

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

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

**1.3 Foreign exchange difference**

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

**1.4 Corresponding figures**

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

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 4  
SUMMARY OF AUDIT RESULTS  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

## UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II)

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF EXPENDITURES (COMBINED DELIVERY REPORT)  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

Award ID	Project ID	Amount audited and certified (US\$)	Audit opinion (unqualified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Total amount of Net Financial Impact (NFI) of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reason(s) for qualification of audit opinion and breakdown of NFI amount (US\$)	Observation(s) that had impact on qualification of audit opinion (list observation number(s) and page of audit report/management letter)
00060959	00076990	5,836,648	Unqualified	Nil	Nil	Not applicable	Not applicable

Lim Seng Stey  
Partner

BDO (Cambodia) Limited

Certified Public Accountants

Phnom Penh, Cambodia

Date: 31 March 2016

UNITED NATIONS DEVELOPMENT PROGRAMME

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF CASH POSITION AS AT 31 DECEMBER 2015

Award ID	Project ID	Value of Cash Position Statement as at 31 December 2015 (US\$)	Audit Opinion- Statement of Cash Position	Total amount of qualification- Statement of Cash Position (US\$)	Total amount of Net financial impact (NFI) of qualification of audit opinion - statement of Cash Position (US\$)
00060959	00076990	24,229	Unqualified	Nil	Nil



Lim Seng Stean  
Partner

BDO (Cambodia) Limited  
Certified Public Accountants

Phnom Penh, Cambodia  
Date: 31 March 2016



**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AWARD ID 00060959**

**PROJECT ID 00076990**

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

**AUDIT DATA AND OBSERVATIONS ON THE STATEMENT OF ASSETS AND EQUIPMENT AS AT 31 DECEMBER 2015**

Award ID	Project ID	Cost of assets and equipment as at 31 December 2015 (cumulative from Project start date) (US\$)	Audit Opinion - Statement of Assets and Equipment	Total amount of qualification on the Statement of assets and equipment (US\$)	Total amount of Net financial impact (NFI) of qualification of audit opinion on Statement of assets and equipment (US\$)
00060959	00076990	462,229	Unqualified	Nil	Nil



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

Phnom Penh, Cambodia  
Date: 31 March 2016

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 5  
MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

H.E. Prum Sophakmonkol  
Project Director  
Secretary General of the Cambodian Mine Action and Victim Assistance Authority  
Phnom Penh  
Kingdom of Cambodia

Our Ref: BDO/LSS/GL/AS/UH  
Date: 31 March 2016

Dear Sir

**CLEARING FOR RESULTS (PHASE II)  
AUDIT FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

We have completed the audit on the statements of expenditures (Combined Delivery Report), cash position and assets and equipment ("the statements") of the UNDP Award ID 00060959 and Project ID 00076990 - Clearing for Results (Phase II) ("the Project") for the period from 1 January 2015 to 31 December 2015. 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. Human error;
7. Intentional overriding of internal controls; and
8. 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 would appreciate Project Management's responses to the various comments enclosed in the attached report for your attention.

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

Yours faithfully



Lim Seng Siew  
Partner  
Encl.

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

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

**MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

<b>A. SUMMARY OF AUDIT FINDINGS</b>	<b>RISK SEVERITY</b>	<b>PAGE</b>
<b>I. Financial management - no finding</b>		
<b>II. Project progress and rate of delivery - no finding</b>		
1. Submission of Funding Authorization and Certification of Expenditure (“FACE”) report	Low	43 - 44
<b>III. Procurement of goods and services - no finding</b>		
<b>IV. Human resources selection and administration - no finding</b>		
<b>V. Management and use of equipment/inventory</b>		
2. Control over statement of assets and equipment	Low	45
<b>VI. Record keeping systems and controls - no finding</b>		
3. Amendments on payment vouchers	Low	46-47
4. Proper Classification of Account Code	Medium	48
5. Approval on vouchers	Medium	49-50
<b>VII. Management structure - no finding</b>		
<b>B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS</b>		<b>51 - 58</b>

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

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

**MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

**A. SUMMARY OF AUDIT FINDINGS (continued)**

**1. Submission of Funding Authorization and Certification of Expenditure (“FACE”) report**

**Risk** : Low

**Audit area** : Project progress and rate of delivery

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

*Observation*

National Implementation Guideline, (“NIM”) page 173, states that *“The implementing partner must submit the corresponding financial report or Funding Authorization and Certification of Expenditure (FACEs) every time the project needs more funds and the end of each quarter, within the first 15 days of the following quarter.”*

During our audit, we noted that one quarterly report were submitted late. The details of transaction are as follows:

Period	Date of submission	
	Deadline	Actual
Quarter 1	15-Apr-2015	21-Aug-2015

*Implication*

The late submission of Project’s report to UNDP is not in compliance with the guideline. Moreover, the Project’s progress may not be accurately monitored and reported on a timely basis.

*Recommendation*

The report should be prepared and submitted to the Donor within the time frame set out in the guidelines. The Management should promptly inform and explain to Donor for any delay.

*Management’s response*

The project agreed with the audit findings and recommendation. The project would like to clarify that the delay was due to the fact that the Project Senior Managements were on the missions. We will make sure that in the future FACE Forms would be submitted to UNDP on time.

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

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

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

A. SUMMARY OF AUDIT FINDINGS (continued)

1. Submission of Funding Authorization and Certification of Expenditure (“FACE”) report (continued)

*CO’s response*

We agreed with audit recommendation. We will continue to discuss with CMAA’s management to ensure that FACE report must be sent to UNDP on time to compliance with the UNDP HQ cooperate deadline of 10<sup>th</sup> after each quarter with the years. CO would like to clarify that, the delay was not impact the Atlas FACE reported timeline because the Project Finance Assistant entered expenditures in the system based on the pre-sign FACE prepared by Project Finance Officer.

UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

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

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

A. SUMMARY OF AUDIT FINDINGS

2. 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 CFR2-050 amounting to US\$1,550 was broken. 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*

Project agreed with the audit finding. CMAA project assets focal point with the support from project team will continue to improve the assets management and regularly monitored/updated and document it for future reference.

*CO's response*

We agreed with the audit finding and recommendations. We will discuss with the project team and CMAA assets focal person to improve the assets management and if needed, CO might need to provide the training/orientation to assets focal person at CMAA on the assets management.



UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

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

MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

A. SUMMARY OF AUDIT FINDINGS

3. Amendments on payment vouchers

Risk : Low  
Audit area : Record keeping systems and controls  
Causes : Lack of/inadequate guidance/supervision at the project level

*Observation*

The dates, amount and reference number on payment voucher were manually changed without prior approval from authorised person.

Reference No.	Description	Date	Amount US\$
BTV/2015/0115	Reimbursement for expense	1-Aug-15	1,025
BTV/2015/0134	Cost of three tickets and insurance cover for flight	22-Sep-15	6,141
BPV/2015/0303	Cost of monthly card for project staff	19-Oct-15	999
BPV/2015/0026	Cost of translation second draft of NSAP 72 pages	18-Mar-15	1,080
BPV/2015/0247	Cost of printing T-shirt	5-Aug-15	1,190
BPV/2015/0363	Cost of printing Kimlay T-shirt Embroider logo CMMA	7-Dec-15	1,120
BPV/2015/0015	Cost of an air ticket	10-Mar-15	4,382
BTV/2015/0153	Reimbursement	9-Oct-15	2,758
BPV/2015/0020	Cost of monthly phone card for project staff	10-Mar-15	1,960
BPV/2015/0120	Cost of printing T-shirt	12-Mar-15	1,600
BPV/2015/0121	Cost of printing T-shirt	12-May-15	1,050
BPV/2015/0291	Request for advance to organizing annual meeting	2-Oct-15	9,314
BPV/2015/0269	Request for advance to organize technical research	4-Sep-15	5,495
BPV/2015/0123	Advance to organize gender training	12-May-15	4,860
BPV/2015/0264	Request for advance to organizing training PCM	31-Aug-15	4,774
BPV/2015/0242	Request for advance for PR department	3-Aug-15	4,634
BPV/2015/0283	Request for advance to preparation the meeting	30-Sep-15	2,274
BPV/2015/0362	Advance to organize workshop gender	7-Dec-15	2,079

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 CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER  
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A. SUMMARY OF AUDIT FINDINGS (continued)

3. Amendments on payment vouchers (continued)

Reference No.	Description	Date	Amount US\$
BTV/2015/0118	Cost of English language training to CMAA staff	11-Aug-15	2,510
BTV/2015/0135	DSA in Aug 2015 for QMT	28-Aug-15	12,576
BPV/2015/0187	Cost of printing CMAA’s folder	30-Jun-15	7,100
BPV/2015/0285	Cost of printing CMAA’s folder	30-Sep-15	5,400
BPV/2015/0191	Cost of garmin GPS	30-Jun-15	4,320
BPV/2015/0139	Cost of two air tickets	29-May-15	3,970
BPV/2015/0206	Cost of monthly phone card	13-Jul-15	960
BPV/2015/0292	Request for advance to organizing gender meeting	2-Oct-15	3,999
BTV/2015/0145	DSA in Sep 15 for QMT	29-Sep-15	12,052

*Implication*

Manual amendments made to the dates, amounts, reference of payment vouchers may impact the accuracy of financial report in a particular period. In addition, the amendments may be made inappropriately resulting in misstatements in the financial reporting.

*Recommendation*

We recommend that manual amendments should be properly authorized.

*Management’s response*

CMAA agreed with the findings and recommendations. We will avoid manual amendment for the new Clearing for Results Project, Phase III.

*CO’s response*

We agreed with the audit findings and recommendations. CO will advise to CMAA to discuss with the Project Finance Assistant for the improvement of financial management and budget monitoring. If needed, CO would provide training to CMAA finance staff on financial management and reporting.

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MANAGEMENT LETTER  
 FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

A. SUMMARY OF AUDIT FINDINGS

4. Proper Classification of Account Code

Risk : Medium

Audit area : Record keeping systems and controls

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

*Observation*

During our audit, we noted that certain expenses for equipment were classified under the furniture category. Details are as follows:

No.	Reference No.	Date	Description	Amount US\$
1	BTV/2015/0075	16-Jun-15	Cost of Computer 8 sets and Desktop 8 sets	13,312

*Implication*

The absence of proper classification of expenditure category may lead to misstatement of expenses and inaccurate variance analysis provided by Program Management.

*Recommendation*

We recommend that the Program Management should strictly review the recording of the expenses on a regular basis to ensure that the amount and nature of the expenses are correctly recorded in the appropriate category.

*Management's response*

We agreed with the findings and would like to explain that this was correctly classified in the voucher and cashbook but misclassified in the accounting system. However, CMAA will follow the recommendation.

*CO's response*

We agreed with the audit recommendation. We will discuss with the Project Finance to strengthen the capacity of CMAA finance staff on financial management and provide the orientation on the Atlas account code.

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**MANAGEMENT LETTER  
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**A. SUMMARY OF AUDIT FINDINGS**

**5. Approval on vouchers**

**Risk** : Medium

**Audit area** : Record keeping systems and controls

**Causes** : Lack of/inadequate guidance/supervision at the project level

*Observation*

We noted that certain vouchers were not properly approved by a responsible person. Details are as follows:

<b>Date</b>	<b>Reference No.</b>	<b>Voucher</b>	<b>Description</b>	<b>Amount US\$</b>
31-Jul-15	BRV/2015/0006	Bank Receipt Voucher	Cash remains from advanced by H.E Tep Kallyan	21
16-Jun-15	BPV/2015/0158	Bank Payment Voucher	Payment for advance 70% for DSA	2,408
25-Sep-15	BRV/2015/0008	Bank Receipt Voucher	Cash remains from advanced by Mr. Eang Sophano	699
1-Sep-15	52	Request for advance	Advance ffor TRG meeting in Siem Reap	5,495
28-Dec-15	BRV/2015/0016	Bank Receipt Voucher	Budget advance received from UNDP	11,000
20-Aug-15	BRV/2015/0007	Bank Receipt Voucher	Budget advance received from UNDP	126,839
21-Oct-15	BRV/2015/0011	Bank Receipt Voucher	Budget advance received from UNDP	116,181,23

*Implication*

The lack of proper approval by a responsible person on these documents before making payments and receipts can lead to error or payments made for unauthorised expenditures and receipts.

*Recommendation*

We recommend that all vouchers should be signed as approval by Project Manager and Project Director before posting into system.

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**A. SUMMARY OF AUDIT FINDINGS (continued)****5. Approval on vouchers (continued)***Management’s response*

It is just that the transactions occurring during the project urgency or/and the project manager/director (signee) is not in the office. In other words, the transactions have been informed to the signee by email or phone asking for approval so that the project operation is not interrupted.

The security guaranteed here is that the checks or bank transfers require signature of the signee to approve; which mean the payments have all been made with acknowledgement and approval of the signee.

CMAA acknowledge the risk and will follow the recommendation.

*CO’s response*

We agreed with audit recommendation and we will discuss with CMAA to improve the financial management of the project funds.

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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>Submission of Funding Authorization and Certification of Expenditure ("FACE") report</p> <p>National Implementation Guideline, ("NIM") page 173, states that <i>"The implementing partner must submit the corresponding financial report or FACES every time the project needs more funds and the end of each quarter, within the first 15 days of the following quarter."</i></p> <p>During our audit, we noted that one quarterly reports were submitted late. The details of transaction are as follows:</p> <table border="1"> <thead> <tr> <th>Period</th> <th>Date of submission</th> </tr> </thead> <tbody> <tr> <td>Quarter 1</td> <td> <table border="1"> <thead> <tr> <th>Deadline</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>15-Apr-2015</td> <td>22-Aug-2015</td> </tr> </tbody> </table> </td> </tr> </tbody> </table>	Period	Date of submission	Quarter 1	<table border="1"> <thead> <tr> <th>Deadline</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>15-Apr-2015</td> <td>22-Aug-2015</td> </tr> </tbody> </table>	Deadline	Actual	15-Apr-2015	22-Aug-2015	<p>The report should be prepared and submitted to the Donor within the time frame set out in the guideline. The Management should promptly inform and explain to Donor for any delay.</p>	Project progress and rate of delivery	Lack of/inadequate guidance/supervision at the project level	Low	<p>Management's response</p> <p>The project agreed with the audit findings and recommendation. The project would like to clarify that the delay was due to the fact that the Project Senior Managements were on the missions. We will make sure that in the future FACE Forms would be submitted to UNDP on time.</p>
Period	Date of submission													
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B. APPENDIX - REPORT ON AUDIT OBSERVATIONS AND RECOMMENDATIONS

Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Project/CO Management Comments
1	Submission of Funding Authorization and Certification of Expenditure ("FACE") report (continued)					<p>CO's response</p> <p>We agreed with audit recommendation. We will continue to discuss with CMAA's management to ensure that FACE report must be sent to UNDP on time to compliance with the UNDP HQ cooperate deadline of 10<sup>th</sup> after each quarter with the years. CO would like to clarify that, the delay was not impact the Atlas FACE reported timeline because the Project Finance Assistant entered expenditures in the system based on the pre-sign FACE prepared by Project Finance Officer.</p>

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

Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Project/CO Management Comments
2	<p><b>Control over Statement of Assets and Equipment</b></p> <p>Based on our samples selected for fixed asset sighting, we noted that an asset with code CFR2-050 amounting to US\$1,550 was broken. 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>	<p>Management and use of equipment/inventory</p>	<p>Lack of/Inadequate guidance/supervision at the project level</p>	<p>Low</p>	<p><i>Management's response</i></p> <p>Project agreed with the audit finding. CMAA project assets focal point with the support from project team will continue to improve the assets management and regularly monitored/updated and document it for future reference.</p> <p><i>CO's response</i></p> <p>We agreed with the audit finding and recommendations. We will discuss with the project team and CMAA assets focal person to improve the assets management and if needed, CO might need to provide the training/orientation to assets focal person at CMAA on the assets management.</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
	Reference No.	Description	Date					
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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><b>Control Over Accounting Record</b></p> <p>During our audit, we noted that certain expenses for equipment were classified under the furniture category. Details are as follows:</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Reference No.</th> <th>Date</th> <th>Description</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>BTV/2015/0075</td> <td>16-Jun-15</td> <td>Cost of Computer 8 sets and Desktop 8 sets</td> <td>13,312</td> </tr> </tbody> </table>	No.	Reference No.	Date	Description	Amount US\$	1	BTV/2015/0075	16-Jun-15	Cost of Computer 8 sets and Desktop 8 sets	13,312	<p>We recommend that the Program Management should strictly review the recording of the expenses on a regular basis to ensure that the amount and nature of the expenses are correctly recorded in the appropriate category.</p>	<p>Record keeping systems and controls</p>	<p>Lack of/inadequate guidance/supervision at the project level</p>	<p>Medium</p>	<p><i>Management's response</i></p> <p>We agreed with the findings and would like to explain that this was correctly classified in the voucher and cashbook but misclassified in the accounting system. However, CMAA will follow the recommendation.</p> <p><i>CO's response</i></p> <p>We agreed with the audit recommendation. We will discuss with the Project Finance to strengthen the capacity of CMAA finance staff on financial management and provide the orientation on the Atlas account code.</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><b>Approval on vouchers</b></p> <p>We noted that certain vouchers were not properly approved by a responsible person. Details are as follows:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Reference No.</th> <th>Voucher</th> <th>Description</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>31-Jul-15</td> <td>BRV/2015/0006</td> <td>Bank Receipt Voucher</td> <td>Cash remains from advanced by H.E Tep Kallyan</td> <td>21</td> </tr> <tr> <td>16-Jun-15</td> <td>BPV/2015/0158</td> <td>Bank Payment Voucher</td> <td>Payment for advance 70% for DSA</td> <td>2,408</td> </tr> <tr> <td>25-Sep-15</td> <td>BRV/2015/0008</td> <td>Bank Receipt Voucher</td> <td>Cash remains from advanced by Mr. Eang Sophano</td> <td>700</td> </tr> <tr> <td>1-Sep-15</td> <td>52</td> <td>Request for advance</td> <td>Advance for TRG meeting in Siem Reap</td> <td>5,496</td> </tr> <tr> <td>28-Dec-15</td> <td>BRV/2015/0016</td> <td>Bank Receipt Voucher</td> <td>Budget advance received from UNDP</td> <td>11,000</td> </tr> <tr> <td>20-Aug-15</td> <td>BRV/2015/0007</td> <td>Bank Receipt Voucher</td> <td>Budget advance received from UNDP</td> <td>126,839</td> </tr> <tr> <td>21-Oct-15</td> <td>BRV/2015/0011</td> <td>Bank Receipt Voucher</td> <td>Budget advance received from UNDP</td> <td>116,181</td> </tr> </tbody> </table>	Date	Reference No.	Voucher	Description	Amount US\$	31-Jul-15	BRV/2015/0006	Bank Receipt Voucher	Cash remains from advanced by H.E Tep Kallyan	21	16-Jun-15	BPV/2015/0158	Bank Payment Voucher	Payment for advance 70% for DSA	2,408	25-Sep-15	BRV/2015/0008	Bank Receipt Voucher	Cash remains from advanced by Mr. Eang Sophano	700	1-Sep-15	52	Request for advance	Advance for TRG meeting in Siem Reap	5,496	28-Dec-15	BRV/2015/0016	Bank Receipt Voucher	Budget advance received from UNDP	11,000	20-Aug-15	BRV/2015/0007	Bank Receipt Voucher	Budget advance received from UNDP	126,839	21-Oct-15	BRV/2015/0011	Bank Receipt Voucher	Budget advance received from UNDP	116,181	<p>We recommend that all voucher should be signed as approval by Project Manager and Project Director before posting into system.</p>	<p>Record keeping systems and controls</p>	<p>Lack of/inadequate guidance/supervision at the project level</p>	<p>Medium</p>	<p><i>Management's response</i></p> <p>It is just that the transactions occurring during the project urgency or/and the project manager/director (signee) is not in the office. In other words, the transactions have been informed to the signee by email or phone asking for approval so that the project operation is not interrupted.</p> <p>The security guaranteed here is that the checks or bank transfers require signature of the signee to approve; which mean the payments have all been made with acknowledgement and approval of the signee. CMAA acknowledge the risk and will follow the recommendation.</p> <p><i>CO's response</i></p> <p>We agreed with audit recommendation and we will discuss with CMAA to improve the financial management of the project funds.</p>
Date	Reference No.	Voucher	Description	Amount US\$																																										
31-Jul-15	BRV/2015/0006	Bank Receipt Voucher	Cash remains from advanced by H.E Tep Kallyan	21																																										
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UNITED NATIONS DEVELOPMENT PROGRAMME (“UNDP”)

AWARD ID 00060959

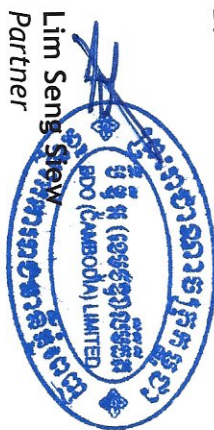
PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015

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



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

Phnom Penh, Cambodia

Date: 31 March 2016

**UNITED NATIONS DEVELOPMENT PROGRAMME  
CAMBODIA COUNTRY OFFICE**

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

**PART 6  
STATUS OF THE PREVIOUS YEAR'S AUDIT  
RECOMMENDATIONS  
FOR THE PERIOD FROM 1 JANUARY 2015 TO 31 DECEMBER 2015**

## UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

PROJECT ID 00076990

## CLEARING FOR RESULTS (PHASE II) PROJECT

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

No	Award No	Observation	Recommendations	Project No		Risk Severity	Project's comments	Opinion Type:		Unqualified		Description of status update													
				Audit Area	Audit Cause			Action(s) Planned	Target impl. date	Action Unit	Updated status		Actual impl. date												
1		<p>Control over advances</p> <p>We noted that the following advance liquidations were not made within 10 working days after the completion of mission:</p> <table border="1"> <thead> <tr> <th>Reference number</th> <th>Mission ending date</th> <th>Liquidation date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>JV/2014/0012</td> <td>28 Feb 14</td> <td>7 Mar 14</td> <td>US\$ 5,358</td> </tr> <tr> <td>JV/2014/0018</td> <td>7 Feb 14</td> <td>7 Apr 14</td> <td>2,326</td> </tr> </tbody> </table>	Reference number	Mission ending date	Liquidation date	Amount	JV/2014/0012	28 Feb 14	7 Mar 14	US\$ 5,358	JV/2014/0018	7 Feb 14	7 Apr 14	2,326	<p>We recommend that liquidation of advances be made within the time frame after the completion of mission</p>	Financial Management	Lack of/inadequate guidance/supervision at the Project level.	Medium	<p>CMAA: These advances were made to MAPUS which are based in provinces. Despite several trainings provided by CMAA finance staff, MAPUS' capacity to prepare effectively expenditure report is still limited. CMAA had proposed to the Royal Government of Cambodia to cover the cost related to MAPUs and now such payment is supported by RGC's fund. The payment is channeled through CMAA's system and no longer through CFRII. CMAA will continue to provide training to relevant staff and fund even it is no longer under the support of CFRII</p> <p>UNDP: we agreed with the audit observation and recommendation. We observed the same finding. Even the advance to MAPU at the provincial level is no longer supported by the project; we will continue to provide advisory support to CMAA if there is a need to make sure that the Cash Advance be settled with the timeframe.</p>	Action(s) Planned	Unknown	Project management	Implemented	2015	
Reference number	Mission ending date	Liquidation date	Amount																						
JV/2014/0012	28 Feb 14	7 Mar 14	US\$ 5,358																						
JV/2014/0018	7 Feb 14	7 Apr 14	2,326																						

UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

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

No	Award No	Observation	00060959		00076990		Opinion Type:			Unqualified													
			Recommendations	Audit Area	Audit Cause	Risk Severity	Project's comments	Action(s) Planned	Target impl. date	Action Unit	Updated status	Actual impl. date	Description of status update										
2		<p>Submission of Funding Authorization and Certification of Expenditure ("FACE") report</p> <p>National Implementing Guideline ("NIG") page 173, states that "The implementing partner must submit the corresponding financial report or FACEs every time the project needs more funds and the end of each quarter, within the first 15 days of the following quarter."</p> <p>During our review, we noted that two quarterly reports were submitted late. The details of transaction are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Period</th> <th colspan="2">Date of submission</th> </tr> <tr> <th>Deadline</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>Quarter 1</td> <td>15 Apr 14</td> <td>6 May 14</td> </tr> <tr> <td>Quarter 4</td> <td>15 Jan 15</td> <td>5 Feb 15</td> </tr> </tbody> </table>	Period	Date of submission		Deadline	Actual	Quarter 1	15 Apr 14	6 May 14	Quarter 4	15 Jan 15	5 Feb 15	<p>The reports should be prepared and submitted to the Donor within the time frame set out in the guideline.</p> <p>The Management should promptly inform and explain to Donor for any delay.</p>	<p>Project progress and rate of delivery</p> <p>Lack of/ inadequate guidance/supervision at the Project level.</p>	<p>Medium</p>	<p>CMAA: CMAA takes note of this recommendation and will collaborate with UNDP project team to submit FACE report on time.</p> <p>UNDP: We agreed with the audit recommendation. We will continue to provide early alert and follow up with the project team to ensure that the FACE report form be submitted within the timeline.</p>	<p>CMAA: CMAA takes note of this recommendation and will collaborate with UNDP project team to submit FACE report on time.</p> <p>UNDP: We agreed with the audit recommendation. We will continue to provide early alert and follow up with the project team to ensure that the FACE report form be submitted within the timeline.</p>	<p>Project management</p>	<p>Not implemented</p>	<p>Unknown</p>	<p>Unknown</p>	<p>Please refer to current ML #2.</p>
Period	Date of submission																						
	Deadline	Actual																					
Quarter 1	15 Apr 14	6 May 14																					
Quarter 4	15 Jan 15	5 Feb 15																					



UNITED NATIONS DEVELOPMENT PROGRAMME ("UNDP")

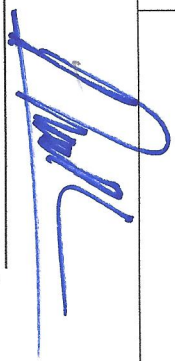
AWARD ID 00060959

PROJECT ID 00076990

CLEARING FOR RESULTS (PHASE II) PROJECT

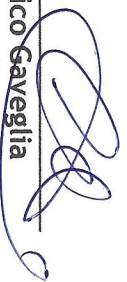
STATUS OF THE PREVIOUS YEAR'S AUDIT RECOMMENDATIONS (continued)

No	Award No	Observation	Recommendations	Audit Area	Audit cause	Risk Severity	Project's comments	Action(s) Planned	Unqualified						
									Target impl. date	Action Unit	Updated status	Actual impl. date	Description of status update		
3	00060959	Control over assets	We recommend all non-expendable equipment be appropriately tagged with identification number.	Management and use of equipment/ inventory	Lack of/ inadequate guidance/ supervision at the Project level.	Low	CMAA: GPS is small equipment and Body Armor is for the user to wear and wash regularly. Any foreign object (tag) attached to these items, will be easily washed out. These assets are provided to small team which the supervisor can track the location of these assets. CMAA will look for suitable tags which can last long for these teams.	CMAA: GPS is small equipment and Body Armor is for the user to wear and wash regularly. Any foreign object (tag) attached to these items, will be easily washed out. These assets are provided to small team which the supervisor can track the location of these assets. CMAA will look for suitable tags which can last long for these teams.	Unknown	Project management	Implemented	2015			
														Asset Number	Description
														CFR2 - 423	Garmin GPS MAP 62 GPS, Wrist, USB Cable
														CFR2 - 179	Garmin GPS MAP 62S
														CFR2 - 422	Garmin GPS MAP 62 GPS, Wrist, USB Cable
														CFR2 - 468	PPE(Body Armour without Back Panel) Size M (CMAC Model)
CFR2 - 469	PPE(Body Armour without Back Panel) Size M (CMAC Model)														
CFR2 - 470	PPE(Body Armour without Back Panel) Size M (CMAC Model)														
CFR2 - 242	Body armor, PPE and Helmet						UNDP: We agreed with the audit recommendation.								



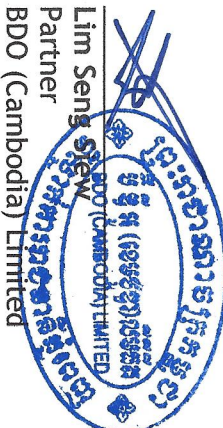
**H.E Prum Sophakmonkol**  
 Secretary General, CMAA  
 National Project Director, CfRII

Date: 31 March 2016



**Enrico Gavaglia**  
 Deputy Country Director-  
 Programme, UNDP

Date: 31 March 2016



**Lim Seng Siew**  
 Partner  
 BDO (Cambodia) Limited

Date: 31 March 2016