

**ROYAL GOVERNMENT OF CAMBODIA**

**MINISTRY OF INTERIOR**

**Livelihood Enhancement and  
Association of the Poor Project (“LEAP”)**

Credit No. 5960 – KH

**Financial Statements  
for the year ended 31 December 2019  
and  
Report of the Independent Auditors**

## **Ministry of Interior**

### **Livelihood Enhancement and Association of the Poor Project**

Credit No. 5960 –KH

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## Statement by the management

We do hereby state that in our opinion:

- (a) The accompanying financial statements, which comprise the statement of financial position as at 31 December 2019, the statement of sources of funds and expenditures, and the statement of designated accounts for the year ended 31 December 2019 and notes, as set out on pages 5 to 22 of the Livelihood Enhancement and Association of the Poor Project ("the Project"), under Financing Agreement No. 5960 – KH funded by the International Development Association ("IDA" or "Development Partner") and the Royal Government of Cambodia represented by the Ministry of Economy and Finance, and executed by the Ministry of Interior are prepared, in all material respects, in accordance with the basis of accounting and the accounting policies described in Note 2 to the financial statements; and
- (b) The disbursements shown in the financial statements were implemented according to the Financing Agreement and the Project was in compliance with financing covenants of the Agreement for the year ended 31 December 2019.

On behalf of the Project's management: *phm*

H.E. Prak SamOeun  
Project Director  
Ministry of Interior

Date: *June 30, 2020*



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## **Report of the independent auditors To the Ministry of Economy and Finance**

### ***Opinion***

We have audited the financial statements of the Livelihood Enhancement and Association of the Poor Project (“the Project”), under Financing Agreement No. 5960 – KH funded by the International Development Association (“IDA” or “Development Partner”) and the Royal Government of Cambodia, represented by the Ministry of Economy and Finance, and executed by the Ministry of Interior (“the Executing Agency” or “EA”), which comprise the statement of financial position as at 31 December 2019, the statement of sources of funds and expenditures, and the statement of designated accounts for the year ended 31 December 2019 and notes, comprising significant accounting policies and the explanatory information, as set out on pages 5 to 22.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the basis of accounting and the accounting policies as described in Note 2 to the financial statements.

### ***Basis for Opinion***

We conducted our audit in accordance with Cambodian International Standards on Auditing (“CISAs”). Our responsibilities under those standards are further described in the *Auditors’ Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the ethical requirements that are relevant to our audit of the financial statements in Cambodia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### ***Emphasis of Matter - Basis of Accounting and Restriction on Use***

We draw attention to Note 2 to the financial statements, which describes the basis of accounting and the accounting policies adopted by the Project. The financial statements are prepared for the information of and used by the management of the Project, the Ministry of Economy and Finance and the IDA. As a result, the financial statements may not be suitable for another purpose. Our audit report is intended solely for the management of the Project, the Ministry of Economy and Finance and the IDA and should not be used by other parties. The restriction on use does not limit the disclosure or distribution of our report if such disclosure or distribution is required by laws and regulations. Our opinion is not modified in respect of this matter.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting and the accounting policies described in Note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the EA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

### ***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with CISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with CISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on EA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause EA to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For KPMG Cambodia Ltd



Nge Huy  
Partner

Phnom Penh, Kingdom of Cambodia

30 June 2020

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Statement of financial position as at 31 December 2019

	Note	As at 31 December 2019 US\$	As at 31 December 2018 US\$
<b>Current assets</b>			
Cash and bank balances	3	166,318	161,379
Advances	4	25,444	5,453
		<hr/>	<hr/>
		191,762	166,832
		<hr/>	<hr/>
<b>Represented by:</b>			
Fund balance at end of the year/period		191,762	166,832
		<hr/>	<hr/>

*The accompanying notes form an integral part of these financial statements.*

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Statement of sources of funds and expenditures for the year ended 31 December 2019

	Note	Year ended 31 December 2019 US\$	Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
<b>Receipts</b>				
International Development Association	5	2,230,822	995,348	3,226,170
Royal Government of Cambodia	5	64,095	166,900	230,995
		<u>2,294,917</u>	<u>1,162,248</u>	<u>3,457,165</u>
<b>Expenditures by categories</b>				
Goods	7	212,237	553,199	765,436
Works	8	564,085	-	564,085
Consultants' services	9	618,784	103,033	721,817
Training and workshops	10	335,090	71,486	406,576
Incremental operating costs	11	509,291	267,698	776,989
Community grants	12	30,500	-	30,500
		<u>2,269,987</u>	<u>995,416</u>	<u>3,265,403</u>
<b>Excess of sources of funds over expenditures</b>		24,930	166,832	<u>191,762</u>
<b>Fund balance at beginning of the year/period</b>		166,832	-	
<b>Fund balance at the end of the year/period</b>		<u>191,762</u>	<u>166,832</u>	
<b>Expenditures by components</b>				
Improving Livelihood for Rural Poor and Vulnerable Households	6	1,102,478	576,328	1,678,806
Improving Livelihood for Urban Poor and Vulnerable Households		564,308	137,600	701,908
Project management		603,201	281,488	884,689
		<u>2,269,987</u>	<u>995,416</u>	<u>3,265,403</u>

*The accompanying notes form an integral part of these financial statements.*



## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Statement of designated accounts for the year ended 31 December 2019

	Note	Year ended 31 December 2019 US\$	Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
<b>Receipts</b>				
International Development Association	5	2,230,822	995,348	3,226,170
<b>Expenditures by categories</b>				
Goods	7	212,237	553,199	765,436
Works	8	564,085	-	564,085
Consultants' services	9	618,784	103,033	721,817
Training and workshops	10	335,090	71,486	406,576
Incremental operating costs	11	431,266	136,618	567,884
Community grants	12	30,500	-	30,500
		2,191,962	864,336	3,056,298
<b>Excess of sources of funds over expenditures</b>		38,860	131,012	169,872
<b>Fund balance at beginning of the year/period</b>		131,012	-	
<b>Fund balance at the end of the year/period</b>		169,872	131,012	
<b>Represented by:</b>				
Cash and bank balances	3	144,428	125,559	
Advances	4	25,444	5,453	
		169,872	131,012	

*The accompanying notes form an integral part of these financial statements.*

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements for the year ended 31 December 2019

These notes form an integral part of, and should be read in conjunction with, the accompanying financial statements.

### 1. Background and activities

Livelihood Enhancement and Association of the Poor Project (“the Project”) was established under the Financing Agreement No. 5960 – KH, signed on 4 May 2017 between the International Development Association (“IDA”) and the Royal Government of Cambodia (“RGC”) represented by the Ministry of Economy and Finance.

The Project consists of the following parts:

Part 1: Improving Livelihoods for Rural Poor and Vulnerable Households

Part 2: Improving Livelihoods for Urban Poor and Vulnerable Households

Part 3: Project Management

Part 4: Contingent Emergency Response

The Project are implemented by the following:

- Ministry of Interior – Project Coordination Unit (“PCO”);
- Ministry of Agriculture of Forestry and Fisheries (“MAFF”);
- Siem Reap Provincial Administration (“SRP”)
- Phnom Penh City Hall (“PPCH”).

Funding of the Project by financing through the IDA according to the allocation and withdrawal of the finance proceeds is as follows:

No.	Category	Amount of financing allocated (expressed in SDR)	Percentage of expenditures to be financed (Inclusive of taxes)
1	Goods, works, non-consulting services, consultants' services, Training and Operating Costs under Parts 1 and 2 of the Project, excluding Community Grants	12,600,000	100%
2	Community Grants under Parts 1.1	2,500,000	100% of amounts disbursed.
3	Emergency Expenditures under Part 4 of the Project	-	100%
	<b>Total</b>	<b>15,100,000</b>	

## **Ministry of Interior**

### **Livelihood Enhancement and Association of the Poor Project**

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#### **Notes to the financial statements (continued) for the year ended 31 December 2019**

## **2. Significant accounting policies**

### **(a) Basis of accounting**

The financial statements, which are expressed in United States Dollars ("US\$"), have been prepared in accordance with a modified cash receipts and disbursements basis of accounting. This is a basis of accounting that is designed to meet the requirements of the Project; it is not designed to produce financial statements that are compatible with International Financial Reporting Standards. Under this basis of accounting, income is recognised when funds are received in cash and expenditure is recognised when payments are made rather than when it is incurred, except for the advanced payments made to suppliers that are initially recognised as a receivable and only recognised as payments when they have been liquidated by supporting invoices.

The financial statements present sources and uses of funds and the related financial information in relation to the IDA fund withdrawals and disbursements from the Project's designated accounts together with the corresponding counterpart funds as specified under the Financing Agreement No. 5960 – KH.

### **(b) Statement of designated accounts**

The statement of designated accounts is prepared in accordance with the Financing Agreement and is purely used to receive and disburse for expenditure funded by the IDA's financing proceeds.

### **(c) Non-expendable equipment**

The cost of non-expendable equipment is charged to the statement of sources of funds and expenditures upon acquisition. For control and management purposes, a memorandum account for non-expendable equipment is maintained by way of a non-expendable equipment listing.

### **(d) Foreign currency transactions**

The Project transacts its operations and maintains its accounting records primarily in United States Dollars ("US\$"). Transactions in currencies other than US\$ are converted into US\$ at the rates of exchange prevailing on the transaction dates. Fund balances in currencies other than US\$ are translated into US\$ at the open market exchange rates at the reporting date. All foreign exchange differences are recognised in the statement of sources of fund and expenditure.

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 3. Cash and bank balances

	As at 31 December 2019					As at 31 December 2018
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$
Cash in banks – IDA	54,495	103	76,672	12,378	143,648	123,926
Cash on hand – IDA	336	138	303	3	780	1,633
	54,831	241	76,975	12,381	144,428	125,559
Cash in banks – RGC	21,890	-	-	-	21,890	35,820
	76,721	241	76,975	12,381	166,318	161,379

### 4. Advances

	As at 31 December 2019					As at 31 December 2018
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$
Advances	6,152	-	18,542	750	25,444	5,453

This represents the cash advances paid to its sub-national level to implement Project's activities.

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

## 5. Receipts

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
International Development Association (“IDA”)	2,230,822	-	-	-	2,230,822	995,348	3,226,170
Royal Government of Cambodia (“RGC”)	64,095	-	-	-	64,095	166,900	230,995
	<u>2,294,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,294,917</u>	<u>1,162,248</u>	<u>3,457,165</u>

The receipts from IDA Credit No. 5960 – KH were paid into the designated account held by the Ministry of Interior at the National Bank of Cambodia. The amounts are then transferred to the designated accounts held by the respective implementing partners.



## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

#### 6. Expenditures by components

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
<b>Improving Livelihood for Rural Poor and Vulnerable Households</b>							
Building and Strengthening Institutions of the Rural Poor	171,831	34,643	563,845	-	770,319	576,028	1,346,347
Enhancing Skills and Employment Opportunities for the Rural Poor	-	-	44,185	-	44,185	-	44,185
Improving Basic Services and Community Infrastructure for the Rural Poor	-	-	287,974	-	287,974	300	288,274
	<u>171,831</u>	<u>34,643</u>	<u>896,004</u>	<u>-</u>	<u>1,102,478</u>	<u>576,328</u>	<u>1,678,806</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

#### 6. Expenditures by components (continued)

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
<b>Improving Livelihood for Urban Poor and Vulnerable Households</b>							
Enhancing Skills and Employment Opportunities for the Urban Poor	1,292	-	-	142,589	143,881	90,981	234,862
Improving Basic Services and Community Infrastructure for the Urban Poor	21,391	-	-	399,036	420,427	46,619	467,046
	<u>22,683</u>	<u>-</u>	<u>-</u>	<u>541,625</u>	<u>564,308</u>	<u>137,600</u>	<u>701,908</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

#### 6. Expenditures by components (continued)

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
<b>Project Management</b>							
Technical consultants to PCO	87,471	-	-	-	87,471	25,000	112,471
Staff training/review meeting/ workshop	31,800	-	-	-	31,800	32,601	64,401
Equipment and furniture	95,915	19,729	37,385	27,659	180,688	20,707	201,395
Prepare, print training Materials and translation	110	-	-	-	110	4,174	4,284
MIS, M&E System and audit	118,731	-	-	-	118,731	-	118,731
Incremental operating costs	133,178	15,226	25,538	10,459	184,401	199,006	383,407
	<u>467,205</u>	<u>34,955</u>	<u>62,923</u>	<u>38,118</u>	<u>603,201</u>	<u>281,488</u>	<u>884,689</u>
	<u>661,719</u>	<u>69,598</u>	<u>958,927</u>	<u>579,743</u>	<u>2,269,987</u>	<u>995,416</u>	<u>3,265,403</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

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#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 7. Goods

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
Vehicles and motorcycles	681	131	393	262	1,467	531,757	533,224
Office furniture and equipment	66,164	19,729	42,635	32,909	161,437	11,547	172,984
MIS system	49,333	-	-	-	49,333	-	49,333
Accounting software	-	-	-	-	-	9,895	9,895
	<u>116,178</u>	<u>19,860</u>	<u>43,028</u>	<u>33,171</u>	<u>212,237</u>	<u>553,199</u>	<u>765,436</u>

### 8. Works

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
Civil works	29,752	-	197,010	337,323	564,085	-	564,085
	<u>29,752</u>	<u>-</u>	<u>197,010</u>	<u>337,323</u>	<u>564,085</u>	<u>-</u>	<u>564,085</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

#### 9. Consultants' services

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018	Cumulative period from 4 May 2017 to 31 December 2019
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$	US\$
National consultants	241,735	22,553	253,365	101,131	618,784	103,033	721,817

#### 10. Training and workshops

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018	Cumulative period from 4 May 2017 to 31 December 2019
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$	US\$
Training and workshops	30,519	-	235,223	69,348	335,090	71,486	406,576



## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

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#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 11. Incremental operating costs

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018	Cumulative period from 4 May 2017 to 31 December 2019
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$	US\$
<b>International Development Association</b>							
Project baseline study	59,580	-	-	-	59,580	-	59,580
Public relation and communication materials	3,835	-	-	-	3,835	-	3,835
Stationaries and consumables	7,647	3,390	6,522	3,210	20,769	24,137	44,906
Travel and daily subsistence allowance costs	43,488	13,798	40,538	15,163	112,987	42,929	155,916
Drivers and cleaners salary	15,319	4,846	112,975	8,234	141,374	22,370	163,744
Vehicles costs and motorcycles costs (repairs, maintenance and fuel)	25,045	2,996	28,643	10,019	66,703	15,269	81,972
Communication costs	3,240	1,550	3,474	781	9,045	4,335	13,380
Project related meetings	2,045	166	1,688	537	4,436	12,156	16,592
Others	5,312	439	5,960	826	12,537	15,422	27,959
	<u>165,511</u>	<u>27,185</u>	<u>199,800</u>	<u>38,770</u>	<u>431,266</u>	<u>136,618</u>	<u>567,884</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

#### 11. Incremental operating costs (continued)

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
<b>Royal Government of Cambodia</b>							
Government staff allowance	78,025	-	-	-	78,025	131,080	209,105
	243,536	27,185	199,800	38,770	509,291	267,698	776,989

#### 12. Community grants

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018 US\$	Cumulative period from 4 May 2017 to 31 December 2019 US\$
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$		
Government staff allowance	-	-	30,500	-	30,500	-	30,500

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 13. Designated accounts and withdrawal applications

#### 13.1 Statement of designated accounts

	Year ended 31 December 2019					Period from 4 May 2017 to 31 December 2018	Cumulative period from 4 May 2017 to 31 December 2019
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$	US\$
Balance as at beginning of the year/period	107,207	2,968	10,046	10,791	131,012	-	-
<i>Add:</i>							
Total fund received from IDA during the year/period	2,230,822	-	-	-	2,230,822	995,348	3,226,170
<i>Less:</i>							
Fund transfer from PCO to PIUs	(1,693,353)	66,871	1,044,398	582,084	-	-	-
Total funds withdrawn for expenditure during the year/period	(583,693)	(69,598)	(958,927)	(579,744)	(2,191,962)	(864,336)	(3,056,298)
	<u>60,983</u>	<u>241</u>	<u>95,517</u>	<u>13,131</u>	<u>169,872</u>	<u>131,012</u>	<u>169,872</u>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 13. Designated accounts and withdrawal applications (continued)

#### 13.2 Summary of withdrawal applications

Withdrawal application number	Date	Advances	Goods	Civil works	Consultants' services	Training and workshops	Incremental operating costs	Community grants	Total
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
002-LEAP/PCO-DP	10-Sep-18	-	6,901	-	-	-	-	-	6,901
007-LEAP/PCO-RP	16-Feb-19	-	726	-	25,600	10,061	36,621	-	73,008
008-LEAP/PCO-RP	28-Mar-19	-	462	-	19,350	7,984	18,181	-	45,977
009-LEAP/PCO-Adv	9-Apr-19	500,000	-	-	-	-	-	-	500,000
010-LEAP/PCO-RP	21-May-19	-	-	-	36,937	8,534	40,839	-	86,310
011-LEAP/PCO-RP	24-Jun-19	-	-	-	83,902	44,632	77,246	-	205,780
012-LEAP/PCO-RP	10-Jul-19	-	114,362	-	50,496	10,912	22,772	-	198,542
013-LEAP/PCO-RP	29-Aug-19	-	4,345	-	35,216	25,677	36,713	14,700	116,651
014-LEAP/PCO-RP	12-Sep-19	-	42,035	14,876	114,409	50,193	44,794	-	266,307
015-LEAP/PCO-RP	17-Oct-19	-	4,950	78,833	69,393	47,294	59,094	-	259,564
Ran: RN000000357219	14-Oct-19	-	(1,394)	-	-	-	-	-	(1,394)
Ran: RN000000338286	9-Oct-19	-	(4,040)	-	-	-	-	-	(4,040)
016-LEAP/PCO-RP	12-Nov-19	-	-	116,445	51,760	30,863	20,294	-	219,362
017-LEAP/PCO-RP	17-Dec-19	-	19,353	96,066	73,491	30,030	38,914	-	257,854
<b>Total for the year ended 31 December 2019</b>		<b>500,000</b>	<b>187,700</b>	<b>306,220</b>	<b>560,554</b>	<b>266,180</b>	<b>395,468</b>	<b>14,700</b>	<b>2,230,822</b>

## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

Credit No. 5960 – KH

#### Notes to the financial statements (continued) for the year ended 31 December 2019

### 13. Designated accounts and withdrawal applications (continued)

#### 13.2 Summary of withdrawal applications (continued)

Withdrawal application number	Date	Advances	Goods	Civil works	Consultants' services	Training and workshops	Incremental operating costs	Community grants	Total
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
001-LEAP/PCO-Adv	31-Aug-17	250,000	-	-	-	-	-	-	250,000
002-LEAP/PCO-DP	8-Feb-18	-	313,223	-	-	-	-	-	313,223
003-LEAP/PCO-RP	11-May-18	-	-	-	3,603	30,927	22,559	-	57,089
004-LEAP/PCO-DP	30-Mar-18	-	202,892	-	-	-	-	-	202,892
005-LEAP/UNOPS-DOC	11-Sep-18	-	(6,901)	-	-	-	-	-	(6,901)
005-LEAP/PCO-RP	11-Sep-18	-	40,619	-	32,880	942	33,150	-	107,591
006-LEAP/PCO-RP	12-Nov-18	-	1,306	-	18,000	713	51,435	-	71,454
<b>Total for the year ended 31 December 2018</b>		<b>250,000</b>	<b>551,139</b>	<b>-</b>	<b>54,483</b>	<b>32,582</b>	<b>107,144</b>	<b>-</b>	<b>995,348</b>
<b>Cumulative period from 4 May 2017 to 31 December 2019</b>		<b>750,000</b>	<b>738,839</b>	<b>306,220</b>	<b>615,037</b>	<b>298,762</b>	<b>502,612</b>	<b>14,700</b>	<b>3,226,170</b>



## Ministry of Interior

### Livelihood Enhancement and Association of the Poor Project

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#### Notes to the financial statements (continued) for the year ended 31 December 2019

## 14. Commitments

As at 31 December 2019, the Project has the following commitments:

	As at 31 December 2019					As at 31 December 2018
	PCO US\$	MAFF US\$	SRP US\$	PPCH US\$	Total US\$	US\$
Consultants' services	676,087	72,847	793,068	434,457	1,976,459	767,575
Works	-	-	180,476	267,863	448,339	-
Goods	21,538	-	-	-	21,538	-
	<u>697,625</u>	<u>72,847</u>	<u>973,544</u>	<u>702,320</u>	<u>2,446,336</u>	<u>767,575</u>