



**ROYAL GOVERNMENT OF CAMBODIA**

**MINISTRY OF INTERIOR**

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

Credit No. 5960 – KH

**Management Letter  
for the Year ended 31 December 2019**



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30 June 2020

Your Excellency,

### **Management Letter – Audit for the ended 31 December 2019**

We have audited, in accordance with Cambodian International Standards on Auditing, 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 for the year ended 31 December 2019, and have issued our report thereon 30 June 2020. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, we considered internal control relevant to the Project's preparation of the financial statements 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. Accordingly, we do not express an opinion on the effectiveness of the Project's internal control.

The maintenance of adequate control designed to fulfill control objectives is the responsibility of management. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, controls found to be functioning at a point in time may later be found deficient because of the performance of those responsible for applying them, and there can be no assurance that controls currently in existence will prove to be adequate in the future as changes take place in the Project.



During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarised in the enclosed report.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the Project gained during our work to make comments and suggestions that we hope will be useful to you.

Our findings are grouped into the following audit areas:

1. Financial management including record keeping systems and controls;
2. Procurement of goods, services and civil works
3. Assets/Inventory management;
4. Cash management; and
5. Compliance with the key covenants of the financing agreements and local regulations.

The Project's written response to our comments and recommendations has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Ministry of Economy and Finance, the IDA and the Project's management.

Yours faithfully,

For **KPMG Cambodia Ltd**

  


Nge Huy

Partner

## **Contents**

	<b>Page</b>
<b>I. Project Coordination Office (“PCO”)</b>	
<b>1. Financial management including record keeping systems and controls</b>	
1.1 Improve control over advance liquidation	1
1.2 Improve control over accounting record	3
<b>2. Procurement of goods, services, and civil works</b>	
2.1 Set more realistic budget	4
<b>3. Assets/Inventory management – No finding</b>	
<b>4. Cash management – No finding</b>	
<b>5. Compliance with the key covenant of the financing agreement and local regulation – No finding</b>	
Status of previous period’s recommendations	6

## **Contents**

	<b>Page</b>
<b>II. Ministry of Agriculture, Forestry and Fisheries (“MAFF”)</b>	
1. Financial management including record keeping systems and controls – No finding	
2. Procurement of goods, services, and civil works – No finding	
3. Assets/Inventory management – No finding	
4. Cash management – No finding	
5. Compliance with the key covenant of the financing agreement and local regulation – No finding	
Status of previous period’s recommendations	10

## **Contents**

	<b>Page</b>
<b>III. Siem Reap Province (“SRP”)</b>	
<b>1. Financial management including record keeping systems and controls</b>	
1.1 Improve control over advance liquidation	11
<b>2. Procurement of goods, services, and civil works – No finding</b>	
<b>3. Assets/Inventory management – No finding</b>	
<b>4. Cash management – No finding</b>	
<b>5. Compliance with the key covenant of the financing agreement and local regulation – No finding</b>	
Status of previous period’s recommendations	13

## **Contents**

	<b>Page</b>
<b>IV. Phnom Penh City Hall (“PPCH”)</b>	
<b>1. Financial management including record keeping systems and controls</b>	
1.1 Improve control over accounting record	14
<b>2. Procurement of goods, services, and civil works – No finding</b>	
<b>3. Assets/Inventory management – No finding</b>	
<b>4. Cash management – No finding</b>	
<b>5. Compliance with the key covenant of the financing agreement and local regulation – No finding</b>	
Status of previous period’s recommendations	16

**I. Project Coordination Office (“PCO”)**

**1. Financial management including record keeping systems and controls**

**1.1 Improve control over advance liquidation**

*Observation*

In accordance with the Financial Management Manual issued by the Ministry of Economy and Finance, Article 14 and the Project’s Supplementary Financial Management Manual Part I Section 8 state that “Cash advance” must be liquidated with full document of expenses incurred within 10 working days after the completion of the activities. However, we noted that the following advances were not cleared within the stipulated period. For instance:

Reference No.	Description	Completion date	Clearance date	Overdue days
DV/PCO/2019/034	Ma Nirith - Liquid adv for 4th Bank’s ISM to SRP from 27 Jan - 1 Feb 19	1-Feb-19	9-Apr-19	47 days
DV/PCO/2019/020	Ma Nirith - Cash adv for M&E orientation to IAs 13 - 15 Feb 19	15-Feb-19	12-Mar-19	17 days

*Similar issue was also raised following the previous period’s audit.*

*Implication*

The absence of timely liquidation of advances may affect the effectiveness of Project’s monitoring and reporting. Moreover, advances may be subjected to risk of misappropriation if they are not closely monitored.



**1. Financial management including record keeping systems and controls (continued)**

**1.1 Improve control over advance liquidation (continued)**

*Recommendation*

Cash advances should be liquidated on a timely basis as required by the Financial Management Manual. Long outstanding advances should be promptly followed up.

*Management's response 2018*

We agree to this finding and will improve the control over the cash advance and liquidation on a timely manner. The Project has developed the Supplementary Financial Management Manual in which the World Bank provided the "No Objection" on 15 January 2019 and the three-day dissemination workshop has been conducted from 26 to 28 February 2019 on the financial management policies and procedures to all project staff and consultants to be aware and adhere to.

*Management's response 2019*

We agree with the finding and will continue to improve the control over the advance liquidation as well as building the capacity of the project staff in order to be in compliance with the project policies.

# 1. Financial management including record keeping systems and controls (continued)

## 1.2 Improve control over accounting record

### Observations

- (i) There was an inconsistency between the reference number recorded in the voucher and that recorded in the General Ledger (“GL”). For example:

No.	Reference per GL	Reference per voucher	Amount US\$
1	DV/PCO/2019/018	DV/PCO/2019/118	164

- (ii) There was an inconsistency between the transaction date recorded in the payment voucher and that recorded in the GL. For example:

No.	Reference	Date per GL	Date per vouchers	Amount US\$
1	DV/PCO/2019/032	4-Mar-2019	11-Mar-2019	10,000

*This issue (i) was also raised following the previous period’s audit.*

### Implication

Without consistent reference number and date in the GL, it will be difficult to control the completeness and accuracy of transactions posted to the general ledger, and leading to less reliable financial statements. It may be time consuming for the subsequent verification.

### Recommendation

The Project should strengthen controls over the documentation of its vouchers and transactions recorded in the general ledger in order to reduce errors as well as to improve the efficiency of the accounting works.

### Management’s response 2018

We agree with the finding and will improve the control over the vouchers and records of the transactions in GL.

### Management’s response 2019

We agree with the finding and will strengthen the control over the vouchers and records of the transactions in the accounting system.

## 2. Procurement of goods, services, and civil works

### 2.1 Set more realistic budget

#### *Observation*

The estimated budgets of the Project expenditure are not comparable to the actual expenditure in all categories. There were significant variances as follows:

No.	Description	Budget US\$	Actual US\$	Variance %
1	Goods	208,468	212,237	2%
2	Works	1,283,400	564,085	-56%
3	Consultants' services	892,545	618,785	-31%
4	Training and Workshops	1,025,542	335,090	-67%
5	Incremental Operating costs	681,657	431,267	-37%
6	Community Grants	721,200	35,000	-96%

*This issue was also raised following the previous period's audit.*

#### *Implication*

If the budget is to be used as an effective control, it is important that it is prepared on the basis of realistic assumption. Otherwise, it will be much harder for management to utilise the budget as guidelines for expenditure and to monitor whether funds are properly spent.

#### *Recommendation*

The Project management should use their best estimates and experience to set a more realistic budget based on work plans and expected payments. The budget should be reviewed regularly and revised if needed.

#### *Management's response 2018*

We agree with this finding and will make the best estimate and regularly monitor the status implementation of the plan. In 2018, the project has not enough the human resources particularly, the technical consultants at PCO, PPCH and SRP caused the slow process of the development of the annual workplan and budget. As a result, the implementation was behind the target.

## **2. Procurement of goods, services, and civil works (continued)**

### **2.1 Set more realistic budget (continued)**

#### *Management's response 2019*

We agree with the finding. The project was able to spend only 46% of the budget. The community infrastructure projects, both PPCH and SRP, could not be completed due to the rainy season, and some projects were not been able to be bided and signed the contract until the end of the year. The consultants' services and training were not achieved as plan due to the unsuccessful procurement of the Human Resources Development Specialist Providers for Both SRP and PPCH, to assist on disseminate, mobilize and enrolment of the training candidates to the vocational training. On the other hand, the seed grants could not been released to the SHGs due to the capacity of the established SHGs, and delayed process of the Household Investment Plan (HIP) and Micro Investment Plan of SHGs.

### Status for the previous period's recommendations

No.	Observations	Recommendations	Status of implementation															
1.	<p><b>Improve control over advance liquidation</b></p> <p>In accordance with the Financial Management Manual issued by the Ministry of Economy and Finance, Article 14 states that "Cash advance" must be liquidated with full document of expenses incurred within 10 working days after the completion of the activities. However, we noted that the following advances were not cleared within the stipulated period. For instance:</p> <table><tr><th>Reference No.</th><th>Description</th><th>Completion date</th><th>Clearance date</th><th>Overdue days</th></tr><tr><td>DV/18/PCO /045</td><td>Prak Vanarouen -Adv. mission to SRP for meeting on project challenges 16-19 May 18</td><td>19-May-18</td><td>8-Jun-18</td><td>11 days</td></tr><tr><td>DV/18/PC O/ 075</td><td>Un Saeun -Adv. mission to SRP for PIM&amp;COM workshop 8-12 Jul 18</td><td>12-Jul-18</td><td>6-Aug-18</td><td>17 days</td></tr></table>	Reference No.	Description	Completion date	Clearance date	Overdue days	DV/18/PCO /045	Prak Vanarouen -Adv. mission to SRP for meeting on project challenges 16-19 May 18	19-May-18	8-Jun-18	11 days	DV/18/PC O/ 075	Un Saeun -Adv. mission to SRP for PIM&COM workshop 8-12 Jul 18	12-Jul-18	6-Aug-18	17 days	<p>Cash advances should be liquidated on a timely basis as required by the Financial Management Manual. Long outstanding advances should be promptly followed up.</p>	<p>Not implemented. Refer to item 1.1.</p>
Reference No.	Description	Completion date	Clearance date	Overdue days														
DV/18/PCO /045	Prak Vanarouen -Adv. mission to SRP for meeting on project challenges 16-19 May 18	19-May-18	8-Jun-18	11 days														
DV/18/PC O/ 075	Un Saeun -Adv. mission to SRP for PIM&COM workshop 8-12 Jul 18	12-Jul-18	6-Aug-18	17 days														

**Status for the previous period's recommendations (continued)**

No.	Observations	Recommendations	Status of implementation												
2.	<p><b>Improve control over accounting record</b></p> <p>There were inconsistencies between the reference numbers recorded in the vouchers and those recorded in the General Ledger (“GL”). For examples:</p> <table><tr><th>No.</th><th>Per GL reference</th><th>Per vouchers reference</th><th>Amount US\$</th></tr><tr><td>1</td><td>CRV-18/PCO-</td><td>CRV-18/PCO-005</td><td>107,591.89</td></tr><tr><td>2</td><td>JV/18/PCO/005</td><td>JV/18/PCO/004</td><td>6,901.24</td></tr></table>	No.	Per GL reference	Per vouchers reference	Amount US\$	1	CRV-18/PCO-	CRV-18/PCO-005	107,591.89	2	JV/18/PCO/005	JV/18/PCO/004	6,901.24	<p>The Project should strengthen controls over the documentation of its vouchers and transactions recorded in the general ledger in order to reduce errors as well as to improve the efficiency of the accounting works.</p>	<p>Partially implemented. Refer to item 1.2(i).</p>
No.	Per GL reference	Per vouchers reference	Amount US\$												
1	CRV-18/PCO-	CRV-18/PCO-005	107,591.89												
2	JV/18/PCO/005	JV/18/PCO/004	6,901.24												
3.	<p><b>Update the contract register</b></p> <p>During the course of our audit, we noted that there were different contract value in contract register and the consultant agreement. For examples:</p> <table><tr><th>Consultant Name</th><th>Per contract register US\$</th><th>Per agreement US\$</th></tr><tr><td>Mrs. Teng Ratana</td><td>82,800</td><td>99,981</td></tr><tr><td>Mr. Chy Ponlork</td><td>72,000</td><td>86,940</td></tr><tr><td>Mr. Hong Sophea</td><td>140,000</td><td>169,050</td></tr></table>	Consultant Name	Per contract register US\$	Per agreement US\$	Mrs. Teng Ratana	82,800	99,981	Mr. Chy Ponlork	72,000	86,940	Mr. Hong Sophea	140,000	169,050	<p>We recommended that the Project should update register and ensure all information in the consultant agreement are be up to date.</p>	<p>Implemented.</p>
Consultant Name	Per contract register US\$	Per agreement US\$													
Mrs. Teng Ratana	82,800	99,981													
Mr. Chy Ponlork	72,000	86,940													
Mr. Hong Sophea	140,000	169,050													

**Status for the previous period's recommendations (continued)**

No.	Observations	Recommendations	Status of implementation																									
4.	<p><b>Prepare minutes of management meetings</b></p> <p>Meetings are usually conducted between the Project's management and its staffs. However, no minutes were prepared during the period.</p>	Minutes of management meetings should be prepared and maintained. Any outstanding matters should be checked at future meetings until resolved.	Implemented.																									
5.	<p><b>Set more realistic budget</b></p> <p>The estimated budgets of the Project expenditure are not comparable to the actual expenditure in all categories. There were significant variances as follows:</p> <table><tr><th>No.</th><th>Description</th><th>Budget US\$</th><th>Actual US\$</th><th>Variance %</th></tr><tr><td>1</td><td>Goods</td><td>875,430</td><td>553,199</td><td>-37%</td></tr><tr><td>2</td><td>Consultants' services</td><td>373,935</td><td>103,033</td><td>-72%</td></tr><tr><td>3</td><td>Training and Workshops</td><td>357,131</td><td>71,486</td><td>-80%</td></tr><tr><td>4</td><td>Incremental Operating costs</td><td>428,815</td><td>267,699</td><td>-38%</td></tr></table>	No.	Description	Budget US\$	Actual US\$	Variance %	1	Goods	875,430	553,199	-37%	2	Consultants' services	373,935	103,033	-72%	3	Training and Workshops	357,131	71,486	-80%	4	Incremental Operating costs	428,815	267,699	-38%	The Project management should use their best estimates and experience to set a more realistic budget based on work plans and expected payments. The budget should be reviewed regularly and revised if needed.	Not implemented. Refer to item 2.1.
No.	Description	Budget US\$	Actual US\$	Variance %																								
1	Goods	875,430	553,199	-37%																								
2	Consultants' services	373,935	103,033	-72%																								
3	Training and Workshops	357,131	71,486	-80%																								
4	Incremental Operating costs	428,815	267,699	-38%																								

**Status for the previous period's recommendations (continued)**

No.	Observations	Recommendations	Status of implementation
6.	<p><b>Improve control over petty cash safeguard</b></p> <p>During our audit there is no segregation of duties between the person who hold the keys and the passwords of the safe for the petty cash.</p>	<p>The Project should ensure the segregation of duties between handling cash funds and recording cash related transactions. Such compensating controls as regular and surprise cash counts and formal bank reconciliations should be put in place should there be a shortage of staff.</p>	<p>Implemented.</p>



## II. Ministry of Agriculture, Forestry and Fisheries (“MAFF”)

### Status for the previous period’s recommendations

No.	Observations	Recommendations	Status of implementation
1.	<p><b>Improve control over petty cash safeguard</b></p> <p>During our audit there is no segregation of duties between the person who hold the keys and the passwords of the safe for the petty cash.</p>	<p>The Project should ensure the segregation of duties between handling cash funds and recording cash related transactions. Such compensating controls as regular and surprise cash counts and formal bank reconciliations should be put in place should there be a shortage of staff.</p>	<p>Implemented.</p>

### III. Siem Reap Province (“SRP”)

#### 1. Financial management including record keeping systems and controls

##### 1.1 Improve control over advance liquidation

###### *Observation*

In accordance with the Financial Management Manual issued by the Ministry of Economy and Finance, Article 14 and the Project’s Supplementary Financial Management Manual Part I Section 8 state that “Cash advance” must be liquidated with full document of expenses incurred within 10 working days after the completion of the activities. However, we noted that the following advances were not cleared within the stipulated period. For instance:

Reference No.	Description	Completion date	Clearance date	Overdue days
DV/SRP/2019/172	KUOCH VARY THLA - Cash Advance for SHGs Forming Meeting of 85 villages from 12-Sep to 2-Oct-19	2-Oct-19	22-Oct-19	14 days
DV/SRP/2019/109	LUM SOKHAK, Admin Assistant - Cash Advance for Orientation Workshop of PIM & COM at SRA from 4-Jul to 5-Jul-19	5-Jul-19	22-Jul-19	13 days
DV/SRP/2019/051	SAMOUL SOKNA, Infra Technical - Cash Advance for Infra Verification for 2019 from 11-Mar to 20-Mar-19	21-Mar-19	25-Apr-19	23 Days
DV/SRP/2019/215	PICH SOMRECH, HR Officer - Cash Advance for Skill Orientation workshop for Choosing Candidates training from 18-Nov to 12-Dec-19	12-Dec-19	23-Jan-20	17 Days
DV/SRP/2019/181	SAMOUL SOKNA, Infra Technical - Cash Advance for Project Prioritization of 47 Commune from 30-Sep to 4-Oct-19	4-Oct-19	1-Nov-19	17 Days

**1. Financial management including record keeping systems and controls (continued)**

**1.1 Improve control over advance liquidation (continued)**

*Implication*

The absence of timely liquidation of advances may affect the effectiveness of Project's monitoring and reporting. Moreover, advances may be subjected to risk of misappropriation if they are not closely monitored.

*Recommendation*

Cash advances should be liquidated on a timely basis as required by the Financial Management Manual. Long outstanding advances should be promptly followed up.

*Management's response*

We agree to the finding and strengthen the implementation of the related project policies as well as build the awareness of the project policies to the project staff.

### Status for the previous period's recommendations

No.	Observations	Recommendations	Status of implementation								
1.	<p><b>Improve control over accounting record</b></p> <p>There was an inconsistency between the transaction date recorded in the payment voucher and those recorded in the General Ledger ("GL"). For examples:</p> <table border="1"> <thead> <tr> <th>Reference</th><th>Description</th><th>Per GL date</th><th>Per voucher date</th></tr> </thead> <tbody> <tr> <td>JV-2018-LEAP-SRP-007</td><td>Clear Cash Advance-Snacks, Materials for TOT Saving &amp; Record to SMT</td><td>14 Nov 18</td><td>20 Nov 18</td></tr> </tbody> </table>	Reference	Description	Per GL date	Per voucher date	JV-2018-LEAP-SRP-007	Clear Cash Advance-Snacks, Materials for TOT Saving & Record to SMT	14 Nov 18	20 Nov 18	<p>The Project should strengthen controls over the documentation of its vouchers and transactions recorded in the general ledger in order to reduce errors as well as to improve the efficiency of the accounting works.</p>	<p>Implemented.</p>
Reference	Description	Per GL date	Per voucher date								
JV-2018-LEAP-SRP-007	Clear Cash Advance-Snacks, Materials for TOT Saving & Record to SMT	14 Nov 18	20 Nov 18								

#### **IV. Phnom Penh City Hall (“PPCH”)**

##### **1. Financial management including record keeping systems and controls**

##### **1.1 Improve control over accounting record**

###### *Observations*

- (i) There were an inconsistencies between the reference numbers recorded in the vouchers and those recorded in the General Ledger (“GL”). For examples:

<b>No.</b>	<b>References per GL</b>	<b>References per vouchers</b>	<b>Amount US\$</b>
1	JV/PPCH/2019/012	JV/PPCH/2019/012a	2,130
2	JV/PPCH/2019/012a	JV/PPCH/2019/012	1,160
3	JV/PPCH/2019/014	JV/PPCH/2019/015	7,662

- (ii) There was an inconsistency between the transaction date recorded in the payment voucher and that recorded in the General Ledger (“GL”). For example:

<b>No.</b>	<b>Reference</b>	<b>Date per GL</b>	<b>Date per vouchers</b>	<b>Amount US\$</b>
1	JV/PPCH/2019/021	17-Dec-19	31-Dec-19	3,096

- (iii) The expenditure amount per supporting document was erased or cross out by pen and re-wrote in a new amount without any acknowledgement from the authorised person. For example:

<b>No.</b>	<b>Reference</b>	<b>Description</b>	<b>Amount US\$</b>
1	DV/PCO/2019/018	CHEM DALIN-PHONOM PENH BEAUTY S - 50% payment for vocational training 8 students-studying at Phnom Penh Beauty School	1,750

**1. Financial management including record keeping systems and controls (continued)**

**1.1 Improve control over accounting record (continued)**

*Implications*

- (i)&(ii) Without consistent reference number and date in the GL, it will be difficult to control the completeness and accuracy of transactions posted to the general ledger, leading to less reliable financial statements. It may be time consuming for the subsequent verification.
- (iii) In the absence of any initial or evidence of verification on any change made on the supporting document from authorised person, the management will find it difficult to identify who has made the change; consequently, unauthorised amount might be paid and posted into the accounting system.

*Recommendations*

- (i)&(ii) The Project should strengthen controls over the documentation of its vouchers and transactions recorded in the general ledger in order to reduce errors as well as to improve the efficiency of the accounting works.
- (iii) The authorised person should initial on the supporting documents for any change made to evidence their acknowledgement on such change.

*Management's responses*

- (i)&(ii) We agree to the finding and strengthen the control over the documents and vouchers and the transactions recorded in the accounting system.
- (iii) We agree to the finding and strengthen the control over the supporting documents for any changes to be acknowledged by the authorized person.

### Status for the previous period's recommendations

No.	Observations	Recommendations	Status of implementation										
1.	<p><b>Improve control over advance liquidation</b></p> <p>There was an inconsistency in the transaction date recorded in the payment voucher and that recorded in the General Ledger (“GL”). For examples:</p> <table><tr><th>Reference No.</th><th>Description</th><th>Completion date</th><th>Clearance date</th><th>Overdue days</th></tr><tr><td>JV-18-LEAP-PPCH-003</td><td>Liquid adv. Enumerator wages for community survey</td><td>8-Aug-18</td><td>24-Aug-18</td><td>12 days</td></tr></table>	Reference No.	Description	Completion date	Clearance date	Overdue days	JV-18-LEAP-PPCH-003	Liquid adv. Enumerator wages for community survey	8-Aug-18	24-Aug-18	12 days	<p>Cash advances should be liquidated on a timely basis as required by the Financial Management Manual. Long outstanding advances should be promptly followed up.</p>	<p>Implemented.</p>
Reference No.	Description	Completion date	Clearance date	Overdue days									
JV-18-LEAP-PPCH-003	Liquid adv. Enumerator wages for community survey	8-Aug-18	24-Aug-18	12 days									