

EXPENDITURE VERIFICATION REPORT

**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN
ACA/2018/402-232**

SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN
Implemented by Mekong River Commission

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SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER MANAGEMENT IN THE MEKONG BASIN
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1. Background information

1.1 Short description of the action subject to verification

Contract number	ACA/2018/402-232
Contract title	Support to Enhanced Cooperation in Sustainable Transboundary Water Management in the Mekong Basin
Contract type	Grant contract
Financial Report subject to verification	1 January 2021-31 December 2021
Reporting Entity and Other Spending Entities	The Mekong River Commission was established in 1995 with the signing of the Agreement on the Cooperation for the Sustainable Development of the Mekong River Basin. The MRC Member Countries are Cambodia, the Lao PDR, Thailand and Viet Nam, with China and Myanmar as Dialogue Partners. The Commission is governed by a Council which comprises of the environment and water ministers of the four Member Countries. The Council Members would review and mutually conclude on the management and development of water and related resources. These decisions and policies are then put into action by the MRC Joint Committee, which comprises senior officials at no less than Head of Department level of the four countries, and supported by national line agencies including the Ministry of Foreign Affairs.
Location where the Contract is implemented	Lower Mekong river basin (Cambodia, Lao PDR, Thailand and Viet Nam)
Contract execution period	48 months: 2019-2022
Contract implementation status	On-going
General and specific objectives of the Contract	The overall objective of the support is the integrated and sustainable development in the sub-region. The specific objective is to support the implementation of the Mekong River Commission Strategic Plan 2016-2020, which aims to promote and coordinate sustainable development and management of the Mekong's water and related resources.

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1. Background information (continued)

1.1 Short description of the action subject to verification (continued)

<p>Synthetic description of the activities, outputs and target group</p>	<p>Outcome 1: Increased common understanding and application of evidence-based knowledge by policy makers and project planners. There are seven outputs in total that address current knowledge gaps on environmental topics, fisheries, socio-economic conditions in the basin.</p> <p>Outcome 2: Environment management and sustainable water resources development optimised for basin-wide benefits by national sector planning agencies. There are nine outputs in total to optimise basin-wide sustainable development assets.</p> <p>Outcome 3: Guidance for the development and management of water and related projects and resources shared and applied by national planning and implementing agencies. There are twelve outputs in total, which provide best practice guidelines and guidance on how existing and impending national projects and programmes should be carried out to minimise potential transboundary impacts and risks.</p> <p>Outcome 4: Effective and coherent implementation of MRC Procedures by Member Countries. There are two outputs in total to ensure that five MRC Procedures on water quality, flows maintenance, data sharing, water use monitoring, and project consultation are “fit for purpose”.</p> <p>Outcome 5: Effective dialogue and cooperation between Member Countries and strategic engagement of regional partners and stakeholders on transboundary water management. There are three outputs in total to increase cooperation with partners and stakeholders.</p> <p>Outcome 6: Basin-wide monitoring, forecasting, impact assessment and dissemination of results strengthened for better decision-making by Member Countries. There are five outputs in total to enhance basin-wide monitoring, forecasting, assessment and information/data management and sharing.</p>
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1. Background information (continued)

1.1 Short description of the action subject to verification (continued)

	<p>Outcome 7: MRC transitioned to a more efficient and effective organisation in line with the Decentralisation Roadmap and related reform plans. There are five outputs in total to ensure the transition of MRC into a more efficient and effective organisation in line with Decentralisation Roadmap and related reform plans.</p> <p>The European Union will be providing support to the MRC strategic plan, focusing on supporting activities under outcomes 5 - 7, which are contributing to and supporting the implementation of activities under outcome 1-4.</p> <p>The MRC Strategic Plan guides the actions the MRC Secretariat (MRCS) in supporting MRC Member Countries to promote and coordinate the sustainable development of the Mekong River Basin. It also addresses the collaborative arrangements between the MRC, the line/implementing agencies in its Member Countries, Dialogue Partner (China and Myanmar), Development Partners (such as the European Union) and the wider stakeholder groups (NGOs, private sector, etc.)</p>
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1. Background information (continued)

1.2 Basic financial information of the Contract (at the time of verification)

1.2.1 Expenditure

Budget heading	Budget expenditure (EUR)	Reported expenditure (EUR)
1. Human resource	120,428	104,915
2. Travel	16,614	-
3. Equipment and supplies	12,474	1,813
4. Other costs and services	679,548	502,452
5. Others	226,310	208,153
6. Indirect cost	73,876	56,373
Total	1,129,250	873,706

1.2.2 Contributions

Source of contribution	Budgeted contribution (EUR)	Actual contribution (EUR)
European Union	1,129,250	117,128
Total	1,129,250	117,128

1.2.3 Revenues

Revenues types	Budgeted revenues (EUR)	Actual revenues (EUR)
Interest	-	2,691
Total	-	2,691

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2. Risk analysis

2.1 Outcome of risk analysis

Based on the risk analysis performed according to the Terms of Reference, we have identified the following risks:

- *Management override of controls*

There is a tendency that lower level staff may disregard their limits of authority and bypass the decisions of senior management in pursuing their own financial interest. There can also be a risk of management fraud on posting journal entries without appropriate authorisation, in order to manipulate the results in the financial reports.

- *Improper revenue recognition*

There is a presumption of fraud risk related to revenue recognition. Revenue is a significant class of transaction and under the revised ISA 240, revenue recognition is presumed to be a specific financial statements fraud risks. Material misstatements due to fraudulent financial reporting often result from an overstatement of revenues but can also be perpetrated to give an understatement of revenue.

- *Expenditures manipulation*

There is a risk that the expenditures declared in the financial reports have not, in all material aspects, been incurred in conformity with the applicable contractual conditions or within the purpose of the donor funded project.

In addition, we have identified possible mitigating factors as follows:

- There are various stages of the procurement to payment process that must be undertaken by separate individuals or groups to promote segregation of duties. There is a separation of duties between:
 - (a) procurement officers and authorisers, who approve the processing of procurement requests;
 - (b) finance staff, who verify and process disbursements as well as recording the relevant journals; and
 - (c) signatories, who approve the disbursements.
- Fund receipts are recognised and recorded into the accounting system when funds are received in the relevant bank account. A receipt voucher for the funds received is checked by the Finance Analyst and Chief Financial Officer as well as approved by the Director of Admin division before being recorded into the accounting system.
- Each expenditure must be linked to specific expenses where it is possible to track how funds received have been spent. A disbursement voucher is issued for each disbursement which is checked by the Finance Analyst and Chief Financial Officer as well as approved by the Director of Administration division and Chief Executive Officer before being recorded into the accounting system.

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2. Risk analysis (continued)

2.1 Outcome of risk analysis (continued)

- Monthly financial reports, including trial balance, bank reconciliations, budget vs actual report, budget depletion report, income and expenditures statements, are reviewed by Chief Financial Officer and Director of Admin division and finally approved by the Chief Executive Officer.

Based on our workdone, we are satisfied that the above mitigating factors are sufficient to address the risks identified.

2.2 Implications on sampling

Based on the identified risk factors, when determining the sample size for substantive procedures, we take into account the assurance we require from the procedures, the performance materiality relating to the transactions being examined, the assurance already obtained from other procedures relating to the financial statements area and assertion being tested and the risk that the sample is not reflective of the population. We used statistical techniques for determining sample sizes. The transactions with amount above EUR2,000 were prioritised. The total coverage ratio is 85%, which is equal to EUR750,970 and 138 transactions.

3. Transaction population and sample

3.1 Sampling highlight/overview

The sample size was determined based on a materiality threshold of 2% of the total amount of reported expenditure with a confidence level of 95% and considering the risk analysis presented above.

	Population	Verified samples
Number of transactions	731	138
Value of transactions EUR	873,706	750,970

A complete list of the transactions included in the population is to be included in Annex 3.

There were no cases where the report/invoice amounts were different from that of the relevant accounting records.

4. Substantive testing

4.1 Short description of testing process

Our engagement was undertaken in accordance with:

- (i) International Standard on Related Services (“ISRS”) 4400 *Engagements to Perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants (“IFAC”); and

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4. Substantive testing (continued)

4.1 Short description of testing process (continued)

- (ii) The Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Commission requires that we have also complied with the independence requirements of the Code of Ethics for Professional Accountants.

In relation to the above, we have performed the procedures listed in Annex 2 of the Terms of Reference for this engagement (see Annex 2 of this Report).

We have gathered evidence and prepared working papers to properly document the evidence seen to support our findings. We have also reviewed and evaluated the system of internal controls in order to gain an understanding of processes and controls within the Project. Such a review involves performing walkthrough and testing procedures to confirm our understanding. Detailed work and testing will be performed under the guidance by the auditor in charge and supervised closely by the manager. The verification took place at Mekong River Commission where qualified representatives were present throughout verification process.

5. Summary of findings

5.1 Summary of errors detected

None.

5.2 Classification of errors by compliance issue

None.

5.3 Audit team

Lim Seng Siew, Partner
An Sothea, Manager
Souvannaphone Phomsavath, Senior
Seng Solidette, Senior
Phan Darasy, Auditor
Lor Sulisak, Auditor
Lattana Vilaylak, Auditor
Xaysana Khiemphasouk, Auditor
Panoy Vang, Auditor

For and on behalf of
BDO (Laos) Co., Ltd



Lim Seng Siew
Certified Public Accountant

336 Sithong Road
Sikhottabong District
Vientiane Capital, Lao PDR
Date: 16 MAY 2022

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ANNEX 1 - FINANCIAL REPORTS

Expenditure & Budget Status for Jan-Dec 2021	Budget as per contract signed				Following Period (01/01/2021-31/12/2021)Forecast					Expenditure in current accounting period: 2021		Balance Budget		
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit ¹³	# units	Unit value (in EUR)	Revised Budget 2021 (17 Aug 2021) (EUR)	2021 Budget (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	Realized %
Costs	Unit¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)										
1. Human Resources¹⁴		(a)	(b)	(c)=(a)*(b)										
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)⁴														
1.1.1 Technical														
1.1.2 Administrative/ support staff														
1.1.2.1 Admin and Governance Assistant	Per month	24	1,283	30,792	Per month				-	-	-	-	-	-
1.1.2.2 Admin and Finance Assistant	Per month	24	1,283	30,792	Per month				-	-	-	-	-	-
1.1.2.3 Admin and Accounting Assistant	Per month	24	1,283	30,792	Per month				-	-	-	-	-	-
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)														
1.2.1 Technical														
1.2.1.1 Accountant	Per month	24	4,275	102,600	Per month				-	-	-	-	-	-
1.2.1.2 Internal Auditor officer	Per month	24	5,130	123,120	Per month	12	4,942	59,306	66,037	62,652	3,385	56,266	3,040	95%
1.2.1.3 Ecosystem and Wetland Specialist	Per month	12	5,130	61,560	Per month				-	-	-	-	-	-
1.2.1.4 Water Quality Specialist	Per month	24	5,130	123,120	Per month				-	-	-	-	-	-
1.2.1.5 Aquatic and Fishery monitoring Specialist	Per month	24	5,130	123,120	Per month				-	-	-	-	-	-
1.2.1.6 Water and Climate Monitoring Specialist	Per month	24	5,130	123,120	Per month				-	-	-	-	-	-
1.2.1.7 Project Officer	Per month	24	4,275	102,600	Per month	12	4,073	48,880	54,428	54,171	257	48,650	230	100%
1.2.1.8 Monitoring and evaluation Specialist/Remote Sensing and GIS Specialist	Per month	24	5,130	123,120	Per month				-	-	-	-	-	-
1.2.1.9 Governance Officer	Per month	24	4,275	102,600	Per month				-	-	-	-	-	-
1.2.1.10 Stake holder Specialist	Per month	24	5,130	123,120	Per month				-	-	-	-	-	-
1.2.1.11 River Flood Forecasting Specialist-sothea khem	Per month	12	5,130	61,560	Per month				-	-	-	-	-	-
1.2.1.12 Operational Hydro-met Forcaster-Anh	Per month	12	4,275	51,300	Per month				-	-	-	-	-	-
1.2.1.13 Social-economic Specialist	Per month	12	5,130	61,560	Per month				-	-	-	-	-	-
1.3 Per diems for missions/travel⁵														
1.3.1 Abroad (staff assigned to the Action)														
1.3.1.1 Ecosystem and Wetland Abroad	Per diem	12	129	1,548	Per diem				-	-	-	-	-	-
1.3.1.2 Water Quality Abroad	Per diem	12	129	1,548	Per diem				-	-	-	-	-	-
1.3.1.3 Water and Climate Monitoring	Per diem	12	129	1,548	Per diem				-	-	-	-	-	-
1.3.1.4 Remote Sensing and GIS	Per diem	18	129	2,322	Per diem	18	328	5,902	6,572	-	6,572	-	5,902	0%
1.3.2 Local (staff assigned to the Action)														
1.3.2.1 Ecosystem and Wetland Local	Per diem	12	26	312	Per diem				-	-	-	-	-	-
1.3.2.2 Water Quality Local	Per diem	18	26	468	Per diem				-	-	-	-	-	-
1.3.2.3 Water and Climate Monitoring	Per diem	18	26	468	Per diem				-	-	-	-	-	-
1.3.2.4 Remote Sensing and GIS	Per diem	18	26	468	Per diem				-	-	-	-	-	-
1.3.3 Seminar/conference participants														
1.3.3.1 Audit Committee Conference (DSA)	Per diem	105	129	13,545	Per diem	18	132	2,367	2,636	-	2,636	-	2,367	0%
1.3.3.2 Ecosystem and Wetland Conference	Per diem	64	129	8,256	Per diem				-	-	-	-	-	-
1.3.3.3 Water Quality Conference	Per diem	128	129	16,512	Per diem				-	-	-	-	-	-
1.3.3.4 Water and Climate Monitoring Discharge and Sediment Monitoring	Per diem	128	129	16,512	Per diem				-	-	-	-	-	-
1.3.3.5 Remote Sensing and GIS	Per diem	64	129	8,256	Per diem	30	132	3,972	4,423	-	4,423	-	3,972	0%
Subtotal Human Resources				1,446,639				120,428	134,096	116,823	17,273	104,915	15,512	87%
2. Travel⁶														
2.1. International travel	Per Flight	170	342	58,140	Per Flight	10	539	5,388	6,000	-	6,000	-	5,388	0%
2.2 Local transportation	Per Meeting Day	200	171	34,200	Per Meeting Day	154	73	11,226	12,500	-	12,500	-	11,226	0%
Subtotal Travel				92,340				16,614	18,500	-	18,500	-	16,614	0%
3. Equipment and supplies⁷														
3.1 Purchase or rent of vehicles	Per vehicle	0	-	-	Per vehicle				-	-	-	-	-	-
3.2 Furniture, computer equipment	Per Unit	0	-	-	Per Unit				-	-	-	-	-	-
3.2.1 Computer Laptop	Per Unit	17	2,190	37,230	Per Unit				-	-	-	-	-	-
3.2.2 Computer Screen and TV	Per Unit	17	1,720	29,240	Per Unit				-	-	-	-	-	-
3.2.3 Scanner and ink printer	Per Unit	10	1,283	12,830	Per Unit				-	-	-	-	-	-

Expenditure & Budget Status for Jan-Dec 2021	Budget as per contract signed				Following Period (01/01/2021-31/12/2021)Forecast					Expenditure in current accounting period: 2021		Balance Budget		
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit ¹³	# units	Unit value (in EUR)	Revised Budget 2021 (17 Aug 2021) (EUR)	2021 Budget (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	Realized %
Costs	Unit¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit¹³	# units	Unit value (in EUR)	Revised Budget 2021 (17 Aug 2021) (EUR)	2021 Budget (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	Realized %
3.3 ARC-GIS equipment and smart phone	Per Unit	7	3,933	27,531	Per Unit					-	-	-	-	-
3.4 Spare parts/equipment for machines, tools and ARC-GIS license	Per Unit	7	3,933	27,531	Per Unit	6	1,129	12,474	13,890	2,019	11,871	1,813	10,661	15%
3.5 Other (please specify)														
Subtotal Equipment and supplies				134,362				12,474	13,890	2,019	11,871	1,813	10,661	-
4. Local office¹⁴														
4.1 Vehicle costs	Per month	0	-	-	Per month					-	-	-	-	-
4.2 Office rent	Per month	0	-	-	Per month					-	-	-	-	-
4.3 Consumables - office supplies	Per month	0	-	-	Per month					-	-	-	-	-
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month	0	-	-	Per month					-	-	-	-	-
Subtotal Local office				-				-	-	-	-	-	-	-
5. Other costs, services⁸														
5.1 Publications⁹														
5.1.1 M&E Publications OCEO	Per contract	4	4,275	17,100	Per contract	1	15,694	20,184	22,475	20,325	2,150	18,253	1,931	90%
5.2 Studies, research⁹														
5.2.1 Accounting and Financial Training	Per course	12	5,700	68,400	Per course					-	-	-	-	-
5.2.2 Internal Control Training	Per course	6	8,550	51,300	Per course	1	8,981	8,981	10,000	-	10,000	-	8,981	0%
5.2.3 Audit Committee Consultant (Fees)	Per meeting	25	1,710	42,750	Per meeting	20	400	7,991	8,898	9,093	(195)	8,166	(175)	102%
5.2.4 Consultant for improve FIX asset management	Per contract	1	25,650	25,650	Per contract					-	-	-	-	-
5.2.5 Consultant for Digitization document system	Per contract	1	42,750	42,750	Per contract					-	-	-	-	-
5.2.6 Consultant for Accounting Software	Per contract	1	42,750	42,750	Per contract	1	132,796	146,267	162,868	61,024	101,844	54,804	91,463	37%
5.2.7 Consultant for maintain adequate process controls during transition	Per contract	1	8,550	8,550	Per contract					-	-	-	-	-
5.2.8 Staff Handbook development for new Personnel Manual	Per contract	1	2,565	2,565	Per contract					-	-	-	-	-
5.2.9 tool box development	Per contract	1	4,275	4,275	Per contract					-	-	-	-	-
5.2.10 conflict resolution, mediation, market survey on salary and benefits under HR reform	Per contract	1	4,275	4,275	Per contract	1	6,490	3,233	3,600	-	3,600	-	3,233	0%
5.2.11 HR consultant for automation of HR procedures	Per contract	1	42,750	42,750	Per contract	1	33,850	-	-	-	-	-	-	-
5.2.12 Riparian Consultant for Ecosystem and Wetland	Per contract	1	4,275	4,275	Per contract			3,458	3,850	-	3,850	-	3,458	0%
5.2.13 International Consultant for Aquatic and Fishery monitoring	Per contract	30	855	25,650	Per contract	1	7,274	7,274	8,100	4,600	3,500	4,131	3,143	57%
5.2.14 Riparian Consultant for Aquatic and Fishery monitoring	Per contract	20	428	8,560	Per contract	1	6,988	54,316	60,481	52,714	7,767	47,341	6,975	87%
5.2.15 International Consultant for on discharge and sediment monitoring	Per contract	1	8,550	8,550	Per contract					-	-	-	-	-
5.2.16 M&E International Consultant OCEO	Per contract	1	25,650	25,650	Per contract			21,105	23,500	20,253	3,247	18,189	2,916	86%
5.2.17 M&E Riparian Consultant OCEO	Per contract	1	8,550	8,550	Per contract					-	-	-	-	-
5.2.18 Gender International Consultant OCEO	Per contract	2	17,100	34,200	Per contract	1	4,197	17,626	19,626	15,750	3,876	14,145	3,481	80%
5.2.19 Gender Training : OCEO	Per course	2	8,550	17,100	Per course	1	12,590	9,232	10,280	4,287	5,994	3,850	5,383	42%
5.2.20 Riparian Consultant for implementation of AWP : OCEO	Per contract	2	8,550	17,100	Per contract	-	-	-	-	-	-	-	-	-
5.2.21 Riparian Consultant for Socio-economic database redesign and SIMVA	Per contract	2	8,550	17,100	Per contract	1	28,267	28,267	31,475	31,402	73	28,201	66	100%
5.2.22 International consultant MRC SP 2021-2025 preparation	Per contract	1	42,750	42,750	Per contract					-	-	-	-	-
5.2.23 Riparian consultant MRC SP 2021-2025 preparation	Per contract	1	25,650	25,650	Per contract	1	-	-	-	-	-	-	-	-
5.2.24 Local consultant for Governance and administration	Per contract	2	8,721	17,442	Per contract					-	-	-	-	-
5.2.25 International consultant for Remote Sensing and GIS	Per contract	4	8,550	34,200	Per contract	1	17,961	17,961	20,000	20,000	-	17,961	-	100%
5.2.26 Internation consultant Appraisal mission for MRC SP 2021-2025	Per meeting	1	42,750	42,750	Per meeting					-	-	-	-	-
5.3 Expenditure verification/Audit	Per contract	2	21,375	42,750	Per contract	2	4,042	8,083	9,000	4,500	4,500	4,041	4,042	50%
5.4 Evaluation costs														
5.5 Translation, interpreters														
5.6 Financial services (bank guarantee costs etc.)	Per month	24	689	16,535	Per month	12	599	7,185	8,000	6,865	1,136	6,165	1,020	86%
5.7 Costs of conferences/seminars⁹														
5.7.1 Audit committee Consultant flight ticket	Per meeting	30	257	7,710	Per meeting	4	404	1,617	1,800	-	1,800	-	1,617	0%
5.7.2 Audit committee consultant conferences	Per meeting	8	1,710	13,680	Per meeting	4	901	3,606	4,015	-	4,015	-	3,606	0%
5.7.3 MCs on annual contributions Conference	Per meeting	2	8,550	17,100	Per meeting					-	-	-	-	-
5.7.4 Contract Management Training	Per meeting	2	8,550	17,100	Per meeting					-	-	-	-	-
5.7.5 Leadership and Management practices : Regional Meeting and consultant	Per meeting	2	8,550	17,100	Per meeting	1	10,765	2,694	3,000	-	3,000	-	2,694	0%

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Costs														
5.7.6 Capacity building to MC and MRC staffs by HR reform	Per meeting	8	4,275	34,200	Per meeting	1	10,159	6,678	7,436	5,021	2,415	4,509	2,169	68%
5.7.7 Ecosystem and Wetland conferences	Per meeting	1	6,678	6,678	Per meeting					-	-	-	-	-
5.7.8 Water Quality conferences	Per meeting	2	5,652	11,304	Per meeting			10,148	11,300	-	11,300	-	10,148	0%
5.7.9 Regional Stakeholder Forum OCEO	Per meeting	6	9,263	55,576	Per meeting	2	33,573	76,336	85,000	97,602	(12,602)	87,653	(11,317)	115%
5.7.10 National Stakeholder Forum OCEO	Per meeting	16	4,275	68,400	Per meeting	2	2,098	18,885	21,028	12,519	8,509	11,243	7,641	60%
5.7.11 Outcome reflection regional meeting OCEO	Per meeting	4	8,550	34,200	Per meeting	1	12,455	12,455	13,868	13,868	-	12,455	-	100%
5.7.12 Dash board training : National meeting OCEO	Per meeting	8	4,275	34,200	Per meeting	1	12,590	12,590	14,019	15,499	(1,480)	13,919	(1,329)	111%
5.7.13 Gender Meeting : Regional meeting OCEO	Per meeting	4	8,550	34,200	Per meeting	1	2,785	2,785	3,101	5,099	(1,998)	4,580	(1,795)	164%
5.7.14 National Consultation Meeting for AWP : OCEO	Per meeting	8	4,275	34,200	Per meeting	4	2,581	23,794	26,495	38,264	(11,770)	34,364	(10,570)	144%
5.7.15 Regional Consultation Meeting for AWP : OCEO	Per meeting	4	8,550	34,200	Per meeting	2	2,884	12,054	13,422	7,745	5,677	6,956	5,098	58%
5.7.16 National Consultation Meeting : the flood forecasting operation and flood monitoring system maintenance	Per meeting	8	6,413	51,304	Per meeting	2	6,744	13,487	15,018	15,468	(450)	13,891	(404)	103%
5.7.17 Regional and National technical working group meeting : the flood forecasting operation	Per meeting	4	8,550	34,200	Per meeting	2	8,581	17,161	19,109	-	19,109	-	17,161	0%
5.7.18 National Consultation Meeting : SIMVA data collection report	Per meeting	4	8,550	34,200	Per meeting					28,551	(28,551)	25,641	(25,641)	-
5.7.19 Regional technical working group meeting : SIMVA data collection report	Per meeting	2	8,550	17,100	Per meeting	1	19,847	33,260	37,035	-	37,035	-	33,260	0%
5.7.20 Regional and National meetings MRC SP 2021-2025 preparation	Per meeting	4	10,688	42,752	Per meeting	4	10,979	43,914	48,899	55,008	(6,110)	49,401	(5,487)	112%
5.7.21 National and Regional meetings MRC-SP-2021-2025- preparation on Discharge and Sediment Monitoring	Per meeting	8	5,344	42,752	Per meeting	4	4,689	18,754	20,883	6,965	13,917	6,255	12,499	33%
5.7.22 Regional meeting for Sensing and GIS	Per meeting	5	8,550	42,750	Per meeting	1	8,168	8,168	9,095	7,057	2,039	6,337	1,831	78%
5.8. Visibility actions ¹⁰														
Subtotal Other costs, services			1,426,832				679,548	756,677		559,480	197,197	502,452	177,097	74%
6. Other														
6.1 MOU with Member country														
6.1.1 MOU : Ecosystem and Wetland Project														
6.1.1.1 MOU with Cambodia	Per MOU	1	21,061	21,061	Per MOU					-	-	-	-	-
6.1.1.2 MOU with Lao PDR	Per MOU	1	17,917	17,917	Per MOU					-	-	-	-	-
6.1.1.3 MOU with Thailand	Per MOU	1	15,055	15,055	Per MOU					-	-	-	-	-
6.1.1.4 MOU with Viet Nam	Per MOU	1	14,236	14,236	Per MOU					-	-	-	-	-
6.1.2 MOU : Water Quality Project														
6.1.2.1 MOU with Cambodia	Per MOU	1	11,310	11,310	Per MOU					-	-	-	-	-
6.1.2.2 MOU with Lao PDR	Per MOU	2	4,226	8,451	Per MOU					-	-	-	-	-
6.1.3 MOU : on fish abundance and diversity monitoring Project														
6.1.3.1 MOU with Cambodia (Fishery Administration)	Per MOU	2	29,188	58,376	Per MOU					-	-	-	-	-
6.1.3.2 MOU with Cambodia (Tonle Sap Authority)	Per MOU	2	32,921	65,842	Per MOU					-	-	-	-	-
6.1.3.3 MOU with Lao PDR	Per MOU	2	44,736	89,472	Per MOU					-	-	-	-	-
6.1.3.4 MOU with Thailand	Per MOU	2	34,900	69,800	Per MOU					-	-	-	-	-
6.1.3.5 MOU with Viet Nam	Per MOU	2	27,467	54,934	Per MOU					-	-	-	-	-
6.1.4 MOU : fish larvae drift monitoring Project														
6.1.4.1 MOU with Cambodia	Per MOU	2	9,043	18,086	Per MOU					-	-	-	-	-
6.1.4.2 MOU with Vietnam	Per MOU	2	9,943	19,886	Per MOU					-	-	-	-	-
6.1.4.3 MOU with Cambodia	Per MOU	2	10,218	20,435	Per MOU					-	-	-	-	-
6.1.4.4 MOU with Lao PDR	Per MOU	2	13,725	27,450	Per MOU					-	-	-	-	-
6.1.5 MOU : Sediment and Climate Monitoring Discharge and sediment Monitoring project														
6.1.5.1 MOU with Cambodia	Per MOU	2	35,269	70,538	Per MOU					-	-	-	-	-
6.1.5.2 MOU with Lao PDR	Per MOU	2	35,269	70,538	Per MOU					-	-	-	-	-
6.1.5.3 MOU with Thailand	Per MOU	2	35,269	70,538	Per MOU					-	-	-	-	-
6.1.5.4 MOU with Viet Nam	Per MOU	2	35,269	70,538	Per MOU					-	-	-	-	-
6.1.6 MOU : SIMVA report														
6.1.6.1 MOU with Cambodia	Per MOU	2	7,695	15,390	Per MOU					-	-	-	-	-
6.1.6.2 MOU with Lao PDR	Per MOU	2	8,892	17,784	Per MOU					-	-	-	-	-
6.1.6.3 MOU with Thailand	Per MOU	2	7,695	15,390	Per MOU					-	-	-	-	-
6.1.6.4 MOU with Viet Nam	Per MOU	2	11,115	22,230	Per MOU					-	-	-	-	-
6.1.7 MOU : Remote Sensing and GIS Specialist														

Expenditure & Budget Status for Jan-Dec 2021	Budget as per contract signed				Following Period (01/01/2021-31/12/2021)Forecast					Expenditure in current accounting period: 2021		Balance Budget		
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit ¹³	# units	Unit value (in EUR)	Revised Budget 2021 (17 Aug 2021) (EUR)	2021 Budget (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	Realized %
Costs	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit ¹³	# units	Unit value (in EUR)	Revised Budget 2021 (17 Aug 2021) (EUR)	2021 Budget (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	Realized %
6.1.7.1 MOU with Cambodia	Per MOU	1	25,650	25,650	Per MOU	1	8,969	8,969	9,987	9,987	0	8,969	0	100%
6.1.7.2 MOU with Lao PDR	Per MOU	1	25,650	25,650	Per MOU	1	20,923	20,923	23,298	25,000	(1,702)	22,451	(1,528)	107%
6.1.7.3 MOU with Thailand	Per MOU	1	25,650	25,650	Per MOU	1	8,980	8,980	9,999	9,999	0	8,980	0	100%
6.1.7.4 MOU with Viet Nam	Per MOU	1	25,650	25,650	Per MOU	1	8,954	8,954	9,970	9,970	(0)	8,954	(0)	100%
								-				-	-	-
6.2 Governance meeting expense														
6.2.1 MRC Council Meeting	Per Meeting	2	102,600	205,200	Per Meeting	1	165,079	108,040	120,302	110,226	10,076	95,660	12,380	89%
6.2.2 MRC Joint Committee Meeting	Per Meeting	4	34,200	136,800	Per Meeting	2	32,233	13,471	15,000	17,816	(2,816)	16,000	(2,529)	119%
6.2.3 MRC Joint Committee Task Force Meeting	Per Meeting	4	12,825	51,300	Per Meeting	2	9,628	30,032	33,440	30,475	2,965	27,369	2,663	91%
6.2.4 Informal Development Partner Meeting (IDPM)	Per Meeting	2	17,100	34,200	Per Meeting	1	12,633	5,388	6,000	3,706	2,294	3,328	2,060	62%
6.2.5 Dialogues Partner Meeting (DPM)	Per Meeting	2	17,100	34,200	Per Meeting	1	12,980	5,388	6,000	11,287	(5,287)	10,136	(4,748)	188%
6.2.6 MRC Joint Committee Special Session	Per Meeting	4	8,550	34,200	Per Meeting	1	6,628	5,388	6,000	-	6,000	-	5,388	0%
6.2.7 Budget Committee Meeting	Per Meeting	4	8,550	34,200	Per Meeting	2	7,491	10,777	12,000	7,021	4,979	6,305	4,472	59%
Subtotal Other				1,497,957				226,310	251,997	235,486	16,510	208,153	18,158	92%
7. Subtotal direct eligible costs of the Action (1-6)				4,598,130				1,055,374	1,175,159	913,808	261,351	817,333	238,042	77%
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				321,869				73,876	82,261	63,967	18,295	56,373	17,503	76%
9. Total eligible costs of the Action, excluding reserve (7+ 8)				4,920,000				1,129,250	1,257,420	977,775	279,646	873,706	255,545	77%
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)														
11. Total eligible costs (9+10)				4,920,000				1,129,250	1,257,420	977,775	279,646	873,706	255,545	77%
12. - Taxes ¹¹														
- Contributions in kind ¹²														
13. Total accepted¹¹ costs of the Action (11+12)				4,920,000				1,129,250	1,257,420	977,775	279,646	873,706	255,545	77%

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ANNEX 2 - PROCEDURES PERFORMED

Annex 2 Listing of Specific Procedures to be performed

1. EXPENDITURE VERIFICATION PROCEDURES

The following checks must be performed by the Expenditure Verifier unless they are irrelevant in relation to the eligibility criteria applicable to the contract type. Therefore, the Expenditure Verifier is required to gain appropriate understanding of such requirements in order to carry out only the relevant checks and properly apply the relevant eligibility requirements.

1.1. The expenditure was incurred by and pertains to the Entity

The Auditor verifies the supporting documents (invoices, quotations, pay slips, contracts, etc.) of selected samples for the expenditure incurred extracted from the detailed financial report.

1.2. The expenditure is recorded in the accounting system of the Reporting Entity or of the Other Spending Entities

- The Auditor examines — when performing the procedures listed in this Annex — whether the Beneficiary(ies) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions the Grant Contract:
- The accounts kept by the Beneficiary(ies) for the implementation of the Action must be accurate and up-to-date;
- The Beneficiary(ies) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily identifiable and verifiable.

1.3. Expenditure incurred during the contractual eligibility period

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification, audit and final evaluation reports of the Action and which may be incurred after the implementation period of the Action.

1.4. Expenditure indicated in the contractual estimated budget

The Auditor carries out an analytical review of the expenditure headings in the Financial Report. The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Grant Contract.

1.5. Expenditure necessary for the implementation of the contractual activities, reasonable and justified

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) Necessary (Article 14.1c)

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents.

(2) Justified (Article 14.1f)

The Auditor verifies that expenditure for a selected item is substantiated by evidence, and supporting documents as specified in Article 16.8 and 16.9 of the General Conditions of the Grant Contract.

1.6. Expenditure identifiable and verifiable

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Beneficiary(ies) or its (their) affiliated entity(ies). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

1.7. Compliance with Procurement Principles and Nationality and Origin Rules

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators and he/she reports, if applicable, which of these indicators were found.

1.8. Expenditure complies with requirements of applicable and social legislation

The Auditor verifies that expenditure complies with the requirements of tax and social security legislation where this is applicable (for example: employer's part of taxes, pension premiums and social security charges).

1.9. Financial support to third parties (sub-granting)

The Auditor verifies that the financial support to third parties as stated in Article 10.1 to 10.9 is provided for by the contractual conditions and its amount does not exceed the contractual limits.

1.10. Other eligibility requirements

1.10.1. Value added tax (Article 14.2)

The Auditor verifies that duties, taxes and charges, including VAT which are recorded under direct costs are not recoverable by the beneficiary(ies) and/ or its(their) affiliated entities (see Article 14.2.i) of the General Conditions). The Auditor obtains evidence that the Beneficiary(ies) and or its affiliated entities cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund a posteriori.

1.10.2. Exchange rate

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted at the exchange rate applicable according to Article 15.9 of the General Conditions. The relevant parts of this article are as follows:

Reports shall be submitted in the currency set out in the Special Conditions, and may be drawn from financial statements denominated in other currencies, on the basis of the Beneficiary(ies)'s applicable legislation and applicable accounting standards. In such case and for the purpose of reporting, conversion into the currency set in the Special Conditions shall be made using the rate of exchange at which the Contracting Authority 's contribution was recorded in the Beneficiary(ies)'s accounts, unless otherwise provided for in the Special Conditions.

Costs incurred in other currencies than the one used in the Beneficiary(ies)'s accounts shall be converted using the monthly Inforeuro on the date of payment or according to its usual accounting practices if so provided for in the Special Conditions.

1.11. Other eligibility requirements (continued)

1.10.3. Contingency reserve (Article 14.7)

The Auditor verifies that the provision for contingency reserve (heading 10 in Financial Report) does not exceed 5% of the direct eligible costs of the Action and that the Coordinator has obtained prior written authorisation from the Contracting Authority for the use of this contingency reserve.

1.10.4. Indirect cost (Article 14.8)

The Auditor verifies that the indirect costs to cover overhead costs (heading 8 in Financial Report) do not exceed the maximum percentage of 7% of the total final amount of eligible direct costs of the Action or the percentage established in article 3 of the Special Conditions of the Grant Contract if applicable.

1.10.5. In kind contributions (Article 14.9)

The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these should be listed separately in Annex III, Budget for the Action), do not represent actual expenditure and are not eligible costs.

Contributions in kind can be accepted as co-financing and in this case this should be explicitly stipulated in Article 7.1 of the Grant Contract. The Auditor verifies whether such co-financing is applicable and whether it is properly stated under heading 12 of the Financial Report.

1.10.6. Non-eligible cost (Article 14.9)

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.11 of the General Conditions.

1.10.7. Simplified cost option (Article 14.4 – 14.6)

Where simplified cost options apply the Auditor verifies:

- which options (i.e. unit costs, lump sums or flat-rate financing) apply and to which (sub)cost-headings and/or cost items (Annex III (Budget for the Action) of the Grant Contract);
- which amount(s) or percentage rate(s) have been contractually agreed (Annex III (Budget of the Action) of the Grant Contract);
- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by a lump sum)¹;
- whether the maximum amounts of simplified cost options for each beneficiary (this includes if applicable simplified cost options of its affiliated entity(ies)) are not exceeded, in accordance with the conditions established in the Contract;

¹ In Annex III (Budget for the Action), the second column of worksheet no.2 ("Justification of the estimated costs") for each of the corresponding budget item or heading should:

- describe the information and methods used to establish the amounts or percentages of simplified cost options, to which costs they refer, etc.;
- explain the formulas for calculation of the final eligible amount;
- identify the beneficiary who use the simplified cost option (in case of affiliated entity, specify first the beneficiary), in order to verify the maximum amount for each beneficiary (which includes if applicable simplified cost options of its affiliated entity(ies)).

1.10. Other eligibility requirements (continued)

1.10.7. Simplified cost option (Article 14.4 – 14.6) (continued)

- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
 - that the costs covered by lump sums, unit costs or flat-rate financing are not included (no double funding) in other direct costs (cost headings 1 – 6), either actual or under simplified cost options;
 - that the total costs stated in the Financial Report have been correctly determined;
- Note:* the Auditor is not required to verify the actual costs on which lump sums, unit costs or flat-rate financing are based.

1.10.8. Revenue generated by the Reporting Entity

The Auditor examines whether the revenues generated by the Reporting Entity in the execution of the contract are disclosed in the financial report and deducted from the declared expenditure, unless otherwise provided for in the contractual conditions. For this purpose the Auditor inquires with the Beneficiary and examines documentation obtained from the Beneficiary(ies). The Auditor is not expected to examine the completeness of the revenues reported.

**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
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ANNEX 3 - TABLE OF TRANSACTIONS

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42103	DV012834	5.7.22	21-Jan-21	N/A	Reimb_RegWs.GIS Technology Land,10-13&16-20/11	2,001	1,797	Y		
40603	PPI003474	1.2.1.2	28-Jan-21	N/A	SC2020-058_1st for Internal audit_EU	5,125	4,603	Y		
40011	PPI003475	1.2.1.7	28-Jan-21	N/A	SC2020-060_1st of Project & Partners Coordination	4,410	3,960			
41503	JV003591	5.6	29-Jan-21	N/A	DV012834_Bchg.Reimb_RegWs.GIS Technology Land,10-1	50	45			
41503	JV003591	5.6	29-Jan-21	N/A	DV012851_Bchg.Cadv. TNMC Mtg. MRC Rules of Procure	50	45			
45001	JV003602	8	31-Jan-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	144	129			
45001	JV003602	8	31-Jan-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	359	322			
45001	JV003602	8	31-Jan-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	4	3			
45001	JV003602	8	31-Jan-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
42106	DV012911	6.2.3	4-Feb-21	N/A	Reimb. LNMC Mtg. RevisedVersion of Gov.,21-22/01	6,496	5,834	Y		
40603	PPI003497	5.2.1.4	10-Feb-21	N/A	SSA2021-001_1st Database Expert for fisheries moni	1,280	1,150			
42106	JV003612	5.7.13	16-Feb-21	N/A	Exp. LNMC Ws. Strategy_Women Avancement,08/01	2,994	2,689	Y		
42103	DV012951	5.7.15	18-Feb-21	N/A	CB&L MRC-NMCs Coordination Mtg.04-05/02_MRC	1,587	1,425	Y		
43202	PPI003501	6.1.7.2	18-Feb-21	N/A	C013-2020_3rd for Enhancing MRC's Land use and cov	15,000	13,471	Y		
40011	PPI003516	1.2.1.7	25-Feb-21	N/A	SC2020-060_2nd of Project & Partners Coordination	4,410	3,960			
42106	JV003626	5.7.14	26-Feb-21	N/A	Exp. LNMC Promotion&Dissemination MWP2021-22,21/1	4,996	4,487	Y		
41503	JV003636	5.6	26-Feb-21	N/A	DV012875_Bchg.SC2020-058_1st for Internal audit_EU	4	3			
41503	JV003636	5.6	26-Feb-21	N/A	Bank service charges for Cheque book issued	9	8			
41503	JV003636	5.6	26-Feb-21	N/A	DV012892_Bchg.Cadv. MRC-NMCs Coordination Mtg.04-0	50	45			
41503	JV003636	5.6	26-Feb-21	N/A	DV012893_Bchg.Cadv. MRC-NMCs Coordination Mtg.04-0	50	45			
41503	JV003636	5.6	26-Feb-21	N/A	DV012916_Bchg.Cadv. TNMC Mtg.Engages all rlated St	50	45			
41503	JV003636	5.6	26-Feb-21	N/A	DV012940_Bchg.Cadv. VNMC Mtg. MRC Rules of Procure	21	19			
41503	JV003636	5.6	26-Feb-21	N/A	DV012951_Bchg.CB&L MRC-NMCs Coordination Mtg.04-05	4	3			
41503	JV003636	5.6	26-Feb-21	N/A	DV012987_Bchg.Cadv. TNMC W SessionPrepareCompleteR	50	45			
41503	JV003641	5.6	26-Feb-21	N/A	SSA2021-001,1stDatabaseExpertFisherise-BC,DV012934	4	4			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	0	0			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_5.1.2.12.1-103-OCEO-OSV	4	3			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	90	81			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	210	188			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	460	413			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	468	420			
45001	JV003646	8	28-Feb-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	1,050	943			
40603	PPI003524	1.2.1.2	3-Mar-21	N/A	SC2020-058_2nd for Internal audit_EU	5,125	4,603	Y		
40602	PPI003529	5.2.21	3-Mar-21	N/A	SSA2020-095_No more claim	1,500	1,347			
40601	PPI003529	5.2.21	3-Mar-21	N/A	SSA2020-095_Final for Socio-Economic Database	12,540	11,262	Y		
40602	DV013041	5.2.21	3-Mar-21	N/A	SSA2020-095_No more claim	(1,500)	(1,347)			
42103	JV003649	5.7.15	9-Mar-21	N/A	Exp. MRC-NMCs Coordination Mtg.04-05/02_Chanmala	791	710	Y		
42103	JV003652	5.7.15	9-Mar-21	N/A	Exp. MRC-NMCs Coordination Mtg.04-05/02_CNMC	1,490	1,338	Y		
42103	JV003653	5.7.15	9-Mar-21	N/A	Cadv. MRC-NMCs Coordination Mtg.04-05/02_TNMC	1,943	1,744	Y		
42005	DV013114	6.2.3	23-Mar-21	N/A	Reimb. 37th Task Force Meeting, 12/03_VNMC	148	133			
40011	PPI003564	1.2.1.7	29-Mar-21	N/A	SC2020-036_3rd Payment in March 2021	4,410	3,960			
42103	JV003670	5.7.15	30-Mar-21	N/A	Exp. MRC-NMCs Coordination Mtg.04-05/02_VNMC	611	549			
41018	PPI003582		31-Mar-21	N/A	Miscellaneous office costs	945	849			
41503	JV003674	6.1.7.2	31-Mar-21	N/A	DV012960_Bchg.C013-2020_3rd for Enhancing MRC's La	5	4			
41503	JV003674	5.2.21	31-Mar-21	N/A	DV013041_Bchg.SSA2020-095_Final for Socio-Economic	58	52			
41503	JV003674	6.2.3	31-Mar-21	N/A	DV013114_Bchg.Reimb. 37th Task Force Meeting, 12/0	50	45			
41503	JV003680	6.1.7.2	31-Mar-21	N/A	Adj EU task code to EU-5.6	(5)	(4)			
41503	JV003680	5.2.21	31-Mar-21	N/A	Adj EU task code to EU-5.6	(58)	(52)			
41503	JV003680	6.2.3	31-Mar-21	N/A	Adj EU task code to EU-5.6	(50)	(45)			
41503	JV003680	5.6	31-Mar-21	N/A	DV012960_Bchg.C013-2020_3rd for Enhancing MRC's La	5	4			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
41503	JV003680	5.6	31-Mar-21	N/A	DV013041_Bchg.SSA2020-095_Final for Socio-Economic	58	52			
41503	JV003680	5.6	31-Mar-21	N/A	DV013114_Bchg.Reimb. 37th Task Force Meeting, 12/0	50	45			
41503	JV003682	5.6	31-Mar-21	N/A	Bank Service Charge for AuditConfirmation,Mar'21	10	9			
41018	PPCM000343		31-Mar-21	N/A	Miscellaneous office costs	(945)	(849)			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	882	792			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	0	0			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_5.1.2.7.1-101-AD-OSV	1	1			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	359	322			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	14	12			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	338	304			
45001	JV003697	8	31-Mar-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
40603	PPI003586	1.2.1.2	9-Apr-21	N/A	SC2020-058_Internal audit_March	5,125	4,603	Y		
41018	DV013183	5.7.20	9-Apr-21	N/A	Exp.SomphoneSign-BDS2021-2030&2021-2030, 05Apr21	480	431			
42106	DV013205	5.7.11	13-Apr-21	N/A	Texp. LNMC W SessionPrepareCompleteReport,23-24/02	295	265			
42106	DV013207	5.7.11	13-Apr-21	N/A	Texp. LNMC W SessionPrepareCompleteReport,23-24/02	295	265			
42103	DV013223	5.7.20	13-Apr-21	N/A	Pay Coff break.Launch BDS2021-30,SP2021-25,Lao PDR	1,450	1,302	Y		
42106	JV003705	5.7.14	19-Apr-21	N/A	Exp. LNMC WsApprovedBDS 2021-30&SP2021-25,10-11/2	6,499	5,836	Y		
42005	JV003706	6.2.3	19-Apr-21	N/A	Exp. 37th Task Force Meeting, 12/03_MRCs	639	574			
42005	JV003708	6.2.3	19-Apr-21	N/A	Exp. 37th Task Force Meeting, 12/03_LNMC	985	885			
41402	DV013247	5.7.15	20-Apr-21	N/A	Pay_for Launch BDS2021-30,SP2021-25 at MRCs	240	216			
41402	JV003719	5.7.15	20-Apr-21	N/A	Cancelled, for not enough supporting doc(PR,PO)	(240)	(216)			
42106	JV003724	6.2.3	21-Apr-21	N/A	Expv. CNMC Mtg. MRC Rules of Procure,01-02/02	6,479	5,819			
42106	JV003725	6.2.3	21-Apr-21	N/A	Exp. TNMC Mtg. MRC Rules of Procure,29/01	2,331	2,093	Y		
42106	DV013264	6.2.3	21-Apr-21	N/A	Exp. VNNC Mtg. MRC Rules of Procure,23-24/02	6,476	5,816	Y		
42106	JV003728	5.7.11	22-Apr-21	N/A	Exp. CNMC W SessionPrepareCompleteReport,04/03	4,946	4,442	Y		
42005	JV003736	6.2.3	29-Apr-21	N/A	Exp. 37th Task Force Meeting, 12/03_CNMC	801	719			
42106	JV003737	5.7.11	29-Apr-21	N/A	Exp. LNMC W SessionPrepareCompleteReport,23-24/02	6,491	5,829	Y		
40011	PPI003617	1.2.1.7	30-Apr-21	N/A	SC2020-060_4th payment CoordinationCons_April 21	4,410	3,960			
40604	PPI003620	1.2.1.2	30-Apr-21	N/A	SC2020-058_Internal audit Other	700	629			
40603	PPI003620	1.2.1.2	30-Apr-21	N/A	SC2020-058_Internal audit_Apr - June	15,759	14,153	Y		
40604	PPCM000345	1.2.1.2	30-Apr-21	N/A	SC2020-058_Internal audit Other	(700)	(629)			
40603	PPCM000345	1.2.1.2	30-Apr-21	N/A	SC2020-058_Internal audit_Apr - June	(15,759)	(14,153)			
40603	PPI003621	1.2.1.2	30-Apr-21	N/A	SC2020-058-A_Internal audit_Apr 2021	5,253	4,718	Y		
41503	JV003744	5.6	30-Apr-21	N/A	DV013145_Bchg.Reim. MRC-NMCs Coordination Mtg.04-0	50	45			
41503	JV003744	5.6	30-Apr-21	N/A	DV013174_Bchg.SC2020-058_Internal audit_March 21	4	3			
41503	JV003744	5.6	30-Apr-21	N/A	DV013180_Bchg.Cadv.VNNC forum BDS2021-2030,SP2016-	55	49			
41503	JV003744	5.6	30-Apr-21	N/A	DV013183_Bchg.Exp.SomphoneSign-BDS2021-2030&2021-2	2	2			
41503	JV003744	5.6	30-Apr-21	N/A	DV013183_Bchg.Exp.SomphoneSign-BDS2021-2030&2021-2	2	1			
41503	JV003744	5.6	30-Apr-21	N/A	DV013223_Bchg.Pay Coff break.Launch BDS2021-30,SP2	4	3			
45001	JV003746	8	30-Apr-21	N/A	MAF7%onEU_5.1.2.12.1-103-OCEO-OSV	842	756			
45001	JV003746	8	30-Apr-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	727	653			
45001	JV003746	8	30-Apr-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	1,240	1,113			
45001	JV003746	8	30-Apr-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	598	537			
45001	JV003746	8	30-Apr-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
42106	JV003750	5.7.11	6-May-21	N/A	Exp. TNMC W SessionPrepareCompleteReport,01/03	1,841	1,654	Y		
42005	JV003751	6.2.3	6-May-21	N/A	Exp. 37th Task Force Meeting, 12/03_TNMC	1,288	1,157			
41305	PPI003626	5.7.20	10-May-21	N/A	Printing PO21-025Printing Canvas size 48x80cm, Mek	240	216	Y		
42106	JV003759	6.2.3	10-May-21	N/A	Exp. TNMC Mtg.Engages all rlated Stakeholders,9/2	1,889	1,697	Y		
42107	DV013322	5.7.13	13-May-21	N/A	Reim. for MRC Gender Handbook&ActionPlan2021-25	107	96			
40603	DV013351	5.2.3	21-May-21	N/A	5th to Audit Committee Member_Kongpasa Sengsou	766	688			
40011	PPI003667	1.2.1.7	28-May-21	N/A	SC2021-060_Project & Partners Coordination consult	4,410	3,960			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42106	JV003785	5.7.14	31-May-21	N/A	Exp.VNMC forum BDS2021-2030,SP2016-2020&2021-2030	9,979	8,962	Y		
41503	JV003793	5.6	31-May-21	N/A	DV013029_Bchg.SC2020-058_2nd for Internal audit_EU	4	3			
41503	JV003793	5.6	31-May-21	N/A	DV013053_Bchg.Cadv. 37th Task Force Meeting, 12/03	50	45			
41503	JV003793	5.6	31-May-21	N/A	DV013294_Bchg.SC2020-058_4th payment Internal audi	4	3			
41503	JV003793	5.6	31-May-21	N/A	DV013306_Bchg.Printing Canvas size 48x80cm, Mekong	4	3			
41503	JV003793	5.6	31-May-21	N/A	DV013351_Bchg.5th to Audit Committee Member_Kongpa	4	3			
42107	JV003801	5.7.20	31-May-21	N/A	Pmt for promotion of the MRC facebook page in Apr	48	43			
42107	JV003801	5.7.20	31-May-21	N/A	Pmt for promotion of the MRC facebook page in May	10	9			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_5.1.2.12.1-103-OCEO-OSV	129	116			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	7	7			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	54	49			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	226	203			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	720	646			
45001	JV003804	8	31-May-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
40603	PPI003691	1.2.1.2	11-Jun-21	N/A	SC2020-058 Internal audit_1-31May21	5,253	4,718	Y		
41306	PPI003693	5.3	11-Jun-21	N/A	C051-2019_Audit costs for EU_BG2021	4,500	4,041	Y		
41301	PPI003698	5.1.1	11-Jun-21	N/A	BDS and Strategic plan 2021-25	11,000	9,879	Y		
40302	JV003816	5.7.12	15-Jun-21	N/A	Exp. LNMC Training River Dashboard V2, 24/03	5,000	4,490			
41018	JV003817	5.7.20	15-Jun-21	N/A	Exp. Launch Mekong day 5 Apr 21 Chanmala"	766	688			
40607	PPI003705	5.2.25	23-Jun-21	N/A	MRC land use/cover monitor, 1st payment	4,000	3,592			
40603	PPI003706	5.2.21	23-Jun-21	N/A	SSA2019-083_Regional Expert on SIMVA_Fee	2,000	1,796	Y		
40603	PPI003710	5.2.14	24-Jun-21	N/A	SSA2021-001_Database Expert	3,840	3,449			
40011	PPI003712	1.2.1.7	25-Jun-21	N/A	SC2020-036_Project & Partners Coordination consult	4,410	3,960			
42005	JV003833	6.2.2	30-Jun-21	N/A	Exp. 51st. MRC JC Mtg.,27/05, MRCS	831	746			
40601	PPI003720	5.7.5	30-Jun-21	N/A	SSA2020-010_Organizational Task EU-5.7.6_3.8WD	1,520	1,365			
40601	JV003840	5.7.5	30-Jun-21	N/A	Cancell DV013572 due to contract expired31Dec21	(1,520)	(1,365)			
40602	PPI003730	5.7.5	30-Jun-21	N/A	SSA2020-010_traveling cost Task EU-5.7.5	7,500	6,736	Y		
40601	PPI003730	5.7.5	30-Jun-21	N/A	SSA2020-010_Organizational Task EU-5.7.6	1,416	1,272			
40602	PPCM000352	5.7.5	30-Jun-21	N/A	SSA2020-010_traveling cost Task EU-5.7.5	(7,500)	(6,736)			
40601	PPCM000352	5.7.5	30-Jun-21	N/A	SSA2020-010_Organizational Task EU-5.7.6	(1,416)	(1,272)			
41503	JV003845	5.2.14	30-Jun-21	N/A	2nd payment Database Expert for Fisher-BC,DV013544	4	4			
41503	JV003854	5.6	30-Jun-21	N/A	DV013340_Bchg.Cadv. 51st. MRC JC Mtg.,27/05, MRCS_	50	45			
41503	JV003854	5.6	30-Jun-21	N/A	DV013455_Bchg.SC2020-058_5th payement Internal aud	3	2			
41503	JV003854	5.6	30-Jun-21	N/A	DV013458_Bchg.C051-2019A_BG21_EU_3rd payment for A	2	1			
41503	JV003854	5.6	30-Jun-21	N/A	DV013463_Bchg.C033-2020_MRC (BDS) 2021-2030 and SP	4	3			
41503	JV003854	5.6	30-Jun-21	N/A	DV013516_Bchg.Cadv. 12th BudgetCommitteeMeeting,25	50	45			
41503	JV003854	5.6	30-Jun-21	N/A	DV013517_Bchg.Cadv. 9th Informal DP Meeting,24/06	50	45			
41503	JV003854	5.6	30-Jun-21	N/A	DV013529_Bchg.C031-2021-1st payment to ADPC 20% of	50	45			
41503	JV003854	5.6	30-Jun-21	N/A	DV013531_Bchg.SSA2019-083_Final payment Regional E	50	45			
41503	JV003854	5.6	30-Jun-21	N/A	Bank service charge for Half Yearly service	5	4			
41210	JV003862	3.4	30-Jun-21	N/A	RealtimeBoard Inc. dba Miro_25/05/2021-25/05/2022	196	176			
41210	JV003862	3.4	30-Jun-21	N/A	Shutterstock_Upfront Subscription with10 Download/M	968	869			
41210	JV003862	3.4	30-Jun-21	N/A	Shutterstock_Footage Subscription with 5 Download/M	305	274			
41210	JV003862	3.4	30-Jun-21	N/A	AppSheet Publisher Pro with Unlimited Users	550	494			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	144	129			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	269	242			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	284	255			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.12.3-103-OCEO-OSV	350	314			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.7.1-101-AD-OSV	315	283			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	368	330			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	62	55			

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Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.8.3-101-AD-OSV	7	7			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	195	175			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
45001	JV003863	8	30-Jun-21	N/A	MAF7%onEU_F.1.15-103-OCEO-OSV	770	692			
40603	PPI003732	1.2.1.2	6-Jul-21	N/A	SC2020-058_ Internal audit_ June 2021	5,253	4,718	Y		
42009	DV013598	6.2.7	6-Jul-21	N/A	Exp_VNMC_12th BudgetCommitteeMeeting25/6/21_ Le Th	209	187			
42005	DV013605	6.2.2	7-Jul-21	N/A	Exp. 51st. MRC JC Mtg.,16 June 21, Viet Nam_ LeThi	589	529			
42006	DV013607	6.2.4	7-Jul-21	N/A	Exp. 9th Informal DP Meeting,24/06_ Hanoi, Vietnam	417	374			
40605	PPI003746	5.2.6	8-Jul-21	N/A	Redesign & improve FMIS, 2nd payment	61,024	54,804	Y		
42005	DV013652	6.2.2	12-Jul-21	N/A	Exp. 51st. MRC JC Mtg.,16 June 21_ CNMC	480	431			
42106	DV013670	5.7.16	14-Jul-21	N/A	Pay for Diesel Used for the month of June 2021	24	22			
42106	DV013671	5.7.16	14-Jul-21	N/A	Texp.DriveFloodTeamNatTechTRNWSFFFGO29/6/21KgCham	111	100			
42106	DV013685	5.7.16	16-Jul-21	N/A	Texp.AttnFloodTeamNatTechTRNWSFFFGO29/6/21KgCham	111	100			
42106	DV013686	5.7.16	16-Jul-21	N/A	Texp.AttnFloodTeamNatTechTRNWSFFFGO29/6/21KgCham	111	100			
42106	DV013687	5.7.16	16-Jul-21	N/A	Texp.AttnFloodTeamNatTechTRNWSFFFGO29/6/21KgCham	111	100			
40601	PPI003776	5.7.6	20-Jul-21	N/A	SSA2020-010A1_ Organizational Task EU-5.7.6_ 3.8wd	1,520	1,365			
40603	DV013708	5.2.3	20-Jul-21	N/A	7th to Audit Committee Member_ Kongpasa Sengsou	1,010	907	Y		
42009	DV013713	6.2.7	20-Jul-21	N/A	Exp. for 12th BudgetCom Mtg&PartnerMtg24,25/6/21	214	192			
42006	DV013713	6.2.4	20-Jul-21	N/A	Exp. for 12th BudgetCom Mtg&PartnerMtg24,25/6/21	389	349			
42106	JV003883	5.7.16	21-Jul-21	N/A	Exp for CNMCForTechTRNWSFF&FFGO,29/6/21,KgCham,Cam	4,997	4,488	Y		
42005	JV003889	6.2.2	21-Jul-21	N/A	Exp. 51st. MRC JC Mtg.,16/06_ LNMC	1,178	1,058	Y		
42106	JV003890	5.7.9	21-Jul-21	N/A	Exp. LNMC Training Style Guideline ,27-28/04	6,498	5,835	Y		
40604	PPI003784	5.2.14	22-Jul-21	N/A	SSA2021-001_ Database Expert_ Other	320	287			
40603	PPI003784	5.2.14	22-Jul-21	N/A	SSA2021-001_ Database Expert	1,280	1,150			
40604	PPCM000354	5.2.14	22-Jul-21	N/A	SSA2021-001_ Database Expert_ Other	(320)	(287)			
40603	PPCM000354	5.2.14	22-Jul-21	N/A	SSA2021-001_ Database Expert	(1,280)	(1,150)			
42009	JV003901	6.2.7	22-Jul-21	N/A	Exp. 12th BudgetCommitteeMeeting,25/06_ TNMC	1,000	898			
42006	JV003902	6.2.4	22-Jul-21	N/A	Exp. 9th Informal DP Meeting,24/06_ TNMC	1,000	898			
42009	JV003924	6.2.7	27-Jul-21	N/A	Exp. 12th BudgetCommitteeMeeting,25/06_ MRCS	955	857	Y		
42006	JV003925	6.2.4	27-Jul-21	N/A	Exp. 9th Informal DP Meeting,24/06_ MRCS	953	856	Y		
41503	RC000966	5.6	28-Jul-21	N/A	BChg. 3rd Fund Received from EU_ ACA/2018/402-232	20	18			
42103	JV003934	5.7.15	28-Jul-21	N/A	Exp. MRC-NMC Coordination Mtg.ASEAN-MRC,14/7	373	335			
42103	JV003935	5.7.21	28-Jul-21	N/A	Exp. Cons.Mtg. Jaint Lao-Thai D&SM, 05/07_ MRCS	315	283			
42204	DV013777	5.7.12	29-Jul-21	N/A	Reimb. Coffee breaa&Lunch for FMIS Mtg9,16/7/2021	82	74			
40011	DV013786	1.2.1.7	30-Jul-21	N/A	SC2020-060_ 7th Payment in July2021	4,410	3,960			
42006	JV003939	6.2.4	30-Jul-21	N/A	Exp. 9th Informal DP Meeting,24/06_ LNMC	947	850			
42009	JV003940	6.2.7	30-Jul-21	N/A	Exp. 12th BudgetCommitteeMeeting,25/06_ LNMC	923	829			
41503	JV003948	5.6	30-Jul-21	N/A	DV013587_ Bchg.SC2020-058_ 6th payement Internal aud	3	2			
41503	JV003948	5.6	30-Jul-21	N/A	DV013598_ Bchg.Exp_VNMC_12th BudgetCommitteeMeeting	50	45			
41503	JV003948	5.6	30-Jul-21	N/A	DV013605_ Bchg.Exp. 51st. MRC JC Mtg.,16 June 21, V	50	45			
41503	JV003948	5.6	30-Jul-21	N/A	DV013607_ Bchg.Exp. 9th Informal DP Meeting,24/06_ H	50	45			
41503	JV003948	5.6	30-Jul-21	N/A	DV013630_ Bchg.CO43-2020_ 2nd payment of 40% for FMI	106	95			
41503	JV003948	5.6	30-Jul-21	N/A	DV013645_ Bchg.Cadv. MRC-NMC Coordition Mtg.ASEAN-M	50	45			
41503	JV003948	5.6	30-Jul-21	N/A	DV013707_ Bchg.SSA2020-010A1_ Organizational Task EU	50	45			
41503	JV003948	5.6	30-Jul-21	N/A	DV013708_ Bchg.7th to Audit Committee Member_ Kongpa	4	3			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_4.1.1.3.4-201-TD-OSV	22	20			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_4.1.4.2.1-204-TD-OSV	383	344			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.12.3-103-OCEO-OSV	6	5			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.5.2-101-AD-OSV	110	99			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.6.1-101-AD-OSV	4,279	3,843			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	439	394			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	162	146			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.8.3-101-AD-OSV	497	447			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	30	27			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	455	408			
45001	JV003958	8	31-Jul-21	N/A	MAF7%onEU_F.1.1-101-AD-OSV	309	277			
42106	DV013801	5.7.21	5-Aug-21	N/A	Reim. TNMC Mtg.Consultant LaoThai05/07/21_Puttikul	647	581			
42106	DV013821	5.7.9	9-Aug-21	N/A	Texp. LNMCI Training on Style Guidwline,28-29/06	68	61			
42106	DV013822	5.7.9	9-Aug-21	N/A	Texp. LNMCI Training on Style Guidwline,28-29/06	68	61			
42106	DV013822	5.7.12	9-Aug-21	N/A	Texp.LNMCIConsultantMtg.ASEAN-MRC WSD,27/07	137	123			
42004	JV003963	6.2.2	9-Aug-21	N/A	Exp. 51st. MRC JC Mtg.,27/05, MRCS_TNMC	1,466	1,317	Y		
42102	DV013828	5.7.9	10-Aug-21	N/A	Reim.Studio LED 2soft-box 4lighting-MTG ASEAN-WSD	149	134			
42102	DV013835	5.7.9	10-Aug-21	N/A	Reim.Kingjoy VT-2500VDO Tripod-MTG ASEAN-WSD	285	256			
42204	JV003975	5.7.12	10-Aug-21	N/A	Adj. DV013777,from5.1.2.12.3-EU to 5.1.2.6.2-BF-AD	82	74			
41003	JV003978	5.7.9	11-Aug-21	N/A	Adj.DV013828 from GL. 42102 to GL41003	149	134			
42102	JV003978	5.7.9	11-Aug-21	N/A	Adj.DV013828 from GL. 42102 to GL41003	(149)	(134)			
40011	DV013930	1.2.1.7	25-Aug-21	N/A	SC2020-060_8th Payment in Aug2021	4,410	3,960			
42103	JV004004	5.7.15	26-Aug-21	N/A	Exp. MRC-NMC Coordination Mtg.ASEAN-MRC,14/7 TNMC	950	853			
42102	DV013949	5.7.9	30-Aug-21	N/A	Payment to Van rental toVangViengMtg 26-27/8/21	300	269			
42106	JV004022	5.7.16	31-Aug-21	N/A	Exp. LNMCI Tech.Train Ws.FloodF&Flash FGO,29-30/7	5,000	4,490	Y		
41503	JV004024	5.6	31-Aug-21	N/A	DV013801_Bchg.Reim. TNMC Mtg.Consultant LaoThai05/	50	45			
41503	JV004024	5.6	31-Aug-21	N/A	DV013815_Bchg.SC2020-059_7th payement Internal aud	4	3			
41503	JV004024	5.6	31-Aug-21	N/A	DV013834_Bchg.Cadv. TNMC_1stASEAN-MRC WaterSecurit	50	45			
41503	JV004024	5.6	31-Aug-21	N/A	DV013905_Bchg.Cadv. TNMC_38th Task Force Meeting,	50	45			
42102	DV013956	5.7.9	31-Aug-21	N/A	Exp. Mtg ASEAN-MRCWaterSecurityDialo,26-27/8/21	1,740	1,563	Y		
41503	JV004031	5.6	31-Aug-21	N/A	BChg. 3rd Fund Received from EU_ACA/2018/402-232	1	1			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_4.1.1.3.4-201-TD-OSV	49	44			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_4.1.4.2.1-204-TD-OSV	350	314			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_5.1.2.12.3-103-OCEO-OSV	15	14			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	106	95			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	67	60			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	186	167			
45001	JV004040	8	31-Aug-21	N/A	MAF7%onEU_F.1.1-101-AD-OSV	309	277			
40607	PPI003866	5.2.25	6-Sep-21	N/A	MRC land use/cover monitor, 2nd payment	16,000	14,369	Y		
42106	JV004045	5.7.10	7-Sep-21	N/A	Adj. JV003890,Wrong MWPT,from 5.2.5.2.1to5.2.5.2.2	6,498	5,835	Y		
42106	JV004045	5.7.9	7-Sep-21	N/A	Adj. JV003890,Wrong MWPT,from 5.2.5.2.1to5.2.5.2.2	(6,498)	(5,835)			
40601	PPI003867	5.2.16	7-Sep-21	N/A	SSA2021-058_FeelC AL report MRCSP2016-20-OCEO_10wd	6,000	5,388	Y		
40603	PPI003868	5.2.14	7-Sep-21	N/A	SSA2021-066_Fee Consultant Fisheries Monitor_10WD	3,750	3,368			
40603	PPI003869	5.2.14	7-Sep-21	N/A	SSA2021-075_Fee RC MRC list and database of fish	1,400	1,257			
42102	DV013974	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013976	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013977	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013978	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013979	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013981	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013982	5.7.9	7-Sep-21	N/A	MtgPack_ASEAN-MRC Water Security Dialoggue19-20Aug	8,687	7,802	Y		
42102	DV013983	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013984	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013986	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013988	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013989	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013990	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42102	DV013991	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013992	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013993	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013995	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42102	DV013996	5.7.9	7-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	98	88			
42004	DV014009	6.2.2	8-Sep-21	N/A	VTE-LPQ-VTE_Site Survey_26-28AUG21_LuangPrabang_So	185	166			
42004	DV014009	6.2.2	8-Sep-21	N/A	VTE-LPQ-VTE_Site Survey_26-28AUG21_Luang Prabang_C	185	166			
40602	PPI003878	5.2.16	8-Sep-21	N/A	SSA2021-058_OtherC ALreportMRCSP2016-20-OCEO_25wd	1,720	1,545			
42102	DV014014	5.7.9	8-Sep-21	N/A	Texp. Post ASEAN-MRC WaterSecurityDialogue,26-27/8	112	101			
42005	DV014015	6.2.3	8-Sep-21	N/A	Exp_VNMC_38th Task ForeMTG on 25/08/2021_Le Thi	163	146			
42106	DV014022	5.7.18	9-Sep-21	N/A	Reim. Mtg.Socio-EconomicDatabase TP,27/08/21at MRC	66	59			
42106	DV014023	5.7.10	9-Sep-21	N/A	Reim.CNMCTrainingOccupationalWriting16-17/8/21VDO	24	21			
42106	JV004051	5.7.13	9-Sep-21	N/A	Exp. LNMCConductReview DraftHandbook, 16/07	1,998	1,795	Y		
43203	PPI003885	6.1.7.3	9-Sep-21	N/A	Land use & land cover for Thailand, final payment	9,999	8,980	Y		
42102	PPI003886	5.7.9	9-Sep-21	N/A	Sticker on plastic board	300	269			
42004	DV014045	6.2.2	10-Sep-21	N/A	Exp.50%DepositToTmarkResort 52thMtgJointCom16-17/9	1,246	1,119			
42007	DV014045	6.2.5	10-Sep-21	N/A	Exp.50%DepositToTmarkResort 25thMtgDialogue16-17/9	1,246	1,119			
42004	JV004063	6.2.2	10-Sep-21	N/A	Cancelled DV014045 Exp.50%DepositToTmarkResort	(1,246)	(1,119)			
42007	JV004063	6.2.5	10-Sep-21	N/A	Cancelled DV014045 Exp.50%DepositToTmarkResort	(1,246)	(1,119)			
42004	DV014052	6.2.2	10-Sep-21	N/A	Exp.50%DepositToTmarkResort 52thMtgJointCom16-17/9	1,246	1,119	Y		
42007	DV014052	6.2.5	10-Sep-21	N/A	Exp.50%DepositToTmarkResort 25thMtgDialogue16-17/9	1,246	1,119	Y		
42004	DV014066	6.2.2	13-Sep-21	N/A	Tadv. SiteInsprction_52nd MRC JC Meeting, 26-28/08	194	175			
42004	DV014067	6.2.2	13-Sep-21	N/A	Texp. SiteInsprction_52nd MRC JC Meeting, 26-28/08	197	177			
42102	DV014069	5.7.9	13-Sep-21	N/A	BFL-CA 024-0017383-12-01-0057 MRC-EU 2019-20	98	88			
42102	DV014092	5.7.9	17-Sep-21	N/A	Pay String for name badgeMtgASEAN-MRCWSD19-20/8/21	42	38			
40602	PPI003898	5.2.16	17-Sep-21	N/A	SSA2021-058_OtherC ALreportMRCSP2016-20-OCEO_25wd	1,643	1,476			
42106	DV014094	5.7.18	17-Sep-21	N/A	Reim. Mtg Socia-Economic Database 1/9/21	470	422			
42005	JV004070	6.2.3	17-Sep-21	N/A	Exp. TNMC_38th Task Force Meeting, 25/08	950	853			
42005	JV004073	6.2.3	20-Sep-21	N/A	Exp. LNMCC_38th Task Force Meeting, 25/08	964	866	Y		
42004	JV004075	6.2.2	20-Sep-21	N/A	Exp. SiteInspection_52nd MRC JC Meeting, 26-28/08	1,046	939			
42004	DV014117	6.2.2	22-Sep-21	N/A	Exp.Final payment for 52thMtgJointCom16-17/9/21	1,274	1,144	Y		
42007	DV014117	6.2.5	22-Sep-21	N/A	Exp.Final payment for 25thMtgDialoguePar16-17/9/21	1,274	1,144	Y		
42106	DV014121	5.7.21	22-Sep-21	N/A	Reim. CNMCC Train Ws. DataCollectionD M&HYCOS,15/9	301	270			
42004	DV014139	6.2.2	27-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			
42007	DV014139	6.2.5	27-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
42004	DV014141	6.2.2	27-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	DV014141	6.2.5	27-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42004	DV014142	6.2.2	27-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	123	110			
42007	DV014142	6.2.5	27-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	123	110			
42004	DV014143	6.2.2	27-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			
42007	DV014143	6.2.5	27-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
40404	DV014145	5.7.21	28-Sep-21	N/A	Texp.ToAttnNatTRNWSDataCol,DMHOM15/9/21KgCham	130	117			
42004	DV014146	6.2.2	27-Sep-21	N/A	Reim. VNMC for 52thMtgJointCom16-17/9/21	642	577			
42007	DV014146	6.2.5	27-Sep-21	N/A	Reim.VNMC for 25thMtgDialoguePar16-17/9/21	642	577			
42004	DV014149	6.2.2	29-Sep-21	N/A	Exp. Car rental for 52thMtgJointCom16-17/9/21	300	269			
42007	DV014149	6.2.5	29-Sep-21	N/A	Exp. Car rental for 25thMtgDialoguePar16-17/9/21	300	269			
40011	PPI003922	1.2.1.7	29-Sep-21	N/A	SC2020-060_Project&Partner Coordination-9thPayment	4,410	3,960			
40602	PPI003924	5.2.16	29-Sep-21	N/A	SSA2021-058_OtherC ALreportMRCSP2016-20-OCEO	1,737	1,560			
40601	PPI003924	5.2.16	29-Sep-21	N/A	SSA2021-058_FeelC AL report MRCSP2016-20-OCEO_15wd	9,000	8,083	Y		
40602	DV014153	5.2.16	29-Sep-21	N/A	DSA Payment for 02-20 Aug21	153	137			
42004	DV014162	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42007	DV014162	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
42004	DV014163	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			
42007	DV014163	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
42004	DV014164	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			
42007	DV014164	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
42004	DV014165	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42004	JV004081	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	JV004081	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42004	JV004082	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	JV004082	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42004	JV004083	6.2.2	30-Sep-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	JV004083	6.2.5	30-Sep-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42005	JV004084	6.2.3	30-Sep-21	N/A	Exp. MRCS 38th Task Force Meeting, 25/08	655	588			
41503	JV004094	5.6	30-Sep-21	N/A	DV013949_Bchg.Payment to Van rental toVangViengMtg	4	3			
41503	JV004094	5.6	30-Sep-21	N/A	DV013956_Bchg.Exp. Mtg ASEAN-MRCWaterSecurityDialo	4	3			
41503	JV004094	5.6	30-Sep-21	N/A	DV013970_Bchg.SSA2021-058_1stPayment IC-MRCSP2016-	51	46			
41503	JV004094	5.6	30-Sep-21	N/A	DV013971_Bchg.TNMC 52nd.JC&25thDialogue Mtg,16-17/	50	45			
41503	JV004094	5.6	30-Sep-21	N/A	DV013973_Bchg.SSA2021-075_1st PaymentRClst and da	50	45			
41503	JV004094	5.6	30-Sep-21	N/A	DV013977_Bchg.Texp. Post ASEAN-MRC WaterSecurityDi	4	3			
41503	JV004094	5.6	30-Sep-21	N/A	DV013982_Bchg.MtgPack ASEAN-MRC Water Security Dia	40	36			
41503	JV004094	5.6	30-Sep-21	N/A	DV013982_Bchg.MtgPack ASEAN-MRC Water Security Dia	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014009_Bchg.AirTickets_under EU_Aug 2021_Tran	2	2			
41503	JV004094	5.6	30-Sep-21	N/A	DV014009_Bchg.AirTickets_under EU_Aug 2021_Tran	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014015_Bchg.Exp_VNMC_38th Task ForeMTG on 25/08/	50	45			
41503	JV004094	5.6	30-Sep-21	N/A	DV014031_Bchg.C014-2020_FinalPayLand use & land co	55	49			
41503	JV004094	5.6	30-Sep-21	N/A	DV014033_Bchg.PO21-081_Sticker,X-standing bannerMt	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014033_Bchg.PO21-081_Sticker,X-standing bannerMt	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014052_Bchg.Exp.50%DepositToTmarkResort 52thMtgJ	2	2			
41503	JV004094	5.6	30-Sep-21	N/A	DV014052_Bchg.Exp.50%DepositToTmarkResort 52thMtgJ	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014092_Bchg.Pay String for name badgeMtgASEAN-MR	2	2			
41503	JV004094	5.6	30-Sep-21	N/A	DV014092_Bchg.Pay String for name badgeMtgASEAN-MR	2	1			
41503	JV004094	5.6	30-Sep-21	N/A	DV014093_Bchg.SSA2021-058_Trip expensed for repor	50	45			
41503	JV004094	5.6	30-Sep-21	N/A	DV014117_Bchg.Exp.Final payment for 25thMtgDialogu	2	2			
41503	JV004094	5.6	30-Sep-21	N/A	DV014117_Bchg.Exp.Final payment for 25thMtgDialogu	2	1			
41503	JV004101	5.6	30-Sep-21	N/A	1st for NCDaiFisherieMonitoringProgram-BC,DV013972	4	4			
41503	JV004101	5.6	30-Sep-21	N/A	Bank Service Charged for Fund Transferred from VTE	645	579			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	37	34			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_4.1.1.3.4-201-TD-OSV	30	27			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	364	327			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	1,824	1,638			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.1.2.12.1-103-OCEO-OSV	1,425	1,280			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	140	126			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	1,056	948			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	2	1			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	313	281			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_5.2.5.2.2-102-OCEO-OSV	455	408			
45001	JV004106	8	30-Sep-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	309	277			
42004	DV014175	6.2.2	5-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	151	135			
42007	DV014175	6.2.5	5-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	151	135			
40404	DV014177	5.7.21	5-Oct-21	N/A	Texp.DriveSamengAttnNatTRNWSDCDMHYCOSO&M15/9/21KC	138	124			
42102	DV014183	5.7.9	5-Oct-21	N/A	Reim.Coffe Break&LuchMtgASEAN-MRCWSD19-20/8/21	359	323			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
40603	PPI003935	5.2.14	5-Oct-21	N/A	SSA2021-079_Fee RCFishLarve monitoring in theLMB5W	750	674			
40603	PPI003936	5.2.14	6-Oct-21	N/A	SSA2021-080_Fee RCFish abundance&diversityLMB5W	900	808			
43202	PPI003940	6.1.7.2	6-Oct-21	N/A	Land use and cover Laos, final payment	10,000	8,981	Y		
42102	DV014218	5.7.9	8-Oct-21	N/A	Reim.Coffee Break MTG ASEAN-WSD26-27/08/21	211	189			
42103	JV004111	5.7.9	8-Oct-21	N/A	Exp. MRCS_1stASEAN-MRC WaterSecurityDialo,19-20/8	737	662			
42106	JV004116	5.7.18	11-Oct-21	N/A	Exp. CNMC Mtg.Socio-EconomicDatabase TP,30/08	4,997	4,488	Y		
42102	JV004117	5.7.9	11-Oct-21	N/A	Exp. MRCS_1stASEAN-MRC WaterSecurityDialo,19-20/8	443	398			
42004	DV014259	6.2.2	13-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	146	131			
42007	DV014259	6.2.5	13-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	146	131			
42004	DV014260	6.2.2	13-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	116	104			
42007	DV014260	6.2.5	13-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	116	104			
40603	PPI003962	5.2.14	13-Oct-21	N/A	SSA2021-001A1_Fee for Database ExpertFisheries	7,400	6,646	Y		
40011	PPI003967	1.2.1.7	18-Oct-21	N/A	SC2020-036_Other	574	515			
42004	JV004126	6.2.2	19-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	JV004126	6.2.5	19-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42004	JV004127	6.2.2	19-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	162	145			
42007	JV004127	6.2.5	19-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	162	145			
42004	JV004128	6.2.2	19-Oct-21	N/A	Exp. 52nd. MRC Joint Committee Meeting, 16/09	147	132			
42007	JV004128	6.2.5	19-Oct-21	N/A	Exp. 25th. Dialogue Partners Meeting, 17/09	147	132			
42004	JV004129	6.2.2	19-Oct-21	N/A	Exp. LNMCM 52nd. MRC Joint Committee Meeting, 16/09	2,262	2,031	Y		
42007	JV004129	6.2.5	19-Oct-21	N/A	Exp. LNMCM 25th. Dialogue Partners Meeting, 17/09	2,262	2,031	Y		
40302	JV004130	5.7.9	19-Oct-21	N/A	Exp. CNMCM TrainingOccupationalWriting16-17/8/21	5,998	5,387			
42106	JV004131	5.7.20	19-Oct-21	N/A	Exp. LNMCM DisseminationForum_20-21/07&5-6/08	20,992	18,852	Y		
42106	JV004132	5.7.18	19-Oct-21	N/A	Exp. LNMCM Mtg.Socio-EconomicDatabase TP,27/08	4,998	4,489	Y		
42004	DV014299	6.2.2	19-Oct-21	N/A	Texp. 52nd. MRC Joint Committee Meeting, 16/09	123	110			
42007	DV014299	6.2.5	19-Oct-21	N/A	Texp. 25th. Dialogue Partners Meeting, 17/09	123	110			
42106	DV014299	5.7.20	19-Oct-21	N/A	Texp. LNMCM DisseminationForums,02-03/09	181	163			
42106	DV014301	5.7.20	19-Oct-21	N/A	Texp. LNMCM DisseminationForums,02-03/09	162	145			
42102	JV004139	5.7.9	20-Oct-21	N/A	Cadv. CNMCM 1st MtgASEAN-MRCWaterSecurity19-20/8/21	7,938	7,129	Y		
42004	JV004140	6.2.2	20-Oct-21	N/A	Exp. TNMCM on the 52nd. MRC JC Meeting,16/09,	1,012	909	Y		
42007	JV004140	6.2.5	20-Oct-21	N/A	Exp. TNMCM_25th Dialogue Meeting, 17/09	995	894			
40601	PPI003979	5.2.18	21-Oct-21	N/A	SSA2021-083_ICFee Gender Mainstream5WD	2,250	2,021	Y		
40601	PPI003983	5.2.21	25-Oct-21	N/A	SSA2021-084_Fee IC DatabasePlatformDevelopment8.8W	5,280	4,742	Y		
41503	JV004160	5.6	31-Oct-21	N/A	SSA2021-001_3rd payment DatabaseExpert-BC,DV014264	4	4			
41503	JV004160	5.6	31-Oct-21	N/A	SSA2021-079_Fee RCFishLarve monitoring-BC,DV014191	6	5			
41503	JV004164	5.6	31-Oct-21	N/A	DV013965_Bchg.C031-2021-2nd&FinalPayment toADPC of	61	55			
41503	JV004164	5.6	31-Oct-21	N/A	DV014094_Bchg.Reim. Mtg Socia-Economic Database 1/	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014146_Bchg.Reim.VNMCM for Mtg52th&25th Mtg16-17/	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014149_Bchg.Exp. Car rental for52nd&25thMtg16-17	2	2			
41503	JV004164	5.6	31-Oct-21	N/A	DV014149_Bchg.Exp. Car rental for52nd&25thMtg16-17	2	1			
41503	JV004164	5.6	31-Oct-21	N/A	DV014153_Bchg.SSA2021-058_Final Payment&DSA 02-20	56	50			
41503	JV004164	5.6	31-Oct-21	N/A	DV014164_Bchg.Texp. 52nd.JC & 25thDialogue Meeting	2	2			
41503	JV004164	5.6	31-Oct-21	N/A	DV014164_Bchg.Texp. 52nd.JC & 25thDialogue Meeting	2	1			
41503	JV004164	5.6	31-Oct-21	N/A	DV014183_Bchg.Reim.Coffe Break&LuchMtgASEAN-MRCWSD	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014201_Bchg.C013-2020_FinalPaymentEnhancing MRC'	2	2			
41503	JV004164	5.6	31-Oct-21	N/A	DV014201_Bchg.C013-2020_FinalPaymentEnhancing MRC'	2	1			
41503	JV004164	5.6	31-Oct-21	N/A	DV014241_Bchg.Cadv. TNMCM 9thMtg.ExpertGroup_EGDMF,	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014247_Bchg.Cadv. TNMCM InHouseWs.LaunchingBDS202	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014269_Bchg.Cadv.VNM AnnualForum_MekongCooper,28	61	55			
41503	JV004164	5.6	31-Oct-21	N/A	DV014270_Bchg.SC2020-060_car rental bring Sothea R	(26)	(23)			
41503	JV004164	5.6	31-Oct-21	N/A	DV014270_Bchg.SC2020-060_car rental bring Sothea R	2	1			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
41503	JV004164	5.6	31-Oct-21	N/A	DV014317_Bchg.SSA2021-083_1st Payment IC Fee Gender	50	45			
41503	JV004164	5.6	31-Oct-21	N/A	DV014332_Bchg.SSA2021-084_1st Payment IC Database Pl	50	45			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	1,076	967			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	634	570			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	708	636			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_5.1.2.12.1-103-OCEO-OSV	4	4			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	161	145			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_4.1.1.3.4-201-TD-OSV	10	9			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	38	35			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	602	541			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	1,921	1,725			
45001	JV004173	8	31-Oct-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	682	612			
42005	DV014373	6.2.3	4-Nov-21	N/A	Reim. to CNMC for MTG 38th Task Force 25/8/21	213	191			
42106	DV014383	5.7.22	4-Nov-21	N/A	Reim. TNMC for training Geographical Data 20-21/10/21	177	159			
40603	PPI004005	5.2.14	4-Nov-21	N/A	SSA2021-079_Fee RC fish larve monitoring in the LMB	1,500	1,347			
42106	JV004182	5.7.21	8-Nov-21	N/A	Exp. CNMC Train Ws. Data Collection D M&HYCOS, 15/9	5,000	4,490	Y		
42106	JV004198	5.7.9	8-Nov-21	N/A	Exp. TNMC_1st ASEAN-MRC Water Security Dialo, 19-20/8	2,343	2,104	Y		
40011	PPI004013	1.2.1.7	10-Nov-21	N/A	SC2020-060_Project&Partner Coordination-10th	4,410	3,960			
40603	PPI004018	1.2.1.2	10-Nov-21	N/A	SC2020-059_Internal audit_Oct 21	5,253	4,718	Y		
40602	PPI004020	5.7.6	11-Nov-21	N/A	SSA2020-010_traveling cost Task EU-5.7.6	4,500	4,041	Y		
40602	PPI004020	5.7.5	11-Nov-21	N/A	SSA2020-010_traveling cost Task EU-5.7.5	3,000	2,694	Y		
40601	PPI004020	5.7.6	11-Nov-21	N/A	SSA2020-010_Organizational Task EU-5.7.6	1,416	1,272			
42004	JV004203	6.2.2	11-Nov-21	N/A	Exp. CNMC 52nd. MRC Joint Committee Meeting, 16/09	2,211	1,986	Y		
42007	JV004203	6.2.5	11-Nov-21	N/A	Exp. CNMC 25th. Dialogue Partners Meeting, 17/09	2,211	1,986	Y		
42003	DV014441	6.2.1	11-Nov-21	N/A	Deposit 1 Nigh 14 MRC Staff MRC Council Meeting 24-25/11/21	3,721	3,342	Y		
43204	PPI004022	6.1.7.4	11-Nov-21	N/A	MRC Land use & land cover, final payment	9,970	8,954	Y		
40301	DV014451	5.7.6	12-Nov-21	N/A	Rem. coffee break & lunch for training	569	511			
42106	DV014459	5.7.14	12-Nov-21	N/A	Reim. LNMC Cons. Mtg Update Multi Year WP 2021-22, 29/10	4,998	4,489	Y		
43201	PPI004028	6.1.7.1	12-Nov-21	N/A	Enhancing MRC's land use, Final payment	9,987	8,969	Y		
40603	DV014466	5.2.3	12-Nov-21	N/A	Exp. 8th to Audit Committee Member_Kongpasa Sengsou	1,052	945	Y		
40601	PPI004034	5.2.13	15-Nov-21	N/A	SSA2020-046_IC MRC FLD M Fees 9.2 wds	4,600	4,131	Y		
40602	PPCM000371	5.7.6	11-Nov-21	N/A	SSA2020-010_traveling cost Task EU-5.7.6	(4,500)	(4,041)			
40602	PPCM000371	5.7.5	11-Nov-21	N/A	SSA2020-010_traveling cost Task EU-5.7.5	(3,000)	(2,694)			
40601	PPCM000371	5.7.6	11-Nov-21	N/A	SSA2020-010_Organizational Task EU-5.7.6	(1,416)	(1,272)			
42003	DV014502	6.2.1	16-Nov-21	N/A	Exp. Travel Insurance MRC Staff's Mtg 28th Council & 11st RSF	773	694			
42003	DV014513	6.2.1	16-Nov-21	N/A	30% Deposit MRC 28th MRC Council Meeting, 21/11_BKK	3,291	2,956	Y		
42102	DV014513	5.7.9	16-Nov-21	N/A	30% Deposit MRC 28th MRC Council Meeting, 21/11_BKK	3,291	2,956	Y		
42102	DV014519	5.7.9	16-Nov-21	N/A	Express Way. Post ASEAN-MRC Water Security Di, 26-27/8	14	13			
40603	PPI004045	5.2.14	16-Nov-21	N/A	SSA2021-080_Fee RC fish abundance & diversity in LMB	1,800	1,617			
40601	DV014545	5.7.6	17-Nov-21	N/A	SSA2020-010A2_Final Pay IC fee Organizational 7.33w	2,932	2,633	Y		
42106	DV014557	5.7.22	17-Nov-21	N/A	Reim. VNMC 9th Mtg. Expert Group_EGDMF, 19/10	356	320			
42106	DV014561	5.7.18	17-Nov-21	N/A	Reim. MRC Reg Mtg. Socio-Econ Database & Gender, 02/11	1,121	1,007	Y		
40303	JV004211	5.7.6	17-Nov-21	N/A	Adj. DV014451 Wrong GL Coffee Break & lunch for training	569	511			
40301	JV004211	5.7.6	17-Nov-21	N/A	Adj. DV014451 Wrong GL Coffee Break & lunch for training	(569)	(511)			
40011	PPI004053	1.2.1.7	18-Nov-21	N/A	SC2020-060_Project&Partner Coordination	4,410	3,960			
42003	DV014594	6.2.1	19-Nov-21	N/A	50% for 28th MRC Council Mtg 24-25 Nov 21_BKK	13,144	11,804	Y		
42003	DV014596	6.2.1	19-Nov-21	N/A	Deposit 3 Nigh 14 MRC Staff MRC Council Meeting 24-25/11/21	4,679	4,202	Y		
42102	DV014598	5.7.9	19-Nov-21	N/A	70% for 11th Mtg MRC RSF 29-30/11 & Room 25/11-5/12/21_BKK	11,511	10,337			
42003	DV014599	6.2.1	19-Nov-21	N/A	Exp. PR service 28th MRC Council Meeting 24-25/11/21_BKK	2,769	2,487	Y		
42003	DV014604	6.2.1	19-Nov-21	N/A	Reim. TNMC 28th MRC Council Mtg 06/11/21	2,037	1,830			
42102	JV004213	5.7.9	19-Nov-21	N/A	Cancel DV014598 29-30/11 & Room 25/11-5/12/21_BKK	(11,511)	(10,337)			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42102	DV014606	5.7.9	19-Nov-21	N/A	70% for11thMtgMRCRSF29-30/11_BKK	1,581	1,420	Y		
42003	JV004214	6.2.1	19-Nov-21	N/A	CancelDV014604 WrongAmountMRCCouncilMtg 06/11/212	(2,037)	(1,830)			
42003	DV014607	6.2.1	19-Nov-21	N/A	Reim. TNMC 28thMRC Council Mtg 06/11/212	2,052	1,843	Y		
42106	DV014609	5.7.18	19-Nov-21	N/A	Reim. MRCS RegMtg.Socio-ImpactMonitoringVulne9/11	1,904	1,709	Y		
42102	DV014612	5.7.9	19-Nov-21	N/A	1st Deposit RT-PCR test by Bumrungrad Hospital	3,225	2,896	Y		
42003	DV014620	6.2.1	26-Nov-21	N/A	FinalPayfor 28thMRC Council Mtg24-25Nov21_BKK	13,716	12,318	Y		
40603	JV004225	1.2.1.2	29-Nov-21	N/A	Adj.DV013815-fromBF to EU SC020-059, 7th Payment	5,253	4,718			
40603	JV004225	1.2.1.2	29-Nov-21	N/A	Adj.DV013961-fromBF to EU SC020-059, 8th Payment	5,253	4,718			
40603	JV004225	1.2.1.2	29-Nov-21	N/A	Adj.DV04202-fromBF to EU SC020-059, 9th Payment	5,253	4,718			
42003	DV014630	6.2.1	29-Nov-21	N/A	Pay for Airticket,PNH-BKK&Insurance,TA21-0188-SoNa	370	332			
41503	JV004235	5.6	30-Nov-21	N/A	DV014354_Bchg.Cadv. TNMC Cons.MtgUpdateMultiYear W	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014358_Bchg.Cadv. VNMC Cons.MtgUpdateMultiYear W	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014383_Bchg.Reim.TNMC for training GeographicalD	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014384_Bchg.Cadv. TNMC-13th BudgetCommitteeMeeti	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014400_Bchg.Cadv. VNMC Mtg.Socio Impact M&VA 201	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014422_Bchg.SC2020-059_10th payment Internal au	1	1			
41503	JV004235	5.6	30-Nov-21	N/A	DV014422_Bchg.SC2020-059_10th payment Internal au	2	1			
41503	JV004235	5.6	30-Nov-21	N/A	DV014441_Bchg&LossEX.Deposit1Nigh14MRCstaffMRC	480	431			
41503	JV004235	5.6	30-Nov-21	N/A	DV014444_Bchg.C015-2020_FinalPayment for Land use	55	49			
41503	JV004235	5.6	30-Nov-21	N/A	DV014466_Bchg.Exp.8th to Audit Committee Member_Ko	2	2			
41503	JV004235	5.6	30-Nov-21	N/A	DV014466_Bchg.Exp.8th to Audit Committee Member_Ko	2	1			
41503	JV004235	5.6	30-Nov-21	N/A	DV014467_Bchg.Cadv. TNMC Reg.Ws. Handbook_Gender M	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014468_Bchg.Cadv. VNMC Reg.Ws. Handbook_Gender M	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014476_Bchg.SSA2020-046_FinalPayment updating pr	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014502_Bchg.Exp.TravelInsuranceMRCStaff'sMtg 28th	2	2			
41503	JV004235	5.6	30-Nov-21	N/A	DV014502_Bchg.Exp.TravelInsuranceMRCStaff'sMtg 28th	2	1			
41503	JV004235	5.6	30-Nov-21	N/A	DV014513_Bchg.30%Deposit MRCS 28thMRC CouncilMeet	2	2			
41503	JV004235	5.6	30-Nov-21	N/A	DV014513_Bchg.30%Deposit MRCS 28thMRC CouncilMeet	2	1			
41503	JV004235	5.6	30-Nov-21	N/A	DV014532_Bchg.Cadv. VNMC 11thRegionalStakeholderFo	20	18			
41503	JV004235	5.6	30-Nov-21	N/A	DV014545_Bchg.SSA2020-010A2_FinalPayIC fee Organi	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014557_Bchg.Reim. VNMC9thMtg.ExpertGroup_EGDMF,1	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014609_Bchg.Reim. MRCS RegMtg.Socio-ImpactMonito	50	45			
41503	JV004235	5.6	30-Nov-21	N/A	DV014612_Bchg&LossEX.1st Deposit RT-PCR test by Bu	397	357			
41503	JV004245	5.6	30-Nov-21	N/A	SSA2021-079_2ndPayRCFishLarveLMB5W-BC,DV014389	4	4			
42103	JV004252	5.7.21	30-Nov-21	N/A	Exp. Cons.Mtg. Joint Lao-Thai D&SM, 05/07_LNMC	435	391			
41503	JV004254	5.6	30-Nov-21	N/A	DV014599_Bchg.Exp.PRservice28thMRC CouncilMeeting2	40	36			
41503	JV004254	5.6	30-Nov-21	N/A	DV014607_Bchg.Reim. TNMC 28thMRC Council Mtg 06/11	40	36			
41503	JV004254	5.6	30-Nov-21	N/A	DV014606_Bchg.70% for11thMtgMRCRSF29-30/11_BKK	51	46			
41503	JV004254	5.6	30-Nov-21	N/A	DV014606_LossEx.70% for11thMtgMRCRSF29-30/11_BKK	52	46			
41503	JV004254	5.6	30-Nov-21	N/A	DV014596_Bchg.Deposit3Nigh14MRCstaffMRCCouncilMeet	51	46			
41503	JV004254	5.6	30-Nov-21	N/A	DV014596_LossEx.Deposit3Nigh14MRCstaffMRCCouncilMe	153	137			
41503	JV004254	5.6	30-Nov-21	N/A	DV014594_Bchg.50% for 28thMRC Council Mtg24-25Nov2	50	45			
41503	JV004254	5.6	30-Nov-21	N/A	DV014594_LossEx.50% for 28thMRC Council Mtg24-25No	370	333			
41503	JV004254	5.6	30-Nov-21	N/A	DV014620_Bchg.FinalPayfor 28thMRC Council Mtg24-25	50	45			
41503	JV004254	5.6	30-Nov-21	N/A	DV014620_LossEx.FinalPayfor 28thMRC Council Mtg24-	214	192			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	219	196			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_4.1.1.3.4-201-TD-OSV	380	342			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	557	500			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	1,445	1,298			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	7	6			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.5.2-101-AD-OSV	249	223			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	1,545	1,387			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.8.1-101-AD-OSV	3,218	2,890			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.8.2-101-AD-OSV	324	291			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.8.3-101-AD-OSV	4	3			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	357	320			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	768	690			
45001	JV004258	8	30-Nov-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	617	554			
42003	DV014707	6.2.1	13-Dec-21	N/A	11Tickets_BKK-VTE, 05/12_MRCs Staffs_Coucil&Forum	2,915	2,470	Y		
42102	DV014707	5.7.9	13-Dec-21	N/A	11Tickets_BKK-VTE, 05/12_MRCs Staffs_Coucil&Forum	2,915	2,618	Y		
42106	DV014718	5.7.16	13-Dec-21	N/A	Reimb.NatTRNWSFlashFloodGuidSys,22-23/11/21HaoBinh	5,003	4,493	Y		
40603	PPI004122	1.2.1.2	13-Dec-21	N/A	SC2020-059_Internal audit_Nov 21	5,253	4,718	Y		
40601	PPI004149	5.2.2.1	13-Dec-21	N/A	SSA2021-084_Fee ICDatabasePlatformDevelopment13.2W	7,920	7,113	Y		
40011	PPI004154	1.2.1.7	14-Dec-21	N/A	SC2020-060_Project&Partner Coordination	4,410	3,960			
40011	PPI004157	1.2.1.7	14-Dec-21	N/A	SC2020-060_Other	678	609			
40603	PPI004195	5.2.14	15-Dec-21	N/A	SSA2021-001A1_Fee for Database Expert Fisheries	3,880	3,485			
40603	PPI004196	5.2.14	15-Dec-21	N/A	SSA2021-066_Fee Consultant Fisheries Monitor_70WD	17,500	15,716	Y		
40603	PPI004197	5.2.14	15-Dec-21	N/A	SSA2021-080_Fee RCfish abundance&diversity in LMB	2,160	1,940	Y		
40603	PPI004198	5.2.14	15-Dec-21	N/A	SSA2021-079_Fee RC fish larve monitoring in theLMB	2,550	2,290			
40603	PPI004199	5.2.14	15-Dec-21	N/A	SSA2021-075_Fee RC MRC list and database of fish	4,000	3,592			
42103	JV004275	5.7.22	15-Dec-21	N/A	Exp. LNMCC GeographicalDataTrainFacebook,20-21/10	1,200	1,078	Y		
42103	JV004276	5.7.22	15-Dec-21	N/A	Exp. LNMCC 9thMtg.ExpertGroup_EGDMF,19/10	1,000	898	Y		
42103	JV004277	5.7.22	15-Dec-21	N/A	Exp. MRCs 9thMtg.ExpertGroup_EGDMF,19/10	310	278			
42103	JV004278	5.7.22	15-Dec-21	N/A	Exp. TNMCC 9thMtg.ExpertGroup_EGDMF,19/10	285	256			
40603	PPI004212	1.2.1.2	15-Dec-21	N/A	SC2020-059_Internal audit_Dec 21	5,253	4,718	Y		
40601	PPI004217	5.2.18	15-Dec-21	N/A	SSA2021-083_ICFee Gender Mainstream	13,500	12,124	Y		
42106	JV004284	5.7.20	15-Dec-21	N/A	Exp. TNMCC InHouseWs.LaunchingBDS2021-30&SP2021-25	4,500	4,041	Y		
42103	JV004289	5.7.22	16-Dec-21	N/A	Exp. CNMCC 9thMtg.ExpertGroup_EGDMF,19/10	1,000	898	Y		
42106	JV004292	5.7.14	16-Dec-21	N/A	Exp. TNMCC Cons.MtgUpdateMultiYear WP2021-22,29/10	2,000	1,796	Y		
42102	DV014846	5.7.9	16-Dec-21	N/A	Exp.30%for11thMtgMRCRSF29-30/11_BKK	752	675			
42009	JV004303	6.2.7	16-Dec-21	N/A	Exp. MRCs-13th BudgetCommitteeMeeting,12/11	876	786			
40604	PPI004245	5.2.14	17-Dec-21	N/A	SSA2021-001A1_Other cost Database Expert Fisheries	320	287			
40604	PPCM000397	5.2.14	17-Dec-21	N/A	SSA2021-001A1_Other cost Database Expert Fisheries	(320)	(287)			
40604	PPI004246	5.2.14	17-Dec-21	N/A	SSA2021-066_Other cost Consultant Fisheries Monitor	350	314			
40604	PPCM000398	5.2.14	17-Dec-21	N/A	SSA2021-066_Other cost Consultant Fisheries Monitor	(350)	(314)			
42003	DV014854	6.2.1	18-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	650	551			
42103	DV014854	5.7.9	18-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	650	584			
42003	DV014855	6.2.1	18-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	1,048	888	Y		
42103	DV014855	5.7.9	18-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	1,048	941	Y		
42003	DV014856	6.2.1	18-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	1,063	901	Y		
42103	DV014856	5.7.9	18-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	1,063	955			
42003	DV014857	6.2.1	18-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	1,052	892			
42103	DV014857	5.7.9	18-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	1,052	945			
42003	DV014858	6.2.1	18-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	1,051	891	Y		
42103	DV014858	5.7.9	18-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	1,051	944			
42103	JV004313	5.7.22	18-Dec-21	N/A	Exp. MRCs GeographicalDataTrainFacebook,20-21/10	728	653			
42106	JV004331	5.7.18	19-Dec-21	N/A	Exp. VNMCC Mtg.Socio Impact M&VA 2018Report,15/11	5,000	4,490	Y		
42103	JV004335	5.2.19	19-Dec-21	N/A	Exp. TNMCC Reg.Ws. Handbook_Gender Mainsteam,17/11	1,000	898			
42103	DV014866	5.2.19	20-Dec-21	N/A	Exp. Reg.Ws.Handbook_GenderMainstreaming,17/11	322	289			
42102	DV014867	5.7.9	20-Dec-21	N/A	Reim.LNMCC 11th MRCRegional StakeholderForum2-30/11	3,047	2,736	Y		
41301	PPI004270	5.1.1	20-Dec-21	N/A	Annual Report 2019	7,575	6,803			
41301	PPCM000414	5.1.1	20-Dec-21	N/A	Annual Report 2019	(7,575)	(6,803)			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
41301	PPI004271	5.1.1	20-Dec-21	N/A	Understanding 1995 MA hand book(Eng)	1,750	1,572	Y		
41301	PPI004272	5.1.1	20-Dec-21	N/A	Annual Report 2019	5,825	5,231	Y		
42102	DV014876	5.7.9	20-Dec-21	N/A	Pay for backdrop printing11th MRC RSF Mtg.29-30/12	206	185			
42003	JV004336	6.2.1	20-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004336	5.7.9	20-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
42003	JV004337	6.2.1	20-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004337	5.7.9	20-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
42003	DV014880	6.2.1	21-Dec-21	N/A	Reim.VNMC Mtg 28th MRC ConcilMtg24-25/11/21	2,346	1,988	Y		
42003	JV004340	6.2.1	21-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004340	5.7.9	21-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
42003	JV004341	6.2.1	21-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004341	5.7.9	21-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
40603	DV014888	5.2.3	21-Dec-21	N/A	6thPaymentAudit Committee Member_Nguyen Thu Mai	1,190	1,069			
40603	DV014889	5.2.3	21-Dec-21	N/A	6thPayment Audit Committee Member_May Channa	1,050	943	Y		
42106	JV004342	5.7.14	21-Dec-21	N/A	Exp. CNMC Cons.MtgUpdateMultiYear WP2021-22,28/10	4,923	4,421			
40603	DV014890	5.2.3	21-Dec-21	N/A	5thPayment Audit Committee Member_Overweg	1,925	1,729			
40603	DV014891	5.2.3	21-Dec-21	N/A	5thPaymentAudit Committee Member_Sungwan Ginsawae	2,100	1,886			
42102	DV014896	5.2.21	21-Dec-21	N/A	Reim.VNMC RegMtg.Socio-Econ Database&Gender,07/12	982	882			
42102	DV014897	5.2.21	21-Dec-21	N/A	Reim.TNMC RegionalMtgSocio-Eco 07Dec2021	457	411			
42003	JV004353	6.2.1	22-Dec-21	N/A	Exp. LNMC for the 28thMRC CouncilMeeting,24-25/11	4,891	4,145	Y		
42102	JV004357	5.2.21	22-Dec-21	N/A	Exp. CNMC RegMtg.Socio-Econ Database&Gender,07/12	999	897			
42009	DV014926	6.2.7	22-Dec-21	N/A	Reim.VNMC 13th Budget CommitteeMtg 12Nov21_Hanoi	267	240			
42103	JV004359	5.7.9	22-Dec-21	N/A	Exp. VNMC 11thRegionalStakeholderForum,29-30/11	4,895	4,396	Y		
42103	DV014928	5.7.9	22-Dec-21	N/A	Exp. CNMC_11thMRC Reg.StakeholderForum,29-30/11	14,567	13,082	Y		
42106	JV004361	5.7.18	22-Dec-21	N/A	Exp. CNMC Mtg.Socio Impact M&VA 2018Report,10/11	4,998	4,489	Y		
41009	DV014931	5.7.9	23-Dec-21	N/A	CourierService, Dec 2021_11thMRC Stakeholder Forum	287	257			
42106	DV014934	5.7.9	23-Dec-21	N/A	Exp. LNMC Mtg.Prepare 11thReg.InformSharing,22/11	2,345	2,106	Y		
41301	DV014935	5.1.1	23-Dec-21	N/A	Pay Printing completion report MRCS2016-2020_50Bo	1,750	1,572	Y		
42103	RC000979	5.7.9	24-Dec-21	N/A	Deposit of Exp. Texp. 11thRegionalStakeholderForum	(8)	(7)			
42003	JV004362	6.2.1	24-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004362	5.7.9	24-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
42106	JV004363	5.7.20	24-Dec-21	N/A	Exp.VNMC AnnualForum_MekongCooper,28-29/10&9-10/11	16,203	14,551	Y		
42106	JV004364	5.7.14	24-Dec-21	N/A	Exp. VNMC Cons.MtgUpdateMultiYear WP2021-22,04/11	4,870	4,374	Y		
42107	JV004365	5.7.9	24-Dec-21	N/A	Exp.Earbug_NMCIncentiveYouth_ASEAN-MRC,19-20/10	430	386			
42103	JV004366	5.2.19	24-Dec-21	N/A	Exp. CNMC Reg.Ws. Handbook_Gender Mainsteam,17/11	998	896			
42103	JV004367	5.2.19	24-Dec-21	N/A	Exp. VNMC Reg.Ws. Handbook_Gender Mainsteam,17/11	996	894			
42103	JV004368	5.2.19	24-Dec-21	N/A	Exp. LNMC Reg.Ws. Handbook_Gender Mainsteam,17/11	971	872			
42106	JV004369	5.7.18	24-Dec-21	N/A	Exp. LNMC Mtg.Socio Impact M&VA 2018Report,10/11	4,998	4,489	Y		
42102	JV004370	5.2.21	24-Dec-21	N/A	Exp. LNMC RegMtg.Socio-Econ Database&Gender,07/12	984	884			
42102	JV004371	5.2.21	24-Dec-21	N/A	Exp. MRCS RegMtg.Socio-Econ Database&Gender,07/12	240	216			
42103	JV004372	5.7.9	24-Dec-21	N/A	Exp. LNMC 11thRegionalStakeholderForum,29-30/11	2,351	2,111	Y		
42003	JV004373	6.2.1	24-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	939	795			
42103	JV004373	5.7.9	24-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	939	843			
42003	JV004374	6.2.1	24-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	945	800			
42103	JV004374	5.7.9	24-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	945	848	Y		
42009	JV004375	6.2.7	24-Dec-21	N/A	Exp. TNMC-13th BudgetCommitteeMeeting,12/11	1,000	898			
42009	JV004376	6.2.7	24-Dec-21	N/A	Exp. LNMC-13th BudgetCommitteeMeeting,12/11	683	613			
42009	JV004377	6.2.7	24-Dec-21	N/A	Exp. CNMC-13th BudgetCommitteeMeeting,12/11	895	804			
42106	DV014953	5.7.12	27-Dec-21	N/A	Texp. LNMC CapacityB&Prepa 4th.MRC Summit,20-22/12	335	301			
42003	DV014956	6.2.1	27-Dec-21	N/A	Final 70% Pay_13Tickets_VTE-BKK_MRCS Staffs_Coucil	7,679	6,507	Y		
42102	DV014956	5.7.9	27-Dec-21	N/A	Final 70% Pay_13Tickets_VTE-BKK_MRCS Staffs_Forum	7,679	6,896	Y		

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
42003	JV004386	6.2.1	27-Dec-21	N/A	Texp.28thMRC Council&26th DPCG Meeting,24-25/11	599	507			
42103	JV004386	5.7.9	27-Dec-21	N/A	Texp. 11thRegionalStakeholderForum,29-30/11	599	537			
42106	JV004388	5.7.12	27-Dec-21	N/A	Exp. LNMC CapacityBuildingSessions,06&09/12	9,862	8,857	Y		
42003	JV004389	6.2.1	27-Dec-21	N/A	Exp. CNMC for the 28thMRC CouncilMeeting,24-25/11	11,763	9,967	Y		
40604	PPI004281	1.2.1.2	27-Dec-21	N/A	SC2020-058_ Internal audit Other	700	629			
40604	PPCM000415	1.2.1.2	27-Dec-21	N/A	SC2020-058_ Internal audit Other	(700)	(629)			
40604	PPI004282	1.2.1.2	27-Dec-21	N/A	SC2020-059_ Other Internal audit_ Oct-Dec 21	700	629			
40604	PPCM000416	1.2.1.2	27-Dec-21	N/A	SC2020-059_ Other Internal audit_ Oct-Dec 21	(700)	(629)			
40604	PPI004284	5.2.21	27-Dec-21	N/A	SSA2019-083_Regional Expert on SIMVA_ travelling	2,000	1,796			
40604	PPCM000418	5.2.21	27-Dec-21	N/A	SSA2019-083_Regional Expert on SIMVA_ travelling	(2,000)	(1,796)			
40011	PPI004291	1.2.1.7	28-Dec-21	N/A	SC2020-060_ Other	149	134			
40011	PPCM000424	1.2.1.7	28-Dec-21	N/A	SC2020-060_ Other	(149)	(134)			
42106	DV014971	5.7.20	29-Dec-21	N/A	Reim.CNMC WsBDS2021-30&SP2021-25 on 9-10Dec21	9,977	8,960	Y		
42104	DV014973	5.7.9	29-Dec-21	N/A	Exp.Cadv.TNMC11thRegionalStakeholderForum,29-30/11	11,681	10,490			
42104	JV004423	5.7.9	30-Dec-21	N/A	To cancel DV014973, due to wrong recording in PJ	(11,681)	(10,490)			
42103	JV004424	5.7.9	30-Dec-21	N/A	Exp. TNMC 11thRegionalStakeholderForum,29-30/11	11,681	10,490	Y		
42003	JV004440	6.2.1	30-Dec-21	N/A	Exp. MRCS for the 28thMRC CouncilMeeting,24-25/11	3,339	2,829	Y		
42003	JV004441	6.2.1	30-Dec-21	N/A	Exp. MRCS for the 28thMRC CouncilMeeting,24-25/11	20,738	17,573	Y		
40602	PPI004299	5.2.13	31-Dec-21	N/A	SSA2020-046_IC MRC FLDM Other	3,500	3,143			
40602	PPCM000431	5.2.13	31-Dec-21	N/A	SSA2020-046_IC MRC FLDM Other	(3,500)	(3,143)			
41503	JV004469	5.6	31-Dec-21	N/A	Bank Service Charged for Dec'21	5	4			
41503	JV004478	5.6	31-Dec-21	N/A	DV014956_Bchg.Final 70% Pay_13Tickets_VTE-BKK_MRCS	3	3			
41503	JV004478	5.6	31-Dec-21	N/A	DV014975_Bchg.Cadv. TNMC 11thRegionalStakeholderFo	40	36			
41503	JV004478	5.6	31-Dec-21	N/A	DV014502_Bchg.AmendAccNo.Exp.TravelInsuranceMRCSStaf	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014561_Bchg.Reim. MRCS RegMtg.Socio-Econ Databas	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014566_Bchg.Cadv. TNMC 11thRegionalStakeholderFo	58	52			
41503	JV004478	5.6	31-Dec-21	N/A	DV014707_Bchg.11Tickets_BKK-VTE, 05/12_MRCS Staffs	2	2			
41503	JV004478	5.6	31-Dec-21	N/A	DV014707_Bchg.11Tickets_BKK-VTE, 05/12_MRCS Staffs	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014718_Bchg.Reimb.NatTRNWSFlashFloodGuidSys,22-2	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014744_Bchg.SC2020-059_11th payment Internal au	2	2			
41503	JV004478	5.6	31-Dec-21	N/A	DV014744_Bchg.SC2020-059_11th payment Internal au	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014769_Bchg.SSA2021-084_FinalPayment IC Database	53	48			
41503	JV004478	5.6	31-Dec-21	N/A	DV014774_Bchg.SC2020-060_12th Payment in Dec 2021	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014778_Bchg.SC2020-060_Reim. COVID test& hotel q	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014803_Bchg.SSA2021-001_FinalPayment Database Ex	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014804_Bchg.SSA2020-066_2nd&FinalNCDai Fisheries	63	56			
41503	JV004478	5.6	31-Dec-21	N/A	DV014805_Bchg.SSA2021-080_Final payment FishAbunda	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014806_Bchg.SSA2021-079_FinalPayment RCFishLarve	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014807_Bchg.SSA2021-075_Final PaymentRClst and	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014821_Bchg.SC2020-059_12th payment Internal au	1	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014821_Bchg.SC2020-059_12th payment Internal au	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014826_Bchg.SSA2021-083_Final Payment IC Fee Gend	59	53			
41503	JV004478	5.6	31-Dec-21	N/A	DV014846_Bchg.Exp.30% for11thMtgMRCSF29-30/11_BKK	132	118			
41503	JV004478	5.6	31-Dec-21	N/A	DV014873_Bchg.C001-2021_2nd PrintingUnderstanding1	2	2			
41503	JV004478	5.6	31-Dec-21	N/A	DV014873_Bchg.C001-2021_2nd PrintingUnderstanding1	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014875_Bchg.C033-2020_EU_MB20_C FinalPaymentAnua	2	2			
41503	JV004478	5.6	31-Dec-21	N/A	DV014875_Bchg.C033-2020_EU_MB20_C FinalPaymentAnua	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014876_Bchg.Pay for backdrop printing11th MRC RS	98	88			
41503	JV004478	5.6	31-Dec-21	N/A	DV014880_Bchg.Reim.VNMC Mtg 28th MRC ConcilMtg24-2	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014888_Bchg.6thPaymentAudit Committee Member_Ngu	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014889_Bchg.6thPayment Audit Committee Member_Ma	50	45			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
41503	JV004478	5.6	31-Dec-21	N/A	DV014891_Bchg.5thPaymentAudit Committee Member_Sun	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014896_Bchg.Reim.VNMC RegMtg.Socio-Econ Database	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014897_Bchg.Reim.TNMC RegionalMtgSocio-Eco 07Dec	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014926_Bchg.Reim.VNMC 13th Buget CommitteeMtg 12	50	45			
41503	JV004478	5.6	31-Dec-21	N/A	DV014935_Bchg.Pay Printing completion report MRCSP	2	2			
41503	JV004478	5.6	31-Dec-21	N/A	DV014935_Bchg.Pay Printing completion report MRCSP	2	1			
41503	JV004478	5.6	31-Dec-21	N/A	DV014971_Bchg.Reim.CNMC WsBDS2021-30&SP2021-25 on	55	49			
41503	JV004478	5.6	31-Dec-21	N/A	Bank service charge for Half Yearly service	5	4			
41503	JV004483		31-Dec-21	N/A	DV014826_Bchg.SSA2021-083_Final Payment ICfee Gend	59	53			
41503	JV004484	5.6	31-Dec-21	N/A	Reverse_Bchg.DV014826_Bank deducted wrong Account	(59)	(53)			
42102	JV004493	5.7.9	31-Dec-21	N/A	Pmt_Zoom Event&Restream for 11thRegionalStakeholde	167	150			
42102	JV004493	5.7.9	31-Dec-21	N/A	Pmt_RenewZoom Event&Restream for 11thRegionalStake	593	533			
41503	JV004494		31-Dec-21	N/A	To cancel JV004483_Bchg.DV014826_Double recording	(59)	(53)			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_2.1.4.1.1-202-PD-OSV	1,875	1,589			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_4.1.1.3.7-201-ED-OSV	2,125	1,800			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_4.1.2.2.1-201-TD-OSV	317	268			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_4.1.4.2.1-204-TD-OSV	354	300			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.12.3-103-OCEO-OSV	714	605			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.12.4-103-OCEO-OSV	1,245	1,055			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.7.2-101-AD-OSV	1,185	1,004			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.8.1-101-AD-OSV	4,604	3,901			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.8.3-101-AD-OSV	264	224			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.1.2.9.1-101-OCEO-OSV	2,977	2,523			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_5.2.5.2.1-102-OCEO-OSV	4,499	3,812			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_F.1.1-101-OCEO-OSV	363	308			
45001	JV004497	8	31-Dec-21	N/A	MAF7%onEU_F.1.15-103-OCEO-OSV	654	554			
42106	JV004500	5.7.12	31-Dec-21	N/A	Adj GL from 40302 to 42106_Exp. LNMTC Training Rive	5,000	4,490	Y		
40302	JV004500	5.7.12	31-Dec-21	N/A	Adj GL from 40302 to 42106_Exp. LNMTC Training Rive	(5,000)	(4,490)			
42106	JV004500	5.7.10	31-Dec-21	N/A	Adj GL from 40302 to 42106_Exp. CNMC TrainingOccup	5,998	5,387	Y		
40302	JV004500	5.7.9	31-Dec-21	N/A	Adj GL from 40302 to 42106_Exp. CNMC TrainingOccup	(5,998)	(5,387)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_1st Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_1st Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_2nd Payment	4,410	3,960	Y		
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_2nd Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_3rd Payment	4,410	3,960	Y		
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_3rd Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_4th Payment	4,410	3,960	Y		
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_4th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_5th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_5th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_6th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_6th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_7th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_7th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_8th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_8th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_9th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_9th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_Car rental	574	515			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_Car rental	(574)	(515)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_10th Payment	4,410	3,960			

Annex 3 - LIST OF TRANSACTIONS

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (USD)	Amount (EUR)	Included in the sample	Error detected	Error number (if applicable)
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_10th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_11th Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_11th Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_12 Payment	4,410	3,960			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_12 Payment	(4,410)	(3,960)			
40603	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_Reim. COVID	678	609			
40011	JV004501	1.2.1.7	31-Dec-21	N/A	Adj GL from 40011 to 40603_SC2020-060_Reim. COVID	(678)	(609)			
45001	JV004502	8	31-Dec-21	N/A	Adj MAF7%onEU_F.1.1-101-OSV from AD to OCEO	309	262			
45001	JV004502	8	31-Dec-21	N/A	Adj MAF7%onEU_F.1.1-101-OSV from AD to OCEO	(309)	(262)			
45001	JV004502	8	31-Dec-21	N/A	Adj MAF7%onEU_F.1.1-101-OSV from AD to OCEO	309	262			
45001	JV004502	8	31-Dec-21	N/A	Adj MAF7%onEU_F.1.1-101-OSV from AD to OCEO	(309)	(262)			
41503	JV004502	5.6	31-Dec-21	N/A	Adj Bchg.DV013815_SC2020-059_7th from AD to OCEO	4	3			
41503	JV004502	5.6	31-Dec-21	N/A	Adj Bchg.DV013815_SC2020-059_7th from AD to OCEO	(4)	(3)			
40603	PPI004339	1.2.1.2	31-Dec-21	N/A	SC2020-058_Internal audit_March	83	75			
40603	PPCM000463	1.2.1.2	31-Dec-21	N/A	SC2020-058_Internal audit_March	(83)	(75)			
40605	PPI004375	5.2.6	31-Dec-21	N/A	Redesign and improve FMIS, 3rd payment 31/1/21	76,280	68,505	Y		
40605	PPCM000468	5.2.6	31-Dec-21	N/A	Redesign and improve FMIS, 3rd payment 31/1/21	(76,280)	(68,505)			

**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN**
Implemented by Mekong River Commission

ANNEX 4 - TABLE OF ERRORS

