

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

TABLE OF CONTENTS		PAGE
1	Background information	1 - 4
2	Risk analysis	5 - 6
3	Transaction population and sample	6
4	Substantive testing	6 - 7
5	Summary of findings	7
Annex 1	Financial reports	
Annex 2	Procedures performed	
Annex 3	Table of transactions	
Annex 4	Table of errors	

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 2022 to 31 December 2022
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 to 2022
Contract implementation status	Completed
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.

**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN**

Implemented by Mekong River Commission

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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**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN**

Implemented by Mekong River Commission

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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**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
MANAGEMENT IN THE MEKONG BASIN**

Implemented by Mekong River Commission

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	-	-
2. Travel	-	-
3. Equipment and supplies	-	-
4. Other costs and services	238,826	221,170
5. Others	-	-
6. Indirect cost	16,718	15,482
Total	255,544	236,652

1.2.2 Contributions

Source of contribution	Budgeted contribution (EUR)	Actual contribution (EUR)
European Union	255,544	-
Loan from MRCS	-	198,480
Total	255,544	198,480

1.2.3 Revenues

Revenues types	Budgeted revenues (EUR)	Actual revenues (EUR)
Interest	-	635
Total	-	635

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

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.

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

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 mitigate factors are sufficient to address the risk 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 EUR3,500 were prioritised. The total coverage ratio is 95%, which is equal to EUR225,942 and 72 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	199	72
Value of transactions EUR	236,652	225,942

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

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

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
Buth Somaly, 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: 31 March 2023

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

ANNEX 1 - FINANCIAL REPORTS

Annex 1 - Financial reports

Expenditure & Budget Status for Jan-Dec 2022	Budget as per Contract signed/Addendum				Following period (01/01/2022-31/31/2022)					Expenditure in current accounting Period: 2022				Realized %
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Division	New EU Code	MWP 2022	Budget 2022 (EUR)	Budget 2022 (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	
Costs														
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														
1.1.2.1.1 Administration Assistant	Per month	20	632	12,630		EU-1.1.2.1				-	-	-	-	-
1.1.2.1.2 Maintenance and Technician Assistant	Per month	7	826	5,779										
1.1.2.2.1 Finance Assistant	Per month	15	606	9,087		EU-1.1.2.2				-	-	-	-	-
1.1.2.2.2 Admin Assistant to Finance	Per month	13	584	7,598										
1.1.2.3 Admin and Accounting Assistant	Per month	24	513	12,311		EU-1.1.2.3								
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	14	3,483	48,754		EU-1.2.1.1				-	-	-	-	-
1.2.1.2.1 Internal Auditor Officer	Per month	34	4,591	156,087		EU-1.2.1.2				-	-	-	-	-
1.2.1.2.2 Internal Auditor Assistant	Per month	3.6	648	2,333										
1.2.1.3 Ecosystem and Wetland Specialist	Per month	12	5,020	60,238		A.1.1.1 - 1.2.1.3				-	-	-	-	-
1.2.1.4 Water Quality Specialist	Per month	14	4,274	59,824		A.1.1.1 - 1.2.1.4				-	-	-	-	-
1.2.1.5 Aquatic and Fishery monitoring Specialist	Per month	24	4,472	107,306		A.1.1.1 - 1.2.1.5				-	-	-	-	-
1.2.1.6 Water and Climate Monitoring Specialist	Per month	24	5,193	124,621		A.1.1.1 - 1.2.1.6				-	-	-	-	-
1.2.1.7 Project Officer	Per month	30	3,833	114,975		EU-1.2.1.7				-	-	-	-	-
1.2.1.8 Monitoring and evaluation Specialist-Remote Sensing and GIS Specialist	Per month	24	5,009	120,204		A.1.1.1 - 1.2.1.8				-	-	-	-	-
1.2.1.9 Governance Officer	Per month	24	4,527	108,638		A.1.1.1 - 1.2.1.9				-	-	-	-	-
1.2.1.10 Stake holder Specialist	Per month	24	5,095	122,257		A.1.1.1 - 1.2.1.10				-	-	-	-	-
1.2.1.11 River Flood Forecasting Specialist-sothea khem	Per month	12	4,127	49,524		A.1.1.1 - 1.2.1.11				-	-	-	-	-
1.2.1.12 Operational Hydro-met Forcaster-Anh	Per month	12	4,356	52,271		A.1.1.1 - 1.2.1.12				-	-	-	-	-
1.2.1.13 Social-economic Specialist	Per month	12	5,650	67,796		A.1.1.1 - 1.2.1.13				-	-	-	-	-
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					EU-1.3.1.1				-	-	-	-	-
1.3.1.2 Water Quality Abroad	Per diem					EU-1.3.1.2				-	-	-	-	-
1.3.1.3 Water and Climate Monitoring	Per diem					EU-1.3.1.3				-	-	-	-	-
1.3.1.4 Remote Sensing and GIS	Per diem					EU-1.3.1.4				-	-	-	-	-
1.3.2 Local (staff assigned to the Action)														
1.3.2.1 Ecosystem and Wetland Local	Per diem					EU-1.3.2.1				-	-	-	-	-
1.3.2.2 Water Quality Local	Per diem					EU-1.3.2.2				-	-	-	-	-
1.3.2.3 Water and Climate Monitoring	Per diem					EU-1.3.2.3				-	-	-	-	-
1.3.2.4 Remote Sensing and GIS	Per diem					EU-1.3.2.4				-	-	-	-	-
1.3.3 Seminar/conference participants														
1.3.3.1 Audit Committee Conference (DSA)	Per diem	9	110	992		EU-1.3.3.1				-	-	-	-	-
1.3.3.2 Ecosystem and Wetland Conference	Per diem					EU-1.3.3.2				-	-	-	-	-
1.3.3.3 Water Quality Conference	Per diem	42	121	5,070		EU-1.3.3.3				-	-	-	-	-

Expenditure & Budget Status for Jan-Dec 2022	Budget as per Contract signed/Addendum				Following period (01/01/2022-31/31/2022)					Expenditure in current accounting Period: 2022				Realized %
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Division	New EU Code	MWP 2022	Budget 2022 (EUR)	Budget 2022 (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	
Costs														
1.3.3.4 Water-and-Climate-Monitoring Discharge and Sediment Monitoring	Per diem					EU-1.3.3.4				-	-	-	-	-
1.3.3.5 Remote Sensing and GIS	Per diem	27	159	4,284		EU-1.3.3.5				-	-	-	-	-
Subtotal Human Resources				1,252,579						-	-	-	-	-
2. Travel⁶														
2.1. International travel	Per Flight	102	374	38,176		EU-2.1				-	-	-	-	-
2.2 Local transportation	Per Meeting Day	65	170	11,036		EU-2.2				-	-	-	-	-
Subtotal Travel				49,212						-	-	-	-	-
3. Equipment and supplies⁷														
3.1 Purchase or rent of vehicles	Per vehicle									-	-	-	-	-
3.2 Furniture, computer equipment	Per Unit									-	-	-	-	-
3.2.1 Computer Laptop	Per Unit	17	1,592	27,063		EU-3.2.1				-	-	-	-	-
3.2.2 Computer Screen and TV	Per Unit	12	1,028	12,329		EU-3.2.2				-	-	-	-	-
3.2.3 Scanner and ink printer	Per Unit	6	1,845	11,066		EU-3.2.3				-	-	-	-	-
3.3 ARC-GIS equipment and smart phone	Per Unit	22	1,121	24,652		EU-3.3				-	-	-	-	-
3.4 Spare parts/equipment for machines, tools and ARC-GIS license	Per Unit	33	803	26,486		EU-3.4				-	-	-	-	-
3.5 Other (please specify)						EU-3.5				-	-	-	-	-
Subtotal Equipment and supplies				101,596						-	-	-	-	-
4. Local office¹⁴														
4.1 Vehicle costs	Per month									-	-	-	-	-
4.2 Office rent	Per month									-	-	-	-	-
4.3 Consumables - office supplies	Per month									-	-	-	-	-
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month									-	-	-	-	-
Subtotal Local office				-						-	-	-	-	-
5. Other costs, services⁸														
5.1 Publications⁹														
5.1.1 M&E Publications OCEO	Per contract	6	4,590	27,539		EU-5.1.1				-	-	-	-	-
5.2 Studies, research⁹														
5.2.1 Accounting and Financial Training	Per course	2	584	1,168		EU-5.2.1				-	-	-	-	-
5.2.2 Internal Control Training	Per course	4	9,154	36,612	AD	EU-5.2.2	5.1.2.7.5	29,658	35,000	35,196	(196)	29,824	(166)	101%
5.2.3 Audit Committee Consultant (Fees)	Per day	123	316	38,738		EU-5.2.3				-	-	-	-	-
5.2.4 Consultant for improve FIX asset management	Per meeting	1	2,062	2,062		EU-5.2.4				-	-	-	-	-
5.2.5 Consultant for Digitization document system	Per contract	-	-	-		EU-5.2.5				-	-	-	-	-
5.2.6 Consultant for Accounting Software	Per contract	4	35,840	143,358	AD	EU-5.2.6	5.1.2.6.1	64,638	76,280	76,280	(0)	64,639	(0)	100%
5.2.7 Consultant for maintain adequate process controls during transition	Per contract	-	-	-		EU-5.2.7				-	-	-	-	-
5.2.8 Staff Handbook development for new Personnel Manual	Per contract	1	2,253	2,253		EU-5.2.8				-	-	-	-	-
5.2.9 tool box development	Per contract	-	-	-		EU-5.2.9				-	-	-	-	-
5.2.10 conflict resolution, mediation, market survey on salary and benefits under HR reform	Per contract	1	2,163	2,163		EU-5.2.10				-	-	-	-	-
5.2.11 HR consultant for automation of HR procedures	Per contract	-	-	-		EU-5.2.11				-	-	-	-	-
5.2.12 Riparian Consultant for Ecosystem and Wetland	Per contract	1	8,177	8,177		EU-5.2.12				-	-	-	-	-

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	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Division	New EU Code	MWP 2022	Budget 2022 (EUR)	Budget 2022 (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	
Costs														
5.2.13 International Consultant for Aquatic and Fishery monitoring	Per contract	2	12,172	24,343		EU-5.2.13				-	-	-	-	-
5.2.14 Riparian Consultant for Aquatic and Fishery monitoring	Per contract	6	8,680	52,077		EU-5.2.14				-	-	-	-	-
5.2.15 International Consultant for on discharge and sediment monitoring	Per contract		-	-		EU-5.2.15				-	-	-	-	-
5.2.16 M&E International Consultant OCEO	Per contract	5	14,800	73,999	OCEO	EU-5.2.16	5.1.2.12.5	16,948	20,000	19,993	7	16,942	6	100%
5.2.17 M&E Riparian Consultant OCEO,	Per contract	3	6,265	18,795		EU-5.2.17				-	-	-	-	-
5.2.18 Gender International Consultant OCEO	Per contract	3	9,666	28,998		EU-5.2.18				-	-	-	-	-
5.2.19 Gender Training : OCEO	Per training	6	3,915	23,490	OCEO	EU-5.2.19	5.1.2.12.8	16,948	20,000	24,818	(4,818)	21,030	(4,083)	124%
5.2.20 Riparian Consultant for implementation of AWP : OCEO	Per contract	1	9,014	9,014		EU-5.2.20				-	-	-	-	-
5.2.21 Riparian Consultant for Socio-economic database redesign and SIMVA	Per contract	5	11,149	55,745		EU-5.2.21				-	-	-	-	-
5.2.22 International consultant MRC SP 2021-2025 preparation	Per contract	4	24,083	96,331		EU-5.2.22				-	-	-	-	-
5.2.23 Riparian consultant MRC SP 2021-2025 preparation	Per contract	4	4,821	19,283		EU-5.2.23				-	-	-	-	-
5.2.24 Local consultant for Governance and administration	Per contract		-	-		EU-5.2.24				-	-	-	-	-
5.2.25 International consultant for Remote Sensing and GIS	Per contract	2	22,501	45,002		EU-5.2.25				-	-	-	-	-
5.2.26 International consultant Appraisal mission for MRC SP 2021-2025	Per meeting		-	-		EU-5.2.26				-	-	-	-	-
5.3 Expenditure verification/Audit	Per contract	4	4,414	17,653	MRC	EU-5.3	5.1.2.7.4	8,474	10,000	9,300	700	7,881	593	93%
5.4 Evaluation costs			-	-		EU-5.4				-	-	-	-	-
5.5 Translation, interpreters			-	-		EU-5.5				-	-	-	-	-
5.6 Financial services (bank guarantee costs etc.)	Per month	48	458	21,957	BC	EU-5.6	Bank Charge	3,440	4,059	2,220	1,839	1,881	1,558	55%
5.7 Costs of conferences/seminars ⁹			-	-						-	-	-	-	-
5.7.1 Audit committee Consultant flight ticket	Per ticket	8	374	2,988		EU-5.7.1				-	-	-	-	-
5.7.2 Audit committee consultant conferences	Per meeting	2	908	1,816		EU-5.7.2				-	-	-	-	-
5.7.3 MCs on annual contributions Conference	Per meeting		-	-		EU-5.7.3				-	-	-	-	-
5.7.4 Contract Management Training	Per meeting	1	4,269	4,269		EU-5.7.4				-	-	-	-	-
5.7.5 Leadership and Management practices : Regional Meeting and consultant	Per meeting	2	5,201	10,401		EU-5.7.5				-	-	-	-	-
5.7.6 Capacity building to MC and MRC staffs by HR reform	Per meeting	6	4,734	28,399		EU-5.7.6				-	-	-	-	-
5.7.7 Ecosystem and Wetland conferences	Per meeting	1	11,135	11,135		EU-5.7.7				-	-	-	-	-
5.7.8 Water Quality conferences	Per meeting	3	5,323	15,968		EU-5.7.8				-	-	-	-	-
5.7.9 Regional Stakeholder Forum OCEO	Per meeting	8	35,835	286,680	OCEO	EU-5.7.9	5.2.5.2.3	52,962	62,500	60,652	1,848	51,396	1,566	97%
5.7.10 National Stakeholder Forum OCEO	Per meeting	10	7,895	78,944	OCEO	EU-5.7.10	5.2.5.2.4	45,759	54,000	32,543	21,457	27,577	18,182	60%
5.7.11 Outcome reflection regional meeting OCEO	Per meeting	5	6,131	30,653		EU-5.7.11				-	-	-	-	-
5.7.12 Dash board training : National meeting OCEO	Per meeting	7	6,343	44,399		EU-5.7.12				-	-	-	-	-
5.7.13 Gender Meeting : Regional meeting OCEO	Per meeting	2	2,290	4,580		EU-5.7.13				-	-	-	-	-
5.7.14 National Consultation Meeting for AWP : OCEO	Per meeting	16	5,391	86,243		EU-5.7.14				-	-	-	-	-
5.7.15 Regional Consultation Meeting for AWP : OCEO	Per meeting	3	7,208	21,624		EU-5.7.15				-	-	-	-	-
5.7.16 National Consultation Meeting : the flood forecasting operation and flood monitoring system maintenance	Per meeting	10	5,936	59,356		EU-5.7.16				-	-	-	-	-
5.7.17 Regional and National technical working group meeting : the flood forecasting operation	Per meeting	3	5,268	15,804		EU-5.7.17				-	-	-	-	-
5.7.18 National Consultation Meeting : SIMVA data collection report	Per meeting	16	3,730	59,665		EU-5.7.18				-	-	-	-	-
5.7.19 Regional technical working group meeting : SIMVA data collection report	Per meeting	3	909	2,725		EU-5.7.19				-	-	-	-	-

Expenditure & Budget Status for Jan-Dec 2022	Budget as per Contract signed/Addendum				Following period (01/01/2022-31/31/2022)					Expenditure in current accounting Period: 2022				Realized %
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Division	New EU Code	MWP 2022	Budget 2022 (EUR)	Budget 2022 (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	
Costs														
5.7.20 Regional and National meetings MRC SP 2021-2025 preparation	Per meeting	13	6,339	82,395		EU-5.7.20				-	-	-	-	-
5.7.21 National and Regional meetings MRC-SP 2021-2025- preparation on Discharge and Sediment Monitoring	Per meeting	4	3,363	13,451		EU-5.7.21				-	-	-	-	-
5.7.22 Regional meeting for Sensing and GIS	Per meeting	7	4,140	28,976		EU-5.7.22				-	-	-	-	-
5.8. Visibility actions ¹⁰														
Subtotal Other costs, services				1,639,227				238,826	281,839	261,003	20,836	221,170	17,656	93%
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	22,505	22,505		EU-6.1.1.1				-	-	-	-	-
6.1.1.2 MOU with Lao PDR	Per MOU	1	37,778	37,778		EU-6.1.1.2				-	-	-	-	-
6.1.1.3 MOU with Thailand	Per MOU	1	15,871	15,871		EU-6.1.1.3				-	-	-	-	-
6.1.1.4 MOU with Viet Nam	Per MOU	1	15,008	15,008		EU-6.1.1.4				-	-	-	-	-
6.1.2 MOU : Water Quality Project														
6.1.2.1 MOU with Cambodia	Per MOU	0	-	-		EU-6.1.2.1				-	-	-	-	-
6.1.2.2 MOU with Lao PDR	Per MOU	2	11,910	23,819		EU-6.1.2.2				-	-	-	-	-
6.1.3 MOU : on fish abundance and diversity monitoring Project														
6.1.3.1 MOU with Cambodia (Fishery Administration)	Per MOU	2	14,332	28,664		EU-6.1.3.1				-	-	-	-	-
6.1.3.2 MOU with Cambodia (Tonle Sap Authority)	Per MOU	2	35,361	70,722		EU-6.1.3.2				-	-	-	-	-
6.1.3.3 MOU with Lao PDR	Per MOU	2	22,476	44,952		EU-6.1.3.3				-	-	-	-	-
6.1.3.4 MOU with Thailand	Per MOU	2	35,733	71,466		EU-6.1.3.4				-	-	-	-	-
6.1.3.5 MOU with Viet Nam	Per MOU	2	13,299	26,598		EU-6.1.3.5				-	-	-	-	-
6.1.4 MOU : fish larvae drift monitoring Project														
6.1.4.1 MOU with Cambodia	Per MOU	2	18,768	37,536		EU-6.1.4.1				-	-	-	-	-
6.1.4.2 MOU with Vietnam	Per MOU	2	16,532	33,063		EU-6.1.4.2				-	-	-	-	-
6.1.4.3 MOU with Cambodia	Per MOU	2	20,081	40,161		EU-6.1.4.3				-	-	-	-	-
6.1.4.4 MOU with Lao PDR	Per MOU	2	10,813	21,625		EU-6.1.4.4				-	-	-	-	-
6.1.5 MOU : Sediment and Climate Monitoring Discharge and sediment Monitoring project														
6.1.5.1 MOU with Cambodia	Per MOU	2	69,225	138,449		EU-6.1.5.1				-	-	-	-	-
6.1.5.2 MOU with Lao PDR	Per MOU	2	47,261	94,521		EU-6.1.5.2				-	-	-	-	-
6.1.5.3 MOU with Thailand	Per MOU	2	38,245	76,490		EU-6.1.5.3				-	-	-	-	-
6.1.5.4 MOU with Viet Nam	Per MOU	2	25,627	51,253		EU-6.1.5.4				-	-	-	-	-
6.1.6 MOU : SIMVA report														
6.1.6.1 MOU with Cambodia	Per MOU	1	8,112	8,112		EU-6.1.6.1				-	-	-	-	-
6.1.6.2 MOU with Lao PDR	Per MOU	1	9,374	9,374		EU-6.1.6.2				-	-	-	-	-
6.1.6.3 MOU with Thailand	Per MOU	1	24,337	24,337		EU-6.1.6.3				-	-	-	-	-
6.1.6.4 MOU with Viet Nam	Per MOU	1	11,738	11,738		EU-6.1.6.4				-	-	-	-	-
6.1.7 MOU : Remote Sensing and GIS Specialist														
6.1.7.1 MOU with Cambodia	Per MOU	1	44,878	44,878		EU-6.1.7.1				-	-	-	-	-
6.1.7.2 MOU with Lao PDR	Per MOU	1	44,935	44,935		EU-6.1.7.2				-	-	-	-	-
6.1.7.3 MOU with Thailand	Per MOU	1	44,933	44,933		EU-6.1.7.3				-	-	-	-	-
6.1.7.4 MOU with Viet Nam	Per MOU	1	44,770	44,770		EU-6.1.7.4				-	-	-	-	-

Expenditure & Budget Status for Jan-Dec 2022	Budget as per Contract signed/Addendum				Following period (01/01/2022-31/31/2022)					Expenditure in current accounting Period: 2022				Realized %
	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR)	Division	New EU Code	MWP 2022	Budget 2022 (EUR)	Budget 2022 (USD)	Total (USD)	Balance (USD)	Total (EUR)	Balance (EUR)	
Costs														
6.2 Governance meeting expense												-	-	-
6.2.1 MRC Council Meeting	Per Meeting	3	81,152	243,455		EU-6.2.1				-	-	-	-	-
6.2.2 MRC Joint Committee Meeting	Per Meeting	6	15,567	93,397		EU-6.2.2				-	-	-	-	-
6.2.3 MRC Joint Committee Task Force Meeting	Per Meeting	6	8,174	49,043		EU-6.2.3				-	-	-	-	-
6.2.4 Informal Development Partner Meeting (IDPM)	Per Meeting	2	5,458	10,915		EU-6.2.4				-	-	-	-	-
6.2.5 Dialogues Partner Meeting (DPM)	Per Meeting	3	8,501	25,503		EU-6.2.5				-	-	-	-	-
6.2.6 MRC Joint Committee Special Session	Per Meeting	4	6,549	26,194		EU-6.2.6				-	-	-	-	-
6.2.7 Budget Committee Meeting	Per Meeting	6	4,040	24,237		EU-6.2.7				-	-	-	-	-
Subtotal Other				1,556,302						-	-	-	-	-
7. Subtotal direct eligible costs of the Action (1-6)				4,598,916				238,826	281,839	261,003	20,836	221,170	17,656	93%
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				321,084	MAF	EU-8	MAF	16,718	19,729	18,270	1,458	15,482	1,236	93%
9. Total eligible costs of the Action, excluding reserve (7+ 8)				4,920,000				255,544	301,568	279,273	22,294	236,652	18,892	93%
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				255,544	301,568	279,273	22,294	236,652	18,892	93%
12. - Taxes ¹¹ - Contributions in kind ¹²														
13. Total accepted ¹¹ costs of the Action (11+12)				4,920,000				255,544	301,568	279,273	22,294	236,652	18,892	93%

**SUPPORT TO ENHANCED COOPERATION IN SUSTAINABLE TRANSBOUNDARY WATER
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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 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 (eg. 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.

1.10. 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)

- 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
MANAGEMENT IN THE MEKONG BASIN**
Implemented by Mekong River Commission

ANNEX 3 - TABLE OF TRANSACTIONS

Annex 3 - Table 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)
41306	PPI004605	5.1.2.7.4	6/15/2022	N/A	C051-2019_Audit costs for EU_BG2022	4,500	3,813	Y		
42103	DV016057	5.2.5.2.3	6/17/2022	N/A	Pay 50% depositMtg12thRegionalStakeholderFo29/6/22	5,997	5,082	Y		
41503	JV004894	5.1.2.7.4	6/30/2022	N/A	DV016048_Bchg.C051-2019A_BG21_EU_Final payment for	2	1			
41503	JV004894	5.2.5.2.3	6/30/2022	N/A	DV016057_Bchg.Pay 50% depositMtg1stConsulForumTria	658	558	Y		
41503	JV004894	5.1.2.7.4	6/30/2022	N/A	Bank service charges fo rcheque books issue	6	5			
41503	JV004894	5.1.2.7.4	6/30/2022	N/A	Bank service charge for Half Yearly service	5	4			
45001	JV004901	5.2.5.2.3	6/30/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	466	395			
45001	JV004901	5.1.2.7.4	6/30/2022	N/A	MAF7%onEU_5.1.2.7.4-101-AD-OSV	316	268			
42103	DV016290	5.2.5.2.3	7/13/2022	N/A	Reim.CNMCairTicket&Insur12thStakeholdeForum29/6/22	4,215	3,572	Y		
42103	DV016291	5.2.5.2.3	7/14/2022	N/A	Reim.CNMCairTicket&Insur12thStakeholdeForum29/6/22	4,314	3,656	Y		
42103	DV016327	5.2.5.2.3	7/19/2022	N/A	Reim.LNMCairTicket&Insur1stForumTriangular28/6/22	5,872	4,976	Y		
42103	DV016345	5.2.5.2.3	7/22/2022	N/A	Pay_echeduleAirticketMr.Keith PaloC.12thStak29/6	309	262			
42103	DV016381	5.2.5.2.3	7/26/2022	N/A	Texp. 12thRegionalStakeholderForum&USAID-MRC Partn	314	266			
42103	DV016382	5.2.5.2.3	7/26/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	259	220			
42106	JV004949	5.1.2.12.8	7/27/2022	N/A	Exp. VNMC Cons.Ws.GenderMainstr. Act.2021-25,24/5	5,000	4,237	Y		
42106	JV004953	5.1.2.12.8	7/27/2022	N/A	Exp. CNMC Cons.Ws.GenderMainstr. Act.2021-25,18/5	4,995	4,233	Y		
42103	DV016420	5.2.5.2.3	7/28/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	533	452	Y		
42103	DV016423	5.2.5.2.3	7/28/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	147	125	Y		
42103	JV004958	5.2.5.2.3	7/28/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	481	408	Y		
42103	JV004959	5.2.5.2.3	7/28/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	481	408	Y		
42103	DV016429	5.2.5.2.3	7/28/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	182	154			
41503	JV004983	5.2.5.2.3	7/31/2022	N/A	DV016290_Bchg.Reim.CNMCairTicket&Insur12thStakehol	50	42			
41503	JV004983	5.2.5.2.3	7/31/2022	N/A	DV016291_Bchg.Reim.CNMCairTicket&Insur12thStakehol	50	42			
41503	JV004983	5.2.5.2.3	7/31/2022	N/A	DV016345_Bchg.Pay_echeduleAirticketMr.Keith PaloC.	50	42			
42103	JV004991	5.2.5.2.3	7/31/2022	N/A	Purchasing Zoom Event for 12th Regional Stakeholde	17	14			
45001	JV004997	5.1.2.12.8	7/31/2022	N/A	MAF7%onEU_5.1.2.12.8-103-OCEO-OSV	700	593			
45001	JV004997	5.2.5.2.3	7/31/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	1,209	1,025			
42103	JV005000	5.2.5.2.3	8/7/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	481	408	Y		
40303	DV016592	5.1.2.7.5	8/17/2022	N/A	Pay 75% deposit the OperationManualOn19/8/2022	1,140	966	Y		
42103	DV016641	5.2.5.2.3	8/22/2022	N/A	Texp. 12thRegionalStakeholderForum&USAID-MRC Partn	147	125	Y		
42103	DV016646	5.2.5.2.3	8/22/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	371	314	Y		
42103	DV016648	5.2.5.2.3	8/22/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	594	503	Y		
40605	PPI004729	5.1.2.12.5	8/23/2022	N/A	MRCs teambuilding activity, 1st payment	13,995	11,859	Y		
40303	DV016674	5.1.2.7.5	8/30/2022	N/A	Pay_CarRentalMRCsoffice-VangViengOperatiMan19/8/22	2,400	2,034	Y		
42103	DV016676	5.2.5.2.3	8/30/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	147	125	Y		
42103	DV016677	5.2.5.2.3	8/30/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	352	298	Y		
42103	DV016709	5.2.5.2.3	8/31/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	552	468	Y		
42103	DV016710	5.2.5.2.3	8/31/2022	N/A	Tadv. 12thRegionalStakeholderForum,BKK, 29/06	358	303	Y		
42103	DV016712	5.2.5.2.3	8/31/2022	N/A	Texp. 12thRegionalStakeholderForum,BKK, 29/06	147	125	Y		
42103	DV016726	5.2.5.2.3	8/31/2022	N/A	Exp. FinalPayMtgPacka12thReg.Stakeh.Forum,29/6	9,038	7,659	Y		
41503	JV005044	5.1.2.7.5	8/31/2022	N/A	DV016592_Bchg.Pay 75% deposit the OperationManualO	2	2			
41503	JV005044	5.1.2.7.5	8/31/2022	N/A	DV016592_Bchg.Pay 75% deposit the OperationManualO	2	1			
40303	JV005049	5.1.2.7.5	8/31/2022	N/A	Exp. MRC Operation Manual Training, 19/08	635	538	Y		
42103	JV005053	5.2.5.2.3	8/31/2022	N/A	Purchase Slido for support the 12th Regional Forum	404	342	Y		

Annex 3 - Table 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	JV005077	5.2.5.2.3	8/31/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	881	747			
45001	JV005077	5.1.2.7.5	8/31/2022	N/A	MAF7%onEU_5.1.2.7.5-101-AD-OSV	293	248			
45001	JV005077	5.1.2.12.5	8/31/2022	N/A	MAF7%onEU_5.1.2.12.5-103-OCEO-OSV	980	830			
40605	PPI004754	5.1.2.12.5	9/7/2022	N/A	MRCSteambuilding activity, final payment	5,998	5,083	Y		
40302	DV016783	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016785	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016787	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016790	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016791	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016793	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016794	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016795	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016796	5.1.2.7.5	9/8/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147	Y		
42103	JV005091	5.2.5.2.3	9/8/2022	N/A	Exp. 12thRegionalStakeholderForum,BKK, 29/06	19,106	16,190	Y		
40302	JV005098	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005099	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005100	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005101	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005102	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005103	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005104	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005105	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005106	5.1.2.7.5	9/13/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016866	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147	Y		
40302	DV016868	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147	Y		
40302	DV016869	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016871	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016872	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	175	148			
40302	DV016873	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016874	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016875	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016876	5.1.2.7.5	9/14/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016889	5.1.2.7.5	9/15/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016890	5.1.2.7.5	9/15/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016922	5.1.2.7.5	9/20/2022	N/A	Texp. TNMC_MRC Operation Manual Training, 12/09	246	208			
40302	DV016923	5.1.2.7.5	9/20/2022	N/A	Texp. TNMC_MRC Oper.ManualTrain&Work_IBIZ, 12-13/9	422	358	Y		
40302	JV005124	5.1.2.7.5	9/21/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005125	5.1.2.7.5	9/21/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005138	5.1.2.7.5	9/23/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016961	5.1.2.7.5	9/24/2022	N/A	Texp. MRC Operation Manual Training, 19/08	81	69			
40302	DV016962	5.1.2.7.5	9/24/2022	N/A	Texp. MRC Operation Manual Training, 19/08	81	69			
40302	JV005141	5.1.2.7.5	9/24/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016964	5.1.2.7.5	9/24/2022	N/A	Texp. LNMC Train MRC OperationManuas 16/09	173	147			
40303	DV016966	5.1.2.7.5	9/24/2022	N/A	Exp. TNMC_MRC Operation Manual Training, 12/09	3,660	3,101	Y		

Annex 3 - Table 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)
40302	DV016968	5.1.2.7.5	9/24/2022	N/A	Texp. MRC Operation Manual Training, 19/08	177	150			
40302	DV016968	5.1.2.7.5	9/24/2022	N/A	Texp. LNMRC Train MRC OperationManuas 16/09	178	151			
40302	DV016969	5.1.2.7.5	9/24/2022	N/A	Texp. LNMRC Train MRC OperationManuas 16/09	173	147			
40302	DV016970	5.1.2.7.5	9/24/2022	N/A	Texp. LNMRC Train MRC OperationManuas 16/09	173	147			
40303	JV005143	5.1.2.7.5	9/24/2022	N/A	Exp. LNMRC_MRC Operation Manual Training, 16/09	4,983	4,223	Y		
41503	JV005151	5.1.2.7.5	9/26/2022	N/A	DV016674_Bchg.Pay_CarRentalMRCsoffice-VangViengOpe	2	2			
41503	JV005151	5.1.2.7.5	9/26/2022	N/A	DV016674_Bchg.Pay_CarRentalMRCsoffice-VangViengOpe	2	1			
41503	JV005151	5.1.2.7.5	9/26/2022	N/A	DV016755_Bchg.Cadv. TNMC_MRC Operation Manual Trai	50	42			
41503	JV005151	5.1.2.12.5	9/26/2022	N/A	DV016762_Bchg&LossEx.C037-2022_Final payment MRCS	569	482	Y		
41503	JV005151	5.1.2.7.5	9/26/2022	N/A	DV016828_Bchg.Cadv. CNMC_MRC Operation Manual Trai	50	42			
41503	JV005151	5.1.2.7.5	9/26/2022	N/A	DV016876_Bchg.Texp. MRC Operation Manual Training,	2	1			
40302	DV016982	5.1.2.7.5	9/26/2022	N/A	Texp. LNMRC Train MRC OperationManuas 16/09	173	147			
40302	DV016983	5.1.2.7.5	9/26/2022	N/A	Texp. TNMC_MRC Operation Manual Training, 12/09	326	277			
40302	DV016988	5.1.2.7.5	9/26/2022	N/A	Texp. TNMC_MRC Oper.ManualTrain&Work_IBIZ, 12-13/9	426	361	Y		
40302	DV016989	5.1.2.7.5	9/26/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	DV016991	5.1.2.7.5	9/26/2022	N/A	Texp. LNMRC Train MRC OperationManuas 16/09	173	147			
45001	JV005163	5.1.2.12.5	9/30/2022	N/A	MAF7%onEU_5.1.2.12.5-103-OCEO-OSV	180	152			
45001	JV005163	5.1.2.12.8	9/30/2022	N/A	MAF7%onEU_5.1.2.12.5-103-OCEO-OSV	280	237			
45001	JV005163	5.1.2.7.5	9/30/2022	N/A	MAF7%onEU_5.1.2.7.5-101-AD-OSV	1,220	1,034			
45001	JV005163	5.2.5.2.3	9/30/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	1,337	1,133			
40302	DV017020	5.1.2.7.5	10/3/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
40302	JV005183	5.1.2.7.5	10/7/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/8&RFDMC-20/8	470	398	Y		
40303	JV005187	5.1.2.7.5	10/7/2022	N/A	Exp.OperationalManualTRN,22/09/22,RFDMC,PNH	1,519	1,288	Y		
40302	DV017088	5.1.2.7.5	10/10/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/9&RFDMC-22/9	511	433	Y		
40302	DV017089	5.1.2.7.5	10/10/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/9&RFDMC-22/9	463	392	Y		
40302	DV017090	5.1.2.7.5	10/10/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/9&RFDMC-22/9	485	411	Y		
40302	DV017091	5.1.2.7.5	10/10/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/9&RFDMC-22/9	637	540			
40302	JV005207	5.1.2.7.5	10/12/2022	N/A	To cancel DV017091&BI 100041740, Due to wrong DSA	(637)	(540)			
40302	DV017114	5.1.2.7.5	10/12/2022	N/A	Texp. MRC Oper.ManualTrain, CNMC-20/9&RFDMC-22/9	421	357	Y		
40302	JV005233	5.1.2.7.5	10/26/2022	N/A	Texp. MRC Operation Manual Training, 19/08	173	147			
41503	JV005254	5.1.2.7.5	10/27/2022	N/A	DV016915_Bchg.Cadv.OperationalManualTRN,22/09/22,R	50	42			
41503	JV005254	5.1.2.7.5	10/27/2022	N/A	DV016942_Bchg.Cadv. VNMRC_MRC Operation Manual Trai	50	42			
41503	JV005254	5.1.2.7.5	10/27/2022	N/A	DV016966_Bchg.Exp. TNMC_MRC Operation Manual Train	50	42			
45001	JV005264	5.1.2.7.5	10/27/2022	N/A	MAF7%onEU_5.1.2.7.5-101-AD-OSV	306	259			
40303	JV005310	5.1.2.7.5	11/21/2022	N/A	Exp. VNMRC_MRC Operation Manual Training, 11/10	4,988	4,227	Y		
42103	DV017567	5.1.2.12.8	11/22/2022	N/A	Exp.Reg.MtgGenderHandbook on14Nov2022	1,050	890	Y		
42103	DV017568	5.1.2.12.8	11/22/2022	N/A	Exp.TNMCRegMtgHanddbook forGenderMainstrea14/11/22	1,840	1,559	Y		
42103	DV017569	5.1.2.12.8	11/22/2022	N/A	Exp.RegMtgHanddbook forGenderMainstrea14/11/22	1,152	976	Y		
42102	DV017636	5.1.2.12.8	11/28/2022	N/A	Texp. MRCS W S Review&Imple.MRC Procedure,14/10	17	14			
42102	JV005325	5.1.2.12.8	11/28/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	173	147	Y		
42102	JV005327	5.1.2.12.8	11/28/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	127	108			
40303	JV005329	5.1.2.7.5	11/28/2022	N/A	Exp. CNMC_MRC Operation Manual Training, 20/09	4,998	4,235	Y		
42104	DV017647	5.2.5.2.3	11/29/2022	N/A	50%1st depositMtgRegStakeholderForum12-13Dec22	17,361	14,712	Y		
40605	PPI004945	5.1.2.6.1	11/29/2022	N/A	Redesign and improve FMIS, 3rd payment	45,768	38,783	Y		

Annex 3 - Table 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	DV017659	5.1.2.12.8	11/29/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	127	108			
42102	DV017673	5.1.2.12.8	11/29/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	173	147			
42103	DV017697	5.1.2.12.8	11/30/2022	N/A	Exp. for Airticket,PNH-VTE-PNH,TA22-0899,LamHungSo	517	438	Y		
42102	DV017698	5.1.2.12.8	11/30/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	173	147			
42102	DV017700	5.1.2.12.8	11/30/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	177	150			
42103	DV017706	5.1.2.12.8	11/30/2022	N/A	Reim.VNMCairTicketRegHandbookGenderMainst14/11/22	1,848	1,566	Y		
42103	DV017708	5.1.2.12.8	11/30/2022	N/A	Exp.VenRentalRegMtgHandbookGender14/11/22	2,490	2,110	Y		
42106	JV005346	5.1.2.12.8	11/30/2022	N/A	Exp. Reg.Cons.Handbook_Gender Update,14/11	4,172	3,535	Y		
41503	JV005359	5.2.5.2.4	11/30/2022	N/A	DV017409_Bchg.Cadv. TNMC In-house Consultation Mee	50	42			
41503	JV005359	5.1.2.12.8	11/30/2022	N/A	DV017567_Bchg.Exp.Reg.MtgGenderHandbook on14Nov202	2	2			
41503	JV005359	5.1.2.12.8	11/30/2022	N/A	DV017567_Bchg.Exp.Reg.MtgGenderHandbook on14Nov202	2	1			
41503	JV005359	5.1.2.12.8	11/30/2022	N/A	DV017568_Bchg.Exp.TNMCRegMtgHanddbook forGenderMai	50	42			
41503	JV005359	5.1.2.12.8	11/30/2022	N/A	DV017569_Bchg.Exp.RegMtgHanddbook forGenderMainstr	50	42			
40302	JV005381	5.1.2.7.5	11/30/2022	N/A	Adj to BF_Texp. MRC Oper.ManualTrain, CNMC-20/9&RF	(511)	(433)			
45001	JV005383	5.1.2.12.8	11/30/2022	N/A	MAF7%onEU_5.1.2.12.8-103-OCEO-OSV	990	839			
45001	JV005383	5.1.2.6.1	11/30/2022	N/A	MAF7%onEU_5.1.2.6.1-101-AD-OSV	3,204	2,715			
45001	JV005383	5.1.2.7.5	11/30/2022	N/A	MAF7%onEU_5.1.2.7.5-101-AD-OSV	663	562			
45001	JV005383	5.2.5.2.3	11/30/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	1,215	1,030			
45001	JV005383	5.2.5.2.4	11/30/2022	N/A	MAF7%onEU_5.2.5.2.4-102-OCEO-OSV	4	3			
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK_Forum_Bangkok_WINAI WANGPIMOOL	128	108	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_VARAPHONE SILAPHET	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_ANOULAK KITTIKHOUN	288	244	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_SANTI BARAN	288	244			
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_SOPHEAK MEAS	475	403	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_MALINYA PHETSIKHIW	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_ANOUVONG MANIVONG	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_PRASITHIXAY INSISIENGMAY	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_Forum_Bangkok_BOUNYONG PHOUNPASEUTH	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_MTG_Bangkok_SOPHEARIN CHEA	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_MTG_Bangkok_SARANN LY	575	487	Y		
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-HAN-VTE_MTG_Bangkok_THIM LY	192	162			
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-PNH_Forum_Bangkok_SOCHEAT HAK	213	180			
42103	DV017729	5.2.5.2.3	12/6/2022	N/A	VTE-BKK-VTE_MTG/Forum_Bangkok_SOUKOUAN VIRAVONG	228	193			
42102	DV017750	5.1.2.12.8	12/6/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	177	150			
42104	JV005391	5.2.5.2.3	12/7/2022	N/A	Adj.DV017647 to GL42103 50%1stDepositMtgRegStakeho	(17,361)	(14,712)			
42103	DV017804	5.1.2.12.8	12/9/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	98	83			
42102	DV017935	5.1.2.12.8	12/15/2022	N/A	TexpRegConsultHandbookGenderMRCCF&Act14/11/22,VV	339	287			
42106	JV005436	5.2.5.2.4	12/18/2022	N/A	Exp. TNMC In-house Consultation Meeting, 15/11	5,000	4,237	Y		
40605	PPI005126	5.1.2.6.1	12/19/2022	N/A	Redesign and improve FMIS, final payment 30/9/21	30,512	25,855	Y		
41306	PPI005134	5.1.2.7.4	12/20/2022	N/A	Audit costs under EU project 2022	4,800	4,067	Y		
42102	DV018211	5.1.2.12.8	12/27/2022	N/A	Texp. Reg.Cons.Handbook_Gender Mainstream,14/11	173	147			
42202	JV005487	5.2.5.2.4	12/30/2022	N/A	Exp. TNMCS Retreat at BKK, 23/12	3,549	3,008	Y		
42106	JV005497	5.2.5.2.4	12/30/2022	N/A	Exp. CNMC Forum Uptake Gender&Reg.K Product,20/12	5,996	5,081	Y		
42106	JV005499	5.2.5.2.4	12/30/2022	N/A	Exp. VNMC Mtg.uptake MRC Strategies,23/12	4,998	4,235	Y		

Annex 3 - Table 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	JV005500	5.2.5.2.4	12/30/2022	N/A	Exp. LNMC Forum UptakeMRCProduct&Service,22-23/12	13,000	11,016	Y		
41503	JV005518	5.1.2.12.8	12/31/2022	N/A	DV017697-BCExp. for Airticket,PNH-VTE-PNH,TA22-089	3	3			
41503	JV005532	5.2.5.2.3	12/31/2022	N/A	DV017647_Bchg.50%1st depositMtgRegStakeholderForum	51	43			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV017647_Bchg.50%1st depositMtgRegStakeholderForum	11	9			
41503	JV005532	5.1.2.6.1	12/31/2022	N/A	DV017658_Bchg.C043-2020_3rd payment of 40% for FMI	91	77			
41503	JV005532	5.1.2.12.8	12/31/2022	N/A	DV017706_Bchg.Reim.VNMCairTicketRegHandbookGenderM	50	42			
41503	JV005532	5.1.2.12.8	12/31/2022	N/A	DV017708_Bchg.Exp.VenRentalRegMtgHandbookGender14/	2	2			
41503	JV005532	5.1.2.12.8	12/31/2022	N/A	DV017708_Bchg.Exp.VenRentalRegMtgHandbookGender14/	2	1			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV017729_Bchg.AirTickets_under EF-EU for Jun-Jul22	2	2			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV017729_Bchg.AirTickets_under EF-EU for Jun-Jul22	2	1			
41503	JV005532	5.1.2.12.8	12/31/2022	N/A	DV017935_Bchg.TexpRegConsultHandbookGenderMRCCF&Ac	50	42			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV017998_Bchg.Cadv. VNMC Mtg.uptake MRC Strategies	50	42			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV018000_Bchg.Cadv. TNMCS Retreat at BKK, 23/12	50	42			
41503	JV005532	5.2.5.2.4	12/31/2022	N/A	DV018012_Bchg.Cadv. CNMC Forum Uptake Gender&Reg.K	51	43			
41503	JV005532	5.1.2.6.1	12/31/2022	N/A	Bank service charge for Half Yearly service	5	4			
45001	JV005557	5.1.2.12.8	12/31/2022	N/A	MAF7%onEU_5.1.2.12.8-103-OCEO-OSV	63	53			
45001	JV005557	5.1.2.6.1	12/31/2022	N/A	MAF7%onEU_5.1.2.6.1-101-AD-OSV	2,143	1,816			
45001	JV005557	5.1.2.7.4	12/31/2022	N/A	MAF7%onEU_5.1.2.7.4-101-AD-OSV	336	285			
45001	JV005557	5.2.5.2.3	12/31/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	(803)	(681)			
45001	JV005557	5.2.5.2.4	12/31/2022	N/A	MAF7%onEU_5.2.5.2.4-102-OCEO-OSV	588	498			
45001	JV005557	5.2.5.2.3	12/31/2022	N/A	MAF7%onEU_5.2.5.2.3-102-OCEO-OSV	803	681			
45001	JV005557	5.1.2.12.8	12/31/2022	N/A	MAF7%onEU_5.2.5.2.4-102-OCEO-OSV	161	136			
45001	JV005557	5.1.2.7.4	12/31/2022	N/A	MAF7%onEU_5.2.5.2.4-102-OCEO-OSV	738	625			

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

ANNEX 4 - TABLE OF ERRORS

