

EARMARKED FUND
IMPLEMENTED BY MEKONG RIVER COMMISSION
AUDITED STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
31 DECEMBER 2020

EARMARKED FUND

Implemented by Mekong River Commission

FUND INFORMATION

FUND MANAGEMENT:

An Pich Hatda, Chief Executive Officer
Tran Minh Khoi, Director of Administration Division
Hak Socheat, Director of Environmental Management
Division
Bountieng Sanaxonh, Director of Planning Division
Winai Wangpimool, Director of Technical Support Division
Lam Hung Son, Head of Regional Flood and Drought
Management Center
Vu Thu Hong, Chief Human Resources Officer
Buntheung Sanethavong , Chief Finance Officer

IMPLEMENTING AGENCY:

Mekong River Commission

OFFICE:

184 Fa Ngoum Road,
Unit 18, Ban Sithane Neua,
Sikhottabong District,
Vientiane Capital
Lao PDR

PRINCIPAL BANKERS:

Banque Franco Lao
Cambodian Public Bank
Public Bank

AUDITORS:

BDO (Laos) Co., Ltd.

EARMARKED FUND
Implemented by Mekong River Commission

CONTENTS	PAGE
FUND MANAGEMENT'S REPORT	1
INDEPENDENT AUDITORS' REPORT	2 - 3
STATEMENT OF INCOME AND EXPENDITURES	4 - 14
NOTES TO THE STATEMENT	15 - 20

EARMARKED FUND*Implemented by Mekong River Commission***FUND MANAGEMENT'S REPORT**

The Fund Management hereby submits the report together with the audited statement of income and expenditures ("the statement") of Earmarked Fund ("the Fund") for the financial year ended 31 December 2020.

Responsibilities of the Fund Management in Respect of the Statement

The Fund Management is responsible to ascertain that the statement of the Fund for the financial year ended 31 December 2020 is prepared, in all material respects, in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement. In preparing the statement, the Fund Management is required to select suitable accounting policies and then apply them consistently.

The Fund Management is responsible for ensuring that proper accounting records are kept which enable the statement to be prepared in compliance with the basis of preparation and accounting policies set out in Note 2 to the statement. The Fund Management is also responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement by the Fund Management

In the opinion of the Fund Management, the statement set out on pages 4 to 20 is prepared, in all material respects, in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement.

On behalf of the Fund Management,



Tran Minh Khoi
Director of Administration Division



An Pich Hatda
Chief Executive Officer

Vientiane, Lao PDR
Date: 5 May 2021

INDEPENDENT AUDITORS' REPORT TO THE FUND MANAGEMENT OF EARMARKED FUND

Report on the Statement

Opinion

We have audited the accompanying statement of income and expenditures ("the statement") of Earmarked Fund ("the Fund"), and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 20.

In our opinion, the statement of the Fund for the financial year ended 31 December 2020 are prepared, in all material respects, in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Statement* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note 2 to the statement, which describes the basis of preparation and accounting policies adopted by the Fund. The statement is prepared to assist the Fund to meet its financial reporting requirements. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Fund Management and should not be described to or used by any other parties. Our opinion is not modified in respect of this matter.

Responsibilities of the Fund Management for the Statement

The Fund Management is responsible for the preparation of the statement in accordance with the basis of preparation and accounting policies set out in Note 2 to the statement. The Fund Management is also responsible for such internal control as the Fund Management determines is necessary to enable the preparation of the statement of the Fund that is free from material misstatement, whether due to fraud or error.

**INDEPENDENT AUDITORS' REPORT TO THE FUND MANAGEMENT OF
EARMARKED FUND (continued)**

Auditors' Responsibilities for the Audit of the Statement

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

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of the Fund, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Fund Management.
- Evaluate the overall presentation, structure and content of the statement of the Fund, including the disclosures, and whether the statement of the Fund represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Lim Seng Siew
Certified Public Accountant

Vientiane, Lao PDR
Date: 5 May 2021

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

A. BELGIUM

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF-BEL.FLD to contribute to the MRC Navigation, Environment and Climate Change Action. L-MRCS(AD)624/20		608,834	-
Interest earned			
EF-BEL.FLD to contribute to the MRC Navigation, Environment and Climate Change Action. L-MRCS(AD)624/20		166	-
Unutilised fund and interest returned			
2.2\23\13\BEL\N		-	822
2.1\72\10\BEL\O		-	6,173
		609,000	6,995
EXPENDITURES			
EF-BEL the MRC Navigation and Trade Facilitation for 03 June 2016- 30 June 2017	4	-	6,772
Movement in fund balance for the year			
Amount payable to DP		609,000	(13,767)
Fund balance as at 1 January		-	(60)
		-	13,827
Fund balance as at 31 December	3	609,000	-

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

B. CHINA

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF-China the MRC Council visit to China		-	30,000
EXPENDITURES			
EF-China the MRC Council visit to China	4	20,657	9,150
Movement in fund balance for the year			
Fund balance as at 1 January		(20,657)	20,850
		20,850	-
Fund balance as at 31 December	3	193	20,850

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

C. EUROPEAN UNION

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EU (ACA/2018/402-232) Sustainable Transboundary Water Management in the Mekong Basin		2,060,026	3,042,348
Interest earned			
EU (ACA/2018/402-232) Sustainable Transboundary Water Management in the Mekong Basin		5,977	10,165
Unutilised fund and interest returned			
EF-EU (2.2\22\12\EEC\G) CCAI Jan 12 to Dec 15 MK 2012 13		-	4,412
9.1\15\03\EEC\, Interest Earned Start From 2003 to 2015		-	48,195
		-	52,607
		2,066,003	2,999,906
EXPENDITURES			
EU (ACA/2018/402-232) Sustainable Transboundary Water Management in the Mekong Basin	4	2,032,063	2,177,300
Movement in fund balance for the year			
Fund balance as at 1 January		33,940	822,606
		875,213	52,607
Fund balance as at 31 December	3	909,153	875,213

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

D. FRANCE

	Note	2020 USD	2019 USD
INCOME			
Cash contributions and direct payments			
EF-AFD the Extension of the Mekong Hycos network, AFD CZZ1889.01.P		267,705	217,954
Interest earned			
EF-AFD the Extension of the Mekong Hycos network, AFD CZZ1889.01.P		661	791
Unutilised fund and interest returned			
2.1\51\09\FRA\E Environment Programme, MK2009/04		-	1,251
		268,366	217,494
EXPENDITURES			
EF-AFD the Extension of the Mekong Hycos network, AFD CZZ1889.01.P	4	99,256	175,517
Movement in fund balance for the year			
Fund balance as at 1 January		169,110	41,977
		102,036	60,059
Fund balance as at 31 December	3	271,146	102,036

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

E. JAPAN

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF-JAIFD (2.2\39\15\JPN\D) _ Drought Management Programme Core Function ProjectJan 2015-Dec 2017		208,708	170,701
EF-JAIFD (2.2\40\15\JPN\H) _ Flood Forecasting, Dry Season Monitoring&Dissemination of Info &Warning& Alert		331,875	188,629
EF-JPN17-21_Project for Improving Irrigation Facilities in the Lower Mekong River Basin		318,180	363,183
EF-JPNFDM20 Grant from Japan for Flood & Drought Management_MRB		<u>3,825,796</u>	<u>-</u>
		<u>4,684,559</u>	<u>722,513</u>
Interest earned			
EF-JAIFD (2.2\39\15\JPN\D) _ Drought Management Programme Core Function ProjectJan 2015-Dec 2017		242	690
EF-JAIFD (2.2\40\15\JPN\H) _ Flood Forecasting, Dry Season Monitoring&Dissemination of Info &Warning& Alert		839	917
EF-JPN17-21_Project for Improving Irrigation Facilities in the Lower Mekong River Basin		830	819
EF-JPNFDM20 Grant from Japan for Flood & Drought Management_MRB		<u>12,557</u>	<u>-</u>
		<u>14,468</u>	<u>2,426</u>
Unutilised fund and interest returned			
1.1\87\07\JPN\O Interest earned from Japan Funded Project		<u>-</u>	<u>320</u>
		<u>4,699,027</u>	<u>724,619</u>
EXPENDITURES			
EF-JAIFD (2.2\39\15\JPN\D) _ Drought Management Programme Core Function ProjectJan 2015-Dec 2017	4	75,917	133,709
EF-JAIFD (2.2\40\15\JPN\H) _ Flood Forecasting, Dry SeasonMonitoring&Dissemination of Info &Warning& Alert		172,217	161,393
EF-JPN17-21_Project for Improving Irrigation Facilities in the Lower Mekong River Basin		<u>301,490</u>	<u>312,107</u>
		<u>549,624</u>	<u>607,209</u>

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

E. JAPAN (continued)

Movement in fund balance for the year	4,149,403	117,410
Loan from BF	58,288	-
Fund balance as at 1 January	<u>131,307</u>	<u>13,897</u>
Fund balance as at 31 December	3 <u><u>4,338,998</u></u>	<u><u>131,307</u></u>

Draft for discussion

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

F. KREDITANSALT FÜR WIEDERAUFBAU ("KfW")

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF-KFW.WL the Lower Mekong Basin Wetland Management and Conservation Project, MK2016/01		467,812	445,850
Interest earned			
EF-KFW.WL the Lower Mekong Basin Wetland Management and Conservation Project, MK2016/01		640	542
		<u>468,452</u>	<u>446,392</u>
EXPENDITURES			
EF-KFW.WL the Lower Mekong Basin Wetland Management and Conservation Project, MK2016/01	4	467,130	285,844
Movement in fund balance for the year			
Loan from BF		1,322	160,548
Fund Balance as at 1 January		211,198	-
		<u>8,659</u>	<u>(151,889)</u>
Fund balance as at 31 December	3	<u>221,179</u>	<u>8,659</u>

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

G. MEKONG REGION FUTURES INSTITUTE ("MRFI")

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF- MRFI The Socio-Economic Modeling Project		-	38,069
Unutilised fund and interest returned			
EF- MRFI The Socio-Economic Modeling Project		9,503	-
EXPENDITURES			
EF- MRFI The Socio-Economic Modeling Project	4	8,945	19,621
Movement in fund balance for the year			
Fund balance as at 1 January		(18,448)	18,448
		18,448	-
Fund balance as at 31 December	3	-	18,448

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

H. NETHERLANDS

	Note	2020 USD	2019 USD
INCOME			
Cash contributions			
EF-NET_ To promote and coordinate sustainable development and management of the Mekong's water related natural resources (Env-2017-133 & IGG-2017-24041) for Earmarked Fund		-	150,000
Interest earned			
EF-NET_ To promote and coordinate sustainable development and management of the Mekong's water related natural resources (Env-2017-133 & IGG-2017-24041) for Earmarked Fund		2,222	2,045
		2,222	152,045
EXPENDITURES			
EF-NET_ To promote and coordinate sustainable development and management of the Mekong's water related natural resources (Env-2017-133 & IGG-2017-24041) for Earmarked Fund	4	166,503	178,903
Movement in fund balance for the year		(164,281)	(26,858)
Amount payable to DP		-	(525)
Fund balance as at 1 January		219,523	246,906
Fund balance as at 31 December	3	55,242	219,523

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

I. WORLD BANK

	Note	2020 USD	2019 USD
INCOME			
Cash contribution			
EF-WB (2.2\14\12\IBR\W) Mekong Integrated Water Resources Management APL Phase I Grant No. H762		652	519,126
Interest earned			
Interest (EF-WB 2.2\14\12\IBR\W Mekong Integrated Water Resources Management APL Phase I Grant No. H762)		39	2,526
		691	521,652
EXPENDITURES			
EF-WB 2.2\14\12\IBR\W Mekong Integrated Water Resources Management APL Phase I Grant No. H762	4	38,424	967,933
Movement in fund balance for the year			
Fund balance as at 1 January		(37,733)	(446,281)
		37,733	484,014
Fund balance as at 31 December	3	-	37,733

EARMARKED FUND
Implemented by Mekong River Commission

STATEMENT OF INCOME AND EXPENDITURES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020 (continued)

J. UNIVERSITY MURDOCH - AUSTRALIA

	Note	2020 USD	2019 USD
INCOME			
Interest earned			
EF-AULFP 2.2\42\15\AUL\F F-PIP 2011-2015		-	22
EXPENDITURES			
EF-AULFP 2.2\42\15\AUL\F F-PIP 2011-2015	4	416	6,085
Movement in fund balance for the year		(416)	(6,063)
Fund balance as at 1 January		6,325	12,388
Fund balance as at 31 December	3	5,909	6,325

EARMARKED FUND
Implemented by Mekong River Commission

NOTES TO THE STATEMENT

1. FUND BACKGROUND

The Mekong River Commission (“MRC”) 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.

Since its establishment, the MRC has strived to develop work programmes and strategies to best serve its mission to promote and coordinate sustainable management and development of water and related resources for the countries’ mutual benefit and the people’s well-being. Over the years, with a vision to bring about an economically prosperous, socially just and environmentally sound Mekong River Basin, the MRC has placed regional cooperation and basin-wide planning at the heart of its operation.

The MRC 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.

MRC facilitates regional meetings of the Member Countries and provides technical advice on joint planning, coordination and cooperation. It also works closely with the four countries’ coordinating bodies, the National Mekong Committees (“NMCs”) and other state agencies.

The funds received and uses of funds in MRC were categorised into three types as the following:

1. Basket Fund (“BF”);
2. Earmarked Fund (“EF”); and
3. Administrative Reserve Fund (“ARF”).

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The statement of income and expenditures (“the statement”), which is expressed in United States Dollar (“USD”), has been prepared in accordance with the modified cash basis of accounting. Under this basis of accounting, income are recognised when received rather than when earned, and payments are recognised when paid rather than when incurred, except for the following:

- (i) Staff health and life insurance premiums, personal telephone and fax costs charged to staff, project related expenses and repatriation fee, which are recognised on an accrual basis; and
- (ii) Advances to NMCs, projects and employees are recognised as receivables until they are cleared.

EARMARKED FUND
Implemented by Mekong River Commission

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Income

The income consists of contributions from Development Partners, which are recognised as income when cash is credited to the MRC's bank accounts. Direct payments made by Development Partners to contractors are recognised as income upon Development Partners' notice to the MRC.

Interest income is recognised when credited to the MRC's bank accounts.

2.3 Expenditures

Expenditures are recognised when payment is made rather than when it is incurred, except as disclosed in Note 2.1 to the statement.

2.4 Property and equipment

For control purposes, property and equipment is maintained in a property and equipment listing. All property and equipment are expensed in full in the statement at the date of acquisition. Any proceeds from disposal of property and equipment are recognised as a decrease in expenditures rather than an increase in income in the statement.

2.5 Foreign exchange differences

The Fund mainly transacts its activities and maintains its books of accounts primarily in USD. Transactions in currencies other than USD are converted into USD at the rates of exchange prevailing on the transaction dates. All foreign exchange differences are recognised in the statement.

EARMARKED FUND
Implemented by Mekong River Commission

3. SUMMARY OF INCOME, EXPENDITURES AND FUND BALANCES BY DEVELOPMENT PARTNERS – 2020

Development Partner	Cash contributions	Interest earned	Total income net	Unutilised fund and interest returned	Reallocation	Expenditures (*)	Foreign exchange loss	Movement in fund balance for the year	Loan from BF (**)	Func balance as at 1 January 2020	Func balance as at 31 December 2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)=(3)-(4)-(5)-(6)-(7)	(9)	(10)	(11)=(8)+(9)+(10)
Belgium	608,834	166	609,000	-	-	-	-	609,000	-	-	609,000
China	-	-	-	-	-	20,657	-	(20,657)	-	20,850	193
European Union	2,060,026	5,977	2,066,003	-	-	2,032,063	-	33,940	-	875,213	909,153
France	267,705	661	268,366	-	-	99,256	-	169,110	-	102,036	271,146
Japan	4,684,559	14,468	4,699,027	-	-	549,624	-	4,149,403	58,288	131,307	4,338,998
KfW	467,812	640	468,452	-	-	467,130	-	1,322	211,198	8,659	221,179
MRFI	(9,503)	-	(9,503)	-	-	8,945	-	(18,448)	-	18,448	-
Netherlands	-	2,222	2,222	-	-	166,503	-	(164,281)	-	219,523	55,242
World Bank	652	39	691	-	-	38,424	-	(37,733)	-	37,733	-
University	-	-	-	-	-	-	-	-	-	-	-
Murdoch - Australia	-	-	-	-	-	416	-	(416)	-	6,325	5,909
NORAD	-	-	-	-	-	-	-	-	-	238	238
	8,080,085	24,173	8,104,258	-	-	3,383,018	-	4,721,240	269,486	1,420,332	6,411,058

(*) Expenditure in column (6) includes management and administration fees ("MAF").

(**) Loan from BF bears no interest and the principal will be paid when the Fund receives funding from the donors.

EARMARKED FUND
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4. EXPENDITURES

4a. Analysis of expenditures by Development Partners

Development Partner	2020		2019		Expenditures (including MAF) USD	Expenditures (including MAF) USD
	Expenditures (excluding MAF) USD	MAF USD	Expenditures (excluding MAF) USD	MAF USD		
Belgium	-	-	-	834	5,938	6,772
China	20,657	-	20,657	-	9,150	9,150
European Union	1,899,124	132,939	2,032,063	142,440	2,034,860	2,177,300
France	86,310	12,946	99,256	22,894	152,623	175,517
Japan	494,066	55,558	549,624	60,015	547,194	607,209
KfW	420,838	46,292	467,130	28,327	257,517	285,844
MRFI	8,945	-	8,945	-	19,621	19,621
Netherlands	144,785	21,718	166,503	23,335	155,568	178,903
United States of America	-	-	-	93	62,860	62,953
World Bank	34,616	3,808	38,424	95,921	872,012	967,933
University Murdoch – Australia	375	41	416	603	5,482	6,085
	3,109,716	273,302	3,383,018	374,462	4,122,825	4,497,287

EARMARKED FUND
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4. EXPENDITURES (continued)

4b. Analysis of expenditures by programmes

Programme	Abbreviations	Project codes	2020		2019		Expenditures (including MAF) USD	
			Expenditures (excluding MAF) USD	MAF USD	Expenditures (excluding MAF) USD	MAF USD		
The Drought Management Programme	DMP	EF-JAIFD	70,951	4,966	75,917	124,962	8,747	133,709
Flood Management and Mitigation Programme	FMMP	EF-JAIFD	160,950	11,267	172,217	150,835	10,558	161,393
Project for Improving Irrigation Facilities in the lower Mekong River Basin	IF	EF-JPN17-21	262,165	39,325	301,490	271,397	40,710	312,107
Fisheries Programme	FP	EF-AULFP	375	41	416	5,482	603	6,085
Mekong Integrated Water Resources Management Project	MIWRMP	EF-WB	34,616	3,808	38,424	872,012	95,921	967,933
The Wetland Management and Conservation Project	WL	EF-KFW.WL	420,838	46,292	467,130	257,517	28,327	285,844
Building Mekong River Genetic Biodiversity Research Network	BMRGBRN	EF-PEER	-	-	-	847	93	940
The Mekong Hydro-Meteorological Network and Data Application	HYDRO	EF-AFD	86,310	12,946	99,256	152,623	22,894	175,517
The MRC Navigation and Trade Facilitation To Promote and Coordinatomm Sustainable Development and Management	NTF	EF-BEL	-	-	-	5,938	834	6,772
Support to Enhanced Cooperation in Sustainable Transboundary Water	PCSDM	EF-NET	144,785	21,718	166,503	155,568	23,335	178,903
The MRC Council Visit to China	STWM	EU	1,899,124	132,939	2,032,063	2,034,860	142,440	2,177,300
The Socio-Economic Modelling Project	CHINA	EF-CHINA	20,657	-	20,657	9,150	-	9,150
The Mekong-Mississippi River Commission Exchange in the United States	SEMP	EF-MERFI	8,945	-	8,945	19,621	-	19,621
	MISSISSIPPI	EF- US19GRANT	-	-	-	62,013	-	62,013
			3,109,716	273,302	3,383,018	4,122,825	374,462	4,497,287

EARMARKED FUND
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5. ANALYSIS OF EXPENDITURE BY DEVELOPMENT PARTNERS AND BY PROGRAMMES - 2020

Development Partner/ Programme	DMP USD	FMMP USD	IF USD	FP USD	MIWRMP USD	WL USD	CHINA USD	HYDRO USD	PCSDM USD	STWWM USD	SEMP USD	TOTAL USD
China	-	-	-	-	-	-	20,657	-	-	-	-	20,657
European Union	-	-	-	-	-	-	-	-	-	2,032,063	-	2,032,063
France	-	-	-	-	-	-	-	99,256	-	-	-	99,256
Japan	75,917	172,217	301,490	-	-	-	-	-	-	-	-	549,624
KfW	-	-	-	-	-	467,130	-	-	-	-	-	467,130
MRFI	-	-	-	-	-	-	-	-	-	-	8,945	8,945
Netherlands	-	-	-	-	-	-	-	-	166,503	-	-	166,503
World Bank	-	-	-	-	38,424	-	-	-	-	-	-	38,424
University	-	-	-	-	-	-	-	-	-	-	-	-
Murdoch - Australia	-	-	-	416	-	-	-	-	-	-	-	416
	75,917	172,217	301,490	416	38,424	467,130	20,657	99,256	166,503	2,032,063	8,945	3,383,018