

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

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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 2020-31 December 2020
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	24 months: 2019-2021
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.

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

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

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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**

<b>Budget heading</b>	<b>Budget expenditure (EUR)</b>	<b>Reported expenditure (EUR)</b>
1. Human resource	638,246	484,825
2. Travel	42,723	22,468
3. Equipment and supplies	50,307	47,070
4. Other costs and services	931,105	413,034
5. Others	1,101,901	741,166
6. Indirect cost	193,130	119,599
<b>Total</b>	<b>2,957,412</b>	<b>1,828,162</b>

**1.2.2 Contributions**

<b>Source of contribution</b>	<b>Budgeted contribution (EUR)</b>	<b>Actual contribution (EUR)</b>
European Union	2,957,412	1,850,046
<b>Total</b>	<b>2,957,412</b>	<b>1,850,046</b>

**1.2.3 Revenues**

<b>Revenues types</b>	<b>Budgeted revenues (EUR)</b>	<b>Actual revenues (EUR)</b>
Interest	-	5,371
<b>Total</b>	<b>-</b>	<b>5,371</b>

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

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

**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 64%, which is equal to EUR1,174,395 and 190 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 75% and considering the risk analysis presented above.

	<b>Population</b>	<b>Verified samples</b>
Number of transactions	1,698	190
Value of transactions EUR	1,828,162	1,174,395

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**  
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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  
Sao Mengheang, Senior  
Phan Darasy, Auditor  
Lor Sulisak, Auditor  
Yengvue Nhiayia, Auditor  
Lattana Vilaylak, Auditor  
Keota Makkhaphonh, Auditor  
Sirivanh Saythongdam, 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: 5 May 2021

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**ANNEX 1 - FINANCIAL REPORTS**

Expenditure & Budget Status for Jan-Dec 2020	Budget as per contract signed				Following Period (01/01/2020-31/12/2020)Forecast					Expenditure in current accounting period: 2020				Balance Budget		
	Unit 13	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	2020 Budget (USD)	Total Jan-Jun (USD)	Total Jul-Dec (USD)	Total Jan-Dec (USD)	Total Jan-Dec (EUR)	Balance (USD)	Balance (EUR)	Total %
Costs		(a)	(b)	(c)=(a)*(b)		(e)	(f)	(g) = (e) * (f)						(h)		
<b>1. Human Resources14</b>																
<b>1.1 Salaries (gross salaries including social security charges and other related costs, local staff)4</b>																
<b>1.1.1 Technical</b>																
<b>1.1.2 Administrative/ support staff</b>																
1.1.2.1 Admin and Governance Assistant	Per month	24	1,283	30,792	Per month	24	340	8,149	9,041	5,115	9,619	14,734	13,249	(5,693)	(5,100)	163%
1.1.2.2 Admin and Finance Assistant	Per month	24	1,283	30,792	Per month	24	933	22,390	24,839	7,467	7,862	15,329	13,791	9,510	8,599	62%
1.1.2.3 Admin and Accounting Assistant	Per month	24	1,283	30,792	Per month	24	255	6,111	6,780	3,615	3,821	7,436	6,690	(657)	(579)	109%
<b>1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)</b>																
<b>1.2.1 Technical</b>																
1.2.1.1 Accountant	Per month	24	4,275	102,600	Per month	12	3,628	43,537	48,300	18,342	17,733	36,075	32,459	12,225	11,078	75%
1.2.1.2 Internal Auditor officer	Per month	24	5,130	123,120	Per month	24	3,429	82,287	91,289	30,375	36,542	66,917	60,197	24,372	22,090	73%
1.2.1.3 Ecosystem and Wetland Specialist	Per month	12	5,130	61,560	Per month			-	-	-	-	-	-	-	-	0%
1.2.1.4 Water Quality Specialist	Per month	24	5,130	123,120	Per month	12	4,422	53,061	58,866	5,482	11,291	16,773	15,082	42,093	37,979	28%
1.2.1.5 Aquatic and Fishery monitoring Specialist	Per month	24	5,130	123,120	Per month	12	4,801	57,613	63,916	29,697	31,080	60,777	54,681	3,139	2,932	95%
1.2.1.6 Water and Climate Monitoring Specialist	Per month	24	5,130	123,120	Per month	12	6,084	73,006	80,993	41,633	32,012	73,645	66,276	7,348	6,730	91%
1.2.1.7 Project Officer	Per month	24	4,275	102,600	Per month	12	5,085	61,024	67,700	24,146	25,273	49,419	44,462	18,281	16,562	73%
1.2.1.8 Monitoring and evaluation Specialist Remote Sensing and GIS Specialist	Per month	24	5,130	123,120	Per month	12	5,291	63,494	70,440	34,544	31,068	65,612	59,039	4,828	4,455	93%
1.2.1.9 Governance Officer	Per month	24	4,275	102,600	Per month	12	6,010	72,125	80,015	29,697	33,062	62,759	56,461	17,256	15,664	78%
1.2.1.10 Stake holder Specialist	Per month	24	5,130	123,120	Per month	12	5,347	64,161	71,180	34,286	34,378	68,664	61,778	2,517	2,383	96%
1.2.1.11 River Flood Forecasting Specialist-sothea khem	Per month	12	5,130	61,560	Per month			-	-	-	-	-	-	-	-	0%
1.2.1.12 Operational Hydro-met Forecaster-Anh	Per month	12	4,275	51,300	Per month			-	-	-	-	-	-	-	-	0%
1.2.1.13 Social-economic Specialist	Per month	12	5,130	61,560	Per month	12	38	451	500	-	-	-	-	500	451	0%
<b>1.3 Per diems for missions/travel5</b>																
<b>1.3.1 Abroad (staff assigned to the Action)</b>																
1.3.1.1 Ecosystem and Wetland Abroad	Per diem	12	129	1,548	Per diem			-	-	-	-	-	-	-	-	0%
1.3.1.2 Water Quality Abroad	Per diem	12	129	1,548	Per diem			-	-	-	-	-	-	-	-	0%
1.3.1.3 Water and Climate Monitoring	Per diem	12	129	1,548	Per diem			-	-	-	-	-	-	-	-	0%
1.3.1.4 Remote Sensing and GIS	Per diem	18	129	2,322	Per diem	12	492	5,902	6,548	-	-	-	-	6,548	5,902	0%
<b>1.3.2 Local (staff assigned to the Action)</b>																
1.3.2.1 Ecosystem and Wetland Local	Per diem	12	26	312	Per diem			-	-	-	-	-	-	-	-	0%
1.3.2.2 Water Quality Local	Per diem	18	26	468	Per diem			-	-	-	-	-	-	-	-	0%
1.3.2.3 Water and Climate Monitoring	Per diem	18	26	468	Per diem			-	-	-	-	-	-	-	-	0%
1.3.2.4 Remote Sensing and GIS	Per diem	18	26	468	Per diem	12	116	1,395	1,548	-	-	-	-	1,548	1,395	0%
<b>1.3.3 Seminar/conference participants</b>																
1.3.3.1 Audit Committee Conference (DSA)	Per diem	105	129	13,545	Per diem	45	148	6,655	7,383	-	-	-	-	7,383	6,655	0%
1.3.3.2 Ecosystem and Wetland Conference	Per diem	64	129	8,256	Per diem	32	258	8,256	9,159	-	-	-	-	9,159	8,256	0%
1.3.3.3 Water Quality Conference	Per diem	128	129	16,512	Per diem	64	73	4,657	5,166	-	735	735	660	4,431	3,997	14%
1.3.3.4 Water and Climate Monitoring  Discharge and Sediment Monitoring	Per diem	128	129	16,512	Per diem			-	-	-	-	-	-	-	-	0%
1.3.3.5 Remote Sensing and GIS	Per diem	64	129	8,256	Per diem	32	124	3,972	4,407	-	-	-	-	4,407	3,972	0%
<b>Subtotal Human Resources</b>				<b>1,446,639</b>				<b>638,246</b>	<b>708,070</b>	<b>264,399</b>	<b>274,476</b>	<b>538,875</b>	<b>484,825</b>	<b>169,195</b>	<b>153,421</b>	<b>76%</b>
<b>2. Travel6</b>																
2.1. International travel	Per Flight	170	342	58,140	Per Flight	85	243	20,621	22,877	19,176	857	20,033	18,055	2,844	2,566	88%
2.2 Local transportation	Per Meeting Day	200	171	34,200	Per Meeting Day	100	221	22,102	24,520	4,895	-	4,895	4,412	19,625	17,690	20%
<b>Subtotal Travel</b>				<b>92,340</b>				<b>42,723</b>	<b>47,397</b>	<b>24,071</b>	<b>857</b>	<b>24,928</b>	<b>22,467</b>	<b>22,469</b>	<b>20,256</b>	<b>53%</b>
<b>3. Equipment and supplies7</b>																
3.1 Purchase or rent of vehicles	Per vehicle	-	-	-	Per vehicle			-	-	-	-	-	-	-	-	0%
3.2 Furniture, computer equipment	Per Unit	-	-	-	Per Unit			-	-	-	-	-	-	-	-	0%
3.2.1 Computer Laptop	Per Unit	17	2,190	37,230	Per Unit	9	1,825	16,427	18,224	10,943	7,135	18,078	16,272	146	155	99%
3.2.2 Computer Screen and TV	Per Unit	17	1,720	29,240	Per Unit	13	458	5,959	6,611	2,861	3,750	6,611	5,946	0	13	100%
3.2.3 Scanner and ink printer	Per Unit	10	1,283	12,830	Per Unit	9	875	7,879	8,741	8,737	-	8,737	7,876	4	3	100%
3.3 ARC-GIS equipment and smart phone	Per Unit	7	3,933	27,531	Per Unit	7	1,960	13,723	15,224	18,732	-	18,732	16,885	(3,508)	(3,162)	123%
3.4 Spare parts/equipment for machines, tools and ARC-GIS license	Per Unit	7	3,933	27,531	Per Unit	7	903	6,319	7,010	102	-	102	92	6,908	6,227	1%
3.5 Other (please specify)																

Expenditure & Budget Status for Jan-Dec 2020	Budget as per contract signed				Following Period (01/01/2020-31/12/2020)Forecast					Expenditure in current accounting period: 2020				Balance Budget				
	Unit 13	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	2020 Budget (USD)	Total Jan-Jun (USD)	Total Jul-Dec (USD)	Total Jan-Dec (USD)	Total Jan-Dec (EUR)	Balance (USD)	Balance (EUR)	Total %		
<b>Subtotal Equipment and supplies</b>				<b>134,362</b>				<b>50,307</b>	<b>55,811</b>			<b>41,375</b>	<b>10,885</b>	<b>52,260</b>	<b>47,070</b>	<b>3,551</b>	<b>3,237</b>	<b>94%</b>
<b>4. Local office14</b>																		
4.1 Vehicle costs	Per month	-	-	-	Per month	-	-	-	-	-	-	-	-	-	-	-	-	0%
4.2 Office rent	Per month	-	-	-	Per month	-	-	-	-	-	-	-	-	-	-	-	-	0%
4.3 Consumables - office supplies	Per month	-	-	-	Per month	-	-	-	-	-	-	-	-	-	-	-	-	0%
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month	-	-	-	Per month	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Subtotal Local office</b>				<b>-</b>				<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5. Other costs, services8</b>																		
<b>5.1 Publications9</b>																		
5.1.1 M&E Publications OCEO	Per contract	4	4,275	17,100	Per contract	2	5,939	11,878	13,177	-	-	4,567	4,567	4,101	8,611	7,777	35%	
<b>5.2 Studies, research9</b>																		
5.2.1 Accounting and Financial Training	Per course	12	5,700	68,400	Per course	6	4,507	27,042	30,000	320	-	320	-	288	29,680	26,754	1%	
5.2.2 Internal Control Training	Per course	6	8,550	51,300	Per course	2	13,521	27,042	30,000	504	-	504	454	29,496	26,588	2%		
5.2.3 Audit Committee Consultant (Fees)	Per meeting	25	1,710	42,750	Per meeting	10	1,716	17,160	19,037	3,696	7,721	11,417	10,265	7,621	6,895	60%		
5.2.4 Consultant for improve FIX asset management	Per contract	1	25,650	25,650	Per contract	1	23,651	23,651	26,238	-	-	-	-	26,238	23,651	0%		
5.2.5 Consultant for Digitization document system	Per contract	1	42,750	42,750	Per contract	1	42,750	42,750	47,427	-	-	-	-	47,427	42,750	0%		
5.2.6 Consultant for Accounting Software	Per contract	1	42,750	42,750	Per contract	1	37,930	37,930	42,080	5,040	15,256	20,296	18,244	21,784	19,686	48%		
5.2.7 Consultant for maintain adequate process controls during transition	Per contract	1	8,550	8,550	Per contract	1	8,550	8,550	9,485	-	-	-	-	9,485	8,550	0%		
5.2.8 Staff Handbook development for new Personnel Manual	Per contract	1	2,565	2,565	Per contract	1	2,565	2,565	2,565	-	-	-	-	-	-	-	0%	
5.2.9 tool box development	Per contract	1	4,275	4,275	Per contract	1	4,275	4,275	4,275	-	-	-	-	-	-	-	0%	
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	6,490	7,200	-	-	-	-	7,200	6,490	0%		
5.2.11 HR consultant for automation of HR procedures	Per contract	1	42,750	42,750	Per contract	1	42,750	42,750	47,427	-	-	-	-	47,427	42,750	0%		
5.2.12 Riparian Consultant for Ecosystem and Wetland	Per contract	1	4,275	4,275	Per contract	1	7,051	7,051	7,822	1,092	5,600	6,692	6,014	1,130	1,037	85%		
5.2.13 International Consultant for Aquatic and Fishery monitoring	Per contract	30	855	25,650	Per contract	15	901	13,521	15,000	2,295	4,600	6,895	6,200	8,105	7,321	46%		
5.2.14 Riparian Consultant for Aquatic and Fishery monitoring	Per contract	20	428	8,560	Per contract	10	937	9,365	10,390	461	1,920	2,381	2,140	8,009	7,225	23%		
5.2.15 International Consultant for on discharge and sediment monitoring	Per contract	1	8,550	8,550	Per contract	1	8,521	8,521	9,453	-	-	-	-	9,453	8,521	0%		
5.2.16 M&E International Consultant OCEO	Per contract	1	25,650	25,650	Per contract	1	2,934	2,934	3,255	3,427	4,384	7,811	7,026	(4,556)	(4,092)	239%		
5.2.17 M&E Riparian Consultant OCEO,	Per contract	1	8,550	8,550	Per contract	1	7,306	7,306	8,105	8,105	-	8,105	7,306	0	0	100%		
5.2.18 Gender International Consultant OCEO	Per contract	2	17,100	34,200	Per contract	1	18,028	18,028	20,000	-	-	-	-	20,000	18,028	0%		
5.2.19 Gender Training : OCEO	Per course	2	8,550	17,100	Per course	1	8,550	8,550	9,485	-	2,998	8,550	2,692	6,488	5,858	31%		
5.2.20 Riparian Consultant for implementation of AWP : OCEO	Per contract	2	8,550	17,100	Per contract	1	8,086	8,086	8,971	-	-	-	-	8,971	8,086	0%		
5.2.21 Riparian Consultant for Socio-economic database redesign and SIMVA	Per contract	2	8,550	17,100	Per contract	1	22,606	22,606	25,079	8,200	14,185	22,385	20,130	2,694	2,476	89%		
5.2.22 International consultant MRC SP 2021-2025 preparation	Per contract	1	42,750	42,750	Per contract	1	21,633	21,633	24,000	64,003	43,025	107,028	96,331	(83,028)	(74,698)	445%		
5.2.23 Riparian consultant MRC SP 2021-2025 preparation	Per contract	1	25,650	25,650	Per contract	1	30,151	30,151	33,450	5,850	15,600	21,450	19,283	12,000	10,868	64%		
5.2.24 Local consultant for Governance and administration	Per contract	2	8,721	17,442	Per contract	1	-	-	-	-	-	-	-	-	-	-	0%	
5.2.25 International consultant for Remote Sensing and GIS	Per contract	4	8,550	34,200	Per contract	1	8,563	8,563	9,500	-	-	-	-	9,500	8,563	0%		
5.2.26 International consultant Appraisal mission for MRC SP 2021-2025	Per meeting	1	42,750	42,750	Per meeting	1	65,914	65,914	73,125	-	-	-	-	73,125	65,914	0%		
5.3 Expenditure verification/Audit	Per contract	2	21,375	42,750	Per contract	1	42,750	42,750	47,427	5,700	-	5,700	5,138	41,727	37,612	12%		
5.4 Evaluation costs																		0%
5.5 Translation, interpreters																		0%
5.6 Financial services (bank guarantee costs etc.)	Per month	24	689	16,535	Per month	12	1,052	12,621	14,002	2,502	3,737	6,239	5,612	7,762	7,009	44%		
<b>5.7 Costs of conferences/seminars9</b>																		
5.7.1 Audit committee Consultant flight ticket	Per meeting	30	257	7,710	Per meeting	1	-	-	-	-	-	-	-	-	-	-	-	0%
5.7.2 Audit committee consultant conferences	Per meeting	8	1,710	13,680	Per meeting	4	902	3,606	4,000	-	-	-	-	4,000	3,606	0%		
5.7.3 MCs on annual contributions Conference	Per meeting	2	8,550	17,100	Per meeting	1	-	-	-	-	-	-	-	-	-	-	0%	
5.7.4 Contract Management Training	Per meeting	2	8,550	17,100	Per meeting	1	-	-	-	-	-	-	-	-	-	-	0%	
5.7.5 Leadership and Management practices : Regional Meeting and consultant	Per meeting	2	8,550	17,100	Per meeting	1	18,028	18,028	20,000	-	5,000	5,000	4,490	15,000	13,538	25%		
5.7.6 Capacity building to MC and MRC staffs by HR reform	Per meeting	8	4,275	34,200	Per meeting	4	4,507	18,028	20,000	2,000	4,747	6,747	6,066	13,253	11,962	34%		
5.7.7 Ecosystem and Wetland conferences	Per meeting	1	6,678	6,678	Per meeting	1	10,000	10,000	11,094	12,353	-	12,353	11,135	(1,259)	(1,135)	111%		
5.7.8 Water Quality conferences	Per meeting	2	5,652	11,304	Per meeting	1	4,657	4,657	5,166	-	3,555	3,555	3,193	1,611	1,464	69%		
5.7.9 Regional Stakeholder Forum OCEO	Per meeting	6	9,263	55,576	Per meeting	3	12,747	38,242	42,426	50,853	17,005	67,858	61,110	(25,432)	(22,868)	160%		
5.7.10 National Stakeholder Forum OCEO	Per meeting	16	4,275	68,400	Per meeting	8	4,836	38,688	42,920	9,967	-	9,967	8,984	32,953	29,704	23%		
5.7.11 Outcome reflection regional meeting OCEO	Per meeting	4	8,550	34,200	Per meeting	2	8,550	17,100	18,971	-	-	-	-	18,971	17,100	0%		
5.7.12 Dash board training : National meeting OCEO	Per meeting	8	4,275	34,200	Per meeting	4	4,275	17,100	18,971	7,921	-	7,921	7,140	11,049	9,960	42%		

Expenditure & Budget Status for Jan-Dec 2020	Budget as per contract signed				Following Period (01/01/2020-31/12/2020)Forecast					Expenditure in current accounting period: 2020				Balance Budget		
	Unit 13	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	2020 Budget (USD)	Total Jan-Jun (USD)	Total Jul-Dec (USD)	Total Jan-Dec (USD)	Total Jan-Dec (USD)	Balance (USD)	Balance (EUR)	Total %
5.7.13 Gender Meeting : Regional meeting OCEO	Per meeting	4	8,550	34,200	Per meeting	2	5,000	10,000	11,094	-	-	-	-	11,094	10,000	0%
5.7.14 National Consultation Meeting for AWP : OCEO	Per meeting	8	4,275	34,200	Per meeting	4	4,275	17,100	18,971	249	28,284	28,533	25,626	(9,563)	(8,526)	150%
5.7.15 Regional Consultation Meeting for AWP : OCEO	Per meeting	4	8,550	34,200	Per meeting	2	8,550	17,100	18,971	-	1,281	1,281	1,151	17,689	15,949	7%
5.7.16 National Consultation Meeting : the flood forecasting operation and flood monitoring system maintenance	Per meeting	8	6,413	51,304	Per meeting	4	6,000	23,998	26,623	5,483	6,200	11,683	10,510	14,940	13,488	44%
5.7.17 Regional and National technical working group meeting : the flood forecasting operation	Per meeting	4	8,550	34,200	Per meeting	2	8,550	17,100	18,971	(131)	-	(131)	(118)	19,102	17,218	-1%
5.7.18 National Consultation Meeting : SIMVA data collection report	Per meeting	4	8,550	34,200	Per meeting	2	10,804	21,607	23,971	4,999	18,470	23,469	21,093	502	514	98%
5.7.19 Regional technical working group meeting : SIMVA data collection report	Per meeting	2	8,550	17,100	Per meeting	1	18,028	18,028	20,000	177	1,898	2,075	1,864	17,925	16,164	10%
5.7.20 Regional and National meetings MRC SP 2021-2025 preparation	Per meeting	4	10,688	42,752	Per meeting	4	19,739	78,955	87,593	23,198	13,456	36,654	32,994	50,939	45,961	42%
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	1	5,000	5,000	5,547	-	3,322	3,322	2,984	2,225	2,016	60%
5.7.22 Regional meeting for Sensing and GIS	Per meeting	5	8,550	42,750	Per meeting	3	7,975	23,925	26,542	-	3,994	3,994	3,587	22,548	20,338	15%
5.8. Visibility actions10																
<b>Subtotal Other costs, services</b>				<b>1,426,832</b>				<b>931,105</b>	<b>1,032,968</b>	<b>228,264</b>	<b>230,805</b>	<b>459,069</b>	<b>413,034</b>	<b>573,898</b>	<b>518,071</b>	<b>44%</b>
<b>6. Other</b>																
<b>6.1 MOU with Member country</b>																
<b>6.1.1 MOU : Ecosystem and Wetland Project</b>																
6.1.1.1 MOU with Cambodia	Per MOU	1	21,061	21,061	Per MOU	1	2,704	2,704	3,000	3,000	-	3,000	2,704	(0)	(0)	100%
6.1.1.2 MOU with Lao PDR	Per MOU	1	17,917	17,917	Per MOU			-	-	-	-	-	-	-	-	0%
6.1.1.3 MOU with Thailand	Per MOU	1	15,055	15,055	Per MOU	1	1,586	1,586	1,760	1,760	(1)	1,759	1,586	0	0	100%
6.1.1.4 MOU with Viet Nam	Per MOU	1	14,236	14,236	Per MOU			-	-	-	-	-	-	-	-	0%
<b>6.1.2 MOU : Water Quality Project</b>																
6.1.2.1 MOU with Cambodia	Per MOU	1	11,310	11,310	Per MOU			-	-	-	-	-	-	-	-	0%
6.1.2.2 MOU with Lao PDR	Per MOU	2	4,226	8,451	Per MOU	1	19,720	19,720	21,877	14,372	7,495	21,867	19,686	10	34	100%
<b>6.1.3 MOU : on fish abundance and diversity monitoring Project</b>																
6.1.3.1 MOU with Cambodia (Fishery Administration)	Per MOU	2	29,188	58,376	Per MOU	1	17,217	17,217	19,101	9,550	9,551	19,101	17,186	(0)	31	100%
6.1.3.2 MOU with Cambodia (Tonle Sap Authority)	Per MOU	2	32,921	65,842	Per MOU	1	50,524	50,524	56,051	41,051	12,000	53,051	47,780	3,000	2,744	95%
6.1.3.3 MOU with Lao PDR	Per MOU	2	44,736	89,472	Per MOU	1	15,139	15,139	16,795	-	14,197	14,197	12,750	2,599	2,389	84%
6.1.3.4 MOU with Thailand	Per MOU	2	34,900	69,800	Per MOU	1	47,634	47,634	52,845	40,246	12,599	52,845	47,592	0	42	100%
6.1.3.5 MOU with Viet Nam	Per MOU	2	27,467	54,934	Per MOU	1	15,976	15,976	17,724	8,862	8,862	17,724	15,947	(0)	29	100%
<b>6.1.4 MOU : fish larvae drift monitoring Project</b>																
6.1.4.1 MOU with Cambodia	Per MOU	2	9,043	18,086	Per MOU	1	24,424	24,424	27,096	14,591	12,506	27,097	24,384	(1)	40	100%
6.1.4.2 MOU with Vietnam	Per MOU	2	9,943	19,886	Per MOU	1	24,418	24,418	27,089	13,315	13,774	27,089	24,372	0	46	100%
6.1.4.3 MOU with Cambodia	Per MOU	2	10,218	20,435	Per MOU	1	47,395	47,395	52,580	15,461	19,606	35,067	31,544	17,513	15,851	67%
6.1.4.4 MOU with Lao PDR	Per MOU	2	13,725	27,450	Per MOU	1	26,007	26,007	28,852	-	14,426	14,426	12,956	14,426	13,051	50%
<b>6.1.5 MOU : Sediment and Climate Monitoring Discharge and sediment Monitoring project</b>																
6.1.5.1 MOU with Cambodia	Per MOU	2	35,269	70,538	Per MOU	1	58,907	58,907	65,351	41,714	52,670	94,384	84,902	(29,033)	(25,995)	144%
6.1.5.2 MOU with Lao PDR	Per MOU	2	35,269	70,538	Per MOU	1	72,296	72,296	80,205	36,913	35,898	72,811	65,512	7,394	6,784	91%
6.1.5.3 MOU with Thailand	Per MOU	2	35,269	70,538	Per MOU	1	61,970	61,970	68,750	25,596	30,374	55,970	50,350	12,779	11,620	81%
6.1.5.4 MOU with Viet Nam	Per MOU	2	35,269	70,538	Per MOU	1	58,109	58,109	64,466	16,958	16,864	33,822	30,431	30,644	27,678	52%
<b>6.1.6 MOU : SIMVA report</b>																
6.1.6.1 MOU with Cambodia	Per MOU	2	7,695	15,390	Per MOU			-	-	-	-	-	-	-	-	0%
6.1.6.2 MOU with Lao PDR	Per MOU	2	8,892	17,784	Per MOU			-	-	-	-	-	-	-	-	0%
6.1.6.3 MOU with Thailand	Per MOU	2	7,695	15,390	Per MOU			-	-	-	-	-	-	-	-	0%
6.1.6.4 MOU with Viet Nam	Per MOU	2	11,115	22,230	Per MOU			-	-	-	-	-	-	-	-	0%
<b>6.1.7 MOU : Remote Sensing and GIS Specialist</b>																
6.1.7.1 MOU with Cambodia	Per MOU	1	25,650	25,650	Per MOU	1	45,069	45,069	50,000	9,987	29,961	39,948	35,909	10,052	9,160	80%
6.1.7.2 MOU with Lao PDR	Per MOU	1	25,650	25,650	Per MOU	1	45,069	45,069	50,000	10,000	15,000	25,000	22,484	25,000	22,585	50%
6.1.7.3 MOU with Thailand	Per MOU	1	25,650	25,650	Per MOU	1	45,069	45,069	50,000	9,999	29,998	39,997	35,953	10,003	9,116	80%
6.1.7.4 MOU with Viet Nam	Per MOU	1	25,650	25,650	Per MOU	1	45,069	45,069	50,000	-	39,882	39,882	35,816	10,118	9,253	79%
<b>6.2 Governance meeting expense</b>																
6.2.1 MRC Council Meeting	Per Meeting	2	102,600	205,200	Per Meeting	1	214,988	214,988	238,508	30,844	64,921	95,765	86,106	142,743	128,882	40%

Expenditure & Budget Status for Jan-Dec 2020	Budget as per contract signed				Following Period (01/01/2020-31/12/2020)Forecast					Expenditure in current accounting period: 2020				Balance Budget		
	Unit 13	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	2020 Budget (USD)	Total Jan-Jun (USD)	Total Jul-Dec (USD)	Total Jan-Dec (USD)	Total Jan-Dec (EUR)	Balance (USD)	Balance (EUR)	Total %
6.2.2 MRC Joint Committee Meeting	Per Meeting	4	34,200	136,800	Per Meeting	2	34,208	68,415	75,900	-	17,597	17,597	15,803	58,303	52,612	23%
6.2.3 MRC Joint Committee Task Force Meeting	Per Meeting	4	12,825	51,300	Per Meeting	2	12,845	25,690	28,500	-	3,791	3,791	3,404	24,710	22,286	13%
6.2.4 Informal Development Partner Meeting (IDPM)	Per Meeting	2	17,100	34,200	Per Meeting	1	16,225	16,225	18,000	-	-	-	-	18,000	16,225	0%
6.2.5 Dialogues Partner Meeting (DPM)	Per Meeting	2	17,100	34,200	Per Meeting	1	16,225	16,225	18,000	-	6,691	6,691	6,009	11,309	10,216	37%
6.2.6 MRC Joint Committee Special Session	Per Meeting	4	8,550	34,200	Per Meeting	2	9,014	18,028	20,000	5,295	-	5,295	4,773	14,705	13,255	26%
6.2.7 Budget Committee Meeting	Per Meeting	4	8,550	34,200	Per Meeting	2	9,014	18,028	20,000	1,356	4,461	5,817	5,229	14,183	12,799	29%
<b>Subtotal Other</b>				<b>1,497,957</b>				<b>1,101,901</b>	<b>1,222,449</b>	<b>350,870</b>	<b>473,123</b>	<b>823,993</b>	<b>741,166</b>	<b>398,457</b>	<b>360,735</b>	<b>67%</b>
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>				<b>4,598,130</b>				<b>2,764,282</b>	<b>3,066,694</b>	<b>908,979</b>	<b>990,146</b>	<b>1,899,125</b>	<b>1,708,562</b>	<b>1,167,570</b>	<b>1,055,720</b>	<b>62%</b>
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				321,869				193,130	214,258	63,628	69,310	132,938	119,599	81,320	73,531	62%
<b>9. Total eligible costs of the Action, excluding reserve (7+ 8)</b>				<b>4,920,000</b>				<b>2,957,412</b>	<b>3,280,953</b>	<b>972,607</b>	<b>1,059,456</b>	<b>2,032,063</b>	<b>1,828,162</b>	<b>1,248,889</b>	<b>1,129,250</b>	<b>62%</b>
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)										-	-	-				
<b>11. Total eligible costs (9+10)</b>				<b>4,920,000</b>				<b>2,957,412</b>	<b>3,280,953</b>	<b>972,607</b>	<b>1,059,456</b>	<b>2,032,063</b>	<b>1,828,162</b>	<b>1,248,889</b>	<b>1,129,250</b>	<b>62%</b>
12. - Taxes 11 - Contributions in kind 12										-	-	-				
<b>13. Total accepted11 costs of the Action (11+12)</b>				<b>4,920,000</b>				<b>2,957,412</b>	<b>3,280,953</b>	<b>972,607</b>	<b>1,059,456</b>	<b>2,032,063</b>	<b>1,828,162</b>	<b>1,248,889</b>	<b>1,129,250</b>	<b>62%</b>

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

**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)<sup>1</sup>;
- 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;

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<sup>1</sup> 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  
MANAGEMENT IN THE MEKONG BASIN**  
*Implemented by Mekong River Commission*

**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)
43203	PPI002399	6.1.10	14-Jan-20	N/A	C048-2018_Final Ecological Health Monitoring for T	1,759	1,586	Y	N	
41503	DV010499	6.1.10	15-Jan-20	N/A	C048-2018_Final Ecological Health Monitoring for T	1	1			
40603	PPI002400	7.3.1	15-Jan-20	N/A	SC2019-001_10th of December 2019 Umair	5,000	4,507	Y	N	
40112	DV010503	A.1.1	15-Jan-20	N/A	HealthInsurance, 01Jan-31Dec20_Vanna Nuon+2Family	487	439	Y	N	
40112	DV010503	A.1.1	15-Jan-20	N/A	HealthInsurance, 01Jan-31Dec20_Virak Kruey+2Family	487	439	Y	N	
40112	DV010503	A.1.1	15-Jan-20	N/A	HealthInsurance, 01Jan-31Dec20_Duong Hai Nhu	162	146	Y	N	
40112	DV010503	A.1.1	15-Jan-20	N/A	HealthInsurance, 01Jan-31Dec20_Kritsana	162	146			
40112	DV010503	A.1.1	15-Jan-20	N/A	HealthInsurance, 01Jan-31Dec20_Ly Saran	162	146			
42003	JV002779	A.1.14	17-Jan-20	N/A	Exp.CNMC_26th. Meeting MRC Council, 25-27/11	30,650	27,628	Y	N	
40603	PPI002403	7.4.1	17-Jan-20	N/A	SSA2019-072_2nd of Temporary of M&E Assistant	700	631			
42106	JV002785	6.1.12	17-Jan-20	N/A	Exp. VNMC Cons. Mtg. SIMVA 2018/19,22/11_Minh	4,999	4,506	Y	N	
42102	DV010527	6.1.12	20-Jan-20	N/A	Temp. MtgMRC-IF Approach&DAGAP & Symposiu,12-18/12	177	159			
42106	DV010528	7.4.4	20-Jan-20	N/A	Temp_VNMC on Design, Modeling&Forecasting 25/09	249	224			
42003	DV010529	A.1.14	20-Jan-20	N/A	Temp, 26th. Meeting MRC Council, 25-27/11_Sopheak	196	176			
42103	DV010543	5.3.1	21-Jan-20	N/A	50% Megpac 9th MRC Regional Stakeholder 5-6/2	10,800	9,735	Y	N	
40201	DV010557	A.1.1	22-Jan-20	N/A	Advertisement of the position of Cashier and Finan	68	61			
41503	JV002790	6.1.3	22-Jan-20	N/A	Full Pay for AnnualSupport&MaintDelft-BC,DV10039	93	84			
41503	JV002790	6.1.3	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10039	(93)	(84)			
41503	JV002790	6.1.3	22-Jan-20	N/A	Bank Over Charged for DV010039	83	75			
41503	JV002790	6.1.3	22-Jan-20	N/A	Adjustment Due to Wrong Task Code, DV010039	(83)	(75)			
41503	JV002790	A.1.7	22-Jan-20	N/A	Pay for Purchase ScanJetHPDigitalSender-BC,DV10129	4	4			
41503	JV002790	A.1.7	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10129	(4)	(4)			
41503	JV002790	6.1.4	22-Jan-20	N/A	Reimb. ticketGathWSFFDS29/11/19-VNParti-BC,DV10146	50	45			
41503	JV002790	6.1.4	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10146	(50)	(45)			
41503	JV002790	6.1.3	22-Jan-20	N/A	Reimb. for AirticketGathWSFFDS29/11/19,ThaiPartici	38	34			
41503	JV002790	6.1.3	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10139	(38)	(34)			
41503	JV002790	6.1.4	22-Jan-20	N/A	Reimb. for AirticketGathWSFFDS29/11/19,ThaiPartici	38	34			
41503	JV002790	6.1.4	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10139	(38)	(34)			
41503	JV002790	6.1.3	22-Jan-20	N/A	Bank Over Charged, DV010139	19	17			
41503	JV002790	6.1.4	22-Jan-20	N/A	Bank Over Charged, DV010139	19	17			
41503	JV002790	6.1.3	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10139	(19)	(17)			
41503	JV002790	6.1.4	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10139	(19)	(17)			
41503	JV002790	6.1.3	22-Jan-20	N/A	Reimb.forMtgPackageGatherWSFFDS29/11/19-BC,DV10168	25	23			
41503	JV002790	6.1.4	22-Jan-20	N/A	Reimb.forMtgPackageGatherWSFFDS29/11/19-BC,DV10168	25	23			
41503	JV002790	6.1.3	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10168	(25)	(23)			
41503	JV002790	6.1.4	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10168	(25)	(23)			
41503	JV002790	A.1.14	22-Jan-20	N/A	Final for 26thMtgPackMRCCouncil25-27/11-BC,DV10220	2	2			
41503	JV002790	A.1.14	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10220	(2)	(2)			
41503	JV002790	6.1.11	22-Jan-20	N/A	SSA2018-102FinalFishAbundance&Diversity-BC,DV10208	5	5			
41503	JV002790	6.1.11	22-Jan-20	N/A	Adjustment Due to Wrong Task Code,DV10208	(5)	(5)			
40603	PPI002429	7.4.1	24-Jan-20	N/A	SSA2019-086_1st of M&E Support to TNMCS	3,250	2,930	Y	N	
40012	PPI002430	A.1.1	24-Jan-20	N/A	SC2019-057_4th of January 2020	640	577			
40204	DV010594	A.1.1	28-Jan-20	N/A	Reimb_ Medical exam entry	192	173			
42103	DV010595	7.5.1	28-Jan-20	N/A	MtgPack_WS preparation of the BDS and MRC SP 16/01	974	878			
42103	DV010598	7.5.1	28-Jan-20	N/A	Lunch_WS preparation of the BDS and MRC SP 17/01	570	514			
42103	DV010606	7.5.1	29-Jan-20	N/A	Temp.Attn1stFullDraftBDS21-30&WKSSP21-25,16-17/1VT	417	375			
40012	PPI002442	A.1.1	29-Jan-20	N/A	SC2019-060_2nd payment of January 2020	600	541			
40011	PPI002443	A.1.1	29-Jan-20	N/A	SC2019-045_7th payment of January 2020	4,000	3,606			
40106	DV010630	A.1.1	29-Jan-20	N/A	Reimb_Taxi and Overweight claim for relocation	46	42	Y	N	
40106	RC000912	A.1.1	30-Jan-20	N/A	Refu.Airport tax for taking up FinancialAccountant	(7)	(6)			
40201	DV010643	A.1.1	31-Jan-20	N/A	Pay for JobAdvertisementWaterQualityOfficer	836	754			
40106	JV002806	A.1.1	30-Jan-20	N/A	Adjust TA number to the correct Dimensions	(7)	(6)			
40106	JV002806	A.1.1	30-Jan-20	N/A	Adjust TA number to the correct Dimensions	7	6			
40012	PPI002461	A.1.1	3-Feb-20	N/A	SC2019-074_1st payment of January 2020	513	462			
41503	JV002809	6.1.10	31-Jan-20	N/A	DV010269_Bchg.C047-2018_Final Ecological Health Mo	50	45			
41503	JV002809	A.1.7	31-Jan-20	N/A	JV002632_Bchg.SSA2019-040_Final for National Consu	245	221			
41503	JV002809	A.1.14	31-Jan-20	N/A	DV010284_LossEx.Temp, 26th. Meeting MRC Council, 2	1	1			
41503	JV002809	7.4.4	31-Jan-20	N/A	DV010274_Bchg.SSA2019-019_Fianl for NC to support	57	51			

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	JV002809	7.4.4	31-Jan-20	N/A	DV010326_Bchg.SSA2019-083_1st of Regional Expert o	51	46			
41503	JV002809	6.1.12	31-Jan-20	N/A	DV010328_Bchg.InternalTrasfeFr.EUoperatiOSVtoEUo	50	45			
41503	JV002809	6.1.10	31-Jan-20	N/A	DV010499_Bchg.C048-2018_Final Ecological Health Mo	50	45			
41503	JV002809	7.4.1	31-Jan-20	N/A	DV010519_Bchg.SSA2019-072_2nd of Temporary of M&E	2	2			
41503	JV002809	5.3.1	31-Jan-20	N/A	DV010543_Bchg.50%_Megpac 9th MRC Regional Stakehol	2	2			
41503	JV002809	A.1.1	31-Jan-20	N/A	DV010557_LossEx.Advertisement of the position of C	2	2			
41503	JV002809	7.4.1	31-Jan-20	N/A	DV010577_Bchg.SSA2019-086_1st of M&E Support to TN	50	45			
41503	JV002809	A.1.1	31-Jan-20	N/A	DV010578_Bchg.SC2019-057_4th of January 2020	2	2			
41503	JV002809	7.5.1	31-Jan-20	N/A	DV010595_Bchg.MtgPack_WS preparation of the BDS an	4	4			
41503	JV002809	7.5.1	31-Jan-20	N/A	DV010595_AddBchg.MtgPack_WS preparation of the BDS	2	1			
41503	JV002809	A.1.1	31-Jan-20	N/A	DV010619_Bchg.SC2019-060_2nd payment of January 20	2	2			
40201	DV010648	A.1.1	4-Feb-20	N/A	Advertisement of the position of Water Quality Off	90	81			
42103	DV010649	6.1.10	4-Feb-20	N/A	VanRental_Reg.WS EcologicalHealthMoni,16-17/01	320	288			
40012	PPI002462	A.1.1	4-Feb-20	N/A	SC2019-040_9th payment of January 2020	700	631			
41503	JV002818	6.1.11	31-Jan-20	N/A	SSA2019-068_Fisheries Monitoring-BC,DV010335	5	5			
40012	DV010661	A.1.1	5-Feb-20	N/A	Payment_Overtime OT in January 2020	73	66			
40011	PPI002470	A.1.1	5-Feb-20	N/A	SC2020-012_1st payment for 3 wds for Jan 2020	496	447			
46001	PPI002471	6.2.6	5-Feb-20	N/A	P019-124_Desktop Apple Imac	5,800	5,228	Y	N	
40109	PDF20-01/0140	A.1.1	31-Jan-20	N/A	Provident fund - Professional (MRC Contribution)	535	482			
40109	PDF20-01/0200	A.1.1	31-Jan-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-01/0206	A.1.1	31-Jan-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-01/0222	A.1.1	31-Jan-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-01/0228	A.1.1	31-Jan-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40301	DV010672	7.3.1	6-Feb-20	N/A	CB&L for Microsoft training & Finance Muanual WS	504	454			
40301	DV010672	7.3.1	6-Feb-20	N/A	CB&L for Microsoft training & Finance Muanual WS	320	288			
40011	CAD20-01/0504	A.1.1	31-Jan-20	N/A	Professional posts	3,205	2,889	Y	N	
40011	CAD20-01/0510	A.1.1	31-Jan-20	N/A	Professional posts	3,205	2,889			
40011	CAD20-01/0520	A.1.1	31-Jan-20	N/A	Professional posts	3,819	3,443	Y	N	
40011	CAD20-01/0531	A.1.1	31-Jan-20	N/A	Professional posts	3,473	3,130			
40011	CAD20-01/0537	A.1.1	31-Jan-20	N/A	Professional posts	3,915	3,529			
40101	CAD20-01/0551	A.1.1	31-Jan-20	N/A	Dependency allowance (PS)	40	36			
40101	CAD20-01/0556	A.1.1	31-Jan-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-01/0556	A.1.1	31-Jan-20	N/A	Adj.Dependency allowance (PS)	40	36			
40101	CAD20-01/0569	A.1.1	31-Jan-20	N/A	Dependency allowance (PS)	160	144			
40101	CAD20-01/0570	A.1.1	31-Jan-20	N/A	Adj.Dependency allowance (PS)	31	28			
40103	CAD20-01/0600	A.1.1	31-Jan-20	N/A	Housing allowance	500	451			
40103	CAD20-01/0604	A.1.1	31-Jan-20	N/A	Housing allowance	500	451			
40103	CAD20-01/0612	A.1.1	31-Jan-20	N/A	Housing allowance	500	451			
40103	CAD20-01/0621	A.1.1	31-Jan-20	N/A	Housing allowance	500	451			
40103	CAD20-01/0625	A.1.1	31-Jan-20	N/A	Housing allowance	500	451			
40104	CAD20-01/0628	A.1.1	31-Jan-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-01/0632	A.1.1	31-Jan-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-01/0640	A.1.1	31-Jan-20	N/A	Post adjustment allowance (7%)	267	241			
40104	CAD20-01/0649	A.1.1	31-Jan-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-01/0653	A.1.1	31-Jan-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-01/0656	A.1.1	31-Jan-20	N/A	Hardship allowance	224	202			
40105	CAD20-01/0660	A.1.1	31-Jan-20	N/A	Hardship allowance	224	202			
40105	CAD20-01/0668	A.1.1	31-Jan-20	N/A	Hardship allowance	267	241			
40105	CAD20-01/0677	A.1.1	31-Jan-20	N/A	Hardship allowance	243	219			
40105	CAD20-01/0681	A.1.1	31-Jan-20	N/A	Hardship allowance	274	247			
40113	CAD20-01/0693	A.1.1	31-Jan-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-01/0702	A.1.1	31-Jan-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-01/0715	A.1.1	31-Jan-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-01/0730	A.1.1	31-Jan-20	N/A	Life and accidental insurance	36	33			
40113	CAD20-01/0744	A.1.1	31-Jan-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-01/0750	A.1.1	31-Jan-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-01/0756	A.1.1	31-Jan-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-01/0766	A.1.1	31-Jan-20	N/A	Cost of Living compensation (PS) - 5%	191	172			
40114	CAD20-01/0777	A.1.1	31-Jan-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40114	CAD20-01/0783	A.1.1	31-Jan-20	N/A	Cost of Living compensation (PS) - 5%	196	176			

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	DV010673	7.5.1	7-Feb-20	N/A	Exp. for Ticket,PNH-VTE-PNH,TA20-0005,1stFullDraft	330	297			
40106	DV010673	A.1.1	7-Feb-20	N/A	Exp. for Ticket,PNH-VTE,TA20-0025-TakeUp,Vandy	230	207	Y	N	
45001	JV002827	5.3.1	31-Jan-20	N/A	MAF7%onEU_5.3.1-53-102-OCEO-OSV	756	682			
45001	JV002827	6.1.10	31-Jan-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	130	117			
45001	JV002827	6.1.11	31-Jan-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	0	0			
45001	JV002827	6.1.12	31-Jan-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	366	330			
45001	JV002827	7.3.1	31-Jan-20	N/A	MAF7%onEU_7.3.1-101-AD-OSV	350	315			
45001	JV002827	7.4.1	31-Jan-20	N/A	MAF7%onEU_7.4.1-101-OCEO-OSV	280	253			
45001	JV002827	7.4.4	31-Jan-20	N/A	MAF7%onEU_7.4.4-101-OCEO-OSV	25	23			
45001	JV002827	7.5.1	31-Jan-20	N/A	MAF7%onEU_7.5.1-101-OCEO-OSV	138	124			
45001	JV002827	A.1.1	31-Jan-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	466	420			
45001	JV002827	A.1.1	31-Jan-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	436	393			
45001	JV002827	A.1.1	31-Jan-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	684	616			
45001	JV002827	A.1.1	31-Jan-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	811	731			
45001	JV002827	A.1.7	31-Jan-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	17	15			
45001	JV002827	A.1.14	31-Jan-20	N/A	MAF7%onEU_A.1.14-102-AD-OSV	2,159	1,946			
43203	PPI02477	6.1.11	11-Feb-20	N/A	C050-2018_Final of Fish Abundance & Diversity Mon	10,745	9,686	Y	N	
43203	PPI02478	6.1.11	11-Feb-20	N/A	C050-2018_Final of Fish Abundance & Diversity Mon	100	90	Y	N	
41503	DV010683	6.1.11	11-Feb-20	N/A	C050-2018_Final of Fish Abundance & Diversity Mon	1	1			
43201	PPI02479	6.1.11	11-Feb-20	N/A	C037-2019_2nd Fish Abundance and Diversity Monitor	9,550	8,609	Y	N	
46001	PPI02480	6.2.6	11-Feb-20	N/A	P019-122_Laptop Dell Precision 7540	12,932	11,657	Y	N	
42103	DV010691	7.5.1	12-Feb-20	N/A	Pay for Airticket,PNH-VTE-HAN-VTE,TA20-0004,Son	285	257			
42103	DV010692	7.5.1	12-Feb-20	N/A	Texp.1stFullDraftBDS21-30&WKSPSP21-25,16-17/1/20VT	333	300			
40603	PPI02487	7.4.1	13-Feb-20	N/A	SSA2019-072_3rd of Temporary of M&E Assistant	700	631			
40603	PPI02488	7.3.1	13-Feb-20	N/A	SC2019-001_11th of January 2020_Umair	5,000	4,507	Y	N	
43203	PPI02490	6.1.11	13-Feb-20	N/A	C052-2019_1st of Final of Fish Abundance & Diversi	16,800	15,143	Y	N	
46001	PPI02492	A.1.7	13-Feb-20	N/A	P019-119_Printer, Photocopy ADV, Wireless Pinter	7,859	7,084	Y	N	
42103	DV010713	6.1.10	14-Feb-20	N/A	Airfare_TNMC_Reg.WS EcologicalHealthMoni,16-17/01	1,841	1,659			
42103	DV010714	6.1.10	14-Feb-20	N/A	Airfare_VNMC_Reg.WS EcologicalHealthMoni,16-17/01	1,889	1,703			
42103	DV010715	6.1.10	14-Feb-20	N/A	Airfare_CNMC_Reg.WS EcologicalHealthMoni,16-17/01	1,780	1,604			
42103	DV010719	5.3.1	14-Feb-20	N/A	Van Rental_9th MRC Regional Stakeholder 5-7/2	3,405	3,069	Y	N	
42103	DV010720	5.3.1	14-Feb-20	N/A	Final_Megpac 9th MRC Regional Stakeholder 5-6/2	10,198	9,192	Y	N	
42103	DV010722	6.1.10	14-Feb-20	N/A	CB&L_Reg.WS EcologicalHealthMoni,16-17/01	1,848	1,666	Y	N	
42103	DV010724	5.3.1	14-Feb-20	N/A	Airfare_CNMC_9th MRC Regional Stakeholder 5-6/2	5,230	4,714	Y	N	
42103	DV010725	5.3.1	14-Feb-20	N/A	Airfare_LNMC_9th MRC Regional Stakeholder 5-6/2	2,495	2,249	Y	N	
42103	JV002833	7.5.1	17-Feb-20	N/A	Pay for Airticket,PNH-VTE-HAN-VTE,TA20-0004,Son	285	257			
42103	JV002833	7.5.1	17-Feb-20	N/A	Adjust to the right task code EU-5.7.20,DV010691	(285)	(257)			
42103	JV002833	7.5.1	17-Feb-20	N/A	Texp.1stFullDraftBDS21-30&WKSPSP21-25,16-17/1/20VT	333	300			
42103	JV002833	7.5.1	17-Feb-20	N/A	Adjust to the right task code EU-5.7.20,DV010692	(333)	(300)			
40603	PPI02495	7.4.1	18-Feb-20	N/A	SSA2019-086_Final of M&E Support to TNMCS	3,000	2,704			
46001	PPI02498	A.1.7	18-Feb-20	N/A	P019-128_Lenovo ThinkPad X1 Carbon 7G for CFO	2,129	1,919	Y	N	
46001	DV010734	A.1.7	18-Feb-20	N/A	P019-128_Discount due to don't have window 10 pro	(146)	(132)			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Khoi	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-BKK-LPQ-VTE_Wsession&9thForum, 3-6/02_Bountien	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Phonemaly	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Khongpadith	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Hatda	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Anoulak	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Santi	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Sopheak	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Chanmala	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Lien	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Soukouman	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Nhu	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Nam So	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Socheat	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Winai	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Ly	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Janejira	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Saranh	185	167			

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	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Palakov	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Minh	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	HAN-LPQ-HAN_9th Forum,5-6/02_Quang	270	243			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Bounyong	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	MDL-RGN-BKK-LPQ-BKK-MDL_9thForum, Zaw Htun	655	590			
42103	DV010739	5.3.1	18-Feb-20	N/A	CEI-BKK-LPQ-BKK-CEI_9thForum, Lee lai	475	428			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Yen	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	NYT-RGN-BKK-LPQ-BKK-NYT_9thForum_Min Maw	675	608			
42103	DV010739	5.3.1	18-Feb-20	N/A	NYT-RGN-BKK-LPQ-BKK-NYT_9thForum_Aung Min	675	608			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Keouangchai	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	PNH-BKK-LPQ-BKK-PNH_9thForum, Sarorn	595	536			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Palikone	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	JKT-BKK-LPQ-BKK-JKT_9thForum_Natalia	795	717			
42103	DV010739	5.3.1	18-Feb-20	N/A	VTE-LPQ-VTE_9th Forum, 5-6/02_Duangprachanh	185	167			
42103	DV010739	5.3.1	18-Feb-20	N/A	HAN-LPQ-HAN_9thForum, 5-6/02_Phan T V Amh	295	266			
42103	DV010739	5.3.1	18-Feb-20	N/A	SGN-BKK-LPQ--BKK-SGN_9thForum, Ha T T Huong	585	527			
42103	DV010739	5.3.1	18-Feb-20	N/A	PNH-BKK-LPQ-BKK-PNH_9thForum, Sok	445	401			
42103	DV010739	5.3.1	18-Feb-20	N/A	PNH-BKK-LPQ-BKK-PNH_9thForum, Pech	495	446			
42103	DV010739	5.3.1	18-Feb-20	N/A	SGN-BKK-LPQ-BKK-SGN_9thForum_N Thanh Liem	545	491			
42106	JV002840	5.3.1	20-Feb-20	N/A	Exp. CNMC Launching of MRC SOBR, 13/08_Hak	4,970	4,480			
40012	PPI002515	A.1.1	26-Feb-20	N/A	SC2019-040_10th payment of February 2020	700	631			
40011	PPI002526	A.1.1	26-Feb-20	N/A	SC2019-045_8th Payment of February 2020	4,000	3,606			
40012	PPI002527	A.1.1	26-Feb-20	N/A	SC2019-060_3rd Payment of February 2020	600	541			
40012	PPI002528	A.1.1	26-Feb-20	N/A	SC2019-057_5th Payment of February 2020	640	577			
40112	JV002851	A.1.1	26-Feb-20	N/A	HealthInsurance, 01Jan-31Dec19_Sarann Ly	10	9			
41503	JV002857	7.5.1	28-Feb-20	N/A	DV010598_LossEx.Lunch_WS preparation of the BDS an	1	1			
41503	JV002857	A.1.1	28-Feb-20	N/A	DV010648_LossEx.Advertisement of the position of W	2	2			
41503	JV002857	A.1.1	28-Feb-20	N/A	DV010648_Bchg.Advertisement of the position of Wat	2	1			
41503	JV002857	6.1.10	28-Feb-20	N/A	DV010649_Bchg.VanRental_Reg.WS EcologicalHealthMo	2	2			
41503	JV002857	6.2.6	28-Feb-20	N/A	DV010665_Bchg.PO19-124_Desktop Apple Imac	2	2			
41503	JV002857	7.3.1	28-Feb-20	N/A	DV010672_Bchg.CB&L for Mricrosoft training & Finan	2	2			
41503	JV002857	6.1.11	28-Feb-20	N/A	DV010683_Bchg.CO50-2018_Final of Fish Abundance &	56	50			
41503	JV002857	6.2.6	28-Feb-20	N/A	DV010685_Bchg.PO19-122_Laptop Dell Precision 7540	2	2			
41503	JV002857	7.4.1	28-Feb-20	N/A	DV010701_Bchg.SSA2019-072_3rd of Temporary of M&E	2	2			
41503	JV002857	6.1.11	28-Feb-20	N/A	DV010706_Bchg.CO52-2019_1st of Final of Fish Abund	62	56			
41503	JV002857	6.1.10	28-Feb-20	N/A	DV010713_Bchg.Airfare_TNMC_Reg.WS EcologicalHealth	114	102			
41503	JV002857	6.1.10	28-Feb-20	N/A	DV010714_Bchg.Airfare_VNMC_Reg.WS EcologicalHealth	50	45			
41503	JV002857	5.3.1	28-Feb-20	N/A	DV010719_Bchg.Van Rental_9th MRC Regional Stakehol	2	2			
41503	JV002857	5.3.1	28-Feb-20	N/A	DV010720_Bchg.Final_Megpac 9th MRC Regional Stakeh	2	2			
41503	JV002857	6.1.10	28-Feb-20	N/A	DV010722_Bchg.CB&L_Reg.WS EcologicalHealthMoni,16-	2	2			
41503	JV002857	7.4.1	28-Feb-20	N/A	DV010732_Bchg.SSA2019-086_Final of M&E Support to	50	45			
46001	JV002857	A.1.7	28-Feb-20	N/A	DV010734_GainEx.PO19-128_Lenovo ThinkPad X1 Carbon	(2)	(2)			
41503	JV002857	A.1.7	28-Feb-20	N/A	DV010734_Bchg..PO19-128_Lenovo ThinkPad X1 Carbon	2	1			
41503	JV002857	5.3.1	28-Feb-20	N/A	DV010739_Bchg.Air tickets under EU for January 202	2	2			
41503	JV002857	A.1.1	28-Feb-20	N/A	DV010795_Bchg.SC2019-060_3rd Payment of February 2	2	2			
41503	JV002857	A.1.1	28-Feb-20	N/A	DV010796_Bchg.SC2019-057_5th Payment of February 2	2	2			
41503	JV002860	5.3.1	28-Feb-20	N/A	Bank Service Charge for Print BS for Jan'20	1	1			
41503	JV002860	A.1.1	28-Feb-20	N/A	Pay for JobAdvertWaterQualityOfficer-BC,DV10643	5	5			
41503	JV002872	6.1.10	31-Jan-20	N/A	DV010269_Bchg.CO47-2018_Final Ecological Health Mo	(50)	(45)			
41503	JV002872	A.1.7	31-Jan-20	N/A	JV002632_Bchg.SSA2019-040_Final for National Consu	(245)	(221)			
41503	JV002872	A.1.14	31-Jan-20	N/A	DV010284_LossEx.Texp, 26th. Meeting MRC Council, 2	(1)	(1)			
41503	JV002872	7.4.4	31-Jan-20	N/A	DV010274_Bchg.SSA2019-019_Fianl for NC to support	(57)	(51)			
41503	JV002872	7.4.4	31-Jan-20	N/A	DV010326_Bchg.SSA2019-083_1st of Regional Expert o	(51)	(46)			
40109	PDF20-02/0195	A.1.1	29-Feb-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-02/0201	A.1.1	29-Feb-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-02/0211	A.1.1	29-Feb-20	N/A	Provident fund - Professional (MRC Contribution)	535	482			
40109	PDF20-02/0222	A.1.1	29-Feb-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-02/0228	A.1.1	29-Feb-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40119	CAD20-02/0490	A.1.1	29-Feb-20	N/A	Payable to Employees (Payroll)	(1,000)	(901)			
40011	CAD20-02/0496	A.1.1	29-Feb-20	N/A	Professional posts	3,205	2,889			



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	CAD20-02/0502	A.1.1	29-Feb-20	N/A	Professional posts	3,205	2,889	Y	N	
40011	CAD20-02/0512	A.1.1	29-Feb-20	N/A	Professional posts	3,819	3,443	Y	N	
40011	CAD20-02/0523	A.1.1	29-Feb-20	N/A	Professional posts	3,473	3,130			
40011	CAD20-02/0529	A.1.1	29-Feb-20	N/A	Professional posts	3,915	3,529			
40101	CAD20-02/0565	A.1.1	29-Feb-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-02/0565	A.1.1	29-Feb-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-02/0570	A.1.1	29-Feb-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-02/0583	A.1.1	29-Feb-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-02/0615	A.1.1	29-Feb-20	N/A	Housing allowance	500	451			
40103	CAD20-02/0619	A.1.1	29-Feb-20	N/A	Housing allowance	500	451			
40103	CAD20-02/0627	A.1.1	29-Feb-20	N/A	Housing allowance	500	451			
40103	CAD20-02/0636	A.1.1	29-Feb-20	N/A	Housing allowance	500	451			
40103	CAD20-02/0641	A.1.1	29-Feb-20	N/A	Housing allowance	500	451			
40104	CAD20-02/0644	A.1.1	29-Feb-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-02/0648	A.1.1	29-Feb-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-02/0656	A.1.1	29-Feb-20	N/A	Post adjustment allowance (7%)	267	241			
40104	CAD20-02/0665	A.1.1	29-Feb-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-02/0669	A.1.1	29-Feb-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-02/0672	A.1.1	29-Feb-20	N/A	Hardship allowance	224	202			
40105	CAD20-02/0676	A.1.1	29-Feb-20	N/A	Hardship allowance	224	202			
40105	CAD20-02/0684	A.1.1	29-Feb-20	N/A	Hardship allowance	267	241			
40105	CAD20-02/0693	A.1.1	29-Feb-20	N/A	Hardship allowance	243	219			
40105	CAD20-02/0697	A.1.1	29-Feb-20	N/A	Hardship allowance	274	247			
40113	CAD20-02/0711	A.1.1	29-Feb-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-02/0720	A.1.1	29-Feb-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-02/0733	A.1.1	29-Feb-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-02/0748	A.1.1	29-Feb-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-02/0762	A.1.1	29-Feb-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-02/0768	A.1.1	29-Feb-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-02/0774	A.1.1	29-Feb-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-02/0784	A.1.1	29-Feb-20	N/A	Cost of Living compensation (PS) - 5%	191	172			
40114	CAD20-02/0795	A.1.1	29-Feb-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40114	CAD20-02/0801	A.1.1	29-Feb-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40119	CAD20-02/0490	A.1.1	29-Feb-20	N/A	ReverseCAD20-02/0490WrongGLcodes	1,000	901			
41503	JV002889	7.4.1	28-Feb-20	N/A	DV010382_Bchg_SSA2019-084_1st payment plus travell	1	1			
41503	JV002889	A.1.7	28-Feb-20	N/A	DV010452_Bchg_Air tickets under EU for November 19	2	2			
41503	JV002889	A.1.7	28-Feb-20	N/A	DV010463_Bchg_Air tickets under EU for December 19	2	2			
41503	JV002889	A.1.1	28-Feb-20	N/A	DV010557_AddBchg_Advertisement of the position of	2	1			
45001	JV002892	5.3.1	29-Feb-20	N/A	MAF7%onEU_5.3.1-201-OECO-OSV	2,620	2,362			
45001	JV002892	6.1.10	29-Feb-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	549	495			
45001	JV002892	6.1.11	29-Feb-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	2,612	2,354			
45001	JV002892	6.2.6	29-Feb-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	1,312	1,182			
45001	JV002892	7.3.1	29-Feb-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	408	368			
45001	JV002892	7.4.1	29-Feb-20	N/A	MAF7%onEU_7.4.1-201-OCEO-OSV	263	237			
45001	JV002892	7.5.1	29-Feb-20	N/A	MAF7%onEU_7.5.1-201-OCEO-OSV	66	60			
45001	JV002892	A.1.1	29-Feb-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	623	561			
45001	JV002892	A.1.1	29-Feb-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	347	313			
45001	JV002892	A.1.1	29-Feb-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	672	606			
45001	JV002892	A.1.1	29-Feb-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	773	697			
45001	JV002892	A.1.7	29-Feb-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	689	621			
45001	JV002896	A.1.14	31-Jan-20	N/A	Adj\$2_159.26-JV002827asAdjustmentbyAuditors'Commen	(2,159)	(1,946)			
45001	JV002896	A.1.7	31-Jan-20	N/A	Adj\$17.15-JV002827asAdjustmentbyAuditors'Commen	(17)	(15)			
45001	JV002896	7.4.4	31-Jan-20	N/A	Adj\$24.99-JV002827asAdjustmentbyAuditors'Commen	(25)	(23)			
45001	JV002896	6.1.10	31-Jan-20	N/A	Adj\$130.20-JV002827asAdjustmentbyAuditors'Commen	(130)	(117)			
45001	JV002896	6.1.10	31-Jan-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	127	114			
45001	JV002896	7.4.4	31-Jan-20	N/A	MAF7%onEU_7.4.4-101-OCEO-OSV	17	16			
45001	JV002896	A.1.14	31-Jan-20	N/A	MAF7%onEU_A.1.14-102-AD-OSV	2,159	1,946			
43201	PPI002533	6.1.11	2-Mar-20	N/A	C003-2020_1st of Fisher Catch Monitoring in Cambod	16,000	14,422	Y	N	
40603	PPI002535	7.4.1	4-Mar-20	N/A	SSA2019-072_Final payment form 12-28 Feb 2020	455	410			
42103	DV010846	5.3.1	10-Mar-20	N/A	Temp. 9th Reg.SatkeholderForum,5-7/02_ Khoi	459	414			

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	DV010847	5.3.1	10-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Socheat	348	314			
40201	DV010853	A.1.1	10-Mar-20	N/A	Advertisement of position of Water Quality officer	81	73			
40201	DV010854	A.1.1	10-Mar-20	N/A	Advertisement of position of Water Quality officer	524	472			
42103	DV010856	5.3.1	10-Mar-20	N/A	12P_Airfare_VNMC_9th MRC Reg Stakeholder 5-6/2	4,794	4,321			
40012	PPIO02540	A.1.1	11-Mar-20	N/A	SC2019-070_Final Payment of February 2020	513	462			
42103	JV002894	6.1.10	11-Mar-20	N/A	Exp. Reg.WS EcologicalHealthMoni,16-17/01_Prayoot	4,676	4,215	Y	N	
40603	PPIO02541	7.3.1	11-Mar-20	N/A	SC2019-001_Final Payment of February 2020	5,000	4,507			
43202	PPIO02542	6.1.9	11-Mar-20	N/A	C004-2020_1st of Water Quality Monitoring Network	7,495	6,756	Y	N	
42103	DV010873	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Hatda	348	314			
42103	DV010874	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_CHanmala	348	314			
42103	DV010876	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Janejira	348	314			
42103	DV010879	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Nam So	478	431			
42103	DV010880	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sarann Ly	459	414			
42103	DV010881	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Winai	466	420			
42103	DV010882	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Anoulak	484	436			
42103	DV010883	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sabti	487	439			
42103	DV010884	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Lien	493	445			
42103	JV002895	5.3.1	11-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Soukouman	466	420			
40011	PPIO02543	A.1.1	12-Mar-20	N/A	SC2020-012_1st payment for 17 wds for Feb 2020	3,800	3,425			
40011	DV010886	A.1.1	12-Mar-20	N/A	Deduct 03 days SLWOP from the salary SC2020-012	(570)	(514)			
42103	JV002899	5.3.1	12-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Bounyong	348	314			
40201	DV010887	A.1.1	12-Mar-20	N/A	Advertisement of the Position Maintenance assistant	76	69			
42103	DV010909	5.3.1	16-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Bountieng	470	424			
42103	DV010924	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Sopheap	459	414			
42103	DV010926	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Nhu D Hai	467	421			
42103	DV010927	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Palakorn	473	426			
42103	DV010928	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sopheap	348	314			
42103	DV010930	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Minh	348	314			
42103	DV010931	7.5.1	17-Mar-20	N/A	Reimb_Printing BDS and SP book for Working session	35	31			
42103	JV002913	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Khongpadith	459	414			
42103	JV002914	5.3.1	17-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Phonemaly	469	422			
40607	DV010944	7.3.1	18-Mar-20	N/A	1st 50% Change request No. 5 to allow user to edit	1,080	973			
42008	DV010955	A.1.14	19-Mar-20	N/A	3P_TNMC_WorkingVisit Chairperson JC_04/03	1,165	1,050			
42103	DV010957	7.5.1	19-Mar-20	N/A	Reimb_Cancellation accommodation fee	135	121			
42204	DV010960	7.5.1	19-Mar-20	N/A	CB&L_MRCs internal mtg on Revised draft BDS&MRC SP	450	406			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Khoi	459	414			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Khoi	(459)	(414)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Socheat	348	314			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Socheat	(348)	(314)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Hatda	348	314			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Hatda	(348)	(314)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_CHanmala	348	314			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_CHanmala	(348)	(314)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Janejira	348	314			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Janejira	(348)	(314)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Nam So	478	431			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Nam So	(478)	(431)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Sarann Ly	459	414			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sarann Ly	(459)	(414)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Winai	466	420			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Winai	(466)	(420)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Anoulak	484	436			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Anoulak	(484)	(436)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sabti	487	439			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Sabti	(487)	(439)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Lien	493	445			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Lien	(493)	(445)			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Soukouman	466	420			
42103	JV002916	5.3.1	19-Mar-20	N/A	Texp. 9th Reg.SatkeholderForum,5-7/02_Soukouman	(466)	(420)			
43202	PPIO02551	6.1.8	20-Mar-20	N/A	C017-2019_Final Discharge and Sediment	21,455	19,340	Y	N	

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)
43202	DV010964	6.1.8	20-Mar-20	N/A	C017-2019_Deducting under Memo. MRSC(TD) 032/20	(8,474)	(7,638)			
42106	DV010972	6.1.3	20-Mar-20	N/A	Texp.ToAttnNatConsultMtgFFFFGO,9-10/3/20,HAN,Anh	166	150			
43202	JV002920	6.1.9	23-Mar-20	N/A	C004-2020_1st of Water Quality Monitoring Network	(7,495)	(6,756)			
43202	JV002920	6.1.9	23-Mar-20	N/A	Adj_C004-2020_1st of Water Quality Monitoring Net	7,495	6,756			
42103	JV002920	5.3.1	23-Mar-20	N/A	Texp_9th Reg.SatkeholderForum,5-6/02_Bounyong	(348)	(314)			
42103	JV002920	5.3.1	23-Mar-20	N/A	Adj_Texp_9th Reg.SatkeholderForum,5-6/02_Bounyong	348	314			
42103	JV002920	5.3.1	23-Mar-20	N/A	12P_Airfare_TNMC_9th MRC Reg Stakeholder 5-6/2	(4,794)	(4,321)			
42103	JV002920	5.3.1	23-Mar-20	N/A	Adj_12P_Airfare_TNMC_9th MRC Reg Stakeholder 5-6/2	4,794	4,321			
43202	PPI002557	6.1.9	23-Mar-20	N/A	C016-2019_Final for Water Quality Monitoring Netwo	6,877	6,199	Y	N	
42008	JV002931	A.1.14	24-Mar-20	N/A	Exp. WorkingVisit Chairperson JC, 04/03_Chansouk	688	620			
40602	PPI002558	7.5.1	24-Mar-20	N/A	SSA2019-041A_FRA-HAN-BKK-VTE-HAN-FRA_Mtg_17-27/02	1,670	1,505			
40602	PPI002559	7.5.1	24-Mar-20	N/A	SSA2019-042A_MYJ-REP-HAN-BKK-VTE-BKB-HND-MY	2,845	2,564			
42103	JV002932	5.3.1	24-Mar-20	N/A	Exp. 9th Reg.SatkeholderForum,5-6/02_Anoulak	17,346	15,635	Y	N	
40602	PPI002560	7.5.1	24-Mar-20	N/A	SSA2019-042A_(cancel & Reroute Fee)VTE-BKK-HND-MYJ	1,305	1,176			
40012	PPI002561	A.1.1	25-Mar-20	N/A	SC2019-057_6th Payment of March 2020	640	577			
42106	DV010992	7.5.1	25-Mar-20	N/A	VTE-BKK-REP-BKK-VTE_Mtg_10-12FEB20_REP_ANOULAK KIT	475	428			
42106	DV010992	7.5.1	25-Mar-20	N/A	VTE-BKK-REP-BKK-VTE_Mtg_10-12FEB20_REP_SANTI BARAN	475	428			
42106	DV010992	7.5.1	25-Mar-20	N/A	VTE-SGN-VTE (Cancellation Fee)_07-12MAR20_HCMC_ANO	35	32			
42106	DV010992	7.5.1	25-Mar-20	N/A	VTE-SGN-VTE (Cancellation Fee)_10-13MAR20_HCMC_SAN	35	32			
42106	DV010992	7.5.1	25-Mar-20	N/A	VTE-SGN-VTE (Cancellation Fee)_10-12MAR20_HCMC_AN	35	32			
42008	DV010996	A.1.14	25-Mar-20	N/A	C&B_WorkingVisit Chairperson JC, 04/03	200	180			
40012	PPI002565	A.1.1	25-Mar-20	N/A	SC2019-040_11th Payment of March 2020	700	631			
40011	PPI002580	A.1.1	26-Mar-20	N/A	SC2019-045_9th payment of March 2020	4,000	3,606			
42106	DV011022	6.1.3	26-Mar-20	N/A	Exp. for Ticket,PNH-HAN-PNH,TA20-131	395	356			
40012	PPI002585	A.1.1	26-Mar-20	N/A	SC2020-028_1st paymet of March 2020	600	541			
40011	PPI002586	A.1.1	26-Mar-20	N/A	3rd Pay for SCVTE2020-012 Cover for 17.33 WKDs-Van	3,800	3,425			
40011	DV011038	A.1.1	26-Mar-20	N/A	Deduct 4.67 days SLWOP from the salary SC2020-012	(807)	(727)			
40012	PPI002587	A.1.1	26-Mar-20	N/A	SC2019-060_4th payment of march 2020	600	541			
40112	DV011040	A.1.1	26-Mar-20	N/A	Healthinsurance_04Feb-31Dec20_Sarann's Family	589	531	Y	N	
40101	CAD20-03/0472	A.1.1	31-Mar-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-03/0477	A.1.1	31-Mar-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-03/0490	A.1.1	31-Mar-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-03/0519	A.1.1	31-Mar-20	N/A	Housing allowance	500	451			
40103	CAD20-03/0527	A.1.1	31-Mar-20	N/A	Housing allowance	500	451			
40103	CAD20-03/0535	A.1.1	31-Mar-20	N/A	Housing allowance	500	451			
40103	CAD20-03/0544	A.1.1	31-Mar-20	N/A	Housing allowance	500	451			
40103	CAD20-03/0550	A.1.1	31-Mar-20	N/A	Housing allowance	500	451			
40104	CAD20-03/0553	A.1.1	31-Mar-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-03/0557	A.1.1	31-Mar-20	N/A	Post adjustment allowance (7%)	224	202			
40113	CAD20-03/0566	A.1.1	31-Mar-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-03/0568	A.1.1	31-Mar-20	N/A	Life and accidental insurance	23	21			
40114	CAD20-03/0576	A.1.1	31-Mar-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40104	CAD20-03/0588	A.1.1	31-Mar-20	N/A	Post adjustment allowance (7%)	267	241			
40104	CAD20-03/0597	A.1.1	31-Mar-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-03/0601	A.1.1	31-Mar-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-03/0604	A.1.1	31-Mar-20	N/A	Hardship allowance	224	202			
40105	CAD20-03/0608	A.1.1	31-Mar-20	N/A	Hardship allowance	224	202			
40105	CAD20-03/0612	A.1.1	31-Mar-20	N/A	Hardship allowance	267	241			
40105	CAD20-03/0621	A.1.1	31-Mar-20	N/A	Hardship allowance	243	219			
40105	CAD20-03/0625	A.1.1	31-Mar-20	N/A	Hardship allowance	274	247			
40113	CAD20-03/0646	A.1.1	31-Mar-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-03/0670	A.1.1	31-Mar-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-03/0686	A.1.1	31-Mar-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-03/0688	A.1.1	31-Mar-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-03/0694	A.1.1	31-Mar-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-03/0704	A.1.1	31-Mar-20	N/A	Cost of Living compensation (PS) - 5%	191	172			
40114	CAD20-03/0717	A.1.1	31-Mar-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40011	CAD20-03/0766	A.1.1	31-Mar-20	N/A	Professional posts	3,205	2,889	Y	N	
40011	CAD20-03/0771	A.1.1	31-Mar-20	N/A	Professional posts	3,473	3,130			
40011	CAD20-03/0814	A.1.1	31-Mar-20	N/A	Professional posts	3,205	2,889			

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	CAD20-03/0826	A.1.1	31-Mar-20	N/A	Professional posts	3,819	3,443			
40011	CAD20-03/0839	A.1.1	31-Mar-20	N/A	Professional posts	3,915	3,529	Y	N	
40109	PDF20-03/0200	A.1.1	31-Mar-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-03/0201	A.1.1	31-Mar-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-03/0216	A.1.1	31-Mar-20	N/A	Provident fund - Professional (MRC Contribution)	535	482			
40109	PDF20-03/0227	A.1.1	31-Mar-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-03/0233	A.1.1	31-Mar-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
41503	JV002949	7.4.1	31-Mar-20	N/A	DV010828_Bchg_SSA2019-072_Final payment form 12-28	2	2			
41503	JV002949	7.5.1	31-Mar-20	N/A	DV010833_Bchg_Cadv_VNMC Mtg.FullDraft BDS2021-203	55	50			
40201	JV002949	A.1.1	31-Mar-20	N/A	DV010853_GainEx.Advertisement of position of Water	(0)	(0)			
41503	JV002949	A.1.1	31-Mar-20	N/A	DV010854_Bchg.Advertisement of position of Water Q	50	45			
41503	JV002949	5.3.1	31-Mar-20	N/A	DV010856_Bchg.12P_Airfare_VNMC_9th MRC Reg Stakeho	132	119			
40201	JV002949	A.1.1	31-Mar-20	N/A	DV010887_GainEx.Advertisement of the Position Main	(0)	(0)			
41503	JV002949	A.1.1	31-Mar-20	N/A	DV010853&DV010887_Additional bank charge	3	3			
41503	JV002949	7.3.1	31-Mar-20	N/A	DV010944_Bchg.1st 50% Change request No. 5 to allo	50	45			
41503	JV002949	A.1.14	31-Mar-20	N/A	DV010955_Bchg.3P_TNMC_WorkingVisit Chairperson JC,	110	99			
41503	JV002949	7.5.1	31-Mar-20	N/A	DV010960_Bchg.CB&L_MRCs internal mtg on Revised dr	2	2			
41503	JV002949	A.1.1	31-Mar-20	N/A	DV010989_Bchg.SC2019-057_6th Payment of March 2020	2	2			
41503	JV002949	A.1.1	31-Mar-20	N/A	DV011039_Bchg.SC2019-060_4th payment of march 2020	2	2			
41503	JV002954	6.1.3	31-Mar-20	N/A	Cadv. for NatConsultMtgFFFFGO,9-10/3/20,HAN-BC	55	50			
45001	JV002961	5.3.1	31-Mar-20	N/A	MAF7onEU_5.3.1-201-OCEO-OSV	2,191	1,975			
45001	JV002961	6.1.3	31-Mar-20	N/A	MAF7onJAIF 6.1.3-201-TD-RFC	43	39			
45001	JV002961	6.1.8	31-Mar-20	N/A	MAF7onEU_6.1.8-201-TD-OSV	909	819			
45001	JV002961	6.1.9	31-Mar-20	N/A	MAF7onEU_6.1.9-201-ED-OSV	1,006	907			
45001	JV002961	6.1.10	31-Mar-20	N/A	MAF7onEU_6.1.10-201-ED-OSV	327	295			
45001	JV002961	6.1.11	31-Mar-20	N/A	MAF7onEU_6.1.11-201-ED-OSV	1,120	1,010			
45001	JV002961	7.3.1	31-Mar-20	N/A	MAF7onEU_7.3.1-201-AD-OSV	429	387			
45001	JV002961	7.4.1	31-Mar-20	N/A	MAF7onEU_7.4.1-201-OCEO-OSV	32	29			
45001	JV002961	7.5.1	31-Mar-20	N/A	MAF7onEU_7.5.1-201-OCEO-OSV	529	476			
45001	JV002961	A.1.1	31-Mar-20	N/A	MAF7onEU_A.1.1-101-AD-OSV	1,041	939			
45001	JV002961	A.1.1	31-Mar-20	N/A	MAF7onEU_A.1.1-101-ED-OSV	340	307			
45001	JV002961	A.1.1	31-Mar-20	N/A	MAF7onEU_A.1.1-101-OCEO-OSV	672	606			
45001	JV002961	A.1.1	31-Mar-20	N/A	MAF7onEU_A.1.1-101-TD-OSV	813	733			
45001	JV002961	A.1.14	31-Mar-20	N/A	MAF7onEU_A.1.14-102-AD-OSV	151	136			
40607	JV002953	7.3.1	2-Apr-20	N/A	1st 50% Change request No. 5 to allow user to edit	1,080	973			
40607	JV002953	7.3.1	2-Apr-20	N/A	1st 50% Change request No. 5 to allow user to edit	(1,080)	(973)			
43201	PPI002592	6.1.11	2-Apr-20	N/A	C039-2019_Final for Pilot of Multi-Panel Mesh Size	3,000	2,704	Y	N	
43201	PPI002594	6.1.11	2-Apr-20	N/A	C009-2019_Final of Fish abundance and Diversity Mo	10,051	9,060	Y	N	
40604	PPI002596	6.1.10	2-Apr-20	N/A	SSA2019-060_WS on preparation of EHM 13-17/01	1,092	984			
42106	DV011056	7.5.1	6-Apr-20	N/A	Texp. 2ndNMCs Mtg.MRC_BDS2021-30&SP2021-25-Anoulak	556	501			
42106	DV011058	7.5.1	6-Apr-20	N/A	Texp. 2ndNMCs Mtg.MRC_BDS2021-30&SP2021-25_Santi	573	516			
42103	DV011061	5.3.1	6-Apr-20	N/A	Texp. 9th Reg.SatkeholderForum,5-6/02_Thim Ly	348	314			
40607	DV011067	7.3.1	9-Apr-20	N/A	Final_Change request No. 5 to allow user to edit	1,080	973			
40607	DV011067	7.3.1	9-Apr-20	N/A	Final_50% change the concept of BG control No.4	2,880	2,596			
41402	JV002964	5.3.1	9-Apr-20	N/A	FaceBook Livestream on 9th RSF_Nhu	80	73			
41210	JV002964	6.2.6	9-Apr-20	N/A	Software_Parallels Desktop15-Mac_Kritsana	102	92			
40201	DV011072	A.1.1	13-Apr-20	N/A	Advertisement of the Position Maintenance assistant	39	35			
40602	PPI002602	7.5.1	13-Apr-20	N/A	SSA2019-042A_Travelling cost Act 7.5.1 EU-OCEO	5,850	5,273			
40601	PPI002602	7.5.1	13-Apr-20	N/A	SSA2019-042A_Inter Environmental Act 7.5.1 EU-OCEO	18,000	16,225			
40602	PPCM000199	7.5.1	13-Apr-20	N/A	SSA2019-042A_Travelling cost Act 7.5.1 EU-OCEO	(5,850)	(5,273)			
40601	PPCM000199	7.5.1	13-Apr-20	N/A	SSA2019-042A_Inter Environmental Act 7.5.1 EU-OCEO	(18,000)	(16,225)			
42106	JV002968	7.5.1	13-Apr-20	N/A	Texp. 2ndNMCs Mtg.MRC_BDS2021-30&SP2021-25-Anoulak	556	501			
42106	JV002968	7.5.1	13-Apr-20	N/A	Adjust, due to wrong TaskCode, EU-5.7.2toEU-5.7.20	(556)	(501)			
42106	JV002968	7.5.1	13-Apr-20	N/A	Texp. 2ndNMCs Mtg.MRC_BDS2021-30&SP2021-25_Santi	573	516			
42106	JV002968	7.5.1	13-Apr-20	N/A	Adjust, due to wrong TaskCode, EU-5.7.2toEU-5.7.20	(573)	(516)			
42103	JV002968	5.3.1	13-Apr-20	N/A	FaceBook Livestream on 9th RSF_Nhu	80	73			
41402	JV002968	5.3.1	13-Apr-20	N/A	Aadjust, due to wrong GL, from 41402 to 42103	(80)	(73)			
40601	PPI002611	7.5.1	13-Apr-20	N/A	SSA2019-041A_2nd for Inter Environ for update BDS	14,100	12,710	Y	N	
40602	PPI002612	7.5.1	13-Apr-20	N/A	SSA2019-041A_Travelling cost	2,892	2,607	Y	N	
40601	PPI002614	7.5.1	13-Apr-20	N/A	SSA2020-007_1st for uptake and work planning	13,800	12,439			

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)
40601	PPI002615	7.3.1	13-Apr-20	N/A	SC2020-030_1st for Internal audit	5,120	4,615			
40601	DV011086	7.3.1	13-Apr-20	N/A	SC2020-030_1st for Internal audit	5	5			
40601	PPI002616	7.5.1	20-Apr-20	N/A	SSA2019-042_2nd of Development Planner Fee	16,575	14,941	Y	N	
43201	PPI002619	6.1.8	20-Apr-20	N/A	C018-2019_Final for Discharge and Sediment Cambodi	6,601	5,950	Y	N	
43203	PPI002620	6.1.8	20-Apr-20	N/A	C013-2019_Final for Discharge and Sediment	9,750	8,789	Y	N	
43203	DV011103	6.1.8	20-Apr-20	N/A	C013-2019_Deduct due to no objection	(4,360)	(3,930)			
43201	PPI002622	6.1.11	20-Apr-20	N/A	C038-2019_2nd of Fisheries Monitoring in Tonle Sap	7,170	6,463	Y	N	
43201	PPI002623	6.1.11	20-Apr-20	N/A	C034-2019_Final Fish Larvae Drift Monitoring in Ca	6,253	5,637	Y	N	
43202	PPI002624	6.1.8	20-Apr-20	N/A	C011-2020_1st for Discharge and Sediment monitor	23,932	21,572	Y	N	
40603	PPI002625	6.1.12	20-Apr-20	N/A	SSA2019-069, 3rd & 4th for RegCon Socio-Economic	4,200	3,786	Y	N	
40011	PPI002631	A.1.1	27-Apr-20	N/A	4th Pay for SCVTE2020-012 Cover for April 2020	3,800	3,425			
40602	PPI002636	7.5.1	30-Apr-20	N/A	SSA2019-041A_Memo No. MRCS(OCEO) 042/20	2,315	2,087			
40602	PPI002637	7.5.1	30-Apr-20	N/A	SSA2019-042A1_Memo. No. MRCS(OCEO) 042/20	2,640	2,380			
41503	JV002992	A.1.1	30-Apr-20	N/A	3rd Pay for SCVTE2020-012,Vandy-BC,DV011038	5	5			
41503	JV002992	6.1.10	30-Apr-20	N/A	SSA2019-060, WS on preparation-BC,DV011052	5	5			
40012	PPI002643	A.1.1	30-Apr-20	N/A	SC2019-040_Final payment of April 2020	700	631			
41503	JV003000	7.5.1	30-Apr-20	N/A	DV010992_Bchg.Air tickets under EU for Feb2020	2	2			
41503	JV003000	A.1.14	30-Apr-20	N/A	DV010996_Bchg.C&B_WorkingVisit Chairperson JC, 04/	2	2			
41503	JV003000	7.3.1	30-Apr-20	N/A	DV011067_Bchg.Final_50% for Change request no.4 &	50	45			
41503	JV003000	A.1.1	30-Apr-20	N/A	DV011072_LossEx.Advertisement of the Position Main	2	1			
41503	JV003000	A.1.1	30-Apr-20	N/A	DV011072_Bchg.Advertisement of the Position Mainte	2	1			
41503	JV003000	7.5.1	30-Apr-20	N/A	DV011099_Bchg.SSA2019-042_2nd of Development Plann	62	56			
41503	JV003000	6.1.8	30-Apr-20	N/A	DV011103_Bchg.C013-2019_Final for Discharge and Se	50	45			
41503	JV003000	6.1.12	30-Apr-20	N/A	DV011108_Bchg.SSA2019-069, 3rd & 4th for RegCon So	50	45			
41503	JV003000	A.1.7	30-Apr-20	N/A	JV002973_Bchg.Internal Transfer from BFL-EU	3	3			
41503	JV003000	7.5.1	30-Apr-20	N/A	DV011085_Bchg.SSA2020-007_1st for uptake and work	3	3			
41503	JV003000	7.3.1	30-Apr-20	N/A	DV011086_Bchg.SC2020-030_1st for Internal audit	3	3			
40109	PDF20-04/0195	A.1.1	30-Apr-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-04/0201	A.1.1	30-Apr-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-04/0211	A.1.1	30-Apr-20	N/A	Provident fund - Professional (MRC Contribution)	561	506			
40109	PDF20-04/0222	A.1.1	30-Apr-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-04/0228	A.1.1	30-Apr-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40011	CAD20-04/0475	A.1.1	30-Apr-20	N/A	Professional posts	3,205	2,889	Y	N	
40011	CAD20-04/0481	A.1.1	30-Apr-20	N/A	Professional posts	3,205	2,889			
40011	CAD20-04/0491	A.1.1	30-Apr-20	N/A	Professional posts	3,915	3,529	Y	N	
40011	CAD20-04/0491	A.1.1	30-Apr-20	N/A	AdjustSalary-ID00081	96	86			
40011	CAD20-04/0498	A.1.1	30-Apr-20	N/A	Professional posts	3,473	3,130			
40011	CAD20-04/0504	A.1.1	30-Apr-20	N/A	Professional posts	3,915	3,529			
40101	CAD20-04/0537	A.1.1	30-Apr-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-04/0542	A.1.1	30-Apr-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-04/0555	A.1.1	30-Apr-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-04/0584	A.1.1	30-Apr-20	N/A	Housing allowance	500	451			
40103	CAD20-04/0592	A.1.1	30-Apr-20	N/A	Housing allowance	500	451			
40103	CAD20-04/0601	A.1.1	30-Apr-20	N/A	Housing allowance	500	451			
40103	CAD20-04/0603	A.1.1	30-Apr-20	N/A	Housing allowance	500	451			
40104	CAD20-04/0606	A.1.1	30-Apr-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-04/0614	A.1.1	30-Apr-20	N/A	Post adjustment allowance (7%)	274	247			
40104	CAD20-04/0614	A.1.1	30-Apr-20	N/A	Adj.PostAdjustmentAllowance,ID00081	7	6			
40104	CAD20-04/0623	A.1.1	30-Apr-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-04/0627	A.1.1	30-Apr-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-04/0630	A.1.1	30-Apr-20	N/A	Hardship allowance	224	202			
40105	CAD20-04/0639	A.1.1	30-Apr-20	N/A	Hardship allowance	243	219			
40105	CAD20-04/0642	A.1.1	30-Apr-20	N/A	Hardship allowance	224	202			
40105	CAD20-04/0646	A.1.1	30-Apr-20	N/A	Hardship allowance	274	247			
40105	CAD20-04/0646	A.1.1	30-Apr-20	N/A	Adj.Hardship allowance,ID00081	7	6			
40105	CAD20-04/0655	A.1.1	30-Apr-20	N/A	Hardship allowance	274	247			
40113	CAD20-04/0669	A.1.1	30-Apr-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-04/0674	A.1.1	30-Apr-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-04/0687	A.1.1	30-Apr-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-04/0730	A.1.1	30-Apr-20	N/A	Life and accidental insurance	21	19			

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)
40113	CAD20-04/0746	A.1.1	30-Apr-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-04/0752	A.1.1	30-Apr-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40104	CAD20-04/0758	A.1.1	30-Apr-20	N/A	Post adjustment allowance (7%)	224	202			
40114	CAD20-04/0766	A.1.1	30-Apr-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-04/0776	A.1.1	30-Apr-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-04/0776	A.1.1	30-Apr-20	N/A	Adj.Cost of Living compensation (PS) - 5%	5	4			
40114	CAD20-04/0787	A.1.1	30-Apr-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40114	CAD20-04/0793	A.1.1	30-Apr-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40103	CAD20-04/0855	A.1.1	30-Apr-20	N/A	Housing allowance	500	451			
45001	JV003010	5.3.1	30-Apr-20	N/A	MAF7%onEU_5.3.1-201-OECO-OSV	30	27			
45001	JV003010	6.1.8	30-Apr-20	N/A	MAF7%onEU_6.1.8-201-TD-OSV	2,518	2,270			
45001	JV003010	6.1.10	30-Apr-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	77	69			
45001	JV003010	6.1.11	30-Apr-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	1,853	1,670			
45001	JV003010	6.1.12	30-Apr-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	298	268			
45001	JV003010	6.2.6	30-Apr-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	7	6			
45001	JV003010	7.3.1	30-Apr-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	640	577			
45001	JV003010	7.5.1	30-Apr-20	N/A	MAF7%onEU_7.5.1-201-OECO-OSV	3,746	3,377			
45001	JV003010	A.1.1	30-Apr-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	659	594			
45001	JV003010	A.1.1	30-Apr-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	340	307			
45001	JV003010	A.1.1	30-Apr-20	N/A	MAF7%onEU_A.1.1-101-OECO-OSV	410	370			
45001	JV003010	A.1.1	30-Apr-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	696			
45001	JV003010	A.1.7	30-Apr-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	0	0			
45001	JV003010	A.1.14	30-Apr-20	N/A	MAF7%onEU_A.1.14-102-AD-OSV	0	0			
42106	JV003001	6.1.3	5-May-20	N/A	Exp. for NatConsultMtgFFFFGO,9-10/3/20,HAN,VN	5,003	4,510	Y	N	
40011	PPI002646	A.1.1	5-May-20	N/A	SC2019-045_Final payment of April 2020	4,000	3,606			
40604	PPI002649	6.1.11	5-May-20	N/A	SSA2019-068_Travelling cost to attend National mee	461	416			
40012	PPI002651	A.1.1	5-May-20	N/A	SC2019-057_7th payment for April 2020	640	577			
40201	DV011156	A.1.1	5-May-20	N/A	Advertisement of post Water Quality Officer	1,152	1,038			
40602	PPI002654	7.5.1	6-May-20	N/A	SSA2019-042A_Travelling cost for the updated of BD	210	189			
40602	DV011160	7.5.1	6-May-20	N/A	SSA2019-042A_Travelling cost for the updated of BD	5,651	5,094			
40602	PPI002656	7.3.1	7-May-20	N/A	SC2020-030_adj_salary cost from 5120 to 5125	1,400	1,262			
40601	PPI002656	7.3.1	7-May-20	N/A	SC2020-030_adj_salary cost from 5120 to 5125	44,499	40,111			
40602	PPCM000201	7.3.1	7-May-20	N/A	SC2020-030_adj_salary cost from 5120 to 5125	(1,400)	(1,262)			
40601	PPCM000201	7.3.1	7-May-20	N/A	SC2020-030_adj_salary cost from 5120 to 5125	(44,499)	(40,111)			
40012	PPI002663	A.1.1	8-May-20	N/A	SC2019-060_5th payment of April 20 Plus OT	600	541			
40013	DV011176	A.1.1	8-May-20	N/A	SC2019-060_5th payment of April 20 Plus OT	27	24			
43201	PPI002668	6.1.11	11-May-20	N/A	C008-2020_Final Fish Larvae Drift Monitoring in Ca	8,338	7,515	Y	N	
43201	PPI002669	6.1.8	11-May-20	N/A	C010-2020_1st for Discharge and Sediment monitor	35,113	31,651	Y	N	
43202	PPI002670	6.2.6	11-May-20	N/A	C013-2020_1st for Enhancing MRC's Land Use	10,000	9,014	Y	N	
43204	PPI002672	6.1.11	11-May-20	N/A	C017-2020_1st Fish Larvae Drift Monitoring in VN	9,183	8,277	Y	N	
43204	PPI002673	6.1.11	11-May-20	N/A	C026-2019_Final Fish Larvae Drift Monitoring in VN	4,132	3,725	Y	N	
40601	PPI002675	6.1.11	11-May-20	N/A	SSA2020-046_1st for IC for updating protocol of fi	2,300	2,073			
40603	PPI002676	A.1.1	12-May-20	N/A	SSA2020-044_1st for RC for Water Quality programme	2,800	2,524			
42106	JV003015	7.5.1	12-May-20	N/A	Exp. LNMC ConsultMtg. MRC SP 2021-2025,30-31/03	9,994	9,008	Y	N	
40602	PPI002679	7.4.1	12-May-20	N/A	SSA2020-007_Travelling cost work at MRCS 17/02/-28	3,427	3,089	Y	N	
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,511	1,362			
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,511	1,362			
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,511	1,362			
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,511	1,362			
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,459	1,315			
46001	PPI002683	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	1,459	1,315			
46001	PPI002684	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	954	860			
46001	PPI002684	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	954	860			
46001	PPI002684	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	954	860			
46001	PPI002685	A.1.7	13-May-20	N/A	PO19-120_IT equipment for AD & OCEO under EU	882	795			
40601	PPI002687	7.3.1	14-May-20	N/A	SC2020-030_2nd for Internal audit	5,125	4,620	Y	N	
42106	JV003018	5.3.1	14-May-20	N/A	Exp_LNMC.TrainWS on Media Manage 11/04	4,997	4,504			
40603	DV011220	7.3.1	15-May-20	N/A	3rd to Audit Committee Member_Sungwan Ginsawae	1,050	946			
40603	DV011221	7.3.1	15-May-20	N/A	3rd to Audit Committee Member_Nguyen Thu Mai	420	379			
40603	DV011222	7.3.1	15-May-20	N/A	3rd to Audit Committee Member_May Channa	350	315			

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	DV011223	7.3.1	15-May-20	N/A	3rd to Audit Committee Member_Kongpasa Sengsou	651	587			
41306	PPI002689	A.1.7	18-May-20	N/A	C051-2019_1st for Audit service for year 2019	4,500	4,056	Y	N	
40011	PPI002693	A.1.1	19-May-20	N/A	SC2020-036 Reimbursement of Visa extension	73	65			
40603	DV011240	7.3.1	20-May-20	N/A	3rd to Audit Committee Member_Dirk Overweg	1,225	1,104			
40601	JV003025	7.5.1	21-May-20	N/A	SSA2020-007_1st for uptake and work planning	13,800	12,439			
40601	JV003025	7.5.1	21-May-20	N/A	SSA2020-007_1st for uptake and work planning	(13,800)	(12,439)			
41503	JV003027	6.1.3	21-May-20	N/A	Cadv. for NatConsultMtgFFFFGO,9-10/3/20,HAN-BC	55	50			
41503	JV003027	6.1.3	21-May-20	N/A	To move Task Code from 5.7.1 to 5.6, JV002954	(55)	(50)			
43204	PPI002703	6.1.11	26-May-20	N/A	C035-2019_2nd Fish Abundance and Diversity Monitor	8,862	7,988	Y	N	
40011	PPI002705	A.1.1	26-May-20	N/A	5th Pay for SCVTE2020-012 Cover for May 2020-Vandy	3,800	3,425			
43201	PPI002708	6.1.10	26-May-20	N/A	C001-2019_Final Ecological Health Monitoring for C	3,000	2,704	Y	N	
40012	PPI002710	A.1.1	27-May-20	N/A	SC2019-057_8th payment for May 2020	640	577			
40011	PPI002711	A.1.1	27-May-20	N/A	SC2020-036_1st payment for May 2020	4,000	3,606			
40012	PPI002717	A.1.1	27-May-20	N/A	SC2020-034_1st Payment of May 2020	717	646			
40013	DV011273	A.1.1	27-May-20	N/A	SC2020-034 Overtime	16	14			
40012	PPI002718	A.1.1	28-May-20	N/A	SC2019-060_6th Payment of May 2020	600	541			
43204	PPI002722	6.1.8	28-May-20	N/A	C012-2019_Final for Discharge and Sediment Viet Na	11,242	10,133	Y	N	
40012	PPI002725	A.1.1	28-May-20	N/A	SC2020-028_2nd & 3rd for April & May 2020	1,200	1,082			
40013	DV011286	A.1.1	28-May-20	N/A	SC2020-028 Overtime for April 2020	50	45			
40501	PPI002726	A.1.7	28-May-20	N/A	SSA2020-031_For scanning and filling doc.	300	270			
40501	PPI002727	A.1.7	28-May-20	N/A	SSA2020-033_For scanning and filling doc.	300	270			
40501	PPI002728	A.1.7	28-May-20	N/A	SSA2020-034_For scanning and filling doc.	300	270			
40501	PPI002729	A.1.7	28-May-20	N/A	SSA2020-032_For scanning and filling doc.	300	270			
43204	DV011291	6.1.8	29-May-20	N/A	Adj C012-2019_Final for Discharge and Sediment VN	(11,242)	(10,133)			
43204	DV011291	6.1.8	29-May-20	N/A	C012-2020_1st for Discharge and Sediment Viet Na	11,242	10,133			
41503	JV003039	A.1.1	29-May-20	N/A	DV011152_Bchg.SC2019-057_7th payment for April2020	4	3			
41503	JV003039	A.1.1	29-May-20	N/A	DV011156_Bchg.Advertisement of post Water Quality	152	137			
41503	JV003039	7.5.1	29-May-20	N/A	DV011160_Bchg.SSA2019-042A_Travelling cost for the	51	46			
41503	JV003039	A.1.1	29-May-20	N/A	DV011176_Bchg.SC2019-060_5th payment of April 20 P	4	3			
41503	JV003039	6.1.11	29-May-20	N/A	DV011192_Bchg.C017-2020_1st Fish Larvae Drift Moni	54	49			
41503	JV003039	6.1.11	29-May-20	N/A	DV011196_Bchg.C026-2019_Final Fish Larvae Drift Mo	50	45			
41503	JV003039	6.1.11	29-May-20	N/A	DV011198_Bchg.SSA2020-046_1st for IC for updating	50	45			
41503	JV003039	7.4.1	29-May-20	N/A	DV011203_Bchg.SSA2020-007_Travelling cost work at	3	2			
41503	JV003039	A.1.7	29-May-20	N/A	DV011225_Bchg.C051-2019_1st for Audit service for	2	1			
41503	JV003039	7.5.1	29-May-20	N/A	DV011256_Bchg.Cadv. 3rd TNMC Mtg.BDS2021-30&MRC SP	50	45			
41503	JV003039	A.1.1	29-May-20	N/A	DV011266_Bchg.SC2019-057_8th payment for May 2020	2	2			
41503	JV003039	A.1.1	29-May-20	N/A	DV011266_Bchg.SC2019-057_8th payment for May 2020	2	1			
41503	JV003039	7.5.1	29-May-20	N/A	DV011266_Bchg.SSA2019-041A_2nd for Inter Environ f	109	98			
41503	JV003043	A.1.1	29-May-20	N/A	4th Pay for SCVTE2020-012 CoverApr'20-BC,DV011127	5	5			
41503	JV003043	6.1.11	29-May-20	N/A	SSA2019-068_Travelling cost - BC,DV011147	5	5			
41503	JV003043	A.1.1	29-May-20	N/A	5th Pay for SCVTE2020-012 CoverMay2020-BC,DV011259	5	5			
40011	CAD20-05/0519	A.1.1	31-May-20	N/A	Professional posts	3,205	2,889			
40011	CAD20-05/0525	A.1.1	31-May-20	N/A	Professional posts	3,205	2,889	Y	N	
40011	CAD20-05/0535	A.1.1	31-May-20	N/A	Professional posts	3,915	3,529	Y	N	
40011	CAD20-05/0546	A.1.1	31-May-20	N/A	Professional posts	3,473	3,130			
40011	CAD20-05/0552	A.1.1	31-May-20	N/A	Professional posts	3,915	3,529			
40101	CAD20-05/0591	A.1.1	31-May-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-05/0596	A.1.1	31-May-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-05/0609	A.1.1	31-May-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-05/0642	A.1.1	31-May-20	N/A	Housing allowance	500	451			
40103	CAD20-05/0646	A.1.1	31-May-20	N/A	Housing allowance	500	451			
40103	CAD20-05/0654	A.1.1	31-May-20	N/A	Housing allowance	500	451			
40103	CAD20-05/0663	A.1.1	31-May-20	N/A	Housing allowance	500	451			
40103	CAD20-05/0669	A.1.1	31-May-20	N/A	Housing allowance	500	451			
40104	CAD20-05/0672	A.1.1	31-May-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-05/0676	A.1.1	31-May-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-05/0684	A.1.1	31-May-20	N/A	Post adjustment allowance (7%)	274	247			
40104	CAD20-05/0693	A.1.1	31-May-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-05/0697	A.1.1	31-May-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-05/0700	A.1.1	31-May-20	N/A	Hardship allowance	224	202			

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)
40105	CAD20-05/0704	A.1.1	31-May-20	N/A	Hardship allowance	224	202			
40105	CAD20-05/0712	A.1.1	31-May-20	N/A	Hardship allowance	274	247			
40105	CAD20-05/0721	A.1.1	31-May-20	N/A	Hardship allowance	243	219			
40105	CAD20-05/0725	A.1.1	31-May-20	N/A	Hardship allowance	274	247			
40113	CAD20-05/0741	A.1.1	31-May-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-05/0750	A.1.1	31-May-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-05/0763	A.1.1	31-May-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-05/0778	A.1.1	31-May-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-05/0795	A.1.1	31-May-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-05/0801	A.1.1	31-May-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-05/0807	A.1.1	31-May-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-05/0817	A.1.1	31-May-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-05/0828	A.1.1	31-May-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40114	CAD20-05/0834	A.1.1	31-May-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40109	PDF20-05/0195	A.1.1	31-May-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-05/0201	A.1.1	31-May-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-05/0211	A.1.1	31-May-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40109	PDF20-05/0222	A.1.1	31-May-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-05/0228	A.1.1	31-May-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
45001	JV003047	5.3.1	31-May-20	N/A	MAF7%onEU_5.3.1-201-OCEO-OSV	350	315			
45001	JV003047	6.1.3	31-May-20	N/A	MAF7%onEU_6.1.3-201-TD-RFC	350	316			
45001	JV003047	6.1.8	31-May-20	N/A	MAF7%onEU_6.1.8-201-TD-OSV	3,245	2,925			
45001	JV003047	6.1.10	31-May-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	210	189			
45001	JV003047	6.1.11	31-May-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	2,340	2,110			
45001	JV003047	6.2.6	31-May-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	700	631			
45001	JV003047	7.3.1	31-May-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	617	557			
45001	JV003047	7.4.1	31-May-20	N/A	MAF7%onEU_7.4.1-201-OCEO-OSV	240	216			
45001	JV003047	7.5.1	31-May-20	N/A	MAF7%onEU_7.5.1-201-OCEO-OSV	1,125	1,014			
45001	JV003047	A.1.1	31-May-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	922	831			
45001	JV003047	A.1.1	31-May-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	628	566			
45001	JV003047	A.1.1	31-May-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	966	871			
45001	JV003047	A.1.1	31-May-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	696			
45001	JV003047	A.1.7	31-May-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	1,288	1,161			
43204	PPI002736	6.1.8	8-Jun-20	N/A	C012-2019_Final for Discharge and Sediment Viet Na	1,900	1,713	Y	N	
43204	PPI002737	6.1.8	8-Jun-20	N/A	C012-2019_Final for Discharge and Sediment Viet Na	3,816	3,440	Y	N	
43203	PPI002741	6.2.6	8-Jun-20	N/A	C014-2020_1st for Land use & land cover for Thaila	9,999	9,013	Y	N	
42103	DV011321	7.5.1	9-Jun-20	N/A	Reim. Lunch with BDS/SP Team Informal Mtg.22/05	76	69			
42103	DV011332	7.5.1	10-Jun-20	N/A	CB&L_ExpertGroup Mtg. BDS& MRC SP_02/06	1,074	968			
42008	DV011346	A.1.14	11-Jun-20	N/A	CB&L_SS of MRC JC meeting on 04/06_Vientiane	1,254	1,130	Y	N	
42103	DV011352	7.5.1	12-Jun-20	N/A	Reimb_VNMC_ExpertGroup Mtg. BDS& MRC SP_02/06	133	120			
42008	DV011352	A.1.14	12-Jun-20	N/A	Reimb_VNMC_SS of MRC JC meeting on 04/06_Vientiane	202	182			
42008	JV003056	A.1.14	15-Jun-20	N/A	Exp_SS of MRC JC meeting on 04/06_Vientiane	244	220			
40011	PPI002761	A.1.1	15-Jun-20	N/A	SC2020-036_Reimbursement of Visa extension	73	66			
40601	PPI002766	7.3.1	16-Jun-20	N/A	SC2020-030_3rd for Internal audit	5,125	4,620	Y	N	
43203	PPI002767	6.2.6	16-Jun-20	N/A	C016-2020_1st for Land use & land cover for Cambod	9,987	9,002	Y	N	
43203	PPI002768	6.2.6	16-Jun-20	N/A	Enhancing MRC's land use, 2nd payment	39,948	36,008			
43203	PPCM000206	6.2.6	16-Jun-20	N/A	Enhancing MRC's land use, 2nd payment	(39,948)	(36,008)			
43201	JV003058	6.2.6	16-Jun-20	N/A	Make an adjustment, due to wrong G/L code	9,987	9,002			
43203	JV003058	6.2.6	16-Jun-20	N/A	Make an adjustment, due to wrong G/L code	(9,987)	(9,002)			
40116	DV011393	A.1.1	17-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovuthika Ly	2,930	2,641	Y	N	
40116	DV011393	A.1.1	17-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sokhunawaddh Ly	2,930	2,641			
40116	DV011393	A.1.1	17-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovatey Ly	2,930	2,641			
42008	DV011394	A.1.14	18-Jun-20	N/A	Reimb_TNMC_SS of MRC JC meeting on 04/06_BKK	1,148	1,035			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovuthika Ly	2,930	2,641			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sokhunawaddh Ly	2,930	2,641			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovatey Ly	2,930	2,641			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovuthika Ly	(2,930)	(2,641)			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sokhunawaddh Ly	(2,930)	(2,641)			
40116	JV003065	A.1.1	18-Jun-20	N/A	Exp. EG SchoolYear 2019-2020, Sovatey Ly	(2,930)	(2,641)			
42106	JV003068	7.4.1	19-Jun-20	N/A	Exp. LNMC TrainingTeamBuilding_06-08/04	7,921	7,140	Y	N	



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	JV003069	7.5.1	19-Jun-20	N/A	Exp. CNMC Cons.Mtg. MRC Strategic Plan 2021-2025	4,977	4,486			

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)
43201	PPI002797	6.1.11	24-Jun-20	N/A	C024-2020_1st Dai Fisheries Monitoring in Tonle 2	8,291	7,473	Y	N	
43203	PPI002799	6.1.8	24-Jun-20	N/A	C026-2020_1st for Discharge and Sediment Thailand	20,206	18,213	Y	N	
40012	PPI002801	A.1.1	25-Jun-20	N/A	SC2019-057_9th payment of June 2020	640	577			
40011	PPI002802	A.1.1	25-Jun-20	N/A	6th Payment for SCVTE2020-012 Cover for June'20	3,800	3,425			
42103	DV011431	7.5.1	25-Jun-20	N/A	Reimb_CNMC_ExpertGroup Mtg. BDS& MRC SP,02/06	499	450			
42103	DV011432	7.5.1	25-Jun-20	N/A	Reimb_TNMC_ExpertGroup Mtg. BDS& MRC SP,02/06	585	527			
41402	DV011433	6.2.6	25-Jun-20	N/A	Reimb_Delivery project's equipment to LDD	74	67			
42008	DV011434	A.1.14	25-Jun-20	N/A	Reimb_CNMC_SS of MRC JC meeting on 04/06_BKK	394	355			
40012	PPI002805	A.1.1	25-Jun-20	N/A	SC2019-060_7th Payment of June 2020	600	541			
40603	PPI002806	6.1.12	25-Jun-20	N/A	SSA2019-083_2nd of Regional Expert on SIMVA	4,000	3,606	Y	N	
42009	DV011437	A.1.14	25-Jun-20	N/A	Reimb_VNMC 10th. BudgetCommittee Mtg.23/06	55	50			
42009	JV003074	A.1.14	25-Jun-20	N/A	Adj_Reimb_VNMC 10th. BudgetCommittee Mtg.23/06	55	50			
42009	JV003074	A.1.14	25-Jun-20	N/A	Adj_Reimb_VNMC 10th. BudgetCommittee Mtg.23/06	(55)	(50)			
40012	PPI002813	A.1.1	26-Jun-20	N/A	SC2020-034_2nd Payment of June 2020	717	646			
40011	PPI002814	A.1.1	26-Jun-20	N/A	SC2020-036_2nd Payment of June 2020	4,000	3,606			
40603	PPI002823	7.5.1	29-Jun-20	N/A	SSA2019-047_2nd of NC Advisor for updae BDS_EU	600	541			
43203	PPI002825	6.1.11	29-Jun-20	N/A	C052-2019_2nd of Fish Abundance & Diversity	12,600	11,357	Y	N	
43201	PPI002826	6.1.11	29-Jun-20	N/A	C003-2020_2nd of Fisher Catch Monitoring in Cambod	12,000	10,817	Y	N	
40603	PPI002827	7.5.1	29-Jun-20	N/A	SSA2019-046_Final of NC Advisor for updae BDS_EU	5,250	4,732	Y	N	
40609	PPI002829	7.2.2	29-Jun-20	N/A	SSA2020-050_English teaching consultant	2,000	1,803			
42009	DV011467	A.1.14	29-Jun-20	N/A	CB&I for_10th. BudgetCommittee Mtg.23/06	1,056	952			
42103	JV003082	7.5.1	29-Jun-20	N/A	Cadv. InformalMtg.Advisors&FocalPoints BDS/SP,19/6	149	134			
42009	JV003083	A.1.14	29-Jun-20	N/A	Exp. 10th. BudgetCommittee Mtg.23/06_Chansouk	245	221			
40012	PPI002831	A.1.1	30-Jun-20	N/A	SC2020-028_4th for June 2020	600	541			
40012	PPI002834	A.1.1	30-Jun-20	N/A	SC2020-037_1st for June 2020	750	676			
40109	PDF20-06/0125	A.1.1	30-Jun-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-06/0131	A.1.1	30-Jun-20	N/A	Provident fund - Professional (MRC Contribution)	449	404			
40109	PDF20-06/0141	A.1.1	30-Jun-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40109	PDF20-06/0152	A.1.1	30-Jun-20	N/A	Provident fund - Professional (MRC Contribution)	486	438			
40109	PDF20-06/0158	A.1.1	30-Jun-20	N/A	Provident fund - Professional (MRC Contribution)	548	494			
40011	CAD20-06/0519	A.1.1	30-Jun-20	N/A	Professional posts	3,205	2,889			
40011	CAD20-06/0525	A.1.1	30-Jun-20	N/A	Professional posts	3,205	2,889			
40011	CAD20-06/0535	A.1.1	30-Jun-20	N/A	Professional posts	3,915	3,529	Y	N	
40011	CAD20-06/0546	A.1.1	30-Jun-20	N/A	Professional posts	3,473	3,130	Y	N	
40011	CAD20-06/0552	A.1.1	30-Jun-20	N/A	Professional posts	3,915	3,529	Y	N	
40101	CAD20-06/0587	A.1.1	30-Jun-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-06/0592	A.1.1	30-Jun-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-06/0605	A.1.1	30-Jun-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-06/0638	A.1.1	30-Jun-20	N/A	Housing allowance	500	451			
40103	CAD20-06/0642	A.1.1	30-Jun-20	N/A	Housing allowance	500	451			
40103	CAD20-06/0650	A.1.1	30-Jun-20	N/A	Housing allowance	500	451			
40103	CAD20-06/0659	A.1.1	30-Jun-20	N/A	Housing allowance	500	451			
40103	CAD20-06/0665	A.1.1	30-Jun-20	N/A	Housing allowance	500	451			
40104	CAD20-06/0668	A.1.1	30-Jun-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-06/0671	A.1.1	30-Jun-20	N/A	Post adjustment allowance (7%)	224	202			
40104	CAD20-06/0679	A.1.1	30-Jun-20	N/A	Post adjustment allowance (7%)	274	247			
40104	CAD20-06/0687	A.1.1	30-Jun-20	N/A	Post adjustment allowance (7%)	243	219			
40104	CAD20-06/0690	A.1.1	30-Jun-20	N/A	Post adjustment allowance (7%)	274	247			
40105	CAD20-06/0693	A.1.1	30-Jun-20	N/A	Hardship allowance	224	202			
40105	CAD20-06/0696	A.1.1	30-Jun-20	N/A	Hardship allowance	224	202			
40105	CAD20-06/0704	A.1.1	30-Jun-20	N/A	Hardship allowance	274	247			
40105	CAD20-06/0712	A.1.1	30-Jun-20	N/A	Hardship allowance	243	219			
40105	CAD20-06/0715	A.1.1	30-Jun-20	N/A	Hardship allowance	274	247			
40113	CAD20-06/0730	A.1.1	30-Jun-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-06/0739	A.1.1	30-Jun-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-06/0752	A.1.1	30-Jun-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-06/0767	A.1.1	30-Jun-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-06/0784	A.1.1	30-Jun-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-06/0789	A.1.1	30-Jun-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-06/0795	A.1.1	30-Jun-20	N/A	Cost of Living compensation (PS) - 5%	160	144			

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)
40114	CAD20-06/0805	A.1.1	30-Jun-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-06/0816	A.1.1	30-Jun-20	N/A	Cost of Living compensation (PS) - 5%	174	157			
40114	CAD20-06/0822	A.1.1	30-Jun-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
46001	JV003089	A.1.7	30-Jun-20	N/A	DV011209_GainEx.PO19-120_IT equipment for AD&OCEO	(148)	(133)			
41503	JV003089	A.1.7	30-Jun-20	N/A	DV011209_Bchg.PO19-120_IT equipment for AD&OCEO	2	1			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011223_Bchg.3rd to Audit Committee Member_Kongpa	4	3			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011220_Bchg.3rd to Audit Committee Member_Sungwa	50	45			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011218_Bchg.SC2020-030_2nd for Internal audit	2	1			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011221_Bchg.3rd to Audit Committee Member_Nguyen	50	45			
41503	JV003089	6.1.11	30-Jun-20	N/A	DV011257_Bchg.C035-2019_2nd Fish Abundance and Div	54	49			
41503	JV003089	A.1.1	30-Jun-20	N/A	DV011279_Bchg.SC2019-060_6th Payment of May 2020	2	2			
41503	JV003089	6.1.8	30-Jun-20	N/A	DV011291_Bchg.C012-2020_1st for Discharge and Sedi	56	51			
41503	JV003089	6.1.8	30-Jun-20	N/A	DV011310_Bchg.C012-2019_Final for Discharge and Se	51	46			
41503	JV003089	6.2.6	30-Jun-20	N/A	DV011316_Bchg.C014-2020_1st for Land use & land co	55	50			
41503	JV003089	7.5.1	30-Jun-20	N/A	DV011332_Bchg.CB&L_ExpertGroup Mtg. BDS& MRC SP.02	2	2			
41503	JV003089	7.5.1	30-Jun-20	N/A	DV011332_Bchg.CB&L_ExpertGroup Mtg. BDS& MRC SP.02	2	1			
41503	JV003089	A.1.14	30-Jun-20	N/A	DV011346_Bchg.CB&L_SS of MRC JC meeting on 04/06_V	2	2			
41503	JV003089	A.1.14	30-Jun-20	N/A	DV011346_Bchg.CB&L_SS of MRC JC meeting on 04/06_V	2	1			
41503	JV003089	7.5.1	30-Jun-20	N/A	DV011352_Bchg.Reimb_VNMC_ExpertGroup Mtg. BD5& MRC	25	23			
41503	JV003089	A.1.14	30-Jun-20	N/A	DV011352_Bchg.Reimb_VNMC_SS of MRC JC meeting on 0	25	23			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011377_Bchg.SC2020-030_3rd for Internal audit	2	2			
41503	JV003089	7.3.1	30-Jun-20	N/A	DV011377_Bchg.SC2020-030_3rd for Internal audit	2	1			
41503	JV003089	A.1.14	30-Jun-20	N/A	DV011394_Bchg.Reimb_TNMC_SS of MRC JC meeting on 0	50	45			
41503	JV003089	6.1.8	30-Jun-20	N/A	DV011419_Bchg.C026-2020_1st for Discharge and Sedi	35	32			
41503	JV003089	A.1.1	30-Jun-20	N/A	DV011421_Bchg.SC2019-057_9th payment of June 2020	2	2			
41503	JV003089	A.1.1	30-Jun-20	N/A	DV011421_Bchg.SC2019-057_9th payment of June 2020	2	1			
41503	JV003089	7.5.1	30-Jun-20	N/A	DV011432_Bchg.Reimb_TNMC_ExpertGroup Mtg. BDS& MRC	50	45			
41503	JV003089	A.1.1	30-Jun-20	N/A	DV011435_Bchg.SC2019-060_7th Payment of June 2020	2	2			
41503	JV003089	A.1.1	30-Jun-20	N/A	DV011435_Bchg.SC2019-060_7th Payment of June 2020	2	1			
41503	JV003089	6.1.12	30-Jun-20	N/A	DV011436_Bchg.SSA2019-083_2nd of Regional Expert o	50	45			
41503	JV003089	A.1.14	30-Jun-20	N/A	DV011437_Bchg.Reimb_VNMC 10th. BudgetCommittee Mtg	50	45			
41503	JV003089	A.1.7	30-Jun-20	N/A	Bank service charges for half year service fee	5	5			
41503	JV003089	A.1.7	30-Jun-20	N/A	JV003038_Bchg.Internal Transfer from EU-BFL	3	3			
41503	JV003098	A.1.1	30-Jun-20	N/A	6th Pay SCVTE2020-012 Cover for June'20-BC,DV011422	5	5			
45001	JV003104	6.1.8	30-Jun-20	N/A	MAF7%onEU_6.1.8-201-TD-OSV	1,824	1,645			
45001	JV003104	6.1.11	30-Jun-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	2,306	2,079			
45001	JV003104	6.1.12	30-Jun-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	284	256			
45001	JV003104	6.2.6	30-Jun-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	1,408	1,269			
45001	JV003104	7.2.2	30-Jun-20	N/A	MAF7%onEU_7.2.2-101-AD-OSV	140	126			
45001	JV003104	7.3.1	30-Jun-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	366	330			
45001	JV003104	7.4.1	30-Jun-20	N/A	MAF7%onEU_7.4.1-201-OCEO-OSV	554	500			
45001	JV003104	7.5.1	30-Jun-20	N/A	MAF7%onEU_7.5.1-201-OCEO-OSV	939	847			
45001	JV003104	A.1.1	30-Jun-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	839	756			
45001	JV003104	A.1.1	30-Jun-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	340	307			
45001	JV003104	A.1.1	30-Jun-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	686	619			
45001	JV003104	A.1.1	30-Jun-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	1,387	1,251			
45001	JV003104	A.1.7	30-Jun-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	(10)	(9)			
45001	JV003104	A.1.14	30-Jun-20	N/A	MAF7%onEU_A.1.14-101-AD-OSV	331	298			
42106	DV011492	6.1.3	7-Jul-20	N/A	Texp.ToAttnNatTechTRNWSFFFFGO,24-25/6/20,KgCham	163	146			
42106	DV011495	6.1.3	7-Jul-20	N/A	Texp.ToAttnNatTechTRNWSFFFFGO,24-25/6/20,KgCham	163	146			
42106	DV011496	6.1.3	7-Jul-20	N/A	Texp.ToAttnNatTechTRNWSFFFFGO,24-25/6/20,KgCham	163	146			
42106	DV011497	6.1.3	7-Jul-20	N/A	Texp.DriveFloodNatTechTRNWSFFFFGO,24-25/6/20KgCham	163	146			
42106	DV011499	6.1.3	7-Jul-20	N/A	Texp.ToAttnNatTechTRNWSFFFFGO,24-25/6/20,KgCham	163	146			
42106	JV003110	6.1.3	8-Jul-20	N/A	Adjust Due To Forgot Record Personnel Code,DV011492	(163)	(146)			
42106	JV003110	6.1.3	8-Jul-20	N/A	Texp.ToAttnNatTechTRNWSFFFFGO,24-25/6/20,KgCham	163	146			
41009	DV011505	6.2.6	8-Jul-20	N/A	CourierService, June 2020_TD_Kritsana	63	57			
42103	JV003113	7.5.1	8-Jul-20	N/A	Exp_VNMC Mtg.FullDraft BDS2021-2030&SP2021-2025,	9,957	8,942	Y	N	
43204	PPI002845	6.2.6	8-Jul-20	N/A	C015-2020_1st & 2ns for Land use & land cover	24,926	22,385	Y	N	
42009	DV011519	A.1.14	9-Jul-20	N/A	Exp_TNMC 10th. BudgetCommittee Mtg.23/06	663	595			
46001	PPI002849	A.1.7	10-Jul-20	N/A	PO19-118 Flat Monitor 34" SJ55W Ultra WQHD	750	674			

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)
46001	PPI002849	A.1.7	10-Jul-20	N/A	PO19-118_Flat Monitor 34" SJ55W Ultra WQHD	750	674			
46001	PPI002849	A.1.7	10-Jul-20	N/A	PO19-118_Flat Monitor 34" SJ55W Ultra WQHD	750	674			
46001	PPI002849	A.1.7	10-Jul-20	N/A	PO19-118_Flat Monitor 34" SJ55W Ultra WQHD	750	674			
46001	PPI002849	A.1.7	10-Jul-20	N/A	PO19-118_Flat Monitor 34" SJ55W Ultra WQHD	750	674			
46001	PPI002850	A.1.7	10-Jul-20	N/A	PO19-118_Laptop Dell Alienware M15, core i9-9880H	4,460	4,005	Y	N	
46001	PPI002850	A.1.7	10-Jul-20	N/A	PO19-118_Laptop ThinkPad X1 Extreme Gen 2	2,675	2,402	Y	N	
40601	PPI002851	7.5.1	10-Jul-20	N/A	SSA2020-007_2nd for uptake and work planning	4,800	4,311	Y	N	
40604	PPI002854	7.5.1	10-Jul-20	N/A	SSA2019-045_Final of NC Advisor for updae BDS_EU	3,000	2,694			
40603	PPI002854	7.5.1	10-Jul-20	N/A	SSA2019-045_Final of NC Advisor for updae BDS_EU	6,000	5,388			
40604	DV011526	7.5.1	10-Jul-20	N/A	SSA2019-045_No more claim for travelling cost	(3,000)	(2,694)			
41402	DV011534	6.2.6	13-Jul-20	N/A	Reimb_Delivery project's equipment to VNMC	444	399			
46001	JV003124	A.1.7	13-Jul-20	N/A	Adj_DV011209_GainEx.PO19-120_IT equipment for	148	133			
41503	JV003124	A.1.7	13-Jul-20	N/A	Adj_DV011209_GainEx.PO19-120_IT equipment for	(148)	(133)			
40601	PPI002865	7.3.1	16-Jul-20	N/A	SC2020-030_4th for Internal audit	5,125	4,603	Y	N	
40011	PPI002866	A.1.1	16-Jul-20	N/A	SC2020-036_Reimbursement 3rd of Visa extension	73	66			
42106	JV003135	6.1.3	20-Jul-20	N/A	Exp.ForCNMCCatTechTRNWSFFFFGO,24-25/6/20Kg.Cham	5,385	4,836	Y	N	
43201	PPI002877	6.2.6	21-Jul-20	N/A	C016-2020_2nd for Land use & land cover for Cambod	14,980	13,453	Y	N	
40012	PPI002880	A.1.1	28-Jul-20	N/A	SC2019-060_8th Payment of July 2020	600	539			
40012	PPI002881	A.1.1	28-Jul-20	N/A	SC2019-057_10th payment for July 2020	640	575			
40012	PPI002882	A.1.1	28-Jul-20	N/A	SC2020-034_3rd Payment of July 2020	717	644			
40011	PPI002883	A.1.1	28-Jul-20	N/A	SC2020-036_3rd Payment of July 2020	4,200	3,772			
40011	PPI002884	A.1.1	28-Jul-20	N/A	7th Pay for SCVTE2020-012 for the month of Jul'20	3,800	3,413			
40012	PPI002890	A.1.1	28-Jul-20	N/A	SC2020-037_2nd Payment of July 2020	750	674			
41402	DV011605	6.2.6	28-Jul-20	N/A	CourierService, July 2020_TD_Kritsana	350	314			
40604	PPI002896	7.5.1	29-Jul-20	N/A	SSA2019-044A_Final of NC Advisor for update BD_EU	3,000	2,694			
40603	PPI002896	7.5.1	29-Jul-20	N/A	SSA2019-044A_Final of NC Advisor for update BD_EU	5,700	5,119			
40604	DV011612	7.5.1	29-Jul-20	N/A	SSA2019-044A_No more claim	(3,000)	(2,694)			
42009	DV011613	A.1.14	29-Jul-20	N/A	Reimb_CNMC 10th_BudgetCommittee Mtg.23/06	261	234			
40012	PPI002900	A.1.1	29-Jul-20	N/A	SC2020-028_5th for July 2020	600	539			
42103	JV003145	7.5.1	30-Jul-20	N/A	Exp.ExpertGroup Mtg. BDS& MRC SP,02/06_Soukouman	321	288			
46001	JV003151	A.1.7	31-Jul-20	N/A	DV011209_GainEx.PO19-120_IT equipment for AD&OCEO	148	133			
41503	JV003151	A.1.7	31-Jul-20	N/A	Adjust GL from 46001 to 41503	(148)	(133)			
41503	JV003151	A.1.1	31-Jul-20	N/A	DV011279_Bchg.SC2019-060_6th Payment of May 2020	2	1			
41503	JV003151	6.2.6	31-Jul-20	N/A	DV011433_Bchg.Reimb_Delivery project's equipment t	98	88			
41503	JV003151	7.2.2	31-Jul-20	N/A	DV011466_Bchg.SSA2020-050_English teachinhg consut	50	45			
41503	JV003151	A.1.14	31-Jul-20	N/A	DV011467_Bchg.CB&L for_10th. BudgetCommittee Mtg.2	2	2			
41503	JV003151	A.1.14	31-Jul-20	N/A	DV011467_Bchg.CB&L for_10th. BudgetCommittee Mtg.2	2	1			
41503	JV003151	A.1.1	31-Jul-20	N/A	DV011476_Bchg.SC2020-037_1st for June 2020	2	2			
41503	JV003151	A.1.1	31-Jul-20	N/A	DV011476_Bchg.SC2020-037_1st for June 2020	2	1			
41503	JV003151	A.1.14	31-Jul-20	N/A	DV011519_Bchg.Exp_TNMC_10th. BudgetCommittee Mtg.2	50	45			
41503	JV003151	A.1.7	31-Jul-20	N/A	DV011522_Bchg.PO19-118_for IT equipment to AD and	7	6			
41503	JV003151	7.5.1	31-Jul-20	N/A	DV011523_Bchg.SSA2020-007_2nd for uptake and work	3	2			
41503	JV003151	7.5.1	31-Jul-20	N/A	DV011526_Bchg.SSA2019-045_Final of NC Advisor for	51	46			
41503	JV003151	6.2.6	31-Jul-20	N/A	DV011534_Bchg.Reimb_Delivery project's equipment t	50	45			
41503	JV003151	7.3.1	31-Jul-20	N/A	DV011551_Bchg.SC2020-030_4th for Internal audit	4	3			
41503	JV003151	6.1.12	31-Jul-20	N/A	DV011588_Bchg.Cadv. TNMC Mtg SIMVA RegionalReport,	50	45			
41503	JV003151	A.1.1	31-Jul-20	N/A	DV011590_Bchg.SC2019-057_10th payment for July 202	4	3			
41503	JV003151	A.1.1	31-Jul-20	N/A	DV011603_Bchg.SC2020-037_2nd Payment of July 2020	4	3			
41503	JV003151	A.1.7	31-Jul-20	N/A	JV003130_Bchg.Internal Transfer from EU-LPB to CPB	515	463	Y	N	
41503	JV003151	6.1.11	31-Jul-20	N/A	DV011460_Bchg.C052-2019_2nd of Fish Abundance & Di	59	53			
41503	JV003151	7.5.1	31-Jul-20	N/A	DV011464_Bchg.SSA2019-046_Final of NC Advisor for	48	43			
41503	JV003151	A.1.7	31-Jul-20	N/A	JV003118_Bchg.Internal Transfer from BFL-USD	3	3			
40109	PDF20-07/0167	A.1.1	31-Jul-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-07/0178	A.1.1	31-Jul-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-07/0205	A.1.1	31-Jul-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-07/0215	A.1.1	31-Jul-20	N/A	Provident fund - Professional (MRC Contribution)	486	437			
40109	PDF20-07/0221	A.1.1	31-Jul-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40011	CAD20-07/0506	A.1.1	31-Jul-20	N/A	Professional posts	3,205	2,878	Y	N	
40011	CAD20-07/0512	A.1.1	31-Jul-20	N/A	Professional posts	3,205	2,878	Y	N	
40011	CAD20-07/0522	A.1.1	31-Jul-20	N/A	Professional posts	3,915	3,516			

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)
40103	CAD20-07/0544	A.1.1	31-Jul-20	N/A	Housing allowance	500	449			
40105	CAD20-07/0547	A.1.1	31-Jul-20	N/A	Hardship allowance	224	201			
40011	CAD20-07/0556	A.1.1	31-Jul-20	N/A	Professional posts	3,473	3,119	Y	N	
40011	CAD20-07/0562	A.1.1	31-Jul-20	N/A	Professional posts	3,915	3,516	Y	N	
40101	CAD20-07/0595	A.1.1	31-Jul-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-07/0600	A.1.1	31-Jul-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-07/0609	A.1.1	31-Jul-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-07/0638	A.1.1	31-Jul-20	N/A	Housing allowance	500	449			
40103	CAD20-07/0642	A.1.1	31-Jul-20	N/A	Housing allowance	500	449			
40103	CAD20-07/0650	A.1.1	31-Jul-20	N/A	Housing allowance	500	449			
40103	CAD20-07/0658	A.1.1	31-Jul-20	N/A	Housing allowance	500	449			
40104	CAD20-07/0663	A.1.1	31-Jul-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-07/0666	A.1.1	31-Jul-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-07/0674	A.1.1	31-Jul-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-07/0681	A.1.1	31-Jul-20	N/A	Post adjustment allowance (7%)	243	218			
40104	CAD20-07/0685	A.1.1	31-Jul-20	N/A	Post adjustment allowance (7%)	274	246			
40105	CAD20-07/0688	A.1.1	31-Jul-20	N/A	Hardship allowance	224	201			
40105	CAD20-07/0695	A.1.1	31-Jul-20	N/A	Hardship allowance	274	246			
40105	CAD20-07/0702	A.1.1	31-Jul-20	N/A	Hardship allowance	243	218			
40105	CAD20-07/0706	A.1.1	31-Jul-20	N/A	Hardship allowance	274	246			
40113	CAD20-07/0717	A.1.1	31-Jul-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-07/0726	A.1.1	31-Jul-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-07/0739	A.1.1	31-Jul-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-07/0749	A.1.1	31-Jul-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-07/0766	A.1.1	31-Jul-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-07/0771	A.1.1	31-Jul-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-07/0779	A.1.1	31-Jul-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-07/0787	A.1.1	31-Jul-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-07/0797	A.1.1	31-Jul-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-07/0807	A.1.1	31-Jul-20	N/A	Cost of Living compensation (PS) - 5%	174	156			
41503	JV003155	A.1.7	31-Jul-20	N/A	Internal Transfer from EU-LPB-BC, JV003130	300	269			
41503	JV003155	A.1.1	31-Jul-20	N/A	7th Pay for SCVTE2020-012,Jul'20-BC,DV011594	5	4			
45001	JV003159	6.1.3	31-Jul-20	N/A	MAF7%onEU_6.1.3-201-TD-RFC	434	390			
45001	JV003159	6.1.11	31-Jul-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	4	4			
45001	JV003159	6.1.12	31-Jul-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	4	3			
45001	JV003159	6.2.6	31-Jul-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	2,864	2,572			
45001	JV003159	7.2.2	31-Jul-20	N/A	MAF7%onEU_7.2.2-101-AD-OSV	4	3			
45001	JV003159	7.3.1	31-Jul-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	359	322			
45001	JV003159	7.5.1	31-Jul-20	N/A	MAF7%onEU_7.5.1-201-OCEO-OSV	1,882	1,690			
45001	JV003159	A.1.1	31-Jul-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	839	753			
45001	JV003159	A.1.1	31-Jul-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	340	306			
45001	JV003159	A.1.1	31-Jul-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	700	629			
45001	JV003159	A.1.1	31-Jul-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	693			
45001	JV003159	A.1.7	31-Jul-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	820	736			
45001	JV003159	A.1.14	31-Jul-20	N/A	MAF7%onEU_A.1.14-101-AD-OSV	68	61			
40604	PPI002912	7.5.1	5-Aug-20	N/A	SSA2019-047A_No more claim	3,000	2,694			
40603	PPI002912	7.5.1	5-Aug-20	N/A	SSA2019-047_Final of NC Advisor for updae BDS_EU	3,900	3,502	Y	N	
40604	DV011640	7.5.1	5-Aug-20	N/A	SSA2019-047_No more claim	(3,000)	(2,694)			
43201	PPI002913	6.1.11	5-Aug-20	N/A	C038-2019_Final of Fisheries Monitoring in Tonle S	7,170	6,439	Y	N	
40601	PPI002914	7.5.1	5-Aug-20	N/A	SSA2019-041A_Final for Inter Environ for update BD	3,900	3,502	Y	N	
40201	DV011649	6.1.12	6-Aug-20	N/A	Advertisement of the position of Revising the SED-	350	314			
42106	JV003164	7.5.1	6-Aug-20	N/A	Cadv. LNMC Ws on MRC SP 2021-2025, 28/05, VTE	2,484	2,231	Y	N	
41503	JV003169	6.1.10	6-Aug-20	N/A	Bank service charges	(1)	(1)			
41503	JV003169	6.1.10	6-Aug-20	N/A	Bank service charges	1	1			
41503	JV003169	6.1.11	6-Aug-20	N/A	Bank service charges	(1)	(1)			
41503	JV003169	6.1.11	6-Aug-20	N/A	Bank service charges	1	1			
42005	DV011708	A.1.14	12-Aug-20	N/A	Catering_36th Task Force Meeting on 07/08	858	771			
43203	PPI002932	6.2.6	12-Aug-20	N/A	C014-2020_2nd for Land use & land cover for Thaila	14,999	13,470	Y	N	
40601	PPI002936	7.3.1	13-Aug-20	N/A	SC2020-030_5th for Internal audit	5,125	4,603	Y	N	
40601	PPI002949	7.2.2	17-Aug-20	N/A	SSA2020-010_1st for training Consultant	2,772	2,489			

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)
42005	JV003180	A.1.14	18-Aug-20	N/A	Exp_36th Task Force Meeting on 07/08_Chansouk	398	357			
43202	PPI002955	6.1.11	24-Aug-20	N/A	C045-2019_2nd of Fish Larvae drift monitoring in L	7,213	6,478	Y	N	
43202	PPI002958	6.1.11	24-Aug-20	N/A	C015-2019_Final for Fish Abundance and Diversity	14,197	12,750	Y	N	
40012	PPI002959	A.1.1	25-Aug-20	N/A	SC2020-037_3rd Payment of July 2020	750	674			
40012	PPI002960	A.1.1	25-Aug-20	N/A	SC2020-028_6th for August 2020	600	539			
40012	PPI002961	A.1.1	25-Aug-20	N/A	SC2019-060_9th for August 2020	600	539			
40012	PPI002962	A.1.1	25-Aug-20	N/A	SC2019-057_11th for August 2020	640	575			
42106	JV003187	6.1.12	25-Aug-20	N/A	Exp_CNMC Mtg SIMVA RegionalReport, 21/07	4,993	4,484			
42005	DV011778	A.1.14	25-Aug-20	N/A	Reimb_TNMC_36th Task Force Meeting on 07/08	922	828			
40011	PPI002965	A.1.1	26-Aug-20	N/A	8th Pay for SCVTE2020-012 Cover for month Aug'20-V	3,800	3,413			
40012	PPI002969	A.1.1	26-Aug-20	N/A	SC2020-034_4th Payment of Aug 2020	717	644			
40011	PPI002978	A.1.1	27-Aug-20	N/A	SC2020-036_4th Payment of August 2020	4,200	3,772			
40601	PPI002980	7.5.1	27-Aug-20	N/A	SSA2019-042_Final of Development Planner EU	9,425	8,464	Y	N	
41306	PPI002982	A.1.7	27-Aug-20	N/A	External Audit 2020, 2nd payment	4,800	4,311			
41306	PPCM000224	A.1.7	27-Aug-20	N/A	External Audit 2020, 2nd payment	(4,800)	(4,311)			
43202	PPI002986	6.2.6	28-Aug-20	N/A	C013-2020_2nd for Enhancing MRC's Land Use	15,000	13,471	Y	N	
40109	PDF20-08/0188	A.1.1	31-Aug-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-08/0194	A.1.1	31-Aug-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-08/0204	A.1.1	31-Aug-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-08/0214	A.1.1	31-Aug-20	N/A	Provident fund - Professional (MRC Contribution)	486	437			
40109	PDF20-08/0220	A.1.1	31-Aug-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40011	CAD20-08/0463	A.1.1	31-Aug-20	N/A	Professional posts	3,205	2,878	Y	N	
40101	CAD20-08/0471	A.1.1	31-Aug-20	N/A	Dependency allowance (PS)	160	144			
40011	CAD20-08/0513	A.1.1	31-Aug-20	N/A	Professional posts	3,205	2,878	Y	N	
40011	CAD20-08/0519	A.1.1	31-Aug-20	N/A	Professional posts	3,915	3,516	Y	N	
40011	CAD20-08/0537	A.1.1	31-Aug-20	N/A	Professional posts	3,473	3,119	Y	N	
40011	CAD20-08/0543	A.1.1	31-Aug-20	N/A	Professional posts	3,915	3,516	Y	N	
40103	CAD20-08/0560	A.1.1	31-Aug-20	N/A	Housing allowance	500	449			
40103	CAD20-08/0568	A.1.1	31-Aug-20	N/A	Housing allowance	500	449			
40103	CAD20-08/0576	A.1.1	31-Aug-20	N/A	Housing allowance	500	449			
40105	CAD20-08/0584	A.1.1	31-Aug-20	N/A	Hardship allowance	274	246			
40103	CAD20-08/0606	A.1.1	31-Aug-20	N/A	Housing allowance	500	449			
40104	CAD20-08/0609	A.1.1	31-Aug-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-08/0612	A.1.1	31-Aug-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-08/0620	A.1.1	31-Aug-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-08/0623	A.1.1	31-Aug-20	N/A	Post adjustment allowance (7%)	243	218			
40104	CAD20-08/0627	A.1.1	31-Aug-20	N/A	Post adjustment allowance (7%)	274	246			
40105	CAD20-08/0630	A.1.1	31-Aug-20	N/A	Hardship allowance	224	201			
40105	CAD20-08/0633	A.1.1	31-Aug-20	N/A	Hardship allowance	224	201			
40105	CAD20-08/0641	A.1.1	31-Aug-20	N/A	Hardship allowance	274	246			
40105	CAD20-08/0648	A.1.1	31-Aug-20	N/A	Hardship allowance	243	218			
40113	CAD20-08/0663	A.1.1	31-Aug-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-08/0672	A.1.1	31-Aug-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-08/0681	A.1.1	31-Aug-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-08/0695	A.1.1	31-Aug-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-08/0708	A.1.1	31-Aug-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-08/0713	A.1.1	31-Aug-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-08/0719	A.1.1	31-Aug-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-08/0729	A.1.1	31-Aug-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-08/0735	A.1.1	31-Aug-20	N/A	Cost of Living compensation (PS) - 5%	174	156			
40114	CAD20-08/0741	A.1.1	31-Aug-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40101	CAD20-08/0801	A.1.1	31-Aug-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-08/0806	A.1.1	31-Aug-20	N/A	Dependency allowance (PS)	80	72			
40103	CAD20-08/0848	A.1.1	31-Aug-20	N/A	Housing allowance	500	449			
41503	JV003197	A.1.1	31-Aug-20	N/A	8th Pay for SCVTE2020-012 CoverAug'20-BC,DV011783	5	4			
41503	JV003203	7.5.1	31-Aug-20	N/A	DV011643_Bchg.SSA2019-041A_Final for Inter Environ	50	45			
41503	JV003203	6.1.12	31-Aug-20	N/A	DV011649_Bchg.Advertisement of the position of Rev	50	45			
41503	JV003203	A.1.14	31-Aug-20	N/A	DV011708_Bchg.Catering_36th Task Force Meeting on	4	3			
41503	JV003203	6.2.6	31-Aug-20	N/A	DV011711_Bchg.C014-2020_2nd for Land use & land co	60	54			
41503	JV003203	7.3.1	31-Aug-20	N/A	DV011723_Bchg.SC2020-030_5th for Internal audit	4	3			

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	JV003203	7.2.2	31-Aug-20	N/A	DV011746_Bchg.SSA2020-010_1st for training Consulta	50	45			
41503	JV003203	6.1.11	31-Aug-20	N/A	DV011766_Bchg.C045-2019_2nd of Fish Larvae drift m	4	3			
41503	JV003203	A.1.14	31-Aug-20	N/A	DV011778_Bchg.Reimb_TNMC_36th Task Force Meeting o	50	45			
41503	JV003203	7.4.4	31-Aug-20	N/A	DV011795_Bchg.Cadv_Reg_WSs MRC multi-Year WP21-22,	50	45			
41503	JV003203	7.5.1	31-Aug-20	N/A	DV011803_Bchg.SSA2019-042_Final of Development Pla	54	49			
41503	JV003203	6.2.6	31-Aug-20	N/A	DV011513_Bchg.C015-2020_1st & 2ns for Land use & l	77	70			
45001	JV003208	6.1.11	31-Aug-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	2,001	1,797			
45001	JV003208	6.1.12	31-Aug-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	378	339			
45001	JV003208	6.2.6	31-Aug-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	2,110	1,894			
45001	JV003208	7.2.2	31-Aug-20	N/A	MAF7%onEU_7.2.2-101-AD-OSV	198	177			
45001	JV003208	7.3.1	31-Aug-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	359	322			
45001	JV003208	7.4.4	31-Aug-20	N/A	MAF7%onEU_7.4.4-101-OCEO-OSV	4	3			
45001	JV003208	7.4.1	31-Aug-20	N/A	MAF7%onEU_7.4.1-201-OCEO-OSV(Rep7.5.1)	1,387	1,246			
45001	JV003208	A.1.1	31-Aug-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	838	753			
45001	JV003208	A.1.1	31-Aug-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	340	306			
45001	JV003208	A.1.1	31-Aug-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	695	624			
45001	JV003208	A.1.1	31-Aug-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	693			
45001	JV003208	A.1.14	31-Aug-20	N/A	MAF7%onEU_A.1.14-101-AD-OSV	156	140			
42103	JV003212	7.5.1	4-Sep-20	N/A	Exp. 3rd TNMC Mtg.BDS2021-30&MRC SP2021-25, 26/05	693	622			
40604	PPIO02999	7.3.1	8-Sep-20	N/A	SC2019-001_Travelling cost Maximum 2,500.00	2,500	2,245			
40604	PPCM000226	7.3.1	8-Sep-20	N/A	SC2019-001_Travelling cost Maximum 2,500.00	(2,500)	(2,245)			
42103	DV011854	7.5.1	9-Sep-20	N/A	CB&L_Reg_WSs MRC multi-Year WP21-22, 31/08	680	611			
43204	PPIO03003	6.1.8	9-Sep-20	N/A	C012-2020_2nd for Discharge and Sediment Viet Na	8,432	7,572	Y	N	
43204	DV011859	6.1.8	9-Sep-20	N/A	C012-2020_2nd for Discharge and Sediment Viet Na	1	1	Y	N	
43204	PPIO03004	6.1.11	9-Sep-20	N/A	C017-2020_2nd Fish Larvae Drift Monitoring in VN	6,887	6,185	Y	N	
42103	JV003232	7.4.4	10-Sep-20	N/A	Exp_Reg_WSs MRC multi-Year WP21-22, 31/08	175	157			
42106	JV003233	7.5.1	10-Sep-20	N/A	Exp. 3rd TNMC Mtg.BDS2021-30&MRC SP2021-25, 26/05	693	622			
42103	JV003233	7.5.1	10-Sep-20	N/A	Exp. 3rd TNMC Mtg.BDS2021-30&MRC SP2021-25, 26/05	(693)	(622)			
40602	PPIO03006	7.4.1	10-Sep-20	N/A	SSA2020-007_other cost	573	515			
40602	PPIO03006	7.4.1	10-Sep-20	N/A	SSA2019-084_IC_30wds_travelling cost	2,055	1,846			
40601	PPIO03006	7.5.1	10-Sep-20	N/A	SSA2020-007_Uptake and work planning and monitorin	5,400	4,850			
40601	PPIO03006	7.4.1	10-Sep-20	N/A	SSA2019-084_IC_30wds_fee	1,200	1,078			
40602	PPCM000228	7.4.1	10-Sep-20	N/A	SSA2020-007_other cost	(573)	(515)			
40602	PPCM000228	7.4.1	10-Sep-20	N/A	SSA2019-084_IC_30wds_travelling cost	(2,055)	(1,846)			
40601	PPCM000228	7.5.1	10-Sep-20	N/A	SSA2020-007_Uptake and work planning and monitorin	(5,400)	(4,850)			
40601	PPCM000228	7.4.1	10-Sep-20	N/A	SSA2019-084_IC_30wds_fee	(1,200)	(1,078)			
40602	PPIO03007	7.4.1	11-Sep-20	N/A	SSA2020-012_Travelling cost work at MRCS 07/4-11/6	1,120	1,006			
42106	JV003242	6.1.12	11-Sep-20	N/A	Exp_LNMC Mtg_SIMVA Regional Report, 28/07	4,996	4,487			
40601	PPIO03013	7.3.1	14-Sep-20	N/A	SC2020-030_6th for Internal audit	5,125	4,603	Y	N	
42106	DV011885	6.1.12	14-Sep-20	N/A	Reimb.VNMC Mtg SIMVA RegionalReport, 20/07	4,998	4,489			
42106	JV003251	7.4.1	18-Sep-20	N/A	Exp_LNMC WS MRC Gender 2021-2025_Vientiane	2,998	2,692	Y	N	
42103	DV011916	6.1.8	21-Sep-20	N/A	L&CB.Cons.Mtg.Joint Lao-Thai Discharge&STM,16/9	660	593			
42103	DV011917	7.4.4	21-Sep-20	N/A	Reimb_Reg_WSs MRC multi-Year WP21-22, 31/08_VNMC	209	188			
43201	PPIO03030	6.1.8	23-Sep-20	N/A	C010-2020_2nd for Discharge and Sediment monitor	26,335	23,651	Y	N	
43201	PPIO03031	6.1.11	23-Sep-20	N/A	C008-2020_2nd Fish Larvae Drift Monitoring in Ca	6,253	5,616	Y	N	
43202	PPIO03032	6.1.8	23-Sep-20	N/A	C011-2020_2nd for Discharge and Sediment monitor	17,949	16,119	Y	N	
40011	PPIO03038	A.1.1	25-Sep-20	N/A	SC2020-012_9th for September 2020	3,800	3,413			
42106	DV011947	7.4.4	25-Sep-20	N/A	VanRental_NC Work shop on WYWP 2021-2022,16-19/9	800	718			
40012	PPIO03039	A.1.1	28-Sep-20	N/A	SC2020-034_5th Payment of September 2020	717	644			
40012	PPIO03045	A.1.1	28-Sep-20	N/A	SC2020-037_9th payment for September 2020	750	674			
40013	DV011958	A.1.1	28-Sep-20	N/A	SC2020-037_Over time for Sep 2020	276	248			
40012	PPIO03048	A.1.1	28-Sep-20	N/A	SC2019-057_11th payment for September 2020	640	575			
40012	PPIO03050	A.1.1	28-Sep-20	N/A	SC2019-060_10th payment for September 2020	600	539			
43203	PPIO03053	6.1.8	28-Sep-20	N/A	C026-2020_2nd for Discharge and Sediment Thailand	20,206	18,146	Y	N	
42103	JV003257	6.1.8	28-Sep-20	N/A	Exp.Cons.Mtg.Joint Lao-Thai Discharge&STM,16/9	2,189	1,966	Y	N	
40011	PPIO03060	A.1.1	30-Sep-20	N/A	SC2020-036_5th Payment for September 2020	4,200	3,772			
40012	PPIO03063	A.1.1	30-Sep-20	N/A	SC2020-028_7th Payment for September 2020	600	539			
42106	DV011993	7.4.4	30-Sep-20	N/A	Exp_Reg_WSs MRC multi-Year WP21-22, 31/08_TNMC	661	594			
41503	JV003271	6.1.11	30-Sep-20	N/A	DV011770_Bchg.C015-2019_Final for Fish Abundance a	5	4			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011771_Bchg.SC2020-037_3rd Payment of July 2020	4	3			

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	JV003271	A.1.1	30-Sep-20	N/A	DV011773_Bchg.SC2019-060_9th for August 2020	4	3			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011774_Bchg.SC2019-057_11th for August 2020	4	3			
41503	JV003271	6.2.6	30-Sep-20	N/A	DV011810_Bchg.C013-2020_2nd for Enhancing MRC's La	5	4			
41503	JV003271	7.5.1	30-Sep-20	N/A	DV011854_Bchg.CB&L_Reg_WSs MRC multi-Year WP21-22,	4	3			
41503	JV003271	6.1.8	30-Sep-20	N/A	DV011859_Bchg.C012-2020_2nd for Discharge and Sedi	53	48			
41503	JV003271	6.1.11	30-Sep-20	N/A	DV011860_Bchg.C017-2020_2nd Fish Larvae Drift Moni	52	47			
41503	JV003271	7.4.1	30-Sep-20	N/A	DV011869_Bchg.SSA2020-007_Travelling cost work at	3	2			
41503	JV003271	7.3.1	30-Sep-20	N/A	DV011880_Bchg.SC2020-030_6th for Internal audit	4	3			
41503	JV003271	6.1.12	30-Sep-20	N/A	DV011885_Bchg.Reimb.VNMC Mtg SIMVA RegionalReport,	50	45			
41503	JV003271	6.1.8	30-Sep-20	N/A	DV011916_Bchg.L&CB.Cons.Mtg.Joint Lao-Thai Disc	4	3			
41503	JV003271	A.1.14	30-Sep-20	N/A	DV011919_Bchg.Cadv.50th.MRC JC Mtg_.01/10, MRCS_T	50	45			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011950_Bchg.SC2020-034_5th Payment of September	4	3			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011958_Bchg.SC2020-037_9th payment for Sep 2020	4	3			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011962_Bchg.SC2019-057_11th payment for Septembe	4	3			
41503	JV003271	A.1.1	30-Sep-20	N/A	DV011966_Bchg.SC2019-060_10th payment for Septembe	4	3			
41503	JV003271	6.1.8	30-Sep-20	N/A	DV011970_Bchg.C026-2020_2nd for Discharge and Sedi	65	59			
41503	JV003271	7.4.4	30-Sep-20	N/A	DV011976_Bchg.Cadv.VNMC Cons.Ws.on MYWP 2021-20	51	46			
41503	JV003271	A.1.7	30-Sep-20	N/A	JV003247_Bchg.Internal Transfer from EU-BFL	3	3			
40011	CAD20-09/0526	A.1.1	30-Sep-20	N/A	Professional posts	3,205	2,878	Y	N	
40011	CAD20-09/0532	A.1.1	30-Sep-20	N/A	Professional posts	3,205	2,878	Y	N	
40011	CAD20-09/0538	A.1.1	30-Sep-20	N/A	Professional posts	3,915	3,516	Y	N	
40011	CAD20-09/0549	A.1.1	30-Sep-20	N/A	Professional posts	3,473	3,119	Y	N	
40011	CAD20-09/0555	A.1.1	30-Sep-20	N/A	Professional posts	3,915	3,516	Y	N	
40101	CAD20-09/0583	A.1.1	30-Sep-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-09/0588	A.1.1	30-Sep-20	N/A	Dependency allowance (PS)	80	72			
40103	CAD20-09/0607	A.1.1	30-Sep-20	N/A	Housing allowance	500	449			
40104	CAD20-09/0611	A.1.1	30-Sep-20	N/A	Post adjustment allowance (7%)	274	246			
40113	CAD20-09/0618	A.1.1	30-Sep-20	N/A	Life and accidental insurance	23	21			
40101	CAD20-09/0626	A.1.1	30-Sep-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-09/0651	A.1.1	30-Sep-20	N/A	Housing allowance	500	449			
40103	CAD20-09/0655	A.1.1	30-Sep-20	N/A	Housing allowance	500	449			
40103	CAD20-09/0663	A.1.1	30-Sep-20	N/A	Housing allowance	500	449			
40103	CAD20-09/0673	A.1.1	30-Sep-20	N/A	Housing allowance	500	449			
40104	CAD20-09/0676	A.1.1	30-Sep-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-09/0680	A.1.1	30-Sep-20	N/A	Post adjustment allowance (7%)	224	201			
40104	CAD20-09/0688	A.1.1	30-Sep-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-09/0695	A.1.1	30-Sep-20	N/A	Post adjustment allowance (7%)	243	218			
40105	CAD20-09/0698	A.1.1	30-Sep-20	N/A	Hardship allowance	224	201			
40105	CAD20-09/0702	A.1.1	30-Sep-20	N/A	Hardship allowance	224	201			
40105	CAD20-09/0710	A.1.1	30-Sep-20	N/A	Hardship allowance	274	246			
40105	CAD20-09/0717	A.1.1	30-Sep-20	N/A	Hardship allowance	243	218			
40105	CAD20-09/0721	A.1.1	30-Sep-20	N/A	Hardship allowance	274	246			
40113	CAD20-09/0732	A.1.1	30-Sep-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-09/0741	A.1.1	30-Sep-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-09/0764	A.1.1	30-Sep-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-09/0781	A.1.1	30-Sep-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-09/0782	A.1.1	30-Sep-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-09/0788	A.1.1	30-Sep-20	N/A	Cost of Living compensation (PS) - 5%	160	144			
40114	CAD20-09/0798	A.1.1	30-Sep-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-09/0809	A.1.1	30-Sep-20	N/A	Cost of Living compensation (PS) - 5%	174	156			
40114	CAD20-09/0819	A.1.1	30-Sep-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40109	PDF20-09/0190	A.1.1	30-Sep-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-09/0196	A.1.1	30-Sep-20	N/A	Provident fund - Professional (MRC Contribution)	449	403			
40109	PDF20-09/0206	A.1.1	30-Sep-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-09/0217	A.1.1	30-Sep-20	N/A	Provident fund - Professional (MRC Contribution)	486	437			
40109	PDF20-09/0223	A.1.1	30-Sep-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
45001	JV003288	6.1.8	30-Sep-20	N/A	MAF7%onEU_6.1.8-201-TD-OSV	5,313	4,771			
45001	JV003288	6.1.11	30-Sep-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	924	830			
45001	JV003288	6.1.12	30-Sep-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	703	631			
45001	JV003288	6.2.6	30-Sep-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	0	0			



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	JV003288	7.3.1	30-Sep-20	N/A	MAF7%onEU_7.3.1-201-AD-OSV	359	322			
45001	JV003288	7.4.1	30-Sep-20	N/A	MAF7%onEU_7.4.1-201-OCFO-OSV	288	259			
45001	JV003288	7.4.4	30-Sep-20	N/A	MAF7%onEU_7.4.4-101-OCFO-OSV	133	119			
45001	JV003288	7.5.1	30-Sep-20	N/A	MAF7%onEU_7.5.1-201-OCFO-OSV	96	87			
45001	JV003288	A.1.1	30-Sep-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	859	771			
45001	JV003288	A.1.1	30-Sep-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	340	306			
45001	JV003288	A.1.1	30-Sep-20	N/A	MAF7%onEU_A.1.1-101-OCFO-OSV	695	624			
45001	JV003288	A.1.1	30-Sep-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	693			
45001	JV003288	A.1.7	30-Sep-20	N/A	MAF7%onEU_A.1.7-101-AD-OSV	0	0			
45001	JV003288	A.1.14	30-Sep-20	N/A	MAF7%onEU_A.1.14-101-AD-OSV	4	3			
43201	PPI003071	6.1.11	7-Oct-20	N/A	C024-2020, 2nd Dai Fisheries Monitoring in Tonle 2	6,218	5,584	Y	N	
42106	DV012019	7.4.4	8-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 18/09_Pagathip	295	265			
42106	DV012021	7.4.4	8-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 17-18/09_Anoulak	301	270			
42106	DV012023	7.4.4	8-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 17-18/09_Bountiang	295	265			
42106	DV012027	7.4.4	8-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 17-18/09_Santi	295	265			
42106	JV003280	7.4.4	8-Oct-20	N/A	Texp_Training Online Platform MWP 2021-2025, 18/9	295	265			
42106	DV012039	7.4.4	8-Oct-20	N/A	Reimb_team Lunch working session 17/09	70	63			
42004	DV012054	A.1.14	12-Oct-20	N/A	Catering_50th.MRC JC Mtg.,01/10, MRCS	1,251	1,123			
42005	DV012059	A.1.14	13-Oct-20	N/A	Reimb_CNMC_36th Task Force Meeting on 07/08	271	243			
42103	DV012089	7.4.4	14-Oct-20	N/A	Exp.Reg_WSS MRC multi-Year WP21-22, 31/08_CNMC	217	195			
42004	DV012094	A.1.14	15-Oct-20	N/A	CB&L_VNMC_50th.MRC JC Mtg.,01/10,	263	236			
42004	DV012096	A.1.1	15-Oct-20	N/A	Reimb_annual health check up Ms. Kritsana	300	269			
42103	DV012099	6.1.8	15-Oct-20	N/A	Exp. Cons. Mtg.Joint Lao-Thai Disch.&STM,16/9_TNMC	473	425			
42106	DV012110	7.4.4	16-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 17-18/09_Vanna	308	277			
42106	DV012112	7.4.4	16-Oct-20	N/A	Texp. LNMCMWP 2021-2022, 17-18/09_Winai	295	265			
42004	JV003299	A.1.14	16-Oct-20	N/A	Exp. 50th.MRC JC Mtg.,01/10, MRCS_Chansouk	522	469			
40601	PPI003107	7.3.1	20-Oct-20	N/A	SC2020-030_7th for Internal audit	5,125	4,603	Y	N	
40117	DV012136	A.1.1	20-Oct-20	N/A	Reimb. 3rd. HL for transportationFee_Kritisana	245	220	Y	N	
40303	DV012143	7.2.2	21-Oct-20	N/A	Reimb_training ws competency Framework_12-14/10	436	391			
40117	DV012147	A.1.1	21-Oct-20	N/A	Reimb_COVID-19 test and Hotel Fee on HL_Vanna	561	504	Y	N	
40303	DV012148	7.2.2	21-Oct-20	N/A	CB_training ws competency Framework_12-14/10	360	323			
40603	PPI003115	7.3.1	26-Oct-20	N/A	SSA2020-084_1st 23wds for Internal Audit Assistant	805	723			
43204	PPI003116	6.1.11	26-Oct-20	N/A	C035-2019_final Fish Abundance and Diversity Monit	8,862	7,959	Y	N	
42106	JV003316	6.1.12	26-Oct-20	N/A	Exp. TNMC Mtg SIMVA RegionalReport, 04/08	3,483	3,128			
40012	PPI003131	A.1.1	28-Oct-20	N/A	SC2020-041_1st for Finance assistant in October 20	656	589			
40011	PPI003132	A.1.1	28-Oct-20	N/A	SC2020-012_10th for October 2020	3,800	3,413			
40012	PPI003133	A.1.1	28-Oct-20	N/A	SC2019-060_11th for October 2020	600	539			
40012	PPI003134	A.1.1	28-Oct-20	N/A	SC2020-037_5th Payment of October 20 Plus OT	750	674			
40013	DV012183	A.1.1	28-Oct-20	N/A	SC2020-037_Over time for Oct 2020	276	248			
42007	DV012187	A.1.14	28-Oct-20	N/A	Catering_24th Dialogue Meeting, 22/10_MRC	845	759			
40011	PPI003137	A.1.1	28-Oct-20	N/A	SC2020-036_6th Payment for October 2020	4,200	3,772			
42003	DV012197	A.1.14	28-Oct-20	N/A	VTE-PKZ-VTE_Site survey_28-31OCT20_Pakse_Chansouk	200	180			
42003	DV012197	A.1.14	28-Oct-20	N/A	VTE-PKZ-VTE_Site survey_28-31OCT20_Pakse_Bounyong	200	180			
40012	PPI003140	A.1.1	28-Oct-20	N/A	SC2020-028_8th Payment for October 2020	717	644			
40012	PPI003141	A.1.1	28-Oct-20	N/A	SC2020-028_8th Payment for October 2020	600	539			

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)
40117	DV012200	A.1.1	28-Oct-20	N/A	Reimb. COVID-19 test and Hotel Fee on HL_Virak	1,425	1,280	Y	N	
42103	JV003327	6.1.12	28-Oct-20	N/A	Exp. Reg. Mtg FinalSIMVA RegionalReport, 21/07	140	126			
40601	DV012206	6.1.12	30-Oct-20	N/A	SSA2020-095_1st of 15% for Socio-Economic Database	3,420	3,071	Y	N	
42106	JV003331	7.4.4	30-Oct-20	N/A	Exp. CNMC Cons. Ws. on MYWP 2021-2022, 22/09	4,983	4,475	Y	N	
42106	JV003333	7.4.4	30-Oct-20	N/A	Exp. LNMC Ws. Using Online Commu.Platform,17/09	4,994	4,485			
42106	JV003333	7.4.4	30-Oct-20	N/A	Exp. LNMC Ws. on MYWP 2021-2020 Draft 1 Mtg., 18/9	4,994	4,485	Y	N	
41503	JV003338	7.4.4	30-Oct-20	N/A	DV011917_Bchg.Reimb_Reg_WSs MRC multi-Year WP21-22	50	45			
41503	JV003338	6.1.8	30-Oct-20	N/A	DV011937_Bchg.CO11-2020_2nd for Discharge and Sedi	5	4			
41503	JV003338	7.4.4	30-Oct-20	N/A	DV011947_Bchg.VanRental_NC Work shop on WYWP 2021-	4	3			
41503	JV003338	7.4.4	30-Oct-20	N/A	DV011993_Bchg.Cadv. TNMC Ws. MRC DecentralizationA	50	45			
41503	JV003338	A.1.14	30-Oct-20	N/A	DV012094_Bchg.CB&L_VNMC_50th.MRC JC Mtg.,01/10,	50	45			
41503	JV003338	6.1.8	30-Oct-20	N/A	DV012099_Bchg.Exp. Cons. Mtg.Joint Lao-Thai Disch.	50	45			
41503	JV003338	7.3.1	30-Oct-20	N/A	DV012130_Bchg.SC2020-030_7th for Internal audit	4	3			
41503	JV003338	7.2.2	30-Oct-20	N/A	DV012148_Bchg.CB_training ws competency Framework	4	3			
41503	JV003338	7.3.1	30-Oct-20	N/A	DV012159_Bchg.SSA2020-084_1st 23wds for Internal A	4	3			
41503	JV003338	6.1.11	30-Oct-20	N/A	DV012161_Bchg.C035-2019_final Fish Abundance and D	54	48			
41503	JV003338	A.1.1	30-Oct-20	N/A	DV012180_Bchg.SC2020-041_1st for Finance assistant	4	3			
41503	JV003338	A.1.1	30-Oct-20	N/A	DV012183_Bchg.SC2020-037_5th Payment of October 20	4	3			
41503	JV003338	A.1.14	30-Oct-20	N/A	DV012187_Bchg.Catering_24th Dialogue Meeting, 22/	4	3			
40103	CAD20-10/0466	A.1.1	31-Oct-20	N/A	Housing allowance	500	449			
40011	CAD20-10/0489	A.1.1	31-Oct-20	N/A	Professional posts	3,269	2,936	Y	N	
40105	CAD20-10/0499	A.1.1	31-Oct-20	N/A	Hardship allowance	274	246			
40011	CAD20-10/0539	A.1.1	31-Oct-20	N/A	Professional posts	3,269	2,936			
40011	CAD20-10/0551	A.1.1	31-Oct-20	N/A	Professional posts	3,915	3,516	Y	N	
40011	CAD20-10/0558	A.1.1	31-Oct-20	N/A	Professional posts	3,473	3,119	Y	N	
40011	CAD20-10/0563	A.1.1	31-Oct-20	N/A	Professional posts	3,915	3,516	Y	N	
40101	CAD20-10/0588	A.1.1	31-Oct-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-10/0590	A.1.1	31-Oct-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-10/0594	A.1.1	31-Oct-20	N/A	Housing allowance	500	449			
40104	CAD20-10/0598	A.1.1	31-Oct-20	N/A	Post adjustment allowance (7%)	229	205			
40101	CAD20-10/0619	A.1.1	31-Oct-20	N/A	Dependency allowance (PS)	80	72			
40103	CAD20-10/0638	A.1.1	31-Oct-20	N/A	Housing allowance	500	449			
40103	CAD20-10/0646	A.1.1	31-Oct-20	N/A	Housing allowance	500	449			
40103	CAD20-10/0651	A.1.1	31-Oct-20	N/A	Housing allowance	500	449			
40104	CAD20-10/0654	A.1.1	31-Oct-20	N/A	Post adjustment allowance (7%)	229	205			
40104	CAD20-10/0662	A.1.1	31-Oct-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-10/0669	A.1.1	31-Oct-20	N/A	Post adjustment allowance (7%)	243	218			
40104	CAD20-10/0672	A.1.1	31-Oct-20	N/A	Post adjustment allowance (7%)	274	246			
40105	CAD20-10/0675	A.1.1	31-Oct-20	N/A	Hardship allowance	229	205			
40105	CAD20-10/0679	A.1.1	31-Oct-20	N/A	Hardship allowance	229	205			
40105	CAD20-10/0690	A.1.1	31-Oct-20	N/A	Hardship allowance	243	218			
40105	CAD20-10/0693	A.1.1	31-Oct-20	N/A	Hardship allowance	274	246			
40113	CAD20-10/0708	A.1.1	31-Oct-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-10/0717	A.1.1	31-Oct-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-10/0730	A.1.1	31-Oct-20	N/A	Life and accidental insurance	23	21			
40114	CAD20-10/0737	A.1.1	31-Oct-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-10/0741	A.1.1	31-Oct-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40113	CAD20-10/0756	A.1.1	31-Oct-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-10/0772	A.1.1	31-Oct-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-10/0779	A.1.1	31-Oct-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-10/0789	A.1.1	31-Oct-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-10/0800	A.1.1	31-Oct-20	N/A	Cost of Living compensation (PS) - 5%	174	156			
40109	PDF20-10/0171	A.1.1	31-Oct-20	N/A	Provident fund - Professional (MRC Contribution)	486	437			
40109	PDF20-10/0176	A.1.1	31-Oct-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-10/0199	A.1.1	31-Oct-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-10/0205	A.1.1	31-Oct-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-10/0215	A.1.1	31-Oct-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
45001	JV003348	6.1.8	31-Oct-20	N/A	MAF7%onEU_6.1.8-61-201-TD-OSV	37	33			
45001	JV003349	6.1.11	31-Oct-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	1,059	951			
45001	JV003349	6.1.12	31-Oct-20	N/A	MAF7%onEU_6.1.12-61-201-PD-OSV	493	443			

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	JV003349	7.2.2	31-Oct-20	N/A	MAF7%onEU_7.2.2-72-101-AD-OSV	56	50			
45001	JV003349	7.3.1	31-Oct-20	N/A	MAF7%onEU_7.3.1-73-101-AD-OSV	416	373			
45001	JV003349	7.4.4	31-Oct-20	N/A	MAF7%onEU_7.4.4-74-101-OCEO-OSV	1,221	1,097			
45001	JV003349	A.1.1	31-Oct-20	N/A	MAF7%onEU_A.1.1-A1-101-AD-OSV	964	866			
45001	JV003349	A.1.1	31-Oct-20	N/A	MAF7%onEU_A.1.1-A1-101-ED-OSV	386	346			
45001	JV003349	A.1.1	31-Oct-20	N/A	MAF7%onEU_A.1.1-A1-101-OCEO-OSV	695	624			
45001	JV003349	A.1.1	31-Oct-20	N/A	MAF7%onEU_A.1.1-A1-101-TD-OSV	810	728			
45001	JV003349	A.1.1	31-Oct-20	N/A	MAF7%onEU_A.1.1-A1-101-AD-OSV	252	227			
40604	PPI003150	6.1.10	4-Nov-20	N/A	SSA2019-060, Travelling cost	1,131	1,015			
40603	PPI003150	6.1.10	4-Nov-20	N/A	SSA2019-060, Ecological Health Monitoring 20wds	5,600	5,029			
40604	PPCM000241	6.1.10	4-Nov-20	N/A	SSA2019-060, Travelling cost	(1,131)	(1,015)			
40603	PPCM000241	6.1.10	4-Nov-20	N/A	SSA2019-060, Ecological Health Monitoring 20wds	(5,600)	(5,029)			
42103	DV012224	6.1.12	4-Nov-20	N/A	Reim. Reg. Mtg FinalSIMVA Reg.Report, 21/10_VNMC	325	292			
40605	PPI003152	7.3.1	4-Nov-20	N/A	C043-2020_1st of 10% for FMIS MS Dynamic	15,256	13,701	Y	N	
40603	PPI003153	6.1.10	4-Nov-20	N/A	SSA2019-060, 2nd of Ecological Health Monitori	4,000	3,592	Y	N	
42007	DV012265	A.1.14	10-Nov-20	N/A	Reimb_VNMC 24th Dialogue Meeting, 22/10_VN	301	270			
40303	DV012266	7.2.2	10-Nov-20	N/A	CB&L_TrainWS on Diversity,Equity,& Inclusion,30/10	200	180			
40303	DV012267	7.2.2	10-Nov-20	N/A	Lunch_TrainWS on Diversity,Equity,&Inclusion,30/10	187	168			
40601	PPI003157	7.5.1	11-Nov-20	N/A	SSA2020-007_Final for uptake and work planning	5,400	4,850			
40604	PPI003159	6.1.11	11-Nov-20	N/A	SSA2019-068_Reimbursemet	5,610	5,038			
40603	PPI003159	6.1.11	11-Nov-20	N/A	SSA2019-068_Final Fisheries Monitoring	4,320	3,880	Y	N	
42007	JV003361	A.1.14	11-Nov-20	N/A	Exp. 24th Dialogue Meeting, 22/10_Chansouk	482	433			
40603	DV012271	6.1.11	11-Nov-20	N/A	SSA2019-068_No more claim fee	(2,400)	(2,155)			
40604	DV012271	6.1.11	11-Nov-20	N/A	SSA2019-068_No more claim Other	(5,610)	(5,038)			
40603	PPI003164	A.1.1	12-Nov-20	N/A	SSA2020-044_2nd for RC for Water Quality programme	4,620	4,149	Y	N	
40602	PPI003165	7.4.1	13-Nov-20	N/A	SSA2020-007_Travelling cost work at MRCS 01/07-27/	1,539	1,382			
43201	PPI003167	6.1.11	13-Nov-20	N/A	C037-2019_Final Fish Abundance and Diversity Monit	9,550	8,577	Y	N	
43201	DV012292	6.1.11	13-Nov-20	N/A	C037-2019_Final Fish Abundance and Diversity Monit	0	0			
40116	DV012296	A.1.1	13-Nov-20	N/A	Exp. EG SchoolYear 3rd term 2019-20, Vanna 1 kid	1,094	983	Y	N	
42106	JV003366	7.4.4	13-Nov-20	N/A	Exp. VNMC Cons. Ws. on MYWP 2021-2022, 05/10	5,800	5,209	Y	N	
42004	JV003367	A.1.14	13-Nov-20	N/A	Exp. 50th.MRC JC Mtg.,01/10, MRCS_CNMC	2,362	2,121	Y	N	
42007	JV003368	A.1.14	13-Nov-20	N/A	Exp. 24th Dialogue Meeting, 22/10_LNMC	467	419			
42103	DV012310	6.1.9	16-Nov-20	N/A	Exp. 20th EGEM Meeting on Env.Management,19-20/10	444	399			
42003	DV012313	A.1.14	16-Nov-20	N/A	Texp. SiteInsrption27th. MRC Council Mtg.28-31/10	338	304			
42003	DV012320	A.1.14	16-Nov-20	N/A	Deposit 50% for 27th mtg of MRC Council 25-26/11	5,915	5,312	Y	N	
42009	DV012321	A.1.14	16-Nov-20	N/A	CB&L_11th BudgetCommitteeMeeting,12/11	845	759			
40116	DV012328	A.1.1	17-Nov-20	N/A	Exp. EG SchoolYear 2019-20, Virak Kruly 1 kid	1,991	1,788			
43202	PPI003173	6.1.8	17-Nov-20	N/A	C011-2020_3rd for Discharge and Sediment monitor	11,966	10,746	Y	N	
40603	PPI003174	A.1.1	17-Nov-20	N/A	SSA2020-044_Final for RC for Water Quality program	6,580	5,909	Y	N	
40601	PPI003175	7.3.1	17-Nov-20	N/A	SC2020-030_8th for Internal audit	5,125	4,603	Y	N	
42103	DV012336	5.3.1	17-Nov-20	N/A	Deposit 50% 10th Regional Stakeholder Forum, 24/11	1,000	898			
42106	JV003375	7.4.4	18-Nov-20	N/A	Expv. NMCs Mtg Dec.alAct MYWP 2021-2022, 5,6&8/10	744	668			
41301	PPI003182	7.4.1	18-Nov-20	N/A	C033-2020_Summary of SOBR in English	875	786			
42103	DV012380	6.1.9	19-Nov-20	N/A	Reim. 20th EGEM Meeting on Env.Mana,19-20/10_VNMC	120	108			
42103	DV012380	6.1.9	19-Nov-20	N/A	Reim. 20th EGEM Meeting on Env.Mana,19-20/10_VNMC	451	405			
42103	JV003379	6.1.12	19-Nov-20	N/A	Exp. Reg. Mtg FinalSIMVA Reg.Report, 21/10_LNMC	641	576			
40604	PPI003191	A.1.1	24-Nov-20	N/A	SSA2020-044_RC support of MRC water quality Other	1,200	1,078			
40604	PPCM000245	A.1.1	24-Nov-20	N/A	SSA2020-044_RC support of MRC water quality Other	(1,200)	(1,078)			
42009	JV003383	A.1.14	24-Nov-20	N/A	Exp. 11th BudgetCommitteeMeeting,12/11_Chansouk	335	301			
42103	JV003384	6.1.12	24-Nov-20	N/A	Exp. Reg. Mtg FinalSIMVA RegionalReport, 21/10	792	711			
40603	DV012395	7.3.1	24-Nov-20	N/A	4th to Audit Committee Member_Kongpasa Sengsou	2,268	2,037			
40011	PPI003198	A.1.1	25-Nov-20	N/A	SC2020-036_7th Payment for November 2020	4,200	3,772			
42003	JV003392	A.1.14	30-Nov-20	N/A	Exp. SiteInsrption27th. MRC Council Mtg.28-31/10	1,837	1,649	Y	N	
42007	JV003393	A.1.14	30-Nov-20	N/A	Exp. 24th Dialogue Meeting, 22/10_CNMC	2,321	2,084	Y	N	
40011	CAD20-11/0499	A.1.1	30-Nov-20	N/A	Professional posts	3,269	2,936			
40011	CAD20-11/0506	A.1.1	30-Nov-20	N/A	Professional posts	3,269	2,936			
40011	CAD20-11/0516	A.1.1	30-Nov-20	N/A	Professional posts	3,915	3,516	Y	N	
40011	CAD20-11/0527	A.1.1	30-Nov-20	N/A	Professional posts	3,473	3,119	Y	N	
40011	CAD20-11/0532	A.1.1	30-Nov-20	N/A	Professional posts	3,915	3,516	Y	N	
40101	CAD20-11/0570	A.1.1	30-Nov-20	N/A	Dependency allowance (PS)	80	72			

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40101	CAD20-11/0576	A.1.1	30-Nov-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-11/0590	A.1.1	30-Nov-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-11/0622	A.1.1	30-Nov-20	N/A	Housing allowance	500	449			
40103	CAD20-11/0626	A.1.1	30-Nov-20	N/A	Housing allowance	500	449			
40103	CAD20-11/0634	A.1.1	30-Nov-20	N/A	Housing allowance	500	449			
40103	CAD20-11/0642	A.1.1	30-Nov-20	N/A	Housing allowance	500	449			
40103	CAD20-11/0647	A.1.1	30-Nov-20	N/A	Housing allowance	500	449			
40104	CAD20-11/0650	A.1.1	30-Nov-20	N/A	Post adjustment allowance (7%)	229	205			
40104	CAD20-11/0654	A.1.1	30-Nov-20	N/A	Post adjustment allowance (7%)	229	205			
40104	CAD20-11/0662	A.1.1	30-Nov-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-11/0669	A.1.1	30-Nov-20	N/A	Post adjustment allowance (7%)	243	218			
40104	CAD20-11/0672	A.1.1	30-Nov-20	N/A	Post adjustment allowance (7%)	274	246			
40105	CAD20-11/0675	A.1.1	30-Nov-20	N/A	Hardship allowance	229	205			
40105	CAD20-11/0679	A.1.1	30-Nov-20	N/A	Hardship allowance	229	205			
40105	CAD20-11/0687	A.1.1	30-Nov-20	N/A	Hardship allowance	274	246			
40105	CAD20-11/0694	A.1.1	30-Nov-20	N/A	Hardship allowance	243	218			
40105	CAD20-11/0697	A.1.1	30-Nov-20	N/A	Hardship allowance	274	246			
40113	CAD20-11/0712	A.1.1	30-Nov-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-11/0721	A.1.1	30-Nov-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-11/0734	A.1.1	30-Nov-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-11/0748	A.1.1	30-Nov-20	N/A	Life and accidental insurance	21	19			
40113	CAD20-11/0764	A.1.1	30-Nov-20	N/A	Life and accidental insurance	24	21			
40114	CAD20-11/0769	A.1.1	30-Nov-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-11/0776	A.1.1	30-Nov-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-11/0786	A.1.1	30-Nov-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-11/0797	A.1.1	30-Nov-20	N/A	Cost of Living compensation (PS) - 5%	174	156			
40114	CAD20-11/0802	A.1.1	30-Nov-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40109	PDF20-11/0191	A.1.1	30-Nov-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-11/0198	A.1.1	30-Nov-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-11/0208	A.1.1	30-Nov-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-11/0219	A.1.1	30-Nov-20	N/A	Provident fund - Professional (MRC Contribution)	486	437			
40109	PDF20-11/0224	A.1.1	30-Nov-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012054_Bchg.Catering_50th.MRC JC Mtg_.01/10, MRC	4	3			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012080_Bchg.Cadv. 24th Dialogue Meeting, 22/10 T	50	45			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012197_Bchg.AirTickets_under EU_Oct 2020_Trans-E	4	3			
41503	JV003401	A.1.1	30-Nov-20	N/A	DV012198_Bchg.SC2020-034_6th Payment for October 2	4	3			
41503	JV003401	6.1.12	30-Nov-20	N/A	DV012206_Bchg.SSA2020-095_1st of 15% for Socio-Eco	50	45			
41503	JV003401	6.1.12	30-Nov-20	N/A	DV012224_Bchg.Reim. Reg. Mtg FinalSIMVA Reg.Report	50	45			
41503	JV003401	7.3.1	30-Nov-20	N/A	DV012227_Bchg.C043-2020_1st of 10% for FMIS MS Dyn	60	54			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012234_Bchg.Cadv. 11th BudgetCommitteeMeeting,12	50	45			
41503	JV003401	6.2.6	30-Nov-20	N/A	DV012242_Bchg.Cadv.RegWs.GIS Technology Land,10-13	50	45			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012265_Bchg.Reimb_VNCM 24th Dialogue Meeting, 22	50	45			
41503	JV003401	7.2.2	30-Nov-20	N/A	DV012266_Bchg.CB&L_TrainWS on Diversity,Equity,& I	4	3			
41503	JV003401	7.5.1	30-Nov-20	N/A	DV012269_Bchg.SSA2020-007_Final for uptake and wor	3	2			
41503	JV003401	7.4.1	30-Nov-20	N/A	DV012288_Bchg.SSA2020-007_Travelling cost work at	3	2			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012320_Bchg.Deposit 50% for 27th mtg of MRC Coun	4	3			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012321_Bchg.CB&L_11th BudgetCommitteeMeeting,12/	4	3			
41503	JV003401	6.1.8	30-Nov-20	N/A	DV012330_Bchg.C011-2020_3rd for Discharge and Sedi	4	3			
41503	JV003401	5.3.1	30-Nov-20	N/A	DV012336_Bchg.Deposit 50% 10th Regional Stakeholde	3	3			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012337_Bchg.Cadv. 27thMRC Council&25th. DP CG,25	54	48			
41503	JV003401	7.4.1	30-Nov-20	N/A	DV012357_Bchg.C033-2020_Summary of SOBR in English	4	3			
41503	JV003401	6.1.9	30-Nov-20	N/A	DV012380_Bchg.Reim. 20th EGEM Meeting on Env.Mana,	50	45			
41503	JV003401	A.1.14	30-Nov-20	N/A	DV012381_Bchg.Cadv. 27thMRC Council&25th. DP CG,25	50	45			
41503	JV003401	6.1.8	30-Nov-20	N/A	DV012391_Bchg.Cadv. TNMC Ws. Tech.JointDischarge a	55	49			
41503	JV003402	6.1.10	30-Nov-20	N/A	SSA2019-060_2nd of Ecological Health-BC,DV012228	5	4			
41503	JV003402	6.1.11	30-Nov-20	N/A	SSA2019-068_Final Fisheries Monitoring-BC,DV012271	5	4			
45001	JV003407	5.3.1	30-Nov-20	N/A	MAF7%onEU_5.3.1-102-OCEO-OSV	70	63			
45001	JV003407	6.1.8	30-Nov-20	N/A	MAF7%onEU_6.1.8-201-TD-OSV	842	756			
45001	JV003407	6.1.9	30-Nov-20	N/A	MAF7%onEU_6.1.9-201-ED-OSV	75	67			
45001	JV003407	6.1.10	30-Nov-20	N/A	MAF7%onEU_6.1.10-201-ED-OSV	280	252			

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	JV003407	6.1.11	30-Nov-20	N/A	MAF7%onEU_6.1.11-201-ED-OSV	803	721			
45001	JV003407	6.1.12	30-Nov-20	N/A	MAF7%onEU_6.1.12-201-PD-OSV	130	117			
45001	JV003407	6.2.6	30-Nov-20	N/A	MAF7%onEU_6.2.6-201-TD-OSV	4	3			
45001	JV003407	7.2.2	30-Nov-20	N/A	MAF7%onEU_7.2.2-101-AD-OSV	443	398			
45001	JV003407	7.3.1	30-Nov-20	N/A	MAF7%onEU_7.3.1-101-AD-OSV	1,174	1,054			
45001	JV003407	7.4.1	30-Nov-20	N/A	MAF7%onEU_7.4.1-101-OCEO-OSV	169	152			
45001	JV003407	7.4.4	30-Nov-20	N/A	MAF7%onEU_7.4.4-101-OCEO-OSV	458	411			
45001	JV003407	7.5.1	30-Nov-20	N/A	MAF7%onEU_7.5.1-203-OCEO-OSV	378	340			
45001	JV003407	A.1.1	30-Nov-20	N/A	MAF7%onEU_A.1.1-101-AD-OSV	486	436			
45001	JV003407	A.1.1	30-Nov-20	N/A	MAF7%onEU_A.1.1-101-ED-OSV	1,207	1,084			
45001	JV003407	A.1.1	30-Nov-20	N/A	MAF7%onEU_A.1.1-101-OCEO-OSV	695	624			
45001	JV003407	A.1.1	30-Nov-20	N/A	MAF7%onEU_A.1.1-101-TD-OSV	772	693			
45001	JV003407	A.1.14	30-Nov-20	N/A	MAF7%onEU_A.1.14-102-AD-OSV	1,083	973			
40012	PPI003205	A.1.1	3-Dec-20	N/A	SC2019-060_Final for November 2020	600	539			
40012	PPI003206	A.1.1	3-Dec-20	N/A	SC2020-044_2nd for Finance assistant in Nov 20	656	589			
40012	PPI003208	A.1.1	3-Dec-20	N/A	SC2020-037_6th Payment in November 20 Plus OT	750	674			
40013	DV012429	A.1.1	3-Dec-20	N/A	SC2020-037_Over time for Nov 2020	276	248			
40603	PPI003209	7.3.1	3-Dec-20	N/A	SSA2020-084_2nd 24wds for Internal Audit Assistant	840	754			
40119	PPI003213	A.1.1	3-Dec-20	N/A	SC2020-012_No more claim	1,000	898			
40106	PPI003213	A.1.1	3-Dec-20	N/A	SC2020-012_No more claim	1,000	898			
40011	PPI003213	A.1.1	3-Dec-20	N/A	SC2020-012_Final for November 2020	7,600	6,825			
40011	DV012437	A.1.1	3-Dec-20	N/A	SC2020-012_No more claim	(5,067)	(4,550)			
40119	DV012437	A.1.1	3-Dec-20	N/A	SC2020-012_No more claim	(1,000)	(898)			
40106	DV012437	A.1.1	3-Dec-20	N/A	SC2020-012_No more claim	(1,000)	(898)			
40012	PPI003214	A.1.1	3-Dec-20	N/A	SC2020-028_9th Payment for November 2020	600	539			
40012	PPI003215	A.1.1	3-Dec-20	N/A	SC2020-034_7th Payment for November 2020	717	644			
42103	DV012444	5.3.1	3-Dec-20	N/A	Vental.10th. Regional Stakeholder Forum, 24/11	740	665			
42103	DV012446	5.3.1	3-Dec-20	N/A	Final 10th Regional Stakeholder Forum, 24/11	1,543	1,386	Y	N	
40603	PPI003218	6.1.12	3-Dec-20	N/A	SSA2019-069_Final for RegCon Socio-Economic	1,575	1,414			
40603	PPI003219	6.1.10	3-Dec-20	N/A	SSA2019-060_Final of Ecological Health Monitori	1,600	1,437			
42009	DV012460	A.1.14	4-Dec-20	N/A	Reim. 11th BudgetCommitteeMeeting,12/11_CNMC	245	220			
43202	PPI003226	6.1.9	4-Dec-20	N/A	C004-2020_Final of Water Quality Monitoring Networ	7,495	6,731	Y	N	
40112	DV012465	A.1.1	4-Dec-20	N/A	HealthInsurance, 11Nov-31Dec2020_Kongmeng+3Family	91	81			
40112	DV012465	A.1.1	4-Dec-20	N/A	Refund_HealthInsurance, 10Dec-31Dec2020_Kritsana	(10)	(9)			
43202	PPI003230	6.1.11	4-Dec-20	N/A	C045-2019_Final of Fish Larvae drift monitoring in	7,213	6,478	Y	N	
42103	JV003410	6.1.9	4-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Manag,19-20/10_TNMC	135	121			
42103	JV003410	6.1.9	4-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Manag,19-20/10_TNMC	555	498			
42003	JV003412	A.1.14	4-Dec-20	N/A	Texp. Siteinsprction27th. MRC Council Mtg,28-31/10	241	217			
43201	PPI003231	6.1.11	8-Dec-20	N/A	C024-2020_Final Dai Fisheries Monitoring in Tonle	6,218	5,584	Y	N	
42003	DV012480	A.1.14	9-Dec-20	N/A	Final for 27th mtg of MRC Council 25-26/11	7,322	6,576	Y	N	
43201	PPI003245	6.1.8	12-Dec-20	N/A	C010-2020_3rd&final for Discharge and Sediment mon	26,335	23,651	Y	N	
40601	PPI003246	7.2.2	12-Dec-20	N/A	SSA2020-010_2nd for tranning Consultant	2,228	2,001			
40601	PPI003247	7.2.2	12-Dec-20	N/A	SSA2020-010_2nd for tranning Consultant	2,064	1,854			
40117	DV012535	A.1.1	14-Dec-20	N/A	LumpSum Airfare 8th. HomeLeave,30-08/12/20_Virak K	221	198	Y	N	
43204	PPI003252	6.1.8	14-Dec-20	N/A	C012-2020_3rd for Discharge and Sediment Viet Na	5,621	5,048	Y	N	
42103	DV012543	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	214	192			
42103	DV012544	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	216	194			
43201	PPI003254	6.2.6	14-Dec-20	N/A	C016-2020_3rd for Land use & land cover for Cambod	14,980	13,453	Y	N	
42103	DV012545	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	211	189			
42003	DV012547	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	522	469			
40601	PPI003256	6.1.11	14-Dec-20	N/A	SSA2020-046_2nd for IC for updating protocol of fi	4,600	4,131	Y	N	
42003	DV012550	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	466	419			
41302	PPI003258	7.4.1	14-Dec-20	N/A	C046-2019_MRC Hydropower Mitigation Guideline Vol2	3,692	3,315			
42103	DV012560	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012560	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	230	207			
42103	DV012562	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012562	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	230	207			
42003	DV012564	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	206	185			
42103	DV012567	5.3.1	14-Dec-20	N/A	Texp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012567	A.1.14	14-Dec-20	N/A	Texp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	252	226			

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	DV012568	5.3.1	14-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012568	A.1.14	14-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	273	245			
42103	DV012570	5.3.1	14-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	282	253			
42003	DV012570	A.1.14	14-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	129	116			
42003	DV012571	A.1.14	14-Dec-20	N/A	LNMC, 27th. Meeting MRC Council, 25-27/11	1,250	1,123			
42003	JV003418	A.1.14	15-Dec-20	N/A	Cancel. Temp27thMRC Council&25th. DPConsuGr25-26/11	(206)	(185)			
40601	PPI003274	7.5.1	15-Dec-20	N/A	SSA2020-081_Final BDS&MRC strategic plan 2021-2025	19,500	17,512	Y	N	
40603	DV012593	7.3.1	16-Dec-20	N/A	5th to Audit Committee Member_Kongpasa Sengsou	215	193			
40012	PPI003279	A.1.1	16-Dec-20	N/A	SC2020-028_Final Payment for December 2020	600	539			
40011	PPI003280	A.1.1	16-Dec-20	N/A	SC2020-036_Final Payment for December 2020	5,081	4,563			
40011	DV012596	A.1.1	16-Dec-20	N/A	SC2020-036_No more claim	(881)	(791)			
40602	PPI003281	7.3.1	16-Dec-20	N/A	SC2020-030_Final Payment for December 2020	1,400	1,257			
40601	PPI003281	7.3.1	16-Dec-20	N/A	SC2020-030_Final Payment for December 2020	8,619	7,741	Y	N	
40601	DV012597	7.3.1	16-Dec-20	N/A	SC2020-030_No more claim	(152)	(137)			
40602	DV012597	7.3.1	16-Dec-20	N/A	SC2020-030_No more claim	(1,400)	(1,257)			
40012	PPI003282	A.1.1	16-Dec-20	N/A	SC2020-044_Final for Finance assistant in Dec 20	627	564			
40012	PPI003283	A.1.1	16-Dec-20	N/A	SC2020-047_Final Payment for December 2020	535	480			
42103	DV012603	5.3.1	16-Dec-20	N/A	Temp.ToSupport10thRegStakeholderForum,24/11/20SiemRea	239	215			
40603	DV012607	7.3.1	16-Dec-20	N/A	4th to Audit Committee Member_Sungwan Ginsawee	1,050	943			
40603	DV012608	A.1.7	16-Dec-20	N/A	4th to Audit Committee Member_Dirk Overweg	2,485	2,232			
40012	PPI003290	A.1.1	16-Dec-20	N/A	SC2020-037_Final Payment in December 20 Plus OT	587	527			
40013	DV012609	A.1.1	16-Dec-20	N/A	SC2020-037_Over time for Dec 2020	276	248			
42103	DV012611	5.3.1	16-Dec-20	N/A	Airfare_LNMC 10th Regional Stakeholder Forum,24/11	3,025	2,717	Y	N	
42103	DV012615	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	137	123			
42003	DV012615	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	303	272			
42003	DV012616	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	463	416			
42103	DV012619	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	239	215			
42003	DV012619	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	239	215			
42103	DV012622	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	247	222			
42003	DV012622	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	247	222			
42003	DV012624	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	510	458			
42003	DV012626	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	371	333			
43203	PPI003302	6.1.11	16-Dec-20	N/A	C052-2019_Final of Fish Abundance & Diversity	12,600	11,316	Y	N	
43201	PPI003303	6.1.11	16-Dec-20	N/A	C008-2020_Final fish Larvae Drift Monitoring in Ca	6,253	5,616	Y	N	
42103	DV012629	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012629	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	350	314			
42103	DV012630	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	171	154			
42003	DV012630	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	370	332			
42103	DV012631	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	443	398			
42003	DV012631	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	163	146			
42103	DV012632	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	415	373			
42003	DV012632	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	163	146			
42103	DV012633	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	297	266			
42003	DV012633	A.1.14	16-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	230	207			
42103	DV012634	5.3.1	16-Dec-20	N/A	Temp. 10th. Regional Stakeholder Forum, 24/11	424	381			
42003	DV012634	A.1.14	16-Dec-20	N/A	Temp. Site Visit Don Sahong HydroPower, 27/11	94	84			
43204	PPI003306	6.2.6	17-Dec-20	N/A	C015-2020_3rd for Land use & land cover	14,956	13,431	Y	N	
42003	JV003420	A.1.14	17-Dec-20	N/A	Can_Temp.27thMRCCouncil&25th.DPConsuGroup,25-27/11	(510)	(458)			
42003	DV012642	A.1.14	17-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	230	207			
42106	JV003421	7.4.4	17-Dec-20	N/A	Exp. TNMC Ws. MRC DecentralizationAct.,08/10	3,105	2,788	Y	N	
42004	JV003421	A.1.14	17-Dec-20	N/A	Exp. 50th.MRC JC Mtg.,01/10, MRCS TNMC	2,554	2,294	Y	N	
42007	JV003421	A.1.14	17-Dec-20	N/A	Exp. 24th Dialogue Meeting, 22/10_TNMC	2,276	2,044	Y	N	
42003	JV003422	A.1.14	17-Dec-20	N/A	Cancel. Temp27thMRC Council&25th. DPConsuGr25-26/11	(230)	(207)			
43204	PPI003313	6.1.8	17-Dec-20	N/A	C012-2020_Final for Discharge and Sediment Viet Na	2,811	2,524	Y	N	
43202	PPI003314	6.1.8	17-Dec-20	N/A	C011-2020_Final for Discharge and Sediment monitor	5,983	5,373	Y	N	
42103	DV012652	6.1.9	17-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Manag,19-20/10_CNMC	270	242			
42103	DV012652	6.1.9	17-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Manag,19-20/10_CNMC	1,049	942			
42003	DV012653	A.1.14	17-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-27/11	437	393			
43203	PPI003315	6.2.6	17-Dec-20	N/A	C014-2020_3rd for Land use & land cover for Thaila	14,999	13,470	Y	N	
42003	DV012654	A.1.14	17-Dec-20	N/A	Temp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	231	207			

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)
43201	PPI003316	6.1.11	17-Dec-20	N/A	C003-2020_Final of Fisher Catch Monitoring in Camb	12,000	10,777	Y	N	
43204	PPI003318	6.1.11	17-Dec-20	N/A	C017-2020_Final Fish Larvae Drift Monitoring in VN	6,887	6,185	Y	N	
40603	PPI003327	6.1.12	18-Dec-20	N/A	SSA2019-083_3rd of Regional Expert on SIMVA	2,000	1,796			
40012	PPI003348	A.1.1	21-Dec-20	N/A	SC2020-034_Final Payment for December 2020	592	532			
40603	PPI003352	7.3.1	21-Dec-20	N/A	SSA2020-084_Final for Internal Audit Assistant	805	723			
40602	PPI003361	7.4.1	21-Dec-20	N/A	VTE-ICN-LAX_End contract_19NOV20_HENRY BARQUEZ MA	596	536			
40602	PPI003361	7.4.1	21-Dec-20	N/A	VTE-ICN-LAX_End contract_19NOV20_HENRY BARQUEZ MA	573	515			
40602	DV012708	7.4.1	21-Dec-20	N/A	VTE-ICN-LAX_End contract_19NOV20_HENRY BARQUEZ MA	556	499			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_22-29NOV20_CHANSOUK SOUPHANTH	200	180			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_22-28NOV20_TRAN MINH KHO	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_22-28NOV20_TRAN MINH KHO	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SOCHEAT HAK	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SOCHEAT HAK	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-28NOV20_LE THI HUONG	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-28NOV20_LE THI HUONG	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-28NOV20_DUONG HAI NHU	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-28NOV20_DUONG HAI NHU	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum_23-25NOV20_SOUKOU MAN VIRAVONG	200	180			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum_23-25NOV20_MALINYA PHETSIKHIAW	200	180			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_AN PICH HATDA	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_AN PICH HATDA	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SOPHEAK MEAS	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SOPHEAK MEAS	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-30NOV20_CHANMALA HOM	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-30NOV20_CHANMALA HOM	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Stakeholder Forum_23-25NOV20_PHONEMALY	200	180			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_22-27NOV20_VIRAK KRUY	200	180			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_21-27NOV20_BUI THU THUY	200	180			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_22-27NOV20_AKSONE PHANIPHONG	200	180			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_21-27NOV20_VU THU HONG	200	180			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Council_24-27NOV20_BUNTHEUNG SANETHAVI	200	180			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_21-27NOV20_BOUNYONG PHO	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_21-27NOV20_BOUNYONG PHO	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_21-27NOV20_SODSADA KEO O	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_21-27NOV20_SODSADA KEO O	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SARANN LY	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SARANN LY	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_WINAI WANGPIM	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_WINAI WANGPIM	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SO NAM	100	90			
42003	DV012708	A.1.14	21-Dec-20	N/A	VTE-PKZ-VTE_Forum/Council_23-29NOV20_SO NAM	100	90			
42103	DV012708	5.3.1	21-Dec-20	N/A	VTE-PKZ-VTE_MTG_23-25NOV20_KHATHANETH SENSATHITH	200	180			
40013	DV012713	A.1.1	22-Dec-20	N/A	Payment_Overtime OT in December 2020	241	217			
40013	DV012714	A.1.1	22-Dec-20	N/A	Payment_Overtime OT in December 2020	221	198			
40303	DV012726	7.2.2	22-Dec-20	N/A	CB&L_TrainWS on Cometenecy FW & PM_30/11-01/12	1,500	1,347	Y	N	
40013	DV012740	A.1.1	23-Dec-20	N/A	Payment_Overtime OT in December 2020	226	203			
42103	JV003465	6.1.9	23-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Management,19-20/10	210	189			
42103	JV003465	6.1.9	23-Dec-20	N/A	Exp. 20th EGEM Meeting on Env.Management,19-20/10	1,057	949			
40603	DV012746	7.3.1	24-Dec-20	N/A	5th to Audit Committee Member_May Channa	502	451			
40603	DV012746	A.1.7	24-Dec-20	N/A	5th to Audit Committee Member_May Channa	571	513			
40603	DV012747	A.1.7	24-Dec-20	N/A	5th to Audit Committee Member_Nguyen Thu Mai	630	566			
40601	PPI003371	6.1.12	24-Dec-20	N/A	SSA2020-095_2nd of 30% for Socio-Economic Database	6,840	6,143			
42003	DV012760	A.1.14	28-Dec-20	N/A	Exp. 27thMRC Council&25th. DP CG,25-26/11_VNMC	2,125	1,909	Y	N	
43203	PPI003374	6.1.8	29-Dec-20	N/A	C026-2020_Final for Discharge and Sediment Thailan	10,103	9,073	Y	N	
42003	DV012778	A.1.14	29-Dec-20	N/A	Exp. 27thMRC Council&25th. DP CG,25-26/11_VNMC	9,450	8,487	Y	N	
42005	DV012778	A.1.14	29-Dec-20	N/A	TNMC TaskForce Mtg &Recruitment 3rd.MRCS CEO,24/12	1,342	1,205	Y	N	
42009	JV003473	A.1.14	31-Dec-20	N/A	Exp. 11th BudgetCommitteeMeeting,12/11_LNMC	440	395			
42103	JV003474	5.3.1	31-Dec-20	N/A	Exp. 10th. GIS Technology Stakeholder Forum,24/11	4,306	3,867	Y	N	
42103	JV003486	6.2.6	31-Dec-20	N/A	Exp. RegWs. GIS Technology LandUse,10-13&16-20/11	1,350	1,212			
42103	JV003487	6.2.6	31-Dec-20	N/A	Exp.RegWs.GIS Technology Land,10-13&16-20/11_TNMC	1,367	1,228			

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	JV003488	6.2.6	31-Dec-20	N/A	Exp.RegWs.GIS Technology Land,10-13&16-20/11_LNMC	1,277	1,147			
42003	JV003520	A.1.14	31-Dec-20	N/A	Exp. 27thMRC Council&25th. DP CG,25-26/11_LNMC	22,937	20,599	Y	N	
42003	JV003521	A.1.14	31-Dec-20	N/A	Exp. 27thMRC Council&25th. DP ConsuGroup,25-26/11	4,942	4,438	Y	N	
42007	JV003522	A.1.14	31-Dec-20	N/A	Exp. 27thMRC Council&25th. DP CG,25-26/11_LNMC	10,645	9,560			
40602	PPI003378	7.5.1	30-Dec-20	N/A	SSA2019-041A_Travelling cost Act 7.5.1 EU-OCEO	3,123	2,805			
40602	PPCM000251	7.5.1	30-Dec-20	N/A	SSA2019-041A_Travelling cost Act 7.5.1 EU-OCEO	(3,123)	(2,805)			
40602	PPI003386	6.1.12	30-Dec-20	N/A	SSA2020-095_Travelling	1,500	1,347			
40601	PPI003386	6.1.12	30-Dec-20	N/A	SSA2020-095_IC for Database Platform Revision	12,540	11,262			
40602	PPCM000259	6.1.12	30-Dec-20	N/A	SSA2020-095_Travelling	(1,500)	(1,347)			
40601	PPCM000259	6.1.12	30-Dec-20	N/A	SSA2020-095_IC for Database Platform Revision	(12,540)	(11,262)			
41503	JV003550	6.1.10	31-Dec-20	N/A	SSA2019-060_FinalEcologHealthMonito-BC,DV012449	5	4			
41503	JV003556	A.1.7	31-Dec-20	N/A	JV003353_Bchg.Internal Fund Transfer from EU-BFL-U	3	3			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012334_Bchg.SC2020-030_8th for Internal audit	4	3			
41503	JV003556	5.3.1	31-Dec-20	N/A	DV012336_Bchg.Deposit 50% 10th Regional Stakeholde	2	1			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012395_Bchg.4th to Audit Committee Member_Kongpa	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012425_Bchg.SC2020-044_2nd for Finance assistant	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012429_Bchg.SC2020-037_6th Payment in November 2	4	3			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012430_Bchg.SSA2020-084_2nd 24wds for Internal A	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012439_Bchg.SC2020-034_7th Payment for November	4	3			
41503	JV003556	5.3.1	31-Dec-20	N/A	DV012444_Bchg.Vental.10th. Regional Stakeholder Fo	4	3			
41503	JV003556	5.3.1	31-Dec-20	N/A	DV012446_Bchg.Final 10th Regional Stakeholder Foru	8	7			
41503	JV003556	5.3.1	31-Dec-20	N/A	DV012446_Bchg.Final 10th Regional Stakeholder Foru	2	1			
41503	JV003556	6.1.12	31-Dec-20	N/A	DV012448_Bchg.SSA2019-069_Final for RegCon Socio-	50	45			
41503	JV003556	6.1.11	31-Dec-20	N/A	DV012467_Bchg.C045-2019_Final of Fish Larvae drift	4	3			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012480_Bchg.Final for 27th mtg of MRC Council 25	4	3			
41503	JV003556	7.2.2	31-Dec-20	N/A	DV012532_Bchg.SSA2020-010_2nd for traning Consulta	50	45			
41503	JV003556	6.1.8	31-Dec-20	N/A	DV012540_Bchg.C012-2020_3rd for Discharge and Sedi	56	51			
41503	JV003556	6.1.11	31-Dec-20	N/A	DV012549_Bchg.SSA2020-046_2nd for IC for updating	54	49			
41503	JV003556	7.4.1	31-Dec-20	N/A	DV012555_GainEx.C046-2019_MRC Hydropower Mitigatio	(195)	(175)			
41503	JV003556	7.4.1	31-Dec-20	N/A	DV012555_Bchg.C046-2019_MRC Hydropower Mitigation	2	1			
41503	JV003556	7.5.1	31-Dec-20	N/A	DV012588_Bchg.SSA2020-081_Final BDS&MRC strategic	65	58			
41503	JV003556	7.3.1	31-Dec-20	N/A	DV012593_Bchg.5th to Audit Committee Member_Kongpa	4	3			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012597_Bchg.SC2020-030_Final Payment for Decembe	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012598_Bchg.SC2020-044_Final for Finance assista	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012599_Bchg.SC2020-047_Final Payment for Decembe	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012599_Bchg.SC2020-047_Final Payment for Decembe	2	1			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012607_Bchg.4th to Audit Committee Member_Sungwa	50	45			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012609_Bchg.SC2020-037_Final Payment in December	4	3			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012622_Bchg.Tadv. 10th MRC RSF&27th MRC Council,	4	3			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012626_Bchg.Texp. 27thMRC Council&25th. DP Consu	4	3			
41503	JV003556	6.1.11	31-Dec-20	N/A	DV012627_Bchg.C052-2019_Final of Fish Abundance &	58	52			
41503	JV003556	6.2.6	31-Dec-20	N/A	DV012637_Bchg.C015-2020_3rd for Land use & land co	60	54			
41503	JV003556	6.1.8	31-Dec-20	N/A	DV012648_Bchg.C012-2020_Final for Discharge and Se	50	45			
41503	JV003556	6.1.8	31-Dec-20	N/A	DV012649_Bchg.C011-2020_Final for Discharge and Se	4	3			
41503	JV003556	6.2.6	31-Dec-20	N/A	DV012655_Bchg.C014-2020_3rd for Land use & land co	60	54			
41503	JV003556	6.1.11	31-Dec-20	N/A	DV012666_Bchg.C017-2020_Final Fish Larvae Drift Mo	52	47			
41503	JV003556	6.1.12	31-Dec-20	N/A	DV012677_Bchg.SSA2019-083_3rd of Regional Expert o	50	45			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012695_Bchg.SC2020-034_Final Payment for Decembe	4	3			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012700_Bchg.SSA2020-084_Final for Internal Audit	4	3			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012708_Bchg.Air tickets under EU for Nov 2020	4	3			
41503	JV003556	7.2.2	31-Dec-20	N/A	DV012726_Bchg.CB&L_TrainWS on Cometenecy FW & PM_30	4	3			
41503	JV003556	A.1.1	31-Dec-20	N/A	DV012740_Bchg.Payment_Overtime OT in December 2020	4	3			
41503	JV003556	A.1.7	31-Dec-20	N/A	DV012747_Bchg.5th to Audit Committee Member_Nguyen	50	45			
41503	JV003556	6.1.12	31-Dec-20	N/A	DV012754_Bchg.SSA2020-095_2nd of 30% for Socio-Eco	52	47			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012760_Bchg.Exp. 27thMRC Council&25th. DP CG,25-	50	45			
41503	JV003556	A.1.14	31-Dec-20	N/A	DV012778_Bchg.Exp. 27thMRC Council&25th. DP CG,25-	50	45			
41503	JV003556	6.1.8	31-Dec-20	N/A	DV012779_Bchg.C026-2020_Final for Discharge and Se	50	45			
41503	JV003556	A.1.7	31-Dec-20	N/A	Bank service charge for Half Yearly service	5	4			
40602	PPI003392	6.1.11	30-Dec-20	N/A	SSA2020-046_IC MRC FLDM Other	3,500	3,143			
40601	PPI003392	6.1.11	30-Dec-20	N/A	SSA2020-046_IC MRC FLDM Fees 23wds	4,600	4,131			



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)
40602	PPCM000265	6.1.11	30-Dec-20	N/A	SSA2020-046_IC MRC FLDM Other	(3,500)	(3,143)			
40601	PPCM000265	6.1.11	30-Dec-20	N/A	SSA2020-046_IC MRC FLDM Fees 23wds	(4,600)	(4,131)			
40601	PPI003393	7.2.2	30-Dec-20	N/A	SSA2019-061_Legal Expert_fee	3,600	3,233			
40601	PPCM000266	7.2.2	30-Dec-20	N/A	SSA2019-061_Legal Expert_fee	(3,600)	(3,233)			
40011	CAD20-12/0517	A.1.1	31-Dec-20	N/A	Professional posts	3,269	2,936	Y	N	
40011	CAD20-12/0524	A.1.1	31-Dec-20	N/A	Professional posts	3,269	2,936	Y	N	
40011	CAD20-12/0534	A.1.1	31-Dec-20	N/A	Professional posts	3,915	3,516			
40011	CAD20-12/0545	A.1.1	31-Dec-20	N/A	Professional posts	3,646	3,274			
40011	CAD20-12/0550	A.1.1	31-Dec-20	N/A	Professional posts	1,440	1,293			
40101	CAD20-12/0589	A.1.1	31-Dec-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-12/0595	A.1.1	31-Dec-20	N/A	Dependency allowance (PS)	80	72			
40101	CAD20-12/0609	A.1.1	31-Dec-20	N/A	Dependency allowance (PS)	160	144			
40103	CAD20-12/0641	A.1.1	31-Dec-20	N/A	Housing allowance	500	449			
40103	CAD20-12/0645	A.1.1	31-Dec-20	N/A	Housing allowance	500	449			
40103	CAD20-12/0653	A.1.1	31-Dec-20	N/A	Housing allowance	500	449			
40103	CAD20-12/0661	A.1.1	31-Dec-20	N/A	Housing allowance	500	449			
40103	CAD20-12/0665	A.1.1	31-Dec-20	N/A	Housing allowance	161	145			
40104	CAD20-12/0669	A.1.1	31-Dec-20	N/A	Post adjustment allowance (7%)	229	205			
40104	CAD20-12/0673	A.1.1	31-Dec-20	N/A	Post adjustment allowance (7%)	229	205			
40104	CAD20-12/0681	A.1.1	31-Dec-20	N/A	Post adjustment allowance (7%)	274	246			
40104	CAD20-12/0688	A.1.1	31-Dec-20	N/A	Post adjustment allowance (7%)	255	229			
40104	CAD20-12/0691	A.1.1	31-Dec-20	N/A	Post adjustment allowance (7%)	101	91			
40105	CAD20-12/0695	A.1.1	31-Dec-20	N/A	Hardship allowance	229	205			
40105	CAD20-12/0699	A.1.1	31-Dec-20	N/A	Hardship allowance	229	205			
40105	CAD20-12/0707	A.1.1	31-Dec-20	N/A	Hardship allowance	274	246			
40105	CAD20-12/0714	A.1.1	31-Dec-20	N/A	Hardship allowance	255	229			
40105	CAD20-12/0717	A.1.1	31-Dec-20	N/A	Hardship allowance	101	91			
40113	CAD20-12/0732	A.1.1	31-Dec-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-12/0742	A.1.1	31-Dec-20	N/A	Life and accidental insurance	19	17			
40113	CAD20-12/0755	A.1.1	31-Dec-20	N/A	Life and accidental insurance	23	21			
40113	CAD20-12/0770	A.1.1	31-Dec-20	N/A	Life and accidental insurance	6	5			
40113	CAD20-12/0785	A.1.1	31-Dec-20	N/A	Life and accidental insurance	8	7			
40114	CAD20-12/0791	A.1.1	31-Dec-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-12/0798	A.1.1	31-Dec-20	N/A	Cost of Living compensation (PS) - 5%	163	147			
40114	CAD20-12/0808	A.1.1	31-Dec-20	N/A	Cost of Living compensation (PS) - 5%	196	176			
40114	CAD20-12/0819	A.1.1	31-Dec-20	N/A	Cost of Living compensation (PS) - 5%	182	164			
40114	CAD20-12/0824	A.1.1	31-Dec-20	N/A	Cost of Living compensation (PS) - 5%	72	65			
40604	PPI003396	6.1.10	30-Dec-20	N/A	SSA2019-060_Travelling cost	1,131	1,015			
40604	PPCM000269	6.1.10	30-Dec-20	N/A	SSA2019-060_Travelling cost	(1,131)	(1,015)			
40602	PPI003401	7.2.2	30-Dec-20	N/A	SSA2020-010_traveling cost Task EU-5.7.6	4,500	4,041			
40602	PPI003401	7.2.2	30-Dec-20	N/A	SSA2020-010_traveling cost Task EU-5.7.5	3,000	2,694			
40601	PPI003401	7.2.2	30-Dec-20	N/A	SSA2020-010_Organizational Task EU-5.7.6	2,936	2,637			
40602	PPCM000274	7.2.2	30-Dec-20	N/A	SSA2020-010_traveling cost Task EU-5.7.6	(4,500)	(4,041)			
40602	PPCM000274	7.2.2	30-Dec-20	N/A	SSA2020-010_traveling cost Task EU-5.7.5	(3,000)	(2,694)			
40601	PPCM000274	7.2.2	30-Dec-20	N/A	SSA2020-010_Organizational Task EU-5.7.6	(2,936)	(2,637)			
40109	PDF20-12/0194	A.1.1	31-Dec-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-12/0201	A.1.1	31-Dec-20	N/A	Provident fund - Professional (MRC Contribution)	458	411			
40109	PDF20-12/0211	A.1.1	31-Dec-20	N/A	Provident fund - Professional (MRC Contribution)	548	492			
40109	PDF20-12/0222	A.1.1	31-Dec-20	N/A	Provident fund - Professional (MRC Contribution)	510	458			
42007	JV003560	A.1.14	31-Dec-20	N/A	Exp. 24th Dialogue Meeting, 22/10 Chansouk	(482)	(433)			
42007	JV003560	A.1.14	31-Dec-20	N/A	Adj. Exp. 24th Dialogue Meeting, 22/10 Chansouk	482	433			
41503	JV003563	A.1.1	31-Dec-20	N/A	DV012465_Bchg.HealthInsurance, 11Nov-31Dec2020_Kon	4	3			
40604	PPI003419	7.5.1	30-Dec-20	N/A	SSA2019-046A_Travelling cost Act 7.5.1 EU-OCEO	3,000	2,694			
40604	PPCM000292	7.5.1	30-Dec-20	N/A	SSA2019-046A_Travelling cost Act 7.5.1 EU-OCEO	(3,000)	(2,694)			
40604	PPI003426	6.1.12	30-Dec-20	N/A	SSA2019-083_Regional Expert on SIMVA_travelling	2,000	1,796			
40603	PPI003426	6.1.12	30-Dec-20	N/A	SSA2019-083_Regional Expert on SIMVA_Fee	2,000	1,796			
40604	PPCM000299	6.1.12	30-Dec-20	N/A	SSA2019-083_Regional Expert on SIMVA_travelling	(2,000)	(1,796)			
40603	PPCM000299	6.1.12	30-Dec-20	N/A	SSA2019-083_Regional Expert on SIMVA_Fee	(2,000)	(1,796)			
41503	JV003566	A.1.14	31-Dec-20	N/A	To cancel_DV012626_Bchg.Texp. 27thMRC Council&25	(4)	(3)			
41503	JV003566	A.1.14	31-Dec-20	N/A	DV012626_Bchg.Texp. 27thMRC Council&25th. DP Consu	3	2			



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

ANNEX 4 - TABLE OF ERRORS

