

**Project “Conservation of Critical Wetland Protected Areas and Linked Landscapes”**

Funded by United Nations Development Programme  
Vietnam Country Office (“UNDP”)

Agreed-upon procedures on the Internal Control System and expenditure for the portion of funds provided by UNDP and implemented by Institute of Strategy and Policy on Natural Resources and Environment, Ministry of Natural Resources and Environment

**Report of Factual Findings**

For the period from 1 October 2016 to 30 September 2017

## REPORT OF FACTUAL FINDINGS

### To the United Nations Development Programme Representative in Vietnam and Director of the Project "Conservation of Critical Wetland Protected Areas and Linked Landscapes"

We have performed the procedures which have been agreed with you and enumerated on pages 4 to 14 in Section 2 with respect to the internal controls of the implementing partner and expenditures related to the Project "Conservation of Critical Wetland Protected Areas and Linked Landscapes" (Project ID.88048) ("the Project") for the period from 1 October 2016 to 30 September 2017, funded by the United Nations Development Programme, Vietnam Country Office ("UNDP") and implemented by the Institute of Strategy and Policy on Natural Resources and Environment ("ISPONRE"), Ministry of Natural Resources and Environment ("MONRE") ("the Implementing Partner" or "IP").

#### Objective

The objective of this engagement is to carry out certain procedures to which we have agreed and report to you on factual findings obtained from the procedures performed.

#### Standards and Ethics

Our engagement was undertaken in accordance with:

- 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
- the *Code of Ethics for Professional Accountants* issued by the IFAC.

#### Procedures performed

As requested, we have only performed the procedures set out on pages 4 to 14 of Section 2 and reported the results to you.

These procedures have been determined solely by UNDP and were performed to assist the Implementing Partner in assessing the internal control of the financial management system in evaluating whether the expenditure incurred by the Project for the period from 1 October 2016 to 30 September 2017 were:

- made in conformity with the approved budget;
- for the approved purpose;
- in compliance with the relevant regulations and rules, policies and procedures; and
- supported by properly approved vouchers and other supporting documents.

The sufficiency of the procedures in achieving the above mentioned purpose or any other purpose is solely the responsibility of UNDP. In other words, we are not responsible for making any representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the functioning of the internal controls and the expenditure incurred by the Project for the period from 1 October 2016 to 30 September 2017.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Project in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

#### Use of this Report

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statements of the implementing partner, taken as a whole.

#### Mazars Vietnam Co., Ltd.



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**Pham Phuong Anh**  
Audit Partner  
Audit Practicing Registration Certificate  
No. 1102-2013-177-1

Hanoi, Vietnam  
29 December 2017

## 1. Background information

The Project "Conservation of Critical Wetland Protected Areas and Linked Landscapes" is funded by the Global Environment Facility (GEF) Trust Fund via UNDP Vietnam with the expected total ODA grant of USD3,180,287. The Project is implemented by the Institute of Strategy and Policy on Natural Resources and Environment ("ISPONRE"), Ministry of Natural Resources and Environment ("MONRE").

The objective of the Project is to establish new wetland protected areas and to create capacities for their effective management to mitigate existing and emerging threats from connected landscapes.

The Project consists of two (2) components:

- Component 1: focuses on overcoming the existing gap in Viet Nam's otherwise impressive national protected area system, namely the inadequate representation of wetlands ecosystems, which are being increasingly threatened by other economic sectors; and
- Component 2: addresses the lack of capacity among key stakeholders from government to local communities to effectively identify and manage threats to wetlands arising from activities and interventions within the wider landscape, particularly upstream in the catchments of their water sources, but also in terms of key breeding and feeding sites for migratory species.

The project will work at both national level and undertake some pilot work at two sites: Tam Giang-Cau Hai coastal lagoon and surround landscape in Thua Thiên Hue Province and Thai Thuy coast and surrounding landscape in Thai Binh Province.

The Project will be implemented over a 3-year period, from 2015 to 2018.

The Project will focus on the following expected outcomes:

- Outcome 1: New wetland protected areas and relevant systemic capacities for their effective management established; and
- Outcome 2: Integrity of wetland protected areas are secured within the wider wetland connected landscapes.

## 2. Detailed procedures performed and findings

### 2.1 Obtained documentation describing the Implementing Partner's financial management internal controls

#### *Detailed work performed*

We obtained documentation describing the IP's financial management internal controls and checked on whether the documentation includes controls related to the following areas of financial management:

#### (a) Payment management

Authorization of expenditures, including Funding Authorization and Certification of Expenditure ("FACE") forms and requests for direct payment. These include:

- Expenditures authorized in accordance with United Nations Harmonised Programme and Project Management Guidelines ("HPPMG"), revisions to HPPMG, and Implementing Partner ("IP") policies and procedures if applicable;
- Expenditures included in activity detailed in the approved work plan; and
- Expenditures supported by documentation consistent with HPPMG, revisions to HPPMG, the Harmonized Approach to Cash Transfers ("HACT") framework and IP policies and procedures.

Expenditures made in accordance with applicable policies and procedures, which include:

- Expenditures made within the approved budget;
- Expenditures made following a clearly transparent segregation of duties (individuals involved in the payment process); and
- Recognition of expenditures is in accordance with UNDP accounting methodology.

#### (b) Budget estimation and revision:

- Budget estimation is made based on approved DPO/project document and work-plans;
- Budget estimation is prepared based on policies, standards and cost norms applied to UN/UNDP supported projects; and
- Budget revisions are made based on provided conditions and in line with the prescribed procedures.

#### (c) Financial reporting and management in line with UN/UNDP CO's requirements:

- Completed FACE form for request of cash transfers are duly submitted and in accordance with HPPMG, revisions to HPPMG, and UNDP CO's NIM advance requirements;
- Quarterly reconciliations are carried out between FACE and CDR;
- A monitoring system of cash transfers (NIM advances) is set up to manage cash received and expended; and
- FACE form for quarterly reporting of expenditure is properly prepared and duly submitted in accordance with HPPMG, revisions to HPPMG, and UNDP CO's NIM advance requirements

Other finance related issues:

- Value Added Tax ("VAT") is recorded properly for VAT claim actions;
- VAT claim/refund actions carried out in accordance with VAT claim/refund workflow released by UNDP in 2014;
- Personal Income Tax ("PIT") amounts properly calculated and paid as regulated by the law; and
- Financial delivery rate against the work-plans duly monitored for corrective actions as/if required.

(d) Adequacy of the accounting operations and reporting systems.

- The IP has an accounting manual or guidelines;
- The IP applies accounting procedures and maintains accounting books and records in accordance with the Accounting Law;
- The accounting methodology complies with applicable standards of the Government and UNDP;
- Duties are segregated between the components of the accounting and management departments. Specifically, roles and responsibilities of individuals involved in project financial management must be clearly defined;
- The IP maintains a separate official accounting record/sub-ledger to record transactions against cash transfers by the agency;
- The IP prepares and documents a monthly bank reconciliation for the separate bank account receiving the agency's funds; and
- Cash use is properly monitored and managed in accordance with HPPMG and revisions to HPPMG.

(e) Maintenance and security of accounting records:

- IP facilities have security procedures to protect against theft, damage or loss of data; and
- The IP has a document retention policy that conforms with agency requirements.

(f) Procurement/contracting of supplies and services:

- Bidding Plans are prepared, submitted and amended in accordance with the Bidding Law;
- Competitive bids are obtained for expenditures described in the work plan and in accordance with HPPMG, revisions to HPPMG, and the Bidding Law;
- Relevant bidding methods are applied in accordance with HPPMG, revisions to HPPMG, and the Bidding Law;
- Vendors consistently implement the IP's rules and procedures and agreements with the agency;
- Procurement of supplies and services is consistent with the IP's rules and procedures and its agreements with the agency, including requirements for competitive procurement;
- Supplies and services agree with those required by the work plan; and
- Contracting methods appropriately applied in accordance with the Bidding Law and contracts are regularly managed in accordance with HPPMG and revisions to HPPMG.

(g) Asset management:

- Inventory of fixed assets is maintained (format B04-DA in the Accounting Handbook);
- Assets are insured and managed in accordance with HPPMG and revisions to HPPMG; and
- Safe-guarding assets. IP facilities have security procedures to protect against theft, damage or loss of data.

**Findings**

No significant issues noted on documentation describing the Implementing Partner's financial management internal controls.

We noted that closely based on Harmonized Programme and Project Management Guidelines ("HPPMG"), revisions to HPPMG and Harmonized Framework for Cash Transfers to Implementing Partners ("HACT"), the Project Management set up financial management internal controls with aim to properly use all funding resources from UNDP and Government in order to achieve projects' target and objectives.

## 2.2 Selected a sample of control instances during the period under review for the attestation engagement

### *Detailed work performed*

We selected samples, amounting to 40% of control instances during the period under review for the attestation engagement, for each control. Selections were made randomly. For each control selected we performed the following procedures:

- (a) Obtained relevant supporting documentation to check that the control occurred as described; and
- (b) Checked that the actual date of control implementation was within 14 business days of the occurrence.

The procedures on samples of control instances were performed at the Project Management Office.

Detailed procedures on samples of control instances are as follows:

### 2.2.1 Payment management

#### *a) Authorization of expenditures, including FACE forms and requests for direct payment*

These include:

- Expenditures authorized in accordance with HPPMG, revisions to HPPMG, and IP policies and procedures if applicable;
- Expenditures included in activity detailed in the approved work plan; and
- Expenditures supported by documentation consistent with HPPMG, revisions to HPPMG, HACT framework, and IP policies and procedures.

#### *Findings*

No significant issues noted on controls over authorization of expenditures, including FACE forms and requests for direct payment.

#### *b) Expenditures made in accordance with applicable policies and procedures, which include:*

- Expenditures made within the approved budget;
- Expenditures made following a clearly transparent segregation of duties (individuals involved in the payment process); and
- Recognition of expenditures is in accordance with UNDP accounting methodology.

#### *Findings*

No significant issues noted on expenditures made in accordance with applicable policies and procedures.

### 2.2.2 Budget estimation and revision

- Budget estimation is made based on approved DPO/project document and work-plans;
- Budget estimation is prepared based on policies, standards and cost norms applied to UN/UNDP supported projects; and
- Budget revisions are made based on provided conditions and in line with the prescribed procedures.

#### *Findings*

No significant issues noted on controls over budget estimation and revision.

### 2.2.3 Financial reporting and management in line with UN/UNDP Country Office ("CO")'s requirements

- Completed FACE form for request of cash transfers are duly submitted and in accordance with HPPMG, revisions to HPPMG, and UNDP CO's NIM advance requirements;
- Quarterly reconciliations are carried out between FACE and CDR;
- A monitoring system of cash transfers (NIM advances) is set up to manage cash received and expended; and
- FACE form for quarterly reporting of expenditure is properly prepared and duly submitted in accordance with HPPMG, revisions to HPPMG, and UNDP CO's NIM advance requirements.

Other finance related issues:

- VAT recorded properly for VAT claim actions;
- VAT claim/refund actions carried out in accordance with VAT claim/refund workflow released by UNDP in 2014;
- PIT amounts properly calculated and paid as regulated by the law; and
- Financial delivery rate against the work-plans duly monitored for corrective actions as/if required.

#### **Findings**

Our factual findings on controls over financial reporting and management in line with UN/UNDP CO's requirements are as follows:

Description	Factual findings
Perform reconciliations between FACE forms and CDR	The Project reconciled FACE forms with the CDRs once during the period, at the year-end, rather than a more frequent basis (e.g. quarterly). For details of recommendations, refer to Point 1 – Management Letter.
Submission of quarterly progress reports	We noted that the Quarterly progress reports ("QPR") were not dated, therefore we do not have evidence about the date of submission of QPR. According to Point IV.3.1, Chapter 9 of the HPPMG, the deadline for submission is on the 15th day of the following quarter. For details of recommendations, refer to Point 2 – Management Letter.
Compliance with regulations on Value Added Tax ("VAT") refund	Up to the audit fieldwork, the Project has just claimed for VAT refund twice on February 2017 by the Biodiversity Conservation Agency ("BCA") component and on August 2017 by the Institute of Strategy and Policy on Natural Resources and Environment ("ISPONRE") component. These two components are independent with each other in terms of VAT declaration and refund. The VAT deductible balance as at 30 September 2017 was VND709,960,999. For details of recommendations, refer to Point 3 – Management Letter.
Project disbursement progress	We noted that the disbursement progress of some project outcomes was relatively slow during the period under review. For details of recommendations, refer to Point 4 – Management Letter.



## 2.2.4 Adequacy of the accounting and financial operations and reporting systems

- The IP has an accounting manual or guidelines;
- The IP applies accounting procedures and maintains accounting books and records in accordance with the Accounting Law;
- The accounting methodology complies with applicable standards of the Government and UNDP;
- Duties are segregated between the components of the accounting and management departments. Specifically, roles and responsibilities of individuals involved in project financial management must be clearly defined;
- The IP maintains a separate official accounting record/sub-ledger to record transactions against cash transfers by the agency;
- The IP prepares and documents a monthly bank reconciliation for the separate bank account receiving the agency's funds; and
- Cash use is properly monitored and managed in accordance with HPPMG and revisions to HPPMG.

### Findings

Our factual findings on controls over accounting and financial operations and reporting systems are as follows:

Description	Factual findings
Segregation of duties	The BCA component has a bank account at Vietcombank, and has registered four signatures for this account, including Component Director as the account holder and three (3) project staff members as the second signatures. However, one of the three project staff member is Ms. Ha Huong Giang - accountant of the project.  For details of recommendations, refer to Point 5 – Management Letter.

## 2.2.5 Maintenance and security of accounting records

- IP facilities have security procedures to protect against theft, damage or loss of data; and
- The IP has a document retention policy that conforms with agency requirements.

### Findings

No significant issues noted on controls over maintenance and security of accounting records.

## 2.2.6 Procurement/contracting of supplies and services

- Bidding Plans are prepared, submitted and amended in accordance with the Bidding Law;
- Competitive bids are obtained for expenditures described in the work plan and in accordance with HPPMG, revisions to HPPMG, and the Bidding Law;
- Relevant bidding methods are applied in accordance with HPPMG, revisions to HPPMG, and the Bidding Law;
- Vendors consistently implement the IP's rules and procedures and agreements with the agency;
- Procurement of supplies and services is consistent with the IP's rules and procedures and its agreements with the agency, including requirements for competitive procurement;
- Supplies and services agree with those required by the work plan; and
- Contracting methods appropriately applied in accordance with the Bidding Law and contracts are regularly managed in accordance with HPPMG and revisions to HPPMG.

**Findings**

Our factual findings on controls over procurement/contracting of supplies and services are as follows:

<b>Description</b>	<b>Factual findings</b>
Errors in the supplier selection records	<p>Per our review, we found out that the service for pavilion construction for the tree-planting ceremony in Thai Binh on 5 February 2017 was selected by competitive shopping method. SVT Media was the supplier with the lowest price and signed the contract with the project. However, the evaluation report on competitive shopping results, the submission report of suppliers selection and decision on selecting suppliers have wrongly stated Minh Tien company as the winning supplier.</p> <p>Besides, regarding the expense for equipment rental at the tree-planting ceremony in Thai Binh on 5 February 2017, the winning contractor is Hong Van Company. However, the quotation of this contractor had arithmetical errors (the quoted price was lower than the total price of detailed items). If the quotation is accurate, Hong Van would not win the bid.</p> <p>For details of recommendations, refer to Point 6 – Management Letter.</p>

**2.2.7 Asset management**

- Inventory of fixed assets is maintained (format B04-DA in the Accounting Handbook);
- Assets are insured and managed in accordance with HPPMG, revisions to HPPMG; and
- Safe-guarding assets. IP facilities have security procedures to protect against theft, damage or loss of data.

**Findings**

Our factual findings on controls over asset management are as follows:

<b>Description</b>	<b>Factual findings</b>
Assets management	<p>ISPONRE component did not purchase insurance for its fixed assets as required in Point 1.2.6, Part 4, Chapter 7 of HPPMG;</p> <p>ISPONRE component did not prepare Handover minutes of fixed assets assigned to project staff with signature of the receiving staff; and</p> <p>During the physical count of fixed assets on 8 December 2017, we observed that one fixed asset was not stamped with asset information.</p> <p>For details of recommendations, refer to Point 7 – Management Letter.</p>

**2.3 Obtained a listing of all project-related expenditures during the period under review for the attestation engagement and performed checking procedures**

**Detailed work performed**

- a) We randomly selected a sample of expenditures amounting to at least 50% of total expenditures during period under review. We provided a detailed listing of expenditures selected as samples,
- b) For each sample selection we performed the following procedures:
  - Verified that documentation exists to support the expenditure in accordance with the Implementing Partner's rules and procedures and agreements with the agency, including a transparent selection process for procurement of goods and services;
  - Verified that activity was in accordance with the work plan;
  - Verified that expenditures have been properly reviewed and approved in accordance with the Implementing Partner's rules and procedures and agreements with the agency;

- Verified that expenditures were properly reflected on the certified FACE form submitted to the agency;
- Traced the sample transactions into the Implementing Partner's accounting records and bank statement;
- Verified that supporting documents were stamped 'PAID from XXX grant', indicating which agency funded the transaction;
- Verified that submission of the FACE form was consistent with the periodicity-of-disbursement requirement in the HACT framework (two weeks); and
- Compared the price paid for goods or services against agreed standard rates (if readily available).

**Findings**

Our factual findings on controls over expenditures during the period under review are as follows:

<b>Description</b>	<b>Factual findings</b>
Stamp "Paid from UNDP/GEF grant"	<p>During the audit, we found that the stamp "Paid from UNDP/GEF grant" was stamped mainly on the invoices, and other supporting documents were almost unmarked. Under the UNDP regulations, all supporting documents for project expenditures must be stamped "Paid from UNDP/GEF grant".</p> <p>For details of recommendations, refer to Point 8 – Management Letter.</p>
Supporting documents	<p>Per our review, we noticed some issues as below:</p> <ul style="list-style-type: none"> <li>(a) As stated in HPPMG, Chapter 5, Point III – Recruitment of national project consultant/expert, TOR is a mandatory component of the contract. However, we noticed that TORs were not attached to contracts signed between consultants and ISPONRE component, despite "Terms of Reference attached with Contract" clearly stated in the contract.</li> <li>(b) ISPONRE component did not attach the TOR to the payment vouchers relevant to disbursement of organizing the workshop. According to HPPMG, TOR regulates the objectives, scope of work, outputs, approach and implementation plan of the activity that will provide sufficient information for third parties in verifying the accuracy and appropriateness of the payment supporting documents.</li> <li>(c) A contract and a contract liquidation were lacked of contract number/contract liquidation number and the signing date.</li> <li>(d) Most of the suppliers' quotations for contracts signed with ISPONRE component were not dated. Besides, we also found some quotations without stamps and signatures.</li> <li>(e) As stated in HPPMG, Chapter 7, Point II, payments to contractors are only made after the Project Director had received and approved the Request for payment signed by a legitimate representative of the contractor. However, we observed that ISPONRE did not request the contractor to prepare these supporting documents.</li> </ul> <p>For details of recommendations, refer to Point 9 – Management Letter.</p>
Delay in consulting contract performance	<p>We found that the progress of some consulting contracts were behind schedule, hence the Project had to sign the contract extension appendices.</p> <p>For details of recommendations, refer to Point 10 – Management Letter.</p>

**Appendix 1: List of expenditure transactions for which the agreed-upon procedures have been performed**

Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
2.2.1.1.1	First payment (20%) consultant contract 08/HDTV-DNN/2016	42,768,000	10/1/2017
2.3.1.1.2	First payment (20%) consultant contract 24/HDTV-DNN/2016	45,144,000	10/1/2017
1.4.1.1	First payment (20%) consultant contract 16/HDTV-DNN/2016	45,360,000	10/1/2017
2.3.1.1.2	First payment (20%) consultant contract 22/HDTV-DNN/2016	45,630,000	10/1/2017
1.3.1.3.1	Final payment (20%) national consultants to update the EHI, tracking tools package	46,800,000	10/1/2017
2.3.1.1.1	First payment (20%) conduct assessment of threats to ecological integrity package	48,960,000	10/1/2017
1.4.1.1.1	Second payment (40%) Consultant contract 03/HDTV-DNN/2016	50,400,000	10/1/2017
1.4.1.1.1	Second payment (40%) Consultant contract 02/HDTV-DNN/2016	50,400,000	10/1/2017
1.3.1.1.2	Third payment for contract 01/2016/HDTV - Services of company to carry out survey and assessment for the WCA	641,003,333	10/1/2017
1.3.2.1.1	First payment (20%) develop final proposals (profile) to establish the WCA package	356,800,000	10/1/2017
2.3.1.1	First payment (20%) consultant contract 21/HDTV-DNN/2016	66,420,000	10/1/2017
1.4.1.1	Second payment (40%) Consultant contract 01/HDTV-DNN/2016	66,420,000	10/1/2017
2.2.1.1	Second payment (30%) Consultant contract 08/HDTV-DNN/2016	64,152,000	10/1/2017
2.2.2.1	Second payment (30%) Consultant contract 11/HDTV-DNN/2016	59,940,000	10/1/2017
1.4.5.2	Second payment (40%) consultant contract 06/HDTV-DNN/2016	57,600,000	10/1/2017
2.3.1.1	First payment (20%) consultant contract 23/HDTV-DNN/2016	56,700,000	10/1/2017
2.2.1.1	Second payment (30%) Consultant contract 10/HDTV-DNN/2016	54,810,000	10/1/2017
1.3.1.2.1	Forth payment (20%) Local Consultants for the establishment of the TG-CH WCA package	54,720,000	10/1/2017
2.1.1.1	First payment (20%) consultant contract 17/HDTV-DNN/2016	52,920,000	10/1/2017
2.1.1.1	First payment (20%) consultant contract 14/HDTV-DNN/2016	51,840,000	10/1/2017
1.3.2.1.2	Second payment (30%) Consultant contract 12/HDTV-DNN/2016	51,840,000	10/1/2017
1.2.1.1.1	Second payment consultant contract 04/2015/HDTV_Nguyen Song Tung	55,894,500	10/1/2017
1.2.1.1.1	Second payment consultant contract 05/2011/HDTV dated 22/12/2015_Hoang Van Thang	85,394,700	10/1/2017
1.1.1.2.2	Forth payment Consultant contract 12/2015/HDTV-BQLHP	276,190,476	10/1/2017
1.1.2.3.1	Second payment consultant contract 9/2016/HDTV_Le Van Hung	98,253,000	10/1/2017
1.1.2.3.1	Eighth payment consultant contract 8/2016/HDTV_Nguyen Van Chiem	97,884,000	10/1/2017
1.1.2.3.1	Second payment consultant contract 7/2016/HDTV_Nguyen Chu Hoi	83,898,000	10/1/2017
2.3.1.1.4	Salary for Project Manager 10/2016	2,294,250	10/1/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 10/2016	11,106,625	10/1/2017
2.3.1.1.4	Salary for Accountant for NIP 10/2016	11,106,625	10/1/2017
2.3.1.1.4	Salary for Project Manager 11/2016	2,294,250	10/1/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 11/2016	11,106,625	10/1/2017
2.3.1.1.4	Salary for Accountant for NIP 11/2016	11,106,625	10/1/2017
2.3.1.1.4	Salary for Project Manager 12/2016	2,294,250	10/1/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 12/2016	11,106,625	10/1/2017
2.3.1.1.4	Salary for Accountant for NIP 12/2016	11,106,625	10/1/2017
2.1.4.1.3	Car rent and accommodation expenses for tree-planting ceremony dated 5/2/17	56,250,000	10/4/2017
2.1.4.1.3	Car rent and accommodation expenses for tree-planting ceremony dated 5/2/17	47,170,000	10/4/2017
1.3.2.2.3	Meeting/ Workshop for comment and completion of Thai Thuy's profile (meetings of about 25 people (lunch+beverage)	49,500,000	10/4/2017
2.3.1.1.1	Second payment (30%) conduct assessment of threats to ecological integrity package	99,630,000	10/4/2017

*Project "Conservation of Critical Wetland Protected Areas and Linked Landscapes"  
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for the period from 1 October 2016 to 30 September 2017*

Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
2.3.1.1.1	Second payment (30%) conduct assessment of threats to ecological integrity package	85,050,000	10/4/2017
2.3.1.1.1	Second payment (30%) conduct assessment of threats to ecological integrity package	73,440,000	10/4/2017
2.3.1.1.2	Second payment (30%) conduct assessment of threats to ecological integrity package	68,445,000	10/4/2017
2.3.1.1.2	Second payment (30%) conduct assessment of threats to ecological integrity package	67,716,000	10/4/2017
2.1.4.1.1	Third payment (30%) national consultant team to develop communication strategy for dissemination package	48,600,000	10/4/2017
1.3.2.1.2	Second payment (30%) identify main stakeholders, management organization package	54,162,000	10/4/2017
2.2.1.1.1	Second payment (30%) national Consultant to study on entry points for mainstreaming package	50,490,000	10/4/2017
2.1.4.1.1	Second payment (30%) national consultant team to develop communication strategy for dissemination	48,600,000	10/4/2017
1.3.2.1.1	Second payment (30%) develop final proposals (profile) to establish the WCA package	535,200,000	10/4/2017
1.2.4.2.1	Payment consultant contract 06/2016/HDTV_Le Thanh Binh	51,370,000	10/4/2017
1.2.4.2.1	Payment consultant contract 06/2016/HDTV_Le Thanh Binh	41,096,000	10/4/2017
1.3.2.2.2	Payment consultant contract 19/2016/HDTV_BQLHP_Pham Thi Van	69,390,000	10/4/2017
1.3.2.2.1	Payment consultant contract 11/2016/HDTV_BQLHP_Pham Tuan Tung	100,800,000	10/4/2017
1.3.2.2.2	Payment consultant contract 18/2016/HDTV_BQLHP_Tran Hang Hai	162,000,000	10/4/2017
1.3.2.2.1	Payment consultant contract 10/2016/HDTV_BQLHP_Ho Thanh Hai	162,000,000	10/4/2017
1.3.2.2.1	Payment consultant contract 12/2016/HDTV_BQLHP_Tran Thi Ngoc	85,815,000	10/4/2017
2.3.1.1.4	Salary for Project Manager 01-03/2017	6,882,750	10/4/2017
2.3.1.1.4	Salary for Accountant 01-03/2017	33,319,875	10/4/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 01-03/2017	33,319,875	10/4/2017
2.1.4.1.3	The service fee for pavilion construction for the tree-planting ceremony in Thai Binh on 5 February 2017	78,000,000	7/7/2017
2.1.4.1.3	the rental equipment expense at the tree-planting ceremony in Thai Binh on 5 February 2017	73,650,000	7/7/2017
2.1.4.1.2	Consultation workshop for Communication Strategy dated 4/4/2017 - invoice 647	64,850,000	7/7/2017
1.3.7.2.1	First payment - Field trips in Tram Chim	52,250,000	7/7/2017
1.3.2.2.4	Payment service fee for business trip in Phu My on May 2017	71,009,090	7/7/2017
1.3.2.2.3	Payment Meeting expense for comment and completion of Thai Thuy's profile 2.2017	69,000,000	7/7/2017
2.1.1.1.2	Second payment (30%) conduct ecosystem services assessment and valuation package	77,760,000	7/7/2017
2.1.1.1.1	Second payment (30%) conduct ecosystem services assessment and valuation package	59,427,000	7/7/2017
2.1.1.1.1	Second payment (30%) conduct ecosystem services assessment and valuation package	68,040,000	7/7/2017
2.1.1.1.1	Second payment (30%) conduct ecosystem services assessment and valuation package	79,380,000	7/7/2017
2.1.1.1.2	Second payment (30%) conduct ecosystem services assessment and valuation package	55,404,000	7/7/2017
2.1.1.1.2	Second payment (30%) conduct ecosystem services assessment and valuation package	60,480,000	7/7/2017

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Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
2.2.1.1.1	Third payment (30%) National Consultant to study on entry points for mainstreaming package	50,490,000	7/7/2017
2.2.1.1.1	Third payment (30%) National Consultant to study on entry points for mainstreaming package	64,152,000	7/7/2017
2.2.1.1.1	Third payment (30%) National Consultant to study on entry points for mainstreaming package	54,810,000	7/7/2017
1.4.5.2.2	Third payment (30%) Technical consultant to provide technical inputs package	57,600,000	7/7/2017
2.3.1.1.1	Third payment (30%) Conduct assessment of threats to ecological integrity package	85,050,000	7/7/2017
2.3.1.1.1	Third payment (30%) Conduct assessment of threats to ecological integrity package	99,630,000	7/7/2017
2.3.1.1.2	Third payment (30%) Conduct assessment of threats to ecological integrity package	68,445,000	7/7/2017
2.3.1.1.2	Third payment (30%) Conduct assessment of threats to ecological integrity package	67,716,000	7/7/2017
2.3.1.1.1	Third payment (30%) Conduct assessment of threats to ecological integrity package	73,440,000	7/7/2017
2.1.1.1.2	Third payment (30%) conduct ecosystem services assessment and valuation package	77,760,000	7/7/2017
2.1.1.1.1	Third payment (30%) conduct ecosystem services assessment and valuation package	59,427,000	7/7/2017
2.1.1.1.1	Third payment (30%) conduct ecosystem services assessment and valuation package	68,040,000	7/7/2017
2.1.1.1.1	Third payment (30%) conduct ecosystem services assessment and valuation package	79,380,000	7/7/2017
2.1.1.1.2	Third payment (30%) conduct ecosystem services assessment and valuation package	55,404,000	7/7/2017
2.1.1.1.2	Third payment (30%) conduct ecosystem services assessment and valuation package	60,480,000	7/7/2017
2.3.1.1.1	Forth payment (20%) Conduct assessment of threats to ecological integrity package	56,700,000	7/7/2017
2.1.1.1.1	Forth payment (20%) conduct ecosystem services assessment and valuation package	52,920,000	7/7/2017
2.3.1.1.1	Forth payment (20%) Conduct assessment of threats to ecological integrity package	48,960,000	7/7/2017
2.1.1.1.1	Forth payment (20%) conduct ecosystem services assessment and valuation package	45,360,000	7/7/2017
2.3.1.1.2	Forth payment (20%) Conduct assessment of threats to ecological integrity package	45,144,000	7/7/2017
2.2.2.1.1	Third payment (30%) National Consultant to propose approach to mainstreaming wetland conservation package	59,940,000	7/7/2017
1.3.2.1.2	Third payment (30%) Identify main stakeholders, management organization package	51,840,000	7/7/2017
1.2.1.1.1	Payment consultant contract 4/2015/HDTV_BQLHP_Nguyen Song Tung	55,894,500	7/7/2017
1.3.2.2.2	Payment consultant contract 19/2016/HDTV_BQLHP_Phạm Thi Van	46,305,000	7/7/2017
1.3.2.2.2	Payment consultant contract 18/2016/HDTV_BQLHP_Trần Hồng Hải	108,090,000	7/7/2017
1.3.2.2.2	Payment consultant contract 20/2016/HDTV_BQLHP_Trần Ngọc Tuông	85,815,000	7/7/2017
1.3.2.2.2	Payment consultant contract 20/2016/HDTV_BQLHP_Trần Ngọc Tuông	85,836,600	7/7/2017

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Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
2.3.1.1.4	Salary for Project Manager 4/2017	2,294,250	7/7/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 4/2017	11,106,625	7/7/2017
2.3.1.1.4	Salary for accountant 4/2017	11,106,625	7/7/2017
2.3.1.1.4	Salary for Project Manager 5/2017	2,294,250	7/7/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 5/2017	11,106,625	7/7/2017
2.3.1.1.4	Salary for accountant 5/2017	11,106,625	7/7/2017
2.3.1.1.4	Salary for Project Manager 6/2017	2,294,250	7/7/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 6/2017	11,106,625	7/7/2017
2.3.1.1.4	Salary for accountant 6/2017	11,106,625	7/7/2017
2.3.1.1.3	Payment workshops expenses in Hue - invoice 867	46,636,364	10/10/2017
1.3.7.2.1	Second payment Field trips expense in Tram Chim	47,840,909	10/10/2017
1.2.1.5.1	Payment workshops expenses dated 13/09/2017 in Hanoi.	64,722,727	10/10/2017
2.1.1.1.5	Payment workshops expenses in Thai Binh - invoice 0003326	52,727,273	10/10/2017
1.3.2.2.5	Payment workshops expenses on quarter 3 2017 in Thai Binh	130,909,091	10/10/2017
1.2.1.5.1	Payment Meeting expenses to support mainstreaming of wetland/biodiversity quarter 3 2017	48,900,000	10/10/2017
1.2.4.2.3	Payment for trip at U Minh Thuong and Meeting to get inputs for the proposal at Can Tho 8.2017	44,754,545	10/10/2017
1.3.2.1.2	Third payment (30%) identify main stakeholders, management organization package	54,162,000	10/10/2017
1.3.2.2.1	Payment consultant contract 11/2016/HDTV_BQLHP_Phạm Tuan Tung	100,800,000	10/10/2017
1.3.2.2.1	Final payment consultant contract 10/2016/HDTV_BQLHP_Ho Thanh Hai	139,680,000	10/10/2017
1.3.2.2.1	Final payment consultant contract 12/2016/HDTV_BQLHP_Tran Thi Ngoc	85,836,600	10/10/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 8/2017	11,106,625	10/10/2017
2.3.1.1.4	Salary for Project Manager 8/2017	2,294,250	10/10/2017
2.3.1.1.4	Salary for Accountant 8/2017	11,106,625	10/10/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 07/2017	11,106,625	10/10/2017
2.3.1.1.4	Salary for Project Manager 07/2017	2,294,250	10/10/2017
2.3.1.1.4	Salary for accountant 07/2017	11,106,625	10/10/2017
2.3.1.1.4	Salary for Assistant cum Interpreter 09/2017	11,106,625	10/10/2017
2.3.1.1.4	Salary for accountant 09/2017	11,106,625	10/10/2017
<b>Total</b>		<b>8,347,510,458</b>	
<b>Amounts in FACE forms submitted to UNDP for the period from 1 October 2016 to 30 September 2017</b>		<b>16,655,573,587</b>	
<b>Percentage of reviewed expenditures</b>		<b>50%</b>	

