

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

Funded by the Global Environment Facility (“GEF”) through the 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 2018 to 30 September 2019

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 13 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 2018 to 30 September 2019, funded by the Global Environment Facility (“GEF”) through 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 13 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 2018 to 30 September 2019 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 2018 to 30 September 2019.

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.



Pham Phuong Anh

Audit Partner

Audit Practicing Registration Certificate

No. 1102-2018-177-1

Hanoi, Vietnam

29 December 2019

1. Background information

The Project “Conservation of Critical Wetland Protected Areas and Linked Landscapes” is funded by the Global Environment Facility (“GEF”) through the United Nations Development Programme, Vietnam Country Office (“UNDP”) 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 Thien Hue Province and Thai Thuy coast and surrounding landscape in Thai Binh Province.

According to the initial proposal, the project implementation period was from 2015 to 2018; afterwards, the Project extended the period until the end of 2019. The project has currently obtained the approval of UNDP that the implementation period would be extended until 8 December 2020 and the Project has been awaiting approval of the competent authorities on the extension until the end of June 2020.

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 GEF, UNDP and the 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

Our factual findings on controls over budget estimation and revision are as follows

Description	Factual findings
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 1 – Management Letter.
Delay in the procurement progress	During the audit, we noted that the implementation progress of some bidding packages were still slow compared to the approved contractor selection plan. For details of recommendations, refer to Point 2 – Management Letter.

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 CDRs	The PMU has performed reconciliation between FACE forms and CDRs on a quarterly basis. However, these reconciliations have not been documented and archived at the PMU for future reference. For details of recommendations, refer to Point 3 – Management Letter.
Compliance with regulations on Value Added Tax (“VAT”) refund	At the time of the audit, the Project has just declared VAT refunds for the invoices up to 31 December 2016 for Biodiversity Conservation Agency (“BCA”) component and 30 June 2018 for 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 deductible VAT balance as at 30 September 2019 was VND585,549,793. 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

No significant issues noted on controls over adequacy of the accounting and financial operations and reporting systems.

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

No significant issues noted on controls over procurement/contracting of supplies and services.

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:

Description	Factual findings
Assets management	ISPONRE component did not purchase insurance for its fixed assets as required in Point 1.2.6, Part 4, Chapter 7 of HPPMG; For details of recommendations, refer to Point 5 – Management Letter.

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 40% 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:

Description	Factual findings
Monitoring the contract performance and payment process	<p>During the audit, we noted that a number of payments to the contractors as well as performance progress of some contracts were still slow compared to the approved contractor selection plan.</p> <p>In addition, the contract No. 02/HĐTVH-ĐNN/2018 specifies the contract closing date to be 30 June 2019. Per our observation, due to the delay in payment, the contract has only been paid for the first time by May 2019. However, the Project has not signed the extension document for the above-mentioned contract.</p> <p>For details of recommendations, refer to Point 6 – Management Letter.</p>
Payment of salary	<p>We noted that the Project has not paid salaries to component officials on a monthly basis. Specifically, the Project paid salaries for these officials for the working period from January to June 2019 on July 2019.</p> <p>For details of recommendations, refer to Point 7 – Management Letter.</p>
Stamp “Paid from UNDP/GEF grant”	<p>Under the UNDP regulations, all supporting documents for project expenditures must be stamped "Paid from UNDP/GEF grant". 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.</p> <p>For details of recommendations, refer to Point 8 – Management Letter.</p>
Accuracy of the supporting documents	<p>We noted that the minutes of liquidation related to the contract No. 06/HĐTV-ĐNN/2017 on 12 September 2019 and the contract No. 05/HĐTV - ĐNN/2018 on 27 September 2018 clearly stated the remaining payment amount to the contractor is VND0. However, in fact, at the time two parties signed the acceptance minutes, the Project was still obliged to pay 20% of the contract value. Besides, after the date of the minutes of contract liquidation, the Project paid the remaining amount.</p> <p>In addition, the vouchers and documents related to the contract named as “Consultancy on making videos about the role of wetlands in human life” No. 05/HĐTV-ĐNN/2018 signed on 23 October 2018 all refer to the contract No. 08/HĐTV-ĐNN/2018 signed on 23 October 2018.</p> <p>For details of recommendations, refer to Point 9 – 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
1.1.4.1.3	Payment for the survey car rental service on 25-29 September 2018 in Phu Yen and organize the training and survey workshop on 3-6 October 2018 in Quang Ninh	8,654,545	10/12/2018
1.2.2.2.1	Payment for the survey car rental service on 25-29 September 2018 in Phu Yen and organize the training and survey workshop on 3-6 October 2018 in Quang Ninh	10,909,091	10/12/2018
1.2.2.2.1	Payment for the survey car rental service on 25-29 September 2018 in Phu Yen and organize the training and survey workshop on 3-6 October 2018 in Quang Ninh	84,918,182	10/12/2018
1.2.2.2.1	Payment for the survey car rental service on 25-29 September 2018 in Phu Yen and organize the training and survey workshop on 3-6 October 2018 in Quang Ninh	32,909,091	10/12/2018
1.2.2.2.1	Payment for the survey car rental service on 25-29 September 2018 in Phu Yen and organize the training and survey workshop on 3-6 October 2018 in Quang Ninh	100,800,000	10/12/2018
3.01	Salary for Project Manager 10/2018 - Wetland Project	2,808,000	10/12/2018
3.03	Salary for Accountant 10/2018 - Wetland Project	11,106,625	10/12/2018
3.02	Salary for Assistant cum Interpreter 10/2018 - Wetland Project	11,106,625	10/12/2018
1.2.2.3.2	Advance payment for contract 10/2018/HĐTV_Nguyen Song Tung	30,240,000	10/12/2018
2.1.4.1.9	First payment (20%) contract 05/HĐTV-ĐNN/2018	20,644,200	10/12/2018
2.3.2.2.1	Third payment (20%) for the livelihood bidding package at TTH - 01 / HĐTVH-ĐNN / 2018	227,141,000	10/12/2018
2.3.2.2.1	Third payment (20%) - contract 01 / HĐTVH-ĐNN / 2018 (addition for the amount transferred on 11/20/18)	273,000	10/12/2018
1.3.5.2.7	Second payment (30%) contract 05/HĐTV - ĐNN/2018	52,650,000	10/12/2018
1.2.2.3.1	Second payment consultant contract 09/2018_Vu Thi Minh Hoa	104,328,000	10/12/2018
1.1.4.1.1	Third payment consultant contract 17/2017_Le Thi Van Hue	102,312,000	10/12/2018
1.3.5.2.7	Paid PIT Q4.18	4,320,000	10/12/2018
1.3.5.2.7	Paid PIT Q4.18	3,240,000	10/12/2018
2.1.4.1.9	Paid PIT Q4.18	2,293,800	10/12/2018
1.3.5.2.1	Paid PIT Q4.18	3,240,000	10/12/2018
2.2.2.2.1	Paid PIT Q4.18	4,560,000	10/12/2018
2.2.2.2.1	Paid PIT Q4.18	4,800,000	10/12/2018
2.2.2.2.1	Paid PIT Q4.18	3,630,000	10/12/2018
2.2.2.2.1	Paid PIT Q4.18	3,700,000	10/12/2018
1.3.5.2.7	Paid PIT Q4.18	5,850,000	10/12/2018
1.4.5.2.1	Paid PIT Q4.18	2,246,000	10/12/2018
1.3.9.3.1	Paid PIT Q4.18	6,690,000	10/12/2018
1.3.5.2.2	Paid PIT Q4.18	4,860,000	10/12/2018
1.3.5.2.1	Paid PIT Q4.18	2,970,000	10/12/2018
1.3.5.2.1	Paid PIT Q4.18	3,600,000	10/12/2018
3.03	Paid PIT Q4.18	221,750	10/12/2018
3.02	Paid PIT Q4.18	221,750	10/12/2018
2.3.3.2.2	Payment for air ticket - Invoice 0001081	8,600,000	10/12/2018
1.3.5.2.8	Payment for air ticket - Invoice 0001081	1,440,000	10/12/2018
1.3.5.2.8	Payment for air ticket - Invoice 0001081	545,454	10/12/2018
1.3.5.2.8	Payment for air ticket - Invoice 0001081	25,800,000	10/12/2018
2.3.3.2.2	Payment for air ticket - Invoice 0001081	480,000	10/12/2018
2.3.3.2.2	Payment for air ticket - Invoice 0001081	181,818	10/12/2018
1.3.5.1.5	Payment for air ticket of the business trip in Long An 31/10-4/11/2018	35,954,545	10/12/2018

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Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
1.3.5.1.5	Payment for air ticket of the business trip in Long An 31/10-4/11/2018	10,327,273	10/12/2018
1.3.5.1.5	Payment for air ticket of the business trip in Long An 31/10-4/11/2018	14,980,000	10/12/2018
1.3.4.1.1	Payment for the meeting 10-11/2018 organised in Thai Binh	76,381,818	10/12/2018
1.3.4.1.1	Payment for per diem of the business trip in Thai Binh 10-11/2018	27,757,000	10/12/2018
1.3.4.1.1	Payment for rental fee of the business trip in Thai Binh 10-11/2018	21,509,091	10/12/2018
1.4.5.1.2	Payment for rental fee of the business trip in Thai Binh 10-11/2018	3,990,909	10/12/2018
1.3.5.1.4	Payment for the meeting 10/2018 organised in Hanoi	79,800,000	10/12/2018
2.1.4.1.9	Second payment (40%) contract 05/HĐTV-ĐNN/2018	41,288,400	1/8/2019
2.1.4.1.7	Second payment contract of designing print media products	50,000,000	1/8/2019
1.2.2.3.2	Second payment for contact 10/2018/HĐTV_Nguyen Song Tung	60,480,000	1/8/2019
1.1.2.3.3	Payment for the meeting 11/2018 organised in Hanoi	9,300,000	1/8/2019
1.1.3.1.2	Payment for the meeting 11/2018 organised in Hanoi	12,300,000	1/8/2019
1.1.4.1.2	Payment for the meeting 11/2018 organised in Hanoi	24,000,000	1/8/2019
1.2.2.3.3	Payment for the meeting 11/2018 organised in Hanoi	24,300,000	1/8/2019
1.3.5.1.4	Payment for the meeting 11/2018 organised in Hanoi	(25,500,000)	1/8/2019
1.3.6.1.2	Payment for the meeting 11/2018 organised in Hanoi	27,000,000	1/8/2019
2.2.1.2.1	Second payment (30%) contract 06/HĐTV-ĐNN/2017	45,900,000	1/8/2019
1.4.5.2.1	Paid PIT Q4.18	1,123,000	1/8/2019
1.3.9.3.1	Paid PIT Q4.18	3,345,000	1/8/2019
1.3.5.2.2	Paid PIT Q4.18	3,240,000	1/8/2019
1.3.5.2.2	Paid PIT Q4.18	3,800,000	1/8/2019
1.3.5.2.2	Paid PIT Q4.18	3,330,000	1/8/2019
2.2.1.2.1	Paid PIT Q4.18	7,560,000	1/8/2019
2.2.1.2.1	Paid PIT Q4.18	5,049,000	1/8/2019
2.2.1.2.1	Paid PIT Q4.18	5,100,000	1/8/2019
2.1.4.1.9	Paid PIT Q4.18	4,587,600	1/8/2019
3.03	Paid PIT Q4.18	110,875	1/8/2019
3.02	Paid PIT Q4.18	110,875	1/8/2019
1.3.5.2.9	First payment (20%) contract 02/HĐTVH - ĐNN/2018	90,500,000	1/8/2019
1.3.5.2.7	Third payment (30%) contract 05/HĐTV - ĐNN/2018	52,650,000	4/6/2019
2.3.3.2.1	Revised voucher 04/13/11	135,800,000	4/6/2019
2.2.1.2.1	Third payment (30%) contract 06/HĐTV-ĐNN/2017	45,900,000	4/6/2019
3.01	Salary for Project Manager 5/2019 - Wetland Project	2,808,000	10/7/2019
3.03	Salary for Accountant 5/2019 - Wetland Project	11,106,625	10/7/2019
3.02	Salary for Assistant cum Interpreter 5/2019 - Wetland Project	11,106,625	10/7/2019
2.1.4.1.9	Third payment (40%) contract 05/HĐTV-ĐNN/2018	41,288,400	10/7/2019
1.2.2.3.2	Third payment for contact 10/2018/HĐTV_Nguyen Song Tung	60,480,000	10/7/2019
1.3.6.1.4	Payment for telephone support Q1/2019 - Invoice 0012682	7,363,636	10/7/2019
2.2.1.2.2	Payment of photo documents and stationery expenses of meetings	2,835,000	10/7/2019
2.1.2.4.1	Payment for cost of refilling office equipment	6,930,000	10/7/2019
2.1.2.4.1	Payment for document photocopy expenses	9,717,000	10/7/2019
2.1.2.4.1	Payment for stationery expense Q1+2/2019 - Invoice 0017826	13,353,000	10/7/2019
1.3.4.2.1	Payment for air ticket - Invoice 002065	4,645,455	10/7/2019
1.3.5.2.8	Payment for air ticket - Invoice 002065	4,645,455	10/7/2019
1.4.5.2.3	Payment for air ticket - Invoice 002065	9,290,909	10/7/2019
1.4.5.2.3	Payment for air ticket - Invoice 002065	13,936,363	10/7/2019
1.4.5.2.1	Paid PIT Q2.19	6,738,000	10/7/2019
1.3.5.2.7	Paid PIT Q2.19	13,410,000	10/7/2019
2.1.4.1.9	Paid PIT Q2.19	4,587,600	10/7/2019
1.4.1.1.4	Paid PIT Q2.19	23,499,000	10/7/2019

*Project “Conservation of Critical Wetland Protected Areas and Linked Landscapes”
Report of factual findings
for the period from 1 October 2018 to 30 September 2019*

Activity code	Activity name	Reviewed amount (VND)	Date of finalization in FACE form
2.2.1.2.1	Paid PIT Q2.19	17,709,000	10/7/2019
3.02	Paid PIT Q2.19	554,375	10/7/2019
3.03	Paid PIT Q2.19	554,375	10/7/2019
2.2.1.2.2	Per diem Q2/2019 - KTTN	2,858,000	23/9/2019
2.2.1.2.2	Per diem Q2/2019 - DNK	2,858,000	23/9/2019
1.3.4.1.1	Project Component - Payment for rental fee Q1+2/2019	24,599,091	23/9/2019
1.3.6.1.4	Project Component - Payment for rental fee Q1+2/2019	16,363,636	23/9/2019
1.3.4.1.1	Project Component - Payment for meeting room rental fee and fieldwork in Thai Binh Q1+2/2019	151,527,273	23/9/2019
2.3.2.1.2	Project Component - Payment for photocopy expenses Q1+2/2019	2,665,000	23/9/2019
1.2.4.1.1	Project Component - Payment for Component technical staff's salary 1-6/2019	127,161,300	23/9/2019
3.04	Project Component - Payment for SHUI 1-6/2019 (Social insurance code: HM0020M)	13,920,000	23/9/2019
3.04	Project Component - Payment for Accountant's salary 1-6/2019	43,380,000	23/9/2019
2.2.1.2.1	Fourth payment (20%) contract 06/HĐTV-ĐNN/2017	30,600,000	23/9/2019
2.3.3.2.1	Second payment (40%) contract 02/HĐTVH-ĐNN/2018	339,500,000	23/9/2019
1.3.5.2.7	Fourth payment (20%) contract 05/HĐTV - ĐNN/2018	35,100,000	9/10/2019
1.3.5.2.8	Payment for catering services in Hue - Invoice 0001637	10,909,091	9/10/2019
1.3.4.2.1	Payment for catering services in Hue - Invoice 0001637	12,272,727	9/10/2019
1.4.5.2.3	Payment for catering services in Hue - Invoice 0001637	9,545,455	9/10/2019
1.3.5.2.9	Second payment contract 02/HĐTVH - ĐNN/2018	181,500,000	9/10/2019
1.1.3.1.3	Project Component - Payment for train ticket and per diem of the survey in Quang Ninh (15-20/8/2019)	39,804,000	9/10/2019
Total		3,107,388,708	
Amounts in FACE forms submitted to UNDP for the period from 1 October 2018 to 30 September 2019		7,746,954,482	
Percentage of reviewed expenditures		40%	