

**Project “Energy Efficiency  
Improvement in Commercial and High-  
Rise Residential Buildings in Vietnam”**

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 funds provided by GEF  
through UNDP and implemented by the Department of  
Science, Technology and Environment, Ministry of  
Construction

**Report of Factual Findings**

For the period from 1 July 2020 to 31 March 2021

Report No: HN-AU/2021/UNDP.00092225

## REPORT OF FACTUAL FINDINGS

**To the United Nations Development Programme Representative in Vietnam and National Project Director of the Project “Energy Efficiency Improvement in Commercial and High-Rise Residential Buildings in Vietnam”**

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 “Energy Efficiency Improvement in Commercial and High-Rise Residential Building in Vietnam” (Project ID.92225) (“the Project”) for the period from 1 July 2020 to 31 March 2021, funded by the Global Environment Facility (“GEF”) through the United Nations Development Programme, Vietnam Country Office (“UNDP”) and implemented by the Department of Science, Technology and Environment, Ministry of Construction (“MOC”) (“the Implementing Partner” or “IP”).

### Objectives

The objective of this engagement is to carry out certain procedures to which we have agreed and to 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 performed to assist the Implementing Partner in assessing the internal control of the financial management system in evaluating whether the expenditure of the Project incurred for the period from 1 July 2020 to 31 March 2021 were:

- implemented 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 of the Project incurred for the period from 1 July 2020 to 31 March 2021.

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.**

**Phạm Phương Anh**

Audit Partner

Audit Practicing Registration Certificate

No. 1102-2018-177-1

Hanoi, Vietnam

30 June 2021

## **1. Background information**

The Project "Energy Efficiency Improvement in Commercial and High-Rise Residential Buildings in Vietnam" is funded by the Global Environment Facility (GEF) Trust Fund via UNDP Vietnam with the total ODA grant of USD3,198,000. The Project is implemented by the Department of Science, Technology, and Environment, Ministry of Construction ("MOC").

The objective of the Project is to reduce intensity of Greenhouse Gas ("GHG") emissions from the building sector in Viet Nam.

The Project consists of three (3) components:

Component 1: Improvement and Enforcement of Energy Efficiency Building Code;

Component 2: Building Market Development Support Initiatives; and

Component 3: Building Energy Efficiency ("EE") Technology Applications and Replications.

The Project will focus on the following expected outcomes:

Outcome 1.1: Enforced, improved and comprehensive policy, legal, and regulatory frameworks on the energy efficient design, construction and operation of commercial and high-rise residential buildings;

Outcome 1.2: Strengthened compliance of the energy efficiency building code for commercial and high-rise residential buildings in Hanoi and HCMC;

Outcome 2: Increased local capacity in the EE design, construction and operation of commercial and high-rise residential buildings; and

Outcome 3: Increased use of EE building materials and application of EE building technologies in HCMC and Hanoi

The Project was initially scheduled to be implemented from 2016 to 2019. In accordance with the GEF approval of project extension request on 21 January 2021 and the Decision No. 335/QĐ-BXD of Minister of Construction dated 10 March 2020, the Project was extended until 31 March 2021.





## 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 to 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 Vietnam 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 52% 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 were noted on control over 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 were noted on control 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 National Implementation Modality (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
Performing reconciliations between FACE forms and CDR	<p>We noticed that the Project reconciled FACE forms with CDRs at the year-end. However, to strengthen the internal control process, we recommend that the reconciliation should be performed on a quarterly basis.</p> <p>For details of recommendations, refer to Point 2 – Management Letter.</p>
Compliance with regulations on Value Added Tax ("VAT") refund	<p>According to the guidance in HPPMG, Chapter 8, Clause VI, Section 2.1.1 and 2.1.2:</p> <ul style="list-style-type: none"> <li>- 2.1.1. General provisions: "Procurement for UN-supported projects is VAT-refundable. In principle, VAT is paid from counterpart funds."</li> <li>- 2.1.2. VAT accounting: "VAT is accounted for in a separate account and at the time of payment."</li> </ul> <p>During the audit fieldwork, we found that the Project recognized a VAT refund of VND68,184,146 as an expense reduction, since this was recognized as an expense in the previous period. We also noted that except for this reduction, the Project correctly accounted for VAT, which is recorded in a separate account and at the time of payment.</p> <p>For details of recommendations, refer to Point 3 – Management Letter.</p>



#### **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 were noted on 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 were 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>
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Procurement process	During the audit, we noted that the Project has not posted the contractor selection results via public media related to the individual consulting bidding package No. 19 "Law, roadmap and action results on energy saving in the construction industry in Vietnam" and package No. 22 "Expert group to develop and implement training program on energy audit, renovation consultancy and energy management in high-rise buildings".
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For details of recommendations, refer to Point 4 – Management Letter.

### **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**

No significant issues were noted on control over asset management.

### **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 52% 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 EECB/UNDP-GEF"	During the audit, we found that the Project stamped "Paid from EECB/UNDP-GEF" on invoices and payment vouchers according to the requirements and audit recommendations for the period from 1 October 2017 to 30 September 2018. However, other supporting documents issued and signed by the suppliers/consultants including contract, acceptance minute and payment request from suppliers/consultants were not stamped "Paid from EECB/UNDP-GEF".

For details of recommendations, refer to Point 1 – Management Letter.



**Appendix 1: List of expenditure transactions for which the agreed-upon procedures have been performed in June 2021**

Activity ID	Description	Reviewed amount (VND)	Date of finalization in FACE form
Activity 1	Workshop in Hai Phong 15-17/5/2020_meeting room	10,363,636	27/7/2020
Activity 2	Payment contract of write and post on Vietnam Investment Review	28,000,000	5/8/2020
Activity 1	Payment car-rent for workshop in Hai Phong 15-17/5/2020	10,909,091	5/8/2020
Activity 1	Payment return e-tickets for Mr Nguyen Trung Hoa joining meeting EECB project 21/7&29/7	13,377,818	5/8/2020
Activity 3	Advertising fee for packages EECB-22, 23/Construction News Paper	18,181,818	13/8/2020
Activity 4	August 2020 salary/Ms Lan	22,569,649	1/9/2020
Activity 4	August 2020 salary/Ms Huyen	39,219,262	1/9/2020
Activity 4	August 2020 salary/Ms Yen	22,254,164	1/9/2020
Activity 4	August 2020 salary/Mr Hoa	46,155,264	1/9/2020
Activity 4	August 2020 salary/Ms Trang	30,565,994	1/9/2020
Activity 4	August 2020 salary/Ms Cuc	41,044,094	1/9/2020
Activity 5	Buy Laptop for project office	20,000,000	21/9/2020
Activity 4	7th payment 10% contract 01/2018/EECB-TVCN_Nguyen Ngoc Tu	226,218,148	21/9/2020
Activity 4	7th payment 10% contract 01/2018/EECB-TVCN_Phan Van Phung	125,185,824	21/9/2020
Activity 4	7th payment 10% contract 01/2018/EECB-TVCN_Tran Thanh Vu	102,505,098	21/9/2020
Activity 4	Second payment 50% contract purchase M&V system Coninco building	280,299,250	25/9/2020
Activity 4	Last payment 20% contract purchase M&V system Coninco building	112,119,700	25/9/2020
Activity 4	Net August 2020 salary/Mr Hoang Anh	33,966,448	25/9/2020
Activity 4	6th payment 15% contract 2018/EECB-14_SIHUUD	408,818,182	25/9/2020
Activity 4	PIT Q3/2020 - Ms Cuc	9,745,571	25/9/2020
Activity 4	PIT Q3/2020 - Ms Huyen	8,376,947	25/9/2020
Activity 4	PIT Q3/2020 - Ms Yen	1,451,388	25/9/2020
Activity 4	PIT Q3/2020 - Ms Lan	437,313	25/9/2020
Activity 4	PIT Q3/2020 - Mr Hoa	22,155,264	25/9/2020
Activity 4	PIT Q3/2020 - Mr Hoang Anh	11,037,336	25/9/2020
Activity 4	PIT Q3/2020 - Ms Trang	8,486,995	25/9/2020
Activity 4	PIT/Contract 2018/01/EECB-TVCN_Nguyen Ngoc Tu	25,135,350	25/9/2020
Activity 4	PIT/Contract 2018/01/EECB-TVCN_Tran Thanh Vu	11,389,455	25/9/2020
Activity 4	PIT/Contract 2018/01/EECB-TVCN_Phan Van Phung	13,909,536	25/9/2020

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Activity ID	Description	Reviewed amount (VND)	Date of finalization in FACE form
Activity 1	Payment service contract workshop on the dissemination of the supplements and amendments of the Law on Construction 1/10/2020 in Ho Chi Minh	63,054,545	14/10/2020
Activity 3	Cost reduction adjustment due to Value Added Tax refund	(40,929,601)	1/11/2020
Activity 4	Cost reduction adjustment due to Value Added Tax refund	(27,254,545)	1/11/2020
Activity 1	Payment service contract workshop in Ho Chi Minh 16/10/2020	34,863,636	3/11/2020
Activity 1	Payment return e-tickets for workshop in Ho Chi Minh 16/10/2020	46,822,364	3/11/2020
Activity 3	Request advance training in Ha Noi (10-11/11/2020)_DSA of participant	79,925,000	16/11/2020
Activity 3	Request advance training in Da Lat (19-20/11/2020)_DSA of participant	115,875,000	23/11/2020
Activity 4	Request advance workshop Ho Chi Minh 25/11/2020_DSA of participant	79,538,000	30/11/2020
Activity 4	Payment 50% service contract for Green Building Week (9-11/12/2020)	218,350,000	7/11/2020
Activity 4	Payment Canvas bag 09112020/BR-EECB contract	28,000,000	17/12/2020
Activity 3	Payment return e-tickets for training in Da Lat 19-20/11/2020	82,350,364	17/12/2020
Activity 3	Payment return e-tickets for workshop and training in Ho Chi Minh 25-27/11/2020	60,591,091	17/12/2020
Activity 4	Payment arrangement of facilities for awarding ceremony at Somerset	28,850,000	17/12/2020
Activity 3	Second payment 30% contract 2020/EECB-24	51,256,800	25/12/2020
Activity 5	Ink, cartridge and other printing machine components Quarter IV/2020	8,200,000	25/12/2020
Activity 5	Equipment office maintaining Quarter 4/2020	4,950,000	25/12/2020
Activity 4	Payment print, setup backdrop, standee, spotlight for Green building week 2020	34,008,000	25/12/2020
Activity 4	Last payment 50% service contract for Green Building Week (9-11/12/2020)	181,922,727	25/12/2020
Activity 5	Payment Local consultant to support procurement/ Hoang Thu Ha	19,440,000	25/12/2020
Activity 3	Payment service contract Training in Ha Noi (10-11/11/2020)	107,890,909	25/12/2020
Activity 3	Payment service contract Training in Ho Chi Minh (26-27/11/2020)	94,429,091	25/12/2020
Activity 1	Payment service contract SEC Workshop in Ha Noi (15/12/2020)	48,181,818	25/12/2020
Activity 4	Payment for rent, setup equipment of Green building week 2020	189,300,000	25/12/2020
Activity 4	Payment for print invitation, decal, name card of Green building week 2020	49,370,000	25/12/2020
Activity 5	Cleaning project office quarter IV/2020	3,000,000	30/12/2020
Activity 5	Taxi to the bank and meeting	2,121,000	30/12/2020
Activity 5	Payment for project office stationery 2020	9,417,000	30/12/2020
Activity 3	DSA Mr Yannick Millet joining training Da Lat, Ho Chi Minh	10,593,416	30/12/2020



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Activity ID	Description	Reviewed amount (VND)	Date of finalization in FACE form
Activity 3	Taxi airport Mr Yannick Millet joining training Da Lat, Ho Chi Minh	1,780,000	30/12/2020
Activity 4	Courier for Green building week	11,938,000	30/12/2020
Activity 4	January 2021 salary/Mrs. Giang	17,363,244	2/2/2021
Activity 4	January 2021 salary/Mr Hoang Anh	33,966,448	2/2/2021
Activity 4	January 2021 salary/Mrs. Yen	22,234,760	2/2/2021
Activity 4	January 2021 salary/Mrs. Cuc	41,010,496	2/2/2021
Activity 4	January 2021 salary/Mr Hoa	46,155,264	2/2/2021
Activity 4	January 2021 salary/Mrs. Huyen	39,164,208	2/2/2021
Activity 5	Payment Interpretation contract PSC meeting/Mrs. Lan	5,488,200	4/3/2021
Activity 3	Second payment 50% contract 2020/EECB-22_Ma Khai Hien	158,233,050	26/3/2021
Activity 4	Last payment 20% contract EECB13_Vu Thanh Tu	301,624,197	31/3/2021
Activity 4	Last payment 20% contract EECB13_Phan Van Phung	166,914,432	31/3/2021
Activity 4	Last payment 20% contract EECB13_Tran Thanh Vu	136,673,464	31/3/2021
Activity 4	Last payment 40% contract EECB18_BaoTri.VTV	131,809,524	31/3/2021
Activity 3	Last payment 30% contract 2020/EECB-22_Lam Huu Tan	52,877,880	31/3/2021
Activity 5	Payment document translation contract /Mrs. Lan	12,295,800	31/3/2021
Activity 4	Last payment 20% contract 2018/EECB-14_SIHUUD	545,090,909	31/3/2021
Activity 5	PIT Q1/2021 - Ms Cuc	9,720,372	31/3/2021
Activity 4	PIT Q1/2021 - Ms Huyen	8,335,656	31/3/2021
Activity 5	PIT Q1/2021 - Ms Yen	1,444,920	31/3/2021
Activity 4	PIT Q1/2021 - Mr Hoa	22,155,264	31/3/2021
Activity 4	PIT Q1/2021 - Mr Hoang Anh	11,037,336	31/3/2021
Activity 4	PIT Q1/2021 - Ms Giang	429,249	31/3/2021
Activity 3	PIT/ Mr Lam Huu Tan_EECB-22	15,667,520	31/3/2021
<b>Total</b>		<b>5,081,405,403</b>	
<b>Amounts in FACE forms submitted to UNDP for the period from 1 July 2020 to 31 March 2021</b>		<b>9,794,062,541</b>	
<b>Percentage of reviewed expenditures</b>		<b>52%</b>	