

**Project “Strengthening Capacity and Institutional Reform for Green Growth and Sustainable Development in Viet Nam”**

Funded by United Nations Development Programme Vietnam Country Office (“UNDP”), The United States Agency for International Development (USAID) and European Union (EU-UNDP LECB Program)

Agreed-upon procedures on the Internal Control System and expenditure for the amount of funds provided by UNDP and implemented by Department of Science, Education, Natural Resources and Environment (DSENRE), Ministry of Planning and Investment (MPI)

**Report of Factual Findings**

For the period from 1 October 2017 to 30 September 2018

## REPORT OF FACTUAL FINDINGS

### To the United Nations Development Programme Representative in Vietnam and Director of the Project “Strengthening Capacity and Institutional Reform for Green Growth and Sustainable Development in Viet Nam” (CIGG)

We have performed the procedures which have been agreed with you and enumerated on pages 4 to 10 in Section 2 with respect to the internal controls of the implementing partner and expenditures related to the Project “Strengthening Capacity and Institutional Reform for Green Growth and Sustainable Development in Viet Nam” (Project ID.92226) (“the Project”) for the period from 1 October 2017 to 30 September 2018, funded by the United Nations Development Programme Vietnam Country Office (“UNDP”), The United States Agency for International Development (USAID) and European Union (EU-UNDP LECB Program) and implemented by Department of Science, Education, Natural Resources and Environment (DSENRE), Ministry of Planning and Investment (MPI) (“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 10 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 October 2017 to 30 September 2018 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.





## 1. Background information

The Project "Strengthening Capacity and Institutional Reform for Green Growth and Sustainable Development in Vietnam" (CIGG) is funded by United Nations Development Programme Vietnam Country Office ("UNDP"), The United States Agency for International Development (USAID), European Union (EU-UNDP-LECB Program) with the expected total ODA grant of USD3,900,000. The Project is implemented by Department of Science, Education, Natural Resources and Environment (DSENRE), Ministry of Planning and Investment (MPI).

The objective of the Project is to strengthen Capacity and to develop policies and regulations with the purpose of effectively implementing National Strategy for Green Growth and achieve the goal of Sustainable Development in Vietnam.

The Project consists of three (3) components:

Component 1 (for the Specific Objective 1): Strengthen Capacity of MPI, MOF, MOT and selected provinces for effective implementation and monitoring of the VGGS/AP

- Output target 1: Strengthened capacity at MPI for guiding the implementation and for conducting M&E of the Green Growth Strategy and its Action Plan, including enhancing coordination among national and international agencies and development partners.
- Output target 2: Strengthened technical capacity of MPI, MOF, MOT, and selected provinces to integrate green growth into the planning, budgeting and spending processes at national, sectoral and provincial levels, including development of green growth action plans for transportation sector and target provinces.
- Output target 3: Enhanced knowledge and awareness of policymakers and businesses on green growth and sustainable development, through joint training and communication programs on green growth and climate change (with MONRE, MARD, MOC and MOIT through UNDP and USAID-funded projects with these ministries).

Component 2 (for the Specific Objective 2): Develop policies and regulations for green growth investments and sustainable development.

- Output target 4: Policy analysis conducted on finance, investment and fiscal, and other barriers to green growth investments, enabling policy dialogue on the research findings.
- Output target 5: Improved investment policies and regulations to tackle barriers to green growth; and strategies and incentives to increase engagement of the private sector into green investments, production and consumption, including renewable and clean energy.

Component 3 (for the Specific Objective 3): Improve access to green growth financing and pilot green projects, including with the private sector.

- Output target 6: Improved climate finance architecture to mobilize funds for green growth and climate change, focusing on international public finance and enabling domestic and foreign private investments.
- Output target 7: Develop and employ a system of tracking and reporting climate change finance that is consistent with international practice, contributing to improvement of planning, budgeting and spending of climate finance.
- Output target 8: Private sector investments and projects contribute to achieving GG objectives.

The project is implemented through national level activities (managed from Ha Noi) and in selected provinces (Quang Ninh, Ha Nam, Cao Bang, Bac Kan, Ho Chi Minh) and localities (Da Lat City)

The Project will be implemented over a 4-year period, from 2015 to 2018.





## **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 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 45% 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 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*

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

Description	Factual findings				
Monitoring project activities' progress	We noted that the actual disbursement progress of Output 2 - Developed policies and regulations to promote green growth investments and sustainable development was not fully in line with the budget as follows:				
	<b>Activity</b>	<b>Description</b>	<b>Budget</b>	<b>Actual expenditure</b>	<b>% disbursement progress</b>
	Output 2	Developed policies and regulations to promote green growth investments and sustainable development.	1,666,484,156	1,285,853,956	77%

For details of recommendations, refer to Point 1 – 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 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:

<b>Description</b>	<b>Factual findings</b>
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 2 – Management Letter.
Submission of quarterly progress report	We noted that FACE forms in the period from 01 October 2017 to 30 September 2018 were not dated. According to point IV.3.1, article 9 of HPPMG, the deadline for submission is on the 15 <sup>th</sup> of the following quarter. For details of recommendations, refer to Point 3 – Management Letter.

Compliance with regulations on Value Added Tax ("VAT") refund

We noted that input VAT was recorded as Project's expenditure, as below:

<b>Date</b>	<b>Description</b>	<b>Voucher number</b>	<b>Recorded amount</b>	<b>Amount (without VAT)</b>	<b>VND VAT</b>
11/4/2018	Phone charges in 4/2018	010418	397,923	361,748	36,175
11/4/2018	Internet bills in 3/2018	020418	418,000	380,000	38,000
22/5/2018	Internet bills in 4/2018	070518	418,000	380,000	38,000
22/5/2018	Phone bills in 4/2018	080518	551,466	501,333	50,133
6/6/2018	Internet bills in 5/2018 (HND 441207)	060618	418,000	380,000	38,000
12/6/2018	Phone charges in 5/2018	110618	516,387	469,443	46,944

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 on controls over 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 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*

No significant issues on controls 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 45% 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
Stamp "Paid by CIGG"	We noted that the stamp "Paid by CIGG" was stamped mainly on invoices, and other supporting documents were unmarked. As per discussion with the Project Management and in accordance with HPPMG, chapter 7, section 4 about stamp "PAID", the stamp "PAID by XXX" is only required to stamp into the invoices.

For details of recommendations, refer to Point 5 – Management Letter.

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

Activity ID	Description	Amount	Date of finalization in FACE form
OUTPUT1	Second payment (40%) of research and activity contract 1.2.D.1 (MOT) (PIT withheld)	122,580,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.D.2 (PIT withheld)	122,580,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.D.2 (PIT withheld)	122,580,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.A.5.B (PIT withheld)	98,064,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.1.1.A (PIT withheld)	98,064,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.A.9 (PIT withheld)	98,064,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.3.A.10 (Sustainable Development Office) (PIT withheld)	81,720,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.D.1 (MOT) (PIT withheld)	81,720,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.D.1 (MOT) (PIT withheld)	81,720,000	05/01/2018
OUTPUT1	Second payment (40%) of research and activity contract 1.2.A.8 (PIT withheld)	73,560,960	05/01/2018
OUTPUT3	Contract payment (50% of the second time) - Contract acceptance 012017 / CIGG - VECC)	402,272,727	05/01/2018
OUTPUT1	Second payment (40%) DA of project communication contract No. 0217 / CIGG - EEI - CREATIO on 04/05/2017	1,272,415,962	05/01/2018
OUTPUT2	Expenses payment of the seminar "Sustainable Development Forum" on 18/01/2018 in Hanoi (Academy of Policy - MPI)	102,887,273	06/04/2018
OUTPUT1	Second payment (50%) of contract of printing communication products	167,013,000	05/01/2018
OUTPUT1	Payment of travelling expenses and allowance for delegates of the seminar on 12/12/2017 in Hanoi (activity 1.3.A.08) - Sustainable Development Office	136,550,000	05/01/2018
OUTPUT1	Payment of travelling expenses and allowance for seminar on 14-15/06/2018 and the survey team on 15-17/06/2018 in Can Tho City.	99,938,000	05/07/2018
MANAGEMENT	Payment for travelling expenses and allowance to Da Nang, insurance fees and visa for buying tripod.	43,745,000	05/07/2018
OUTPUT3	Second payment (40%) of contract 032017 / CIGG - VECC - Activity 3.3.b.3	739,661,818	05/07/2018
MANAGEMENT	Electricity fee payment in April 2018	551,466	05/07/2018
MANAGEMENT	Payment of machine maintenance expenses from February to April 2018, computer repairmen	5,595,455	05/07/2018
OUTPUT3	Third payment (40%) of contract 032017 / CIGG - VECC - activity 3.3.b.3	739,661,818	06/10/2018
OUTPUT1	Third payment (20%) of contract No. 0217 / CIGG / EEI and CREATIO - Activity 1.3.1.A	636,207,981	06/10/2018



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<b>Activity ID</b>	<b>Description</b>	<b>Amount</b>	<b>Date of finalization in FACE form</b>
OUTPUT3	Payment of air tickets for going on business to Bonn, Germany (from May 1 - May 11, 2018)	66,968,000	05/07/2018
MANAGEMENT	Payment of Internet fee in May, 2018 (HND 441207)	418,000	05/07/2018
OUTPUT1	Payment of 20% communication contract (4th time) - activity 1.3.1.A	636,207,981	06/10/2018
OUTPUT1	Second payment (40%) of research contracts - Contract No. 010218 / CIGG – CEGR	490,909,091	06/10/2018
OUTPUT1	Third payment (40%) research contract - activity 1.2.A.10	490,909,091	06/10/2018
OUTPUT1	First payment (20%) of research contract 012018 / CIGG - CEGR (Activity 1.2.A.10)	245,454,545	05/07/2018
OUTPUT1	Payment of air tickets for the Seminar on 14-15 / 6 and the survey team on 15-16/06/2018	94,775,455	05/07/2018
MANAGEMENT	Payment of posting advertisement expenses on the 25th; 28th and 29th of May, 2018	7,500,000	05/07/2018
OUTPUT1	First payment (20%) of consulting contracts (deducted PIT)	24,516,000	06/10/2018
OUTPUT1	Payment of travelling expenses and allowance for seminar on 14-15/06/2018 and the survey team on 15-17/06/2018 in Can Tho City.	99,938,000	05/07/2018
OUTPUT3	Payments for Seminar service expense from 14-15 / 06/2018 in Can Tho	61,836,364	05/07/2018
MANAGEMENT	Payment for Courier services in 6/2018	2,022,200	06/10/2018
MANAGEMENT	Payment of stationery expenses for June, July, August and September 2018	18,412,400	06/10/2018
OUTPUT1	Payment of expenses for project information posting in environmental magazines (3,4,5,6,7,8/2018)	211,188,318	06/10/2018
MANAGEMENT	Payment of computer and TP link network gateway repair costs	1,909,091	06/10/2018
OUTPUT2	Payment of travelling expenses and allowance for delegates and organizers of seminar on 13/11/2017 in Ho Chi Minh city (Tax Policy Department - Ministry of Finance)	29,379,000	06/10/2018
MANAGEMENT	Bank charge in 09/2018	1,474,958	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	13,870,600	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	41,210,000	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	25,242,000	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	23,321,500	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	32,619,600	06/10/2018
MANAGEMENT	Salary payment in July, 2018 (PIT withheld)	26,907,160	06/10/2018
MANAGEMENT	Salary payment in July, 2018	8,600,000	06/10/2018
MANAGEMENT	Personal income tax payment in July, 2018 (PMU salary)	13,751,740	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	13,870,600	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	41,210,000	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	25,242,000	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	23,321,500	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	32,619,600	06/10/2018
MANAGEMENT	Salary payment in August, 2018 (PIT withheld)	26,907,160	06/10/2018
MANAGEMENT	Salary payment in August, 2018	8,600,000	06/10/2018
OUTPUT1	Personal income tax payment in August, 2018	75,081,740	06/10/2018
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	13,870,600	06/10/2018

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<b>Activity ID</b>	<b>Description</b>	<b>Amount</b>	<b>Date of finalization in FACE form</b>
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	41,210,000	06/10/2018
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	25,242,000	06/10/2018
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	23,321,500	06/10/2018
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	32,619,600	06/10/2018
MANAGEMENT	Salary payment in September, 2018 (PIT withheld)	26,907,160	06/10/2018
MANAGEMENT	Salary payment in September, 2018	8,600,000	06/10/2018
<b>Total</b>		<b>8,415,118,014</b>	
<b>Amounts in FACE forms submitted to UNDP for the period from 1 October 2017 to 30 September 2018</b>		<b>18,630,798,470</b>	
<b>Percentage of reviewed expenditures</b>		<b>45%</b>	

